



ANNUAL BUDGET OF

GASEGONYANA LOCAL MUNICIPALITY

2025/26 TO 2027/2028



TABLE OF CONTENTS

PART 1 – ANNUAL BUDGET

- 1.1. Mayor's Speech
- 1.2. Council Resolutions
- 1.3. Executive Summary
- 1.4. Annual Budget Tables

PART 2 – SUPPORTING DOCUMENTATION

- 2.1 Overview of Annual Budget process
- 2.2 Overview of alignment of Annual Budget with IDP
- 2.3 Measurable Performance Objectives and Indicators
- 2.4 Overview of Budget Related-Policies
- 2.5 Overview of Budget Assumptions
- 2.6 Overview of budget funding
- 2.7 Expenditure on Grant allocations and Grant programs
- 2.8 Councilors and board member allowances and employee benefits
- 2.9 Monthly targets for revenue, expenditure and cash flow
- 2.10 Contracts having future budgetary implications
- 2.11 Capital Expenditure details
- 2.12 Legislation Compliance Status
- 2.13 Other Supporting Documents
- 2.14 Municipal Manager's Quality Certificate

1.1 MAYOR'S 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 relentless 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 recent visit by His Excellency, President CR Ramaphosa and his delegation promises to repair the relations and prospects of improved trade relations.

The second domestic matter that is worth mentioning that directly impact us as a Municipality, is the national budget yet to be approved. The contentious proposed VAT increase is now settled and has been done away with. This is a welcome relief for all our citizens especially the indigent households. The fiscal consolidation is however remains and directly impact our capital grants negatively.

At the peak of domestic matters are water and sanitation challenges. 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. Locally, the Municipality is in the process of taking over from the Vaal Central Water Board to ensure a better service to our communities.

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 earlier will be resolved expeditiously and that the national budget will be approved soonest. Indications are that there is progress on the national budget approval front.

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 are being 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 equity and justice.

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. This not without challenges. 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 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 Africa Day. The theme for the 2025 Africa Day is 'Justice for Africans and People of African Descent Through Reparations'. This theme is not inconsistent with South Africa's Presidency

of the G20, which is 'Fostering Solidarity, Equity and Sustainable Development'. These values are enshrined in our Constitution and this reflects our posture as Government that 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.

Kuruman Square Mall is complete and has created job opportunities and the Gasegonyana Mall is under construction and is expected to be completed in November of this year. The taxi rank construction is expected in the 2025/26 financial year. Amongst other job opportunities creating projects is a bypass road that is intended to divert heavy trucks from damaging the city's internal roads.

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. We are of the view that in the medium to long term the solution lies in economic growth accompanied by job creation. The qualifying households will receive the following basic services for free per the limits below:

- ☐ 6 Kilolitres of water;
- ☐ 50 Kilowatts 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 and are in line with projected CPI:

- ☐ Water 4.4%
- ☐ Waste Water 4.4%
- ☐ Waste Management 4.4%
- ☐ Electricity 11.2%

Madame Speaker, the electricity, water, sanitation and refuse removal services should be provided as trading services. This means cost reflective tariffs must be implemented to ensure sustainability of the services. I present the electricity tariff 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

: 2025-05-30

1. **ANNUAL BUDGET 2025/26**
(6.1.1 2025/26) (Municipal Manager)

1. **PURPOSE**

To **CONSIDER** and **APPROVE** the Annual Budget for 2025/26 that has been deliberated and compiled in terms of section 24 of the Municipal Financial Management Act 56 of 2003.

2. **BACKGROUND**

National Treasury's MFMA circular 129 and 130 was used to guide the compilation of the 2025/26 MTREF. Tariff increases were based on the CPI/Inflation of 4.3

Find the following documents attached:

- Executive summary
- A1 Schedule
- Tariff Schedule
- MFMA Circular 129 and 130
- Budget Related Policies

3. **LEGAL AUTHORITY**

In terms of Section 24(1) of MFMA, Act 56 of 2003,

- 1) The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget
- 2) An annual budget-
 - a) must be approved before the start of the budget year;
 - b) is approved by the adoption by the council of a resolution referred to in **section17(3)(a)(i)**; and
 - c) must be approved together with the adoption of resolutions as may be necessary-
 - i. imposing any municipal tax for the budget year;
 - ii. setting any municipal tariffs for the budget year;
 - iii. approving measurable performance objectives for revenue from each source and for each vote in the budget;

- iv. approving any changes to the municipality's integrated development plan; and
 - v. approving any changes to the municipality's budget- related policies.
- 3.) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

Council RESOLVED

1. That the Council of Ga-Segonyana Local Municipality, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves the Annual 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, 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 and 130 be approved
 5. That the 2025/26 Annual budget be uploaded in the Lg Portal.
- ❖ ☐ **EFF Indicated that their vote of descent be NOTED regarding this item.**

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 130 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 ninety 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 4.3% 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
	000	000	000	000
Total Revenue (excluding capital transfers and contributions)	656 220	721 760	742 305	772 066
Total Expenditure	717 841	724 214	745 838	774 747
Surplus/(Deficit)	(61 621)	(2 455)	(3 533)	(2 681)
Total Capital Expenditure	211 911	134 587	133 490	159 478

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 R721 760 million and escalates to R772 066 million in 2027/28. The revenue represents an increase of 9% against the 2024/25 Adjustment Budget.

The operating expenditure amounts to R724 214 million, an increase of 1% against the 2024/25 adjustment budget, resulting in a deficit of R2 455 million for the 2025/26 financial year.

The total capital expenditure amounts to R134 587 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	Adjusted Budget	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		000	000	000
Service charges electricity revenue	177 605	189 722	198 125	203 003
Service charges water revenue	47 057	50 020	52 271	53 577
Service charges sanitation revenue	32 733	33 720	35 237	36 118
Service charges refuse revenue	18 108	19 450	20 325	20 834
Sale of Goods and Rendering of Services	2 631	2 918	3 049	3 125
Interest earned from Receivables	6 210	4 343	4 538	4 652
Interest earned from Current and Non Current Assets	9 623	11 528	12 046	12 348
Rental from Fixed Assets	1 772	1 852	1 936	1 984
Licences and permits	4 159	4 346	4 542	4 655
Operational Revenue	25 911	50 367	52 634	53 950
NonExchange Revenue				
Property rates	62 882	66 037	69 009	70 734
Fines, penalties and forfeits	8 214	9 408	9 831	10 077
Transfers and subsidies	253 420	273 460	273 967	292 095
Interest	5 895	4 588	4 795	4 915
Total Revenue (excluding capital transfers and contributions)	656 220	721 760	742 305	772 066
Expenditure By Type				
Employee related costs	262 610	277 066	288 087	295 298
Remuneration of councillors	15 598	16 285	17 017	17 443
Bulk purchases electricity	152 419	154 053	160 985	165 010
Inventory consumed	33 675	32 282	33 707	34 550
Debt impairment	14 403	13 500	14 108	14 460
Depreciation & asset impairment	70 000	70 000	73 150	74 979
Interest	1 291	346	362	371
Contracted services	95 193	91 235	85 858	98 262
Transfers and subsidies	69	60	63	64
Irrecoverable debts written off	707	738	771	791
Operational Costs	71 876	68 650	71 731	73 519
Total Expenditure	717 841	724 214	745 838	774 747
Surplus/(Deficit)	(61 621)	(2 455)	(3 533)	(2 681)

The total operating revenue budget is projected at **R721 760** million in 2025/26, representing an increase in revenue of **R65 540** million on the 2024/25 Adjustment Budget of **R656 220** million. The allocation for the outer two years of the MTREF period is **R742 305** million and **R772 066** 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 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

CATEGORY	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
Public service infrastructure property	0.0000	0.0000	0.0000
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	-	10.5%
Water	-	4.3%
Sanitation	-	4.3%
Refuse	-	4.3%

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 R189 722 million in 2025/26, representing revenue increase of R12 117 million when compared to 2024/25 adjustment Budget. The allocation for the outer two years of the MTREF period is R198 125 million and R203 003 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 057 million** in the 2024/25 Adjustment Budget to **R50 020 million**. The projected revenue for the two outer years of the MTREF period is **R52 271 million** and **R53 577 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 **R33 720 million** in the 2025/26 budget year and to **R35 237 million** and **R36 118 million** respectively for the two outer years of the MTREF period. The Sanitation tariffs are linked to the percentages of water charged and 4.3% 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 408 million** in 2025/26 (**R8 214 million** in the current financial year) representing an increase of **R1 194 million** on the 2024/25 adjustment budget. The projection for the outer two years of the MTREF period is **R9 831 million** and **R10 077 million** respectively

1.4.5 LICENSE AND PERMITS

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

1.4.6 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals **R273 460 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:	272 132	272 580	290 672
Local Government Equitable Share	251 740	258 554	270 234
Finance Management	2 000	3 000	3 100
EPWP Incentive	1 426	–	–
Water Services Infrastructure Grant			14 338
Municipal Infrastructure Grant (MIG)	16 966	11 026	3 000
Provincial Government:	1 328	1 388	1 422
Sport and Recreation	1 328	1 388	1 422
Total Operating Transfers and Grants	273 460	273 967	292 095

1.4.7 OPERATIONAL REVENUE

Other revenue reflects an increase of **R24 546 thousand** to a projected 205/26 budget of **R50 367 million**. The revenue projections for the two outer years of the MTREF period is **R52 634 million** and **R53 950 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 **R717 841 million** to a new budget amount of **R724 214 million** representing an increase of **R6 373 million** in 2025/26. The allocation of the outer two years of the MTREF period is **R745 838 million** and **R774 747 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 2025/26 financial year equates to 38% 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 are any.

Personnel costs increases by **R14 455 million** when compared to the 2024/25 Adjustment Budget of **R262 610 million**. The allocation for the two outer years of the MTREF period is **R288 087 million** and **R295 298 million** respectively.

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 9.6% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is **R73 150 million** and **R74 979 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 **R346 Thousand** for the 2025/26 budget year. The allocation for the two outer years of the MTREF period is **R362 Thousand** and **R371 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 21% of the operating budget for 2025/26.

1.5.6 CONTRACTED SERVICES

Contracted Service budget is **R91 235 million** for the 2025/26 budget year. The allocation for the two outer years of the MTREF period is **R85 858 million** and **R98 262 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>	46 010 000.00	49 118 250.00	50 442 206.25
<i>Consultants and Professional Services</i>	30 999 973.80	32 395 383.43	33 204 552.59
<i>Contractors</i>	14 225 026.49	4 344 367.43	14 615 241.96
<u>Contracted Services</u>	91 235 000.29	85 858 000.86	98 262 000.80

1.5.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at **R32 282 million** in 2025/26. The allocation for the outer two years of the MTREF period is **R33 707 million** and **R34 550 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 3.54% 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)	20 042	20 944	21 467
Contracted Services	1 000	1 000	1 000
Other Expenditure	4 698	4 909	5 032
Repairs and Maintenance by Expenditure Item	25 740	26 853	27 499

1.6 CAPITAL EXPENDITURE

Total capital budget of **R134 587 million** has been committed for 2025/2026 however this shows a decrease by 36% when compared to the 2024/2025 Adjustment Budget of R211 911 million.

The capital budget has decreased by **R77 324 million** for the 2025/26 financial year to **R134 587 million** as compared to the approved Adjustment Budget of **R211 911 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	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional				
Governance and administration	3 975	1 450	–	–
Finance and administration	3 975	1 450	–	–
Community and public safety	7 288	11 371	18 627	–
Community and social services	7 177	7 371	18 627	–
Sport and recreation	–	4 000	–	–
Public safety	111	–	–	–
Economic and environmental services	96 409	46 646	50 792	98 683
Planning and development	3 500	50	–	–
Road transport	92 909	46 596	50 792	98 683
Trading services	104 239	75 120	64 072	60 795
Energy sources	62 159	20 000	14 000	19 633
Water management	42 080	55 120	50 072	41 162
Waste water management	–	–	–	–
Waste management	–	–	–	–
Total Capital Expenditure - Functional	211 911	134 587	133 490	159 478
Funded by:				
National Government	173 200	125 587	133 490	159 478
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	25 738	–	–	–
Internally generated funds	12 973	9 000	–	–
Total Capital Funding	211 911	134 587	133 490	159 478

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

Municipal annual budgets and MTREF & supporting tables

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Accountability

Transparency

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: NC452 Ga-Segonyana ▼

CFO Name: Levy Mashiane

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

2025 ▼

Budget Year:

2025/26

Does this municipality have Entities?

No ▼

If YES: Identify type of report:

Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive & Council	Vote 1	Executive & Council	
Vote 2 - FINANCE AND ADMINISTRATION	1.1	Mayor and Council: Ward Admin (Dept 050)	1.1 - Mayor and Council: Ward Admin (Dept 050)
Vote 3 - COMMUNITY AND SOCIAL SERVICES	1.2	Mayor and Council: Mayor and Council (Dept 020)	1.2 - Mayor and Council: Mayor and Council (Dept 020)
Vote 4 - SPORTS & RECREATION	1.3	Municipal Manager Town Secretary and Chief Executive: Office of Municipal Manager (Dept 040)	1.3 - Municipal Manager Town Secretary and Chief Executive: Office of Municipal Manager (Dept 040)
Vote 5 - PUBLIC SAFETY	1.4		1.4 -
Vote 6 - PLANNING AND DEVELOPMENT	1.5		1.5 -
Vote 7 - ROAD TRANSPORT	1.6		1.6 -
Vote 8 - ENVIRONMENTAL PROTECTION	1.7		1.7 -
Vote 9 - ENERGY SOURCES	1.8		1.8 -
Vote 10 - WATER MANAGEMENT	1.9		1.9 -
Vote 11 - WASTE WATER MANAGEMENT	1.10		1.10 -
Vote 12 - WASTE WATER MANAGEMENT	Vote 2	FINANCE AND ADMINISTRATION	
Vote 13 - Other	2.1	Marketing Customer Relations Publicity and Media Co-ordination: Public Relations (Dept 040)	2.1 - Marketing Customer Relations Publicity and Media Co-ordination: Public Relations (Dept 040)
Vote 14 -	2.2	Legal Services: Legal Services Section (New)	2.2 - Legal Services: Legal Services Section (New)
Vote 15 -	2.3	Administrative and Corporate Support: Office of Corporate Services (dept 110)	2.3 - Administrative and Corporate Support: Office of Corporate Services (dept 110)
	2.4	Administrative and Corporate Support: Community Services Admin (490)	2.4 - Administrative and Corporate Support: Community Services Admin (490)
	2.5	Security Services: Security Services Admin (New)	2.5 - Security Services: Security Services Admin (New)
	2.6	Human Resources: HR and Health & Safety	2.6 - Human Resources: HR and Health & Safety
	2.7	Property Services: Assessment Rates (220)	2.7 - Property Services: Assessment Rates (220)
	2.8	Fleet Management: Workshop (dept 440)	2.8 - Fleet Management: Workshop (dept 440)
	2.9	Information Technology: Information Technology (Dept 040)	2.9 - Information Technology: Information Technology (Dept 040)
	2.10	FINANCE	2.10 - FINANCE
	Vote 3	COMMUNITY AND SOCIAL SERVICES	
	3.1	Health Services: Health Services (Dept 460)	3.1 - Health Services: Health Services (Dept 460)
	3.2	Fire Fighting and Protection: Disaster Management (Dept 190)	3.2 - Fire Fighting and Protection: Disaster Management (Dept 190)
	3.3	Core Function:Libraries and Archives	3.3 - Core Function:Libraries and Archives
	3.4	Libraries and Archives: Library (Dept 120)	3.4 - Libraries and Archives: Library (Dept 120)
	3.5	Disaster Management: Disaster Management (190)	3.5 - Disaster Management: Disaster Management (190)
	3.6	Community Halls and Facilities: Community Halls (New)	3.6 - Community Halls and Facilities: Community Halls (New)
	3.7	Libraries and Archives: Library (dept 120)	3.7 - Libraries and Archives: Library (dept 120)
	3.8	Cemeteries Funeral Parlours and Crematoriums: Cemetery (Dept 320)	3.8 - Cemeteries Funeral Parlours and Crematoriums: Cemetery (Dept 320)
	3.9		3.9 -
	3.10		3.10 -
	Vote 4	SPORTS & RECREATION	
	4.1	Sports Grounds and Stadiums: Sports Grounds (New)	4.1 - Sports Grounds and Stadiums: Sports Grounds (New)
	4.2	Community Parks (including Nurseries): Municipal Parks(355)	4.2 - Community Parks (including Nurseries): Municipal Parks(355)
	4.3	Recreational Facilities: Caravan & swimming(Dept 360,365)	4.3 - Recreational Facilities: Caravan & swimming(Dept 360,365)
	4.4	Recreational Facilities: Estates (340)	4.4 - Recreational Facilities: Estates (340)
	4.5	Cultural Matters: Parks & Recreation (Dept 355)	4.5 - Cultural Matters: Parks & Recreation (Dept 355)
	4.6		4.6 -
	4.7		4.7 -
	4.8		4.8 -
	4.9		4.9 -
	4.10		4.10 -
	Vote 5	PUBLIC SAFETY	
	5.1	Core Function:Fire Fighting and Protection	5.1 - Core Function:Fire Fighting and Protection
	5.2	Fire Fighting and Protection: Fire Brigade (Dept 180)	5.2 - Fire Fighting and Protection: Fire Brigade (Dept 180)
	5.3		5.3 -
	5.4		5.4 -
	5.5		5.5 -
	5.6		5.6 -
	5.7		5.7 -
	5.8		5.8 -
	5.9		5.9 -
	5.10		5.10 -
	Vote 6	PLANNING AND DEVELOPMENT	
	6.1	Property Services: Municipal Buildings (Dept 345)	6.1 - Property Services: Municipal Buildings (Dept 345)
	6.2	Project Management Unit: PMU Office (772)	6.2 - Project Management Unit: PMU Office (772)
	6.3	Fire Fighting and Protection: Fire Brigade (Dept 180)	6.3 - Fire Fighting and Protection: Fire Brigade (Dept 180)
	6.4	Corporate Wide Strategic Planning (IDPs LED): IDP & PMS (Dept 060)	6.4 - Corporate Wide Strategic Planning (IDPs LED): IDP & PMS (Dept 060)
	6.5	Corporate Wide Strategic Planning (IDPs LED): LED (Dept 070)	6.5 - Corporate Wide Strategic Planning (IDPs LED): LED (Dept 070)
	6.6	Economic Development/Planning: Technical Admin (310)	6.6 - Economic Development/Planning: Technical Admin (310)
	6.7	Economic Development/Planning: Expanded Public Works Programme	6.7 - Economic Development/Planning: Expanded Public Works Programme
	6.8	Town Planning Building Regulations and Enforcement and City Engineer: Town Planning (Dept 310)	6.8 - Town Planning Building Regulations and Enforcement and City Engineer: Town Planning (Dept 310)
	6.9		6.9 -
	6.10		6.10 -
	Vote 7	ROAD TRANSPORT	
	7.1	Police Forces Traffic and Street Parking Control: Traffic (dept 150)	7.1 - Police Forces Traffic and Street Parking Control: Traffic (dept 150)
	7.2	Core Function:Police Forces Traffic and Street Parking Control	7.2 - Core Function:Police Forces Traffic and Street Parking Control
	7.3	Roads: Public Works (Dept 330)	7.3 - Roads: Public Works (Dept 330)
	7.4	Roads: TSHENOLO - MAPOTENG COLLECTOR STREET	7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR STREET
	7.5	Roads: DOWN TOUCH -PIETBOS ROADS	7.5 - Roads: DOWN TOUCH -PIETBOS ROADS
	7.6	Roads: TSHENOLO - VERGENOEG - MARUPING ROAD	7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING ROAD
	7.7	Roads: TSHENOLO -MANDELA DRIVE	7.7 - Roads: TSHENOLO -MANDELA DRIVE
	7.8	Roads: Office of Infrastructure Services (Dept 310)	7.8 - Roads: Office of Infrastructure Services (Dept 310)
	7.9	Roads	7.9 - Roads
	7.10		7.10 -
	Vote 8	ENVIRONMENTAL PROTECTION	
	8.1	Nature Conservation: Nature Reserve (350)	8.1 - Nature Conservation: Nature Reserve (350)
	8.2		8.2 -
	8.3		8.3 -
	8.4		8.4 -
	8.5		8.5 -
	8.6		8.6 -
	8.7		8.7 -
	8.8		8.8 -
	8.9		8.9 -
	8.10		8.10 -
	Vote 9	ENERGY SOURCES	
	9.1	Electricity: Electricity (Dept 410, 405)	9.1 - Electricity: Electricity (Dept 410, 405)
	9.2		9.2 -
	9.3		9.3 -
	9.4		9.4 -
	9.5		9.5 -
	9.6		9.6 -
	9.7		9.7 -
	9.8		9.8 -
	9.9		9.9 -
	9.10		9.10 -
	Vote 10	WATER MANAGEMENT	
	10.1	Water Distribution: Water (Dept 380)	10.1 - Water Distribution: Water (Dept 380)
	10.2	Water Treatment: Water (Dept 380)	10.2 - Water Treatment: Water (Dept 380)
	10.3	Water Treatment: Water SELENANE (SEVEN MILES WATER SUPPLY)	10.3 - Water Treatment: Water SELENANE (SEVEN MILES WATER SUPPLY)
	10.4	Water Treatment: Water SELENANE (MAPOTENG WATER SUPPLY)	10.4 - Water Treatment: Water SELENANE (MAPOTENG WATER SUPPLY)
	10.5	Water Treatment	10.5 - Water Treatment
	10.6		10.6 -
	10.7		10.7 -
	10.8		10.8 -
	10.9		10.9 -
	10.10		10.10 -
	Vote 11	WASTE WATER MANAGEMENT	
	11.1	Sewerage: Sewerage (Dept 420)	11.1 - Sewerage: Sewerage (Dept 420)
	11.2	Waste Water Treatment: Sewerage (Dept 420)	11.2 - Waste Water Treatment: Sewerage (Dept 420)
	11.3	Waste Water Treatment: KHETHWAYO CONS-DITSHOSWANENG	11.3 - Waste Water Treatment: KHETHWAYO CONS-DITSHOSWANENG

	11.4		11.4 -
	11.5		11.5 -
	11.6		11.6 -
	11.7		11.7 -
	11.8		11.8 -
	11.9		11.9 -
	11.10		11.10 -
Vote 12	WASTE MANAGEMENT		
	Solid Waste Removal: Cleansing (Dept 480)		12.1 - Solid Waste Removal: Cleansing (Dept 480)
	12.2		12.2 -
	12.3		12.3 -
	12.4		12.4 -
	12.5		12.5 -
	12.6		12.6 -
	12.7		12.7 -
	12.8		12.8 -
	12.9		12.9 -
	12.10		12.10 -
Vote 13	Other		
	Air Transport: Airstrip (370)		13.1 - Air Transport: Airstrip (370)
	13.1		13.1 -
	13.2		13.2 -
	13.3		13.3 -
	13.4		13.4 -
	13.5		13.5 -
	13.6		13.6 -
	13.7		13.7 -
	13.8		13.8 -
	13.9		13.9 -
	13.10		13.10 -
Vote 14			
	14.1		14.1 -
	14.2		14.2 -
	14.3		14.3 -
	14.4		14.4 -
	14.5		14.5 -
	14.6		14.6 -
	14.7		14.7 -
	14.8		14.8 -
	14.9		14.9 -
	14.10		14.10 -
Vote 15			
	15.1		15.1 -
	15.2		15.2 -
	15.3		15.3 -
	15.4		15.4 -
	15.5		15.5 -
	15.6		15.6 -
	15.7		15.7 -
	15.8		15.8 -
	15.9		15.9 -
	15.10		15.10 -

NC452 Ga-Segonyana - Contact Information

A. GENERAL INFORMATION

Municipality	NC452 Ga-Segonyana
Grade	Medium
Province	Set name on 'Instructions' sheet
Web Address	www.ga-segonyana.gov.za
e-mail Address	registry@ga-segonyana.gov.za

¹ Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	PRIVATE BAG X1522
City / Town	KURUMAN
Postal Code	8460
Street address	
Building	Municipal Building
Street No. & Name	Cnr Voortrekker and School Street
City / Town	Kuruman
Postal Code	8460
General Contacts	
Telephone number	537129300
Fax number	537123581

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	790421037408	ID Number	7504135859084
Title	Ms	Title	Mr
Name	Keamogetse Madikiza	Name	Itumeleng Mmusi
Telephone number	537129405	Telephone number	537129404
Cell number	739206703	Cell number	606406073
Fax number	537123581	Fax number	537123581
E-mail address	kmadikiza@ga-segonyana.gov.za	E-mail address	mmusiitumeleng350@gmail.com
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	7410205773082	ID Number	7607090502084
Title	Mr	Title	Mrs
Name	Neo Masegela	Name	Tshegofatso Serai
Telephone number	537129389	Telephone number	537129404
Cell number	726464200	Cell number	832495944
Fax number	537123581	Fax number	537123581
E-mail address	nmasegela@ga-segonyana.gov.za	E-mail address	tserai@ga-segonyana.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	780405 5422 081	ID Number	911017 0720 088
Title	Mr	Title	Ms
Name	Martin Tsatsimpe	Name	Kobamelo Gaobusiwe
Telephone number	053 712 9333	Telephone number	053 712 9301
Cell number	082 727 3823	Cell number	082 947 3140
Fax number	053 712 3581	Fax number	053 712 3581
E-mail address	mtsatsimpe@ga-segonyana.gov.za	E-mail address	kgaobusiwe@ga-segonyana.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	6809145829089	ID Number	800718 0475 086
Title	Mr	Title	Ms
Name	Levy Mashiane	Name	LT Booysen
Telephone number	053 712 9370	Telephone number	053 712 9415
Cell number	7828572287	Cell number	076 939 5472
Fax number	053 712 3581	Fax number	086 532 8495
E-mail address	gelimashiane@gmail.com	E-mail address	l.booysen@ga-segonyana.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	830326 0369 087	ID Number	8412270821084
Title	Budget manager	Title	Mrs
Name	Desiree Pelele	Name	Confidence Kalate
Telephone number	053 712 9348	Telephone number	537129327
Cell number	083 569 5865	Cell number	730541270
Fax number	053 712 3581	Fax number	537123581
E-mail address	dpelele@ga-segonyana.gov.za	E-mail address	confy@ga-segonyana.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	9310125740088	ID Number	8811140637085
Title	Mr	Title	Ms
Name	Boitumelo Matshidisho	Name	Keitumetse Segopolo
Telephone number	537129327	Telephone number	537129354
Cell number	767416755	Cell number	719363633
Fax number	537123581	Fax number	537123581
E-mail address	bmatshisho@ga-segonyana.gov.za	E-mail address	ksegopolo@ga-segonyana.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	9109095705083	ID Number	
Title	Mr	Title	
Name	Tshepo Molotsi	Name	
Telephone number	537129354	Telephone number	
Cell number	733025532	Cell number	
Fax number	537123581	Fax number	
E-mail address	tmolotsi@ga-segonyana.vo.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

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	50,223	55,032	58,325	62,888	62,882	62,882	62,882	66,037	69,009	70,734
Service charges	174,461	184,783	233,479	261,786	275,503	275,503	275,503	292,912	305,958	313,532
Investment revenue	5,055	5,692	9,638	7,123	9,623	9,623	9,623	11,528	12,046	12,348
Transfer and subsidies - Operational	214,651	234,839	253,199	253,420	253,420	253,420	253,420	273,460	273,967	292,095
Other own revenue	31,722	56,259	33,210	43,477	54,793	54,793	54,793	77,823	81,325	83,358
Total Revenue (excluding capital transfers and contributions)	476,111	536,605	587,852	628,693	656,220	656,220	656,220	721,760	742,305	772,066
Employee costs	173,050	192,222	251,043	262,650	262,610	262,610	262,610	277,066	288,087	295,298
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	55,465	91,154	88,286	60,000	70,000	70,000	70,000	70,000	73,150	74,979
Interest	6,515	3,378	3,998	1,291	1,291	1,291	1,291	346	362	371
Inventory consumed and bulk purchases	159,937	167,271	184,162	172,975	186,148	186,148	186,148	186,335	194,693	199,560
Transfers and subsidies	30	61	31	69	69	69	69	60	63	64
Other expenditure	140,662	253,302	210,311	173,504	182,205	182,205	182,205	174,123	172,467	187,033
Total Expenditure	546,131	720,575	752,641	686,087	717,921	717,921	717,921	724,214	745,838	774,747
Surplus/(Deficit)	(70,019)	(183,970)	(164,789)	(57,394)	(61,701)	(61,701)	(61,701)	(2,455)	(3,533)	(2,681)
Transfers and subsidies - capital (monetary allocations)	170,177	142,599	150,463	147,688	197,846	197,846	123,330	125,587	133,490	159,478
Transfers and subsidies - capital (in-kind)	17,487	9,668	26,614	–	1,447	1,447	111	–	–	–
Surplus/(Deficit) after capital transfers & contributions	117,645	(31,703)	12,287	90,294	137,592	137,592	61,740	123,132	129,957	156,797
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	117,645	(31,703)	12,287	90,294	137,592	137,592	61,740	123,132	129,957	156,797
Capital expenditure & funds sources										
Capital expenditure	169,704	142,392	182,288	165,413	211,910	211,910	137,141	134,587	133,490	159,478
Transfers recognised - capital	175,089	121,044	152,952	147,688	198,937	198,937	128,240	125,587	133,490	159,478
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	(5,501)	21,348	27,327	17,725	12,973	12,973	8,790	9,000	–	–
Total sources of capital funds	169,588	142,392	180,279	165,413	211,910	211,910	137,030	134,587	133,490	159,478
Financial position										
Total current assets	262,164	179,801	176,449	200,113	88,420	88,420	250,393	163,998	214,109	275,030
Total non current assets	1,725,951	1,775,810	1,874,068	1,890,975	1,927,583	1,927,583	1,938,466	1,938,655	1,979,231	2,025,802
Total current liabilities	133,745	160,749	226,876	140,956	55,902	55,902	295,531	165,862	190,026	192,066
Total non current liabilities	82,690	68,944	85,437	64,870	–	–	84,043	75,716	75,716	75,716
Community wealth/Equity	1,780,712	1,727,705	1,738,205	1,885,261	1,960,101	1,960,101	1,829,937	1,861,075	1,927,598	2,033,051
Cash flows										
Net cash from (used) operating	216,834	123,127	271,814	205,458	242,568	242,568	242,568	185,105	216,355	241,484
Net cash from (used) investing	(171,995)	(167,326)	(178,000)	(165,413)	(211,910)	(211,910)	(211,910)	(134,546)	(133,490)	(159,478)
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	132,581	51,372	131,228	120,255	70,105	70,105	70,105	85,005	167,869	249,875
Cash backing/surplus reconciliation										
Cash and investments available:	95,153	38,210	36,946	121,546	75,232	75,232	95,670	85,005	133,103	189,408
Total Application of cash and investments:	48,296	17,044	48,819	115,768	51,481	51,481	117,327	89,819	112,829	110,936
Balance - surplus (shortfall)	46,857	21,166	(11,872)	5,779	23,750	23,750	(21,657)	(4,814)	20,273	78,472
Asset management										
Asset register summary (WDV)	1,445,356	1,495,299	1,575,304	1,735,287	1,776,337	1,776,337	1,776,337	1,866,188	1,903,911	1,974,169
Depreciation	55,465	91,154	88,286	60,000	70,000	70,000	70,000	70,000	73,150	74,979
Renewal and Upgrading of Existing Assets	67,833	46,064	77,544	39,799	53,535	53,535	53,535	23,596	68,962	115,845
Repairs and Maintenance	32,755	35,419	18,370	25,550	26,597	26,597	26,597	24,740	25,853	26,499
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	5,116	2,190	3,384	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		106,752	128,176	112,111	122,246	127,094	127,094	131,650	138,449	142,041
Executive and council		7,243	11,340	8,056	8,343	8,343	8,343	8,688	9,044	9,376
Finance and administration		99,508	116,836	102,458	112,224	117,072	117,072	121,209	127,574	130,788
Internal audit		–	–	1,597	1,678	1,678	1,678	1,752	1,831	1,877
Community and public safety		48,278	39,940	36,886	32,384	32,312	32,312	33,492	45,924	27,979
Community and social services		21,636	5,634	5,599	18,416	11,784	11,784	12,155	23,626	5,125
Sport and recreation		2,258	9,977	15,702	3,966	3,966	3,966	4,145	4,331	4,440
Public safety		24,383	24,329	15,585	10,001	16,562	16,562	17,192	17,966	18,415
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		58,383	42,846	53,599	69,427	111,269	111,269	82,119	90,589	68,442
Planning and development		14,227	20,657	20,609	36,205	38,705	38,705	62,740	67,890	65,462
Road transport		43,620	21,939	32,643	32,867	72,210	72,210	19,008	22,312	2,583
Environmental protection		537	250	347	355	355	355	371	387	397
Trading services		450,410	477,902	562,322	552,324	584,837	584,837	600,086	600,834	693,082
Energy sources		254,425	235,517	270,460	293,963	325,305	325,305	302,265	305,571	320,753
Water management		104,719	132,801	170,924	148,783	142,504	142,504	161,519	163,349	226,954
Waste water management		49,351	62,587	68,685	54,681	60,631	60,631	76,840	69,777	81,684
Waste management		41,915	46,997	52,252	54,896	56,396	56,396	59,462	62,137	63,691
Other	4	(47)	9	11	–	–	–	–	–	–
Total Revenue - Functional	2	663,776	688,872	764,928	776,381	855,513	855,513	847,347	875,796	931,544
Expenditure - Functional										
Governance and administration		252,268	272,882	259,761	243,775	249,834	249,834	245,100	257,040	263,491
Executive and council		17,507	22,626	23,738	28,151	26,706	26,706	26,613	27,811	28,506
Finance and administration		234,761	250,256	229,117	206,775	214,037	214,037	208,574	218,870	224,367
Internal audit		–	–	6,906	8,850	9,090	9,090	9,912	10,358	10,617
Community and public safety		46,570	60,817	71,027	72,750	72,631	72,631	74,352	77,743	79,711
Community and social services		15,066	13,948	16,232	18,558	17,951	17,951	18,914	19,765	20,259
Sport and recreation		9,629	12,116	16,236	18,313	18,238	18,238	18,918	19,770	20,264
Public safety		21,874	34,753	38,559	35,878	36,442	36,442	36,519	38,208	39,188
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		42,333	84,493	85,599	83,188	85,193	85,193	87,000	89,425	91,660
Planning and development		31,685	39,333	43,846	47,165	46,407	46,407	48,829	49,536	50,775
Road transport		10,447	44,955	41,471	35,714	38,477	38,477	37,871	39,575	40,564
Environmental protection		201	205	282	309	309	309	300	314	321
Trading services		204,961	302,218	336,254	284,373	310,262	310,262	317,763	321,631	339,884
Energy sources		142,050	164,658	175,844	167,537	187,925	187,925	186,748	195,151	200,030
Water management		32,223	72,397	79,690	68,740	73,217	73,217	70,528	73,792	75,687
Waste water management		10,855	41,026	44,083	20,341	21,702	21,702	34,366	25,392	36,189
Waste management		19,833	24,136	36,637	27,756	27,419	27,419	26,120	27,296	27,978
Other	4	–	166	–	2,000	–	–	–	–	–
Total Expenditure - Functional	3	546,131	720,575	752,641	686,087	717,921	717,921	724,214	745,838	774,747
Surplus/(Deficit) for the year		117,645	(31,703)	12,287	90,294	137,592	137,592	123,132	129,957	156,797

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 Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Municipal governance and administration		106,752	128,176	112,111	122,246	127,094	127,094	131,650	138,449	142,041
Executive and council		7,243	11,340	8,056	8,343	8,343	8,343	8,688	9,044	9,376
Mayor and Council		5,995	9,895	6,459	6,665	6,665	6,665	6,936	7,213	7,499
Municipal Manager, Town Secretary and Chief Executive		1,248	1,445	1,597	1,678	1,678	1,678	1,752	1,831	1,877
Finance and administration		99,508	116,836	102,458	112,224	117,072	117,072	121,209	127,574	130,788
Administrative and Corporate Support		3,953	4,334	4,790	5,035	5,035	5,035	5,257	5,493	5,631
Asset Management		9,869	1,471	2,162	2,175	2,175	2,175	2,271	2,373	2,433
Finance		23,536	38,004	29,002	30,038	30,498	30,498	32,887	35,277	36,184
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		5,179	11,131	1,726	3,722	3,722	3,722	3,000	3,135	3,214
Information Technology		832	1,445	1,597	1,678	1,678	1,678	1,752	1,831	1,877
Legal Services		832	2,427	1,597	1,678	1,678	1,678	1,754	1,833	1,879
Marketing, Customer Relations, Publicity and Media Co-ordination		832	1,445	1,597	1,678	1,678	1,678	1,752	1,831	1,877
Property Services		53,228	55,121	58,388	64,511	68,900	68,900	70,754	73,938	75,787
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		1,248	1,458	1,600	1,706	1,706	1,706	1,781	1,861	1,908
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	1,597	1,678	1,678	1,678	1,752	1,831	1,877
Governance Function		-	-	1,597	1,678	1,678	1,678	1,752	1,831	1,877
Community and public safety		48,278	39,940	36,886	32,384	32,312	32,312	33,492	45,924	27,979
Community and social services		21,636	5,634	5,599	18,416	11,784	11,784	12,155	23,626	5,125
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		902	1,488	1,648	1,800	1,800	1,800	1,881	1,966	2,015
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		8,139	34	1,293	13,830	7,197	7,197	7,392	18,650	23
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		10,495	2,889	1,397	1,469	1,469	1,469	1,535	1,604	1,644
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2,100	1,222	1,261	1,318	1,318	1,318	1,346	1,407	1,442
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		2,258	9,977	15,702	3,966	3,966	3,966	4,145	4,331	4,440
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		832	1,445	1,597	1,678	1,678	1,678	1,754	1,833	1,879
Recreational Facilities		1,406	1,836	2,082	2,233	2,233	2,233	2,333	2,438	2,499
Sports Grounds and Stadiums		21	6,696	12,024	55	55	55	58	60	62
Public safety		24,383	24,329	15,585	10,001	16,562	16,562	17,192	17,966	18,415
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		15,121	12,101	1,632	1,720	1,831	1,831	1,798	1,879	1,926
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		9,262	12,228	13,953	8,281	14,731	14,731	15,394	16,087	16,489
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		58,383	42,846	53,599	69,427	111,269	111,269	82,119	90,589	68,442
Planning and development		14,227	20,657	20,609	36,205	38,705	38,705	62,740	67,890	65,462
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		1,666	2,929	3,215	3,405	3,405	3,405	3,554	3,714	3,807
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		3,630	3,912	2,506	3,052	3,052	3,052	3,188	3,331	3,414
Economic Development/Planning		3,373	3,445	3,207	3,474	3,474	3,474	3,728	2,406	2,466
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		2,954	7,771	8,682	23,275	25,775	25,775	49,270	51,487	52,774
Project Management Unit		2,603	2,600	3,000	3,000	3,000	3,000	3,000	6,952	3,000
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		43,620	21,939	32,643	32,867	72,210	72,210	19,008	22,312	2,583

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									
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		43,620	21,939	32,643	32,867	72,210	72,210	19,008	22,312	2,583
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		537	250	347	355	355	355	371	387	397
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		537	250	347	355	355	355	371	387	397
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		450,410	477,902	562,322	552,324	584,837	584,837	600,086	600,834	693,082
Energy sources		254,425	235,517	270,460	293,963	325,305	325,305	302,265	305,571	320,753
Electricity		254,425	235,517	270,460	293,963	325,305	325,305	302,265	305,571	320,753
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		104,719	132,801	170,924	148,783	142,504	142,504	161,519	163,349	226,954
Water Treatment		102,073	122,776	369	-	-	-	-	-	-
Water Distribution		2,646	10,025	170,555	148,783	142,504	142,504	161,519	163,349	226,954
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		49,351	62,587	68,685	54,681	60,631	60,631	76,840	69,777	81,684
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		703	2,641	66,330	54,681	60,631	60,631	76,840	69,777	81,684
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		48,648	59,946	2,355	-	-	-	-	-	-
Waste management		41,915	46,997	52,252	54,896	56,396	56,396	59,462	62,137	63,691
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		41,915	46,997	52,252	54,896	56,396	56,396	59,462	62,137	63,691
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		(47)	9	11	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		(47)	9	11	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	663,776	688,872	764,928	776,381	855,513	855,513	847,347	875,796	931,544
Expenditure - Functional										
Municipal governance and administration		252,268	272,882	259,761	243,775	249,834	249,834	245,100	257,040	263,491
Executive and council		17,507	22,626	23,738	28,151	26,706	26,706	26,613	27,811	28,506
Mayor and Council		12,674	16,314	17,203	19,636	18,533	18,533	18,749	19,592	20,082
Municipal Manager, Town Secretary and Chief Executive		4,833	6,312	6,534	8,514	8,173	8,173	7,865	8,219	8,424
Finance and administration		234,761	250,256	229,117	206,775	214,037	214,037	208,574	218,870	224,367
Administrative and Corporate Support		22,631	27,441	36,305	40,011	39,351	39,351	40,684	42,514	43,577
Asset Management		75,162	14,449	8,019	6,855	7,445	7,445	7,274	7,601	7,791
Finance		60,794	108,547	86,657	62,608	68,562	68,562	61,178	64,848	66,498
Fleet Management		20,583	32,682	30,677	25,790	30,756	30,756	31,807	33,238	34,069
Human Resources		14,591	13,738	17,494	19,238	17,989	17,989	18,015	18,819	19,285
Information Technology		6,584	7,822	4,499	10,134	9,254	9,254	9,235	9,651	9,892
Legal Services		5,520	7,011	8,674	7,104	6,644	6,644	6,212	6,491	6,653
Marketing, Customer Relations, Publicity and Media Co-ordination		1,561	1,676	1,157	1,691	1,586	1,586	2,284	2,386	2,446
Property Services		11,254	22,115	13,425	7,958	7,491	7,491	5,977	6,246	6,402
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		11,234	10,269	15,535	18,339	17,914	17,914	18,091	18,905	19,378
Supply Chain Management		4,847	4,506	6,676	7,047	7,047	7,047	7,819	8,171	8,375
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	6,906	8,850	9,090	9,090	9,912	10,358	10,617
Governance Function		-	-	6,906	8,850	9,090	9,090	9,912	10,358	10,617
Community and public safety		46,570	60,817	71,027	72,750	72,631	72,631	74,352	77,743	79,711
Community and social services		15,066	13,948	16,232	18,558	17,951	17,951	18,914	19,765	20,259
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		2,808	2,429	2,877	2,843	2,695	2,695	3,046	3,184	3,263
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	986	1,443	1,487	1,487	1,487	1,000	1,045	1,071
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		4,588	1,852	1,005	2,109	1,700	1,700	2,142	2,238	2,294
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		7,670	8,681	10,907	12,119	12,069	12,069	12,726	13,299	13,631
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-

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									
Sport and recreation		9,629	12,116	16,236	18,313	18,238	18,238	18,918	19,770	20,264
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		6,907	8,022	11,592	12,674	12,534	12,534	13,517	14,125	14,479
Recreational Facilities		2,579	2,852	3,361	4,024	4,507	4,507	4,251	4,443	4,554
Sports Grounds and Stadiums		143	1,242	1,282	1,615	1,197	1,197	1,150	1,202	1,232
Public safety		21,874	34,753	38,559	35,878	36,442	36,442	36,519	38,208	39,188
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		4,865	11,951	7,866	8,478	9,323	9,323	9,571	10,001	10,251
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		17,009	22,802	30,693	27,401	27,120	27,120	26,949	28,206	28,936
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		42,333	84,493	85,599	83,188	85,193	85,193	87,000	89,425	91,660
Planning and development		31,685	39,333	43,846	47,165	46,407	46,407	48,829	49,536	50,775
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		4,064	4,513	5,281	6,272	5,980	5,980	6,280	6,562	6,726
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		7,829	11,368	13,681	13,730	13,846	13,846	15,484	16,180	16,585
Economic Development/Planning		5,918	6,500	7,308	8,409	8,394	8,394	8,800	7,706	7,898
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		11,278	14,062	14,577	15,798	15,230	15,230	15,266	15,952	16,351
Project Management Unit		2,596	2,890	3,000	2,956	2,956	2,956	3,000	3,135	3,213
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		10,447	44,955	41,471	35,714	38,477	38,477	37,871	39,575	40,564
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		10,447	44,955	41,471	35,714	38,477	38,477	37,871	39,575	40,564
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		201	205	282	309	309	309	300	314	321
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		201	205	282	309	309	309	300	314	321
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		204,961	302,218	336,254	284,373	310,262	310,262	317,763	321,631	339,884
Energy sources		142,050	164,658	175,844	167,537	187,925	187,925	186,748	195,151	200,030
Electricity		142,050	164,658	175,844	167,537	187,925	187,925	186,748	195,151	200,030
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		32,223	72,397	79,690	68,740	73,217	73,217	70,528	73,792	75,687
Water Treatment		5,626	32,700	(20)	-	-	-	-	-	-
Water Distribution		26,597	39,698	79,710	68,740	73,217	73,217	70,528	73,792	75,687
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		10,855	41,026	44,083	20,341	21,702	21,702	34,366	25,392	36,189
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		862	10,990	43,611	20,341	21,702	21,702	34,366	25,392	36,189
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		9,993	30,036	473	-	-	-	-	-	-
Waste management		19,833	24,136	36,637	27,756	27,419	27,419	26,120	27,296	27,978
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		19,833	24,136	36,637	27,756	27,419	27,419	26,120	27,296	27,978
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	166	-	2,000	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	166	-	2,000	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	546,131	720,575	752,641	686,087	717,921	717,921	724,214	745,838	774,747
Surplus/(Deficit) for the year		117,645	(31,703)	12,287	90,294	137,592	137,592	123,132	129,957	156,797

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	11,340	8,056	8,343	8,343	8,343	8,688	9,044	9,376
Vote 2 - FINANCE AND ADMINISTRATION		99,508	116,836	104,055	113,902	118,751	118,751	122,962	129,405	132,665
Vote 3 - COMMUNITY AND SOCIAL SERVICES		21,636	5,634	5,599	18,416	11,784	11,784	12,155	23,626	5,125
Vote 4 - SPORTS & RECREATION		2,258	9,977	15,702	3,966	3,966	3,966	4,145	4,331	4,440
Vote 5 - PUBLIC SAFETY		15,121	12,101	1,632	1,720	1,831	1,831	1,798	1,879	1,926
Vote 6 - PLANNING AND DEVELOPMENT		14,227	20,657	20,609	36,205	38,705	38,705	62,740	67,890	65,462
Vote 7 - ROAD TRANSPORT		52,882	34,167	46,597	41,148	86,941	86,941	34,402	38,399	19,073
Vote 8 - ENVIRONMENTAL PROTECTION		537	250	347	355	355	355	371	387	397
Vote 9 - ENERGY SOURCES		254,425	235,517	270,460	293,963	325,305	325,305	302,265	305,571	320,753
Vote 10 - WATER MANAGEMENT		104,719	132,801	170,924	148,783	142,504	142,504	161,519	163,349	226,954
Vote 11 - WASTE WATER MANAGEMENT		49,351	62,587	68,685	54,681	60,631	60,631	76,840	69,777	81,684
Vote 12 - WASTE MANAGEMENT		41,915	46,997	52,252	54,896	56,396	56,396	59,462	62,137	63,691
Vote 13 - Other		(47)	9	11	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	663,776	688,872	764,928	776,381	855,513	855,513	847,347	875,796	931,544
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		17,507	22,626	23,738	28,151	26,706	26,706	26,613	27,811	28,506
Vote 2 - FINANCE AND ADMINISTRATION		234,761	250,256	236,023	215,625	223,127	223,127	218,487	229,229	234,985
Vote 3 - COMMUNITY AND SOCIAL SERVICES		15,066	13,948	16,232	18,558	17,951	17,951	18,914	19,765	20,259
Vote 4 - SPORTS & RECREATION		9,629	12,116	16,236	18,313	18,238	18,238	18,918	19,770	20,264
Vote 5 - PUBLIC SAFETY		4,865	11,951	7,866	8,478	9,323	9,323	9,571	10,001	10,251
Vote 6 - PLANNING AND DEVELOPMENT		31,685	39,333	43,846	47,165	46,407	46,407	48,829	49,536	50,775
Vote 7 - ROAD TRANSPORT		27,456	67,757	72,164	63,115	65,596	65,596	64,819	67,781	69,501
Vote 8 - ENVIRONMENTAL PROTECTION		201	205	282	309	309	309	300	314	321
Vote 9 - ENERGY SOURCES		142,050	164,658	175,844	167,537	187,925	187,925	186,748	195,151	200,030
Vote 10 - WATER MANAGEMENT		32,223	72,397	79,690	68,740	73,217	73,217	70,528	73,792	75,687
Vote 11 - WASTE WATER MANAGEMENT		10,855	41,026	44,083	20,341	21,702	21,702	34,366	25,392	36,189
Vote 12 - WASTE MANAGEMENT		19,833	24,136	36,637	27,756	27,419	27,419	26,120	27,296	27,978
Vote 13 - Other		-	166	-	2,000	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	546,131	720,575	752,641	686,087	717,921	717,921	724,214	745,838	774,747
Surplus/(Deficit) for the year	2	117,645	(31,703)	12,287	90,294	137,592	137,592	123,132	129,957	156,797

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										
Revenue by Vote	1									
Vote 1 - Executive & Council		7,243	11,340	8,056	8,343	8,343	8,343	8,688	9,044	9,376
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	11,340	8,056	8,343	8,343	8,343	8,688	9,044	9,376
1.4 -		-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		99,508	116,836	104,055	113,902	118,751	118,751	122,962	129,405	132,665
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	1,754	1,833	1,879
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 Services		1,664	1,926	2,096	2,203	2,203	2,203	2,300	2,403	2,463
2.5 - Security Services: Security Services Admin (New)		-	-	-	-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety		5,179	11,131	3,323	5,401	5,401	5,401	4,753	4,966	5,091
2.7 - Property Services: Assessment Rates (220)		53,228	55,121	58,388	64,511	68,900	68,900	70,754	73,938	75,787
2.8 - Fleet Management: Workshop (dept 440)		-	-	-	-	-	-	-	-	-
2.9 - Information Technology: Information Technology (Dept 440)		832	1,445	1,597	1,678	1,678	1,678	1,752	1,831	1,877
2.10 - FINANCE		34,653	40,934	32,764	33,920	34,379	34,379	36,939	39,512	40,524
Vote 3 - COMMUNITY AND SOCIAL SERVICES		21,636	5,634	5,599	18,416	11,784	11,784	12,155	23,626	5,125
3.1 - Health Services: Health Services (Dept 460)		-	-	-	-	-	-	-	-	-
3.2 - Fire Fighting and Protection: Disaster Management (Dept 460)		-	-	-	-	-	-	-	-	-
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 (Dept 120)		8,139	34	1,293	13,830	7,197	7,197	7,392	18,650	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: Cemeteries		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		2,258	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 Parks		832	1,445	1,597	1,678	1,678	1,678	1,754	1,833	1,879
4.3 - Recreational Facilities: Caravan & swimming (Dept 360)		1,135	1,780	2,028	2,233	2,233	2,233	2,333	2,438	2,499
4.4 - Recreational Facilities: Estates (340)		271	57	54	-	-	-	-	-	-
4.5 - Cultural Matters: Parks & Recreation (Dept 355)		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		15,121	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)		15,121	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		14,227	20,657	20,609	36,205	38,705	38,705	62,740	67,890	65,462
6.1 - Property Services: Municipal Buildings (Dept 345)		3,630	3,912	2,506	3,052	3,052	3,052	3,188	3,331	3,414
6.2 - Project Management Unit: PMU Office (772)		2,603	2,600	3,000	3,000	3,000	3,000	3,000	6,952	3,000
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 (360)		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 Works Programme		1,709	1,519	1,111	1,271	1,271	1,271	1,426	-	-
6.8 - Town Planning Building Regulations and Enforcement		2,954	7,771	8,682	23,275	25,775	25,775	49,270	51,487	52,774
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		52,882	34,167	46,597	41,148	86,941	86,941	34,402	38,399	19,073
7.1 - Police Forces Traffic and Street Parking Control: Traffic and Street Parking Control		9,262	12,228	13,953	8,281	14,731	14,731	15,394	16,087	16,489
7.2 - Core Function: Police Forces Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
7.3 - Roads: Public Works (Dept 330)		43,620	21,939	32,643	32,867	72,210	72,210	19,008	22,312	2,583
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		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		254,425	235,517	270,460	293,963	325,305	325,305	302,265	305,571	320,753
9.1 - Electricity: Electricity (Dept 410, 405)		254,425	235,517	270,460	293,963	325,305	325,305	302,265	305,571	320,753
9.2 -		-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		104,719	132,801	170,924	148,783	142,504	142,504	161,519	163,349	226,954
10.1 - Water Distribution: Water (Dept 380)		2,646	10,025	170,555	148,783	142,504	142,504	161,519	163,349	226,954
10.2 - Water Treatment: Water (Dept 380)		102,073	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		49,351	62,587	68,685	54,681	60,631	60,631	76,840	69,777	81,684
11.1 - Sewerage: Sewerage (Dept 420)		49,351	62,587	68,685	54,681	60,631	60,631	76,840	69,777	81,684
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		41,915	46,997	52,252	54,896	56,396	56,396	59,462	62,137	63,691
12.1 - Solid Waste Removal: Cleansing (Dept 480)		41,915	46,997	52,252	54,896	56,396	56,396	59,462	62,137	63,691
12.2 -		-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-
12.5 -		-	-	-	-	-	-	-	-	-
12.6 -		-	-	-	-	-	-	-	-	-
12.7 -		-	-	-	-	-	-	-	-	-
12.8 -		-	-	-	-	-	-	-	-	-
12.9 -		-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-
Vote 13 - Other		(47)	9	11	-	-	-	-	-	-
13.1 - Air Transport: Airstrip (370)		(47)	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	663,776	688,872	764,928	776,381	855,513	855,513	847,347	875,796	931,544

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	22,626	23,738	28,151	26,706	26,706	26,613	27,811	28,506
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	22,626	23,738	28,151	26,706	26,706	26,613	27,811	28,506
1.4 -		-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		234,761	250,256	236,023	215,625	223,127	223,127	218,487	229,229	234,985
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)		5,520	7,011	8,674	7,104	6,644	6,644	6,212	6,491	6,653
2.3 - Administrative and Corporate Support: Office of Corpor		19,017	21,374	27,716	31,278	30,112	30,112	31,641	33,065	33,891
2.4 - Administrative and Corporate Support: Community Se		3,614	6,067	8,589	8,733	9,239	9,239	9,043	9,450	9,686
2.5 - Security Services: Security Services Admin (New)		11,234	10,269	15,535	18,339	17,914	17,914	18,091	18,905	19,378
2.6 - Human Resources: HR and Health & Safety		14,591	13,738	24,400	28,088	27,079	27,079	27,927	29,177	29,903
2.7 - Property Services: Assessment Rates (220)		11,254	22,115	13,425	7,958	7,491	7,491	5,977	6,246	6,402
2.8 - Fleet Management: Workshop (dept 440)		20,583	32,919	30,938	26,064	31,030	31,030	32,092	33,537	34,375
2.9 - Information Technology: Information Technology (De		6,584	7,585	4,238	9,860	8,980	8,980	8,949	9,352	9,586
2.10 - FINANCE		140,803	127,503	101,352	76,510	83,053	83,053	76,270	80,620	82,664
Vote 3 - COMMUNITY AND SOCIAL SERVICES		15,066	13,948	16,232	18,558	17,951	17,951	18,914	19,765	20,259
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)		4,588	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		-	986	1,443	1,487	1,487	1,487	1,000	1,045	1,071
3.7 - Libraries and Archives: Library { dept 120 }		7,670	8,681	10,907	12,119	12,069	12,069	12,726	13,299	13,631
3.8 - Cemeteries Funeral Parlours and Crematoriums: Cem		2,808	2,429	2,877	2,843	2,695	2,695	3,046	3,184	3,263
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		9,629	12,116	16,236	18,313	18,238	18,238	18,918	19,770	20,264
4.1 - Sports Grounds and Stadiums: Sports Grounds (New)		143	1,242	1,282	1,615	1,197	1,197	1,150	1,202	1,232
4.2 - Community Parks (including Nurseries): Municipal Pa		6,907	8,022	11,592	12,674	12,534	12,534	13,517	14,125	14,479
4.3 - Recreational Facilities: Caravan & swimming(Dept 36		2,574	2,848	3,358	4,020	4,502	4,502	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	11,951	7,866	8,478	9,323	9,323	9,571	10,001	10,251
5.1 - Core Function: Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
5.2 - Fire Fighting and Protection: Fire Brigade (Dept 180)		4,865	11,951	7,866	8,478	9,323	9,323	9,571	10,001	10,251
5.3 -		-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		31,685	39,333	43,846	47,165	46,407	46,407	48,829	49,536	50,775
6.1 - Property Services: Municipal Buildings (Dept 345)		7,829	11,368	13,681	13,730	13,846	13,846	15,484	16,180	16,585
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	2,294	2,294	1,963	2,051	2,102
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		4,210	4,981	6,216	7,138	7,123	7,123	7,374	7,706	7,898
6.7 - Economic Development/Planning: Expanded Public V		1,709	1,519	1,092	1,271	1,271	1,271	1,426	-	-
6.8 - Town Planning Building Regulations and Enforcement		11,278	14,062	14,577	15,798	15,230	15,230	15,266	15,952	16,351
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		27,456	67,757	72,164	63,115	65,596	65,596	64,819	67,781	69,501
7.1 - Police Forces Traffic and Street Parking Control: Traf		17,009	22,802	30,693	27,401	27,120	27,120	26,949	28,206	28,936
7.2 - Core Function: Police Forces Traffic and Street Parkin		-	-	-	-	-	-	-	-	-
7.3 - Roads: Public Works (Dept 330)		10,447	44,955	41,471	35,714	38,477	38,477	37,871	39,575	40,564
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		142,050	164,658	175,844	167,537	187,925	187,925	186,748	195,151	200,030
9.1 - Electricity: Electricity (Dept 410, 405)		142,050	164,658	175,844	167,537	187,925	187,925	186,748	195,151	200,030
9.2 -		-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		32,223	72,397	79,690	68,740	73,217	73,217	70,528	73,792	75,687
10.1 - Water Distribution: Water (Dept 380)		26,597	39,698	79,710	68,740	73,217	73,217	70,528	73,792	75,687
10.2 - Water Treatment: Water (Dept 380)		5,626	32,700	(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		10,855	41,026	44,083	20,341	21,702	21,702	34,366	25,392	36,189
11.1 - Sewerage: Sewerage (Dept 420)		10,855	39,325	44,083	20,341	21,702	21,702	34,366	25,392	36,189
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		19,833	24,136	36,637	27,756	27,419	27,419	26,120	27,296	27,978
12.1 - Solid Waste Removal: Cleansing (Dept 480)		19,833	24,136	36,637	27,756	27,419	27,419	26,120	27,296	27,978
12.2 -		-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-
12.5 -		-	-	-	-	-	-	-	-	-
12.6 -		-	-	-	-	-	-	-	-	-
12.7 -		-	-	-	-	-	-	-	-	-
12.8 -		-	-	-	-	-	-	-	-	-
12.9 -		-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	166	-	2,000	-	-	-	-	-
13.1 - Air Transport: Airstrip (370)		-	166	-	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	546,131	720,575	752,641	686,087	717,921	717,921	724,214	745,838	774,747
Surplus/(Deficit) for the year	2	117,645	(31,703)	12,287	90,294	137,592	137,592	123,132	129,957	156,797

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	124,957	125,711	148,600	170,602	177,605	177,605	148,211	189,722	198,125	203,003
Service charges - Water	2	23,394	28,319	42,822	47,793	47,057	47,057	39,096	50,020	52,271	53,577
Service charges - Waste Water Management	2	15,004	17,936	26,228	26,783	32,733	32,733	26,399	33,720	35,237	36,118
Service charges - Waste Management	2	11,107	12,818	15,829	16,608	18,108	18,108	15,051	19,450	20,325	20,834
Sale of Goods and Rendering of Services		2,598	6,056	4,253	2,631	2,631	2,631	1,887	2,918	3,049	3,125
Agency services		–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2,491	8,441	11,451	8,251	6,210	6,210	5,762	4,343	4,538	4,652
Interest earned from Current and Non Current Assets		5,055	5,692	9,638	7,123	9,623	9,623	8,002	11,528	12,046	12,348
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		349	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		3,273	2,873	1,345	1,772	1,772	1,772	717	1,852	1,936	1,984
Licence and permits		3,680	3,643	3,964	4,159	4,159	4,159	2,843	4,346	4,542	4,655
Special Rating Levies		–	–	–	–	–	–	–	–	–	–
Operational Revenue		11,205	6,475	7,553	23,412	25,911	25,911	12,936	50,367	52,634	53,950
Non-Exchange Revenue											
Property rates	2	50,223	55,032	58,325	62,888	62,882	62,882	51,898	66,037	69,009	70,734
Surcharges and Taxes		–	–	0	–	–	–	–	–	–	–
Fines, penalties and forfeits		4,898	7,556	8,248	1,751	8,214	8,214	1,939	9,408	9,831	10,077
Licences or permits		–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		214,651	234,839	253,199	253,420	253,420	253,420	251,066	273,460	273,967	292,095
Interest		1,669	–	–	1,500	5,895	5,895	4,272	4,588	4,795	4,915
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		(353)	17	(13)	–	–	–	–	–	–	–
Other Gains		1,912	21,197	(3,591)	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contrib		476,111	536,605	587,852	628,693	656,220	656,220	570,079	721,760	742,305	772,066
Expenditure											
Employee related costs	2	173,050	192,222	251,043	262,650	262,610	262,610	225,709	277,066	288,087	295,298
Remuneration of councillors		10,472	13,186	14,810	15,598	15,598	15,598	12,256	16,285	17,017	17,443
Bulk purchases - electricity	2	120,722	124,535	152,962	137,419	152,419	152,419	139,745	154,053	160,985	165,010
Inventory consumed	8	39,215	42,737	31,200	35,556	33,729	33,729	23,936	32,282	33,707	34,550
Debt impairment	3	–	18,774	(424)	15,703	14,403	14,403	–	13,500	14,108	14,460
Depreciation and amortisation		55,465	91,154	88,286	60,000	70,000	70,000	72,743	70,000	73,150	74,979
Interest		6,515	3,378	3,998	1,291	1,291	1,291	202	346	362	371
Contracted services		71,559	97,359	115,810	89,631	95,219	95,219	82,941	91,235	85,858	98,262
Transfers and subsidies		30	61	31	69	69	69	42	60	63	64
Irrecoverable debts written off		11,721	15,198	32,749	589	707	707	5,790	738	771	791
Operational costs		52,766	65,806	59,968	67,581	71,876	71,876	59,075	68,650	71,731	73,519
Losses on disposal of Assets		4,562	7,377	1,715	–	–	–	–	–	–	–
Other Losses		53	48,789	493	–	–	–	–	–	–	–
Total Expenditure		546,131	720,575	752,641	686,087	717,921	717,921	622,439	724,214	745,838	774,747
Surplus/(Deficit)		(70,019)	(183,970)	(164,789)	(57,394)	(61,701)	(61,701)	(52,360)	(2,455)	(3,533)	(2,681)
Transfers and subsidies - capital (monetary	6	170,177	142,599	150,463	147,688	197,846	197,846	123,330	125,587	133,490	159,478
Transfers and subsidies - capital (in-kind)	6	17,487	9,668	26,614	–	1,447	1,447	111	–	–	–
		117,645	(31,703)	12,287	90,294	137,592	137,592	71,081	123,132	129,957	156,797
Surplus/(Deficit) after capital transfers & contributions											
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		117,645	(31,703)	12,287	90,294	137,592	137,592	71,081	123,132	129,957	156,797
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		117,645	(31,703)	12,287	90,294	137,592	137,592	71,081	123,132	129,957	156,797
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	117,645	(31,703)	12,287	90,294	137,592	137,592	71,081	123,132	129,957	156,797

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

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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
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		3,547	4,072	4,494	5,025	3,975	3,975	-	1,450	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		(22,541)	-	1,097	13,809	7,177	7,177	-	7,371	18,627	-
Vote 4 - SPORTS & RECREATION		-	5,764	11,135	-	-	-	-	4,000	-	-
Vote 5 - PUBLIC SAFETY		12,415	9,259	-	-	111	111	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		37	5,953	20,207	8,200	3,500	3,500	-	50	-	-
Vote 7 - ROAD TRANSPORT		39,122	16,591	31,204	30,559	93,909	93,909	-	46,596	50,792	98,683
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		98,318	50,692	55,364	61,183	61,159	61,159	-	20,000	14,000	19,633
Vote 10 - WATER MANAGEMENT		31,430	43,682	56,964	46,637	42,080	42,080	-	55,120	50,072	41,162
Vote 11 - WASTE WATER MANAGEMENT		7,376	5,045	1,824	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		169,704	142,392	182,288	165,413	211,910	211,910	-	134,587	133,490	159,478
Total Capital Expenditure - Vote		169,704	142,392	182,288	165,413	211,910	211,910	-	134,587	133,490	159,478
Capital Expenditure - Functional											
Governance and administration		3,547	5,407	4,494	5,025	3,975	3,975	1,326	1,450	-	-
Executive and council		-	1,335	-	-	-	-	-	-	-	-
Finance and administration		3,547	4,072	4,494	5,025	3,975	3,975	1,326	1,450	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		(10,125)	15,023	12,232	13,809	7,287	7,287	3,171	11,371	18,627	-
Community and social services		(22,541)	-	1,097	13,809	7,177	7,177	3,060	7,371	18,627	-
Sport and recreation		-	5,764	11,135	-	-	-	-	4,000	-	-
Public safety		12,415	9,259	-	-	111	111	111	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		39,158	22,543	51,410	38,759	97,409	97,409	57,329	46,646	50,792	98,683
Planning and development		37	5,953	20,207	8,200	3,500	3,500	2,757	50	-	-
Road transport		39,122	16,591	31,204	30,559	93,909	93,909	54,572	46,596	50,792	98,683
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		137,124	99,418	114,152	107,820	103,239	103,239	75,315	75,120	64,072	60,795
Energy sources		98,318	50,692	55,364	61,183	61,159	61,159	45,224	20,000	14,000	19,633
Water management		31,430	43,682	56,964	46,637	42,080	42,080	30,091	55,120	50,072	41,162
Waste water management		7,376	5,045	1,824	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	169,704	142,392	182,288	165,413	211,910	211,910	137,141	134,587	133,490	159,478
Funded by:											
National Government		163,657	121,128	126,398	147,688	173,200	173,200	118,078	125,587	133,490	159,478
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)		11,431	(84)	26,554	-	25,627	25,627	10,162	-	-	-
Transfers recognised - capital	4	175,089	121,044	152,952	147,688	198,937	198,937	128,240	125,587	133,490	159,478
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		(5,501)	21,348	27,327	17,725	12,973	12,973	8,790	9,000	-	-
Total Capital Funding	7	169,588	142,392	180,279	165,413	211,910	211,910	137,030	134,587	133,490	159,478

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 Corps		-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
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13.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-	-
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14.9 -	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-	-
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15.7 -	-	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
2										
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	3,547	4,072	4,494	5,025	3,975	3,975	-	1,450	-	-
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	1,498	371	117	350	350	350	-	50	-	-
2.4 - Administrative and Corporate Support: Community Development	1,892	1,089	1,433	2,375	1,325	1,325	-	600	-	-
2.5 - Security Services: Security Services Admin (New)	-	-	-	-	-	-	-	-	-	-
2.6 - Human Resources: HR and Health & Safety	637	-	-	-	-	-	-	-	-	-
2.7 - Property Services: Assessment Rates (220)	-	-	-	-	-	-	-	-	-	-
2.8 - Fleet Management: Workshop (dept 440)	-	-	-	-	-	-	-	-	-	-
2.9 - Information Technology: Information Technology	-	-	-	-	-	-	-	-	-	-
2.10 - FINANCE	(480)	2,611	2,944	2,300	2,300	2,300	-	800	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES	(22,541)	-	1,097	13,809	7,177	7,177	-	7,371	18,627	-
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)	279	-	-	-	-	-	-	-	-	-
3.6 - Community Halls and Facilities: Community Halls	(22,820)	-	1,097	13,809	7,177	7,177	-	7,371	18,627	-
3.7 - Libraries and Archives: Library { dept 120 }	-	-	-	-	-	-	-	-	-	-
3.8 - Cemeteries Funeral Parlours and Crematoriums: O	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION	-	5,764	11,135	-	-	-	-	4,000	-	-
4.1 - Sports Grounds and Stadiums: Sports Grounds (N	-	5,764	11,135	-	-	-	-	4,000	-	-
4.2 - Community Parks (including Nurseries): Municipal	-	-	-	-	-	-	-	-	-	-
4.3 - Recreational Facilities: Caravan & swimming(Dept	-	-	-	-	-	-	-	-	-	-
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 1	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	37	5,953	20,207	8,200	3,500	3,500	-	50	-	-
6.1 - Property Services: Municipal Buildings (Dept 345)	-	5,953	20,193	8,000	3,300	3,300	-	-	-	-
6.2 - Project Management Unit: PMU Office (772)	-	-	-	-	-	-	-	-	-	-
6.3 - Fire Fighting and Protection: Fire Brigade (Dept 1	-	-	-	-	-	-	-	-	-	-
6.4 - Corporate Wide Strategic Planning (IDPs LEDs): ID	-	-	-	-	-	-	-	-	-	-
6.5 - Corporate Wide Strategic Planning (IDPs LEDs): L	-	-	-	-	-	-	-	-	-	-
6.6 - Economic Development/Planning: Technical Admi	37	-	14	200	200	200	-	50	-	-
6.7 - Economic Development/Planning: Expanded Publ	-	-	-	-	-	-	-	-	-	-
6.8 - Town Planning Building Regulations and Enforce	-	-	-	-	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT	39,122	16,591	31,204	30,559	93,909	93,909	-	46,596	50,792	98,683
7.1 - Police Forces Traffic and Street Parking Control: T	-	-	-	-	-	-	-	-	-	-
7.2 - Core Function:Police Forces Traffic and Street Pa	-	-	-	-	-	-	-	-	-	-
7.3 - Roads: Public Works (Dept 330)	39,122	16,591	31,204	30,559	93,909	93,909	-	16,596	19,792	98,683
7.4 - Roads: TSHENOLO - MAPOTENG COLLECTOR ST	-	-	-	-	-	-	-	-	-	-
7.5 - Roads: DOWN TOUCH -PIETBOS ROADS	-	-	-	-	-	-	-	-	-	-
7.6 - Roads: TSHENOLO - VERGENOEG - MARUPING R	-	-	-	-	-	-	-	-	-	-
7.7 - Roads: TSHENOLO -MANDELA DRIVE	-	-	-	-	-	-	-	-	-	-
7.8 - Roads: Office of Infrastructure Services (Dept 310	-	-	-	-	-	-	-	-	-	-
7.9 - Roads	-	-	-	-	-	-	-	30,000	31,000	-
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	98,318	50,692	55,364	61,183	61,159	61,159	-	20,000	14,000	19,633
9.1 - Electricity: Electricity (Dept 410, 405)	98,318	50,692	55,364	61,183	61,159	61,159	-	20,000	14,000	19,633
9.2 -	-	-	-	-	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT	31,430	43,682	56,964	46,637	42,080	42,080	-	55,120	50,072	41,162
10.1 - Water Distribution: Water (Dept 380)	31,430	43,682	56,964	46,637	42,080	42,080	-	55,120	50,072	41,162
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	7,376	5,045	1,824	-	-	-	-	-	-	-
11.1 - Sewerage: Sewerage (Dept 420)	7,376	5,045	1,824	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-
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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 -	-	-	-	-	-	-	-	-	-	-
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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	169,704	142,392	182,288	165,413	211,910	211,910	-	134,587	133,490	159,478
Total Capital Expenditure	169,704	142,392	182,288	165,413	211,910	211,910	-	134,587	133,490	159,478

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		95,153	38,210	36,946	121,546	75,232	75,232	95,670	85,005	133,103	189,408
Trade and other receivables from exchange transactions	1	34,314	29,817	35,239	7,762	(41)	(41)	48,925	38,868	35,005	37,312
Receivables from non-exchange transactions	1	29,904	29,399	38,327	30,310	16,393	16,393	49,227	37,426	42,527	40,420
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	62,619	27,449	18,947	46,256	2,633	2,633	20,654	19,959	20,005	20,031
VAT		40,174	54,925	46,094	(5,762)	(5,797)	(5,797)	35,021	(17,259)	(16,531)	(12,141)
Other current assets		(0)	0	896	—	—	—	896	—	—	—
Total current assets		262,164	179,801	176,449	200,113	88,420	88,420	250,393	163,998	214,109	275,030
Non current assets											
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		20,254	20,268	19,745	20,268	20,268	20,268	19,745	21,845	21,845	21,845
Property, plant and equipment	3	1,703,556	1,753,390	1,852,171	1,868,555	1,905,163	1,905,163	1,915,977	1,914,711	1,955,287	2,001,858
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		486	496	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		1,725,951	1,775,810	1,874,068	1,890,975	1,927,583	1,927,583	1,938,466	1,938,655	1,979,231	2,025,802
TOTAL ASSETS		1,988,115	1,955,611	2,050,518	2,091,088	2,016,003	2,016,003	2,188,859	2,102,653	2,193,340	2,300,833
LIABILITIES											
Current liabilities											
Bank overdraft		—	—	—	—	—	—	—	—	—	—
Financial liabilities		(10,010)	2,205	1,025	4,205	2,500	2,500	627	8,246	8,246	8,246
Consumer deposits		5,914	6,401	6,843	6,401	—	—	7,237	6,843	6,843	6,843
Trade and other payables from exchange transactions	4	93,711	76,509	121,872	68,144	14,496	14,496	93,595	55,427	76,975	92,179
Trade and other payables from non-exchange transactions	5	17,400	14,857	1,518	14,857	(362)	(362)	64,275	1,518	1,518	(12,820)
Provision		2,904	2,256	2,115	—	—	—	2,036	2,115	2,115	2,115
VAT		23,827	58,521	93,504	47,349	39,268	39,268	127,761	91,713	94,329	95,503
Other current liabilities		—	—	—	—	—	—	—	—	—	—
Total current liabilities		133,745	160,749	226,876	140,956	55,902	55,902	295,531	165,862	190,026	192,066
Non current liabilities											
Financial liabilities	6	19,538	7,949	11,489	3,875	—	—	10,095	1,768	1,768	1,768
Provision	7	54,374	52,217	65,169	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		82,690	68,944	85,437	64,870	—	—	84,043	75,716	75,716	75,716
TOTAL LIABILITIES		216,436	229,693	312,313	205,827	55,902	55,902	379,573	241,578	265,742	267,782
NET ASSETS		1,771,679	1,725,918	1,738,205	1,885,261	1,960,101	1,960,101	1,809,285	1,861,075	1,927,598	2,033,051
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	1,740,524	1,687,517	1,698,017	1,885,261	1,960,101	1,960,101	1,789,749	1,861,075	1,927,598	2,033,051
Reserves and funds	9	40,188	40,188	40,188	—	—	—	40,188	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	1,780,712	1,727,705	1,738,205	1,885,261	1,960,101	1,960,101	1,829,937	1,861,075	1,927,598	2,033,051

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

(9,033) (1,787) – – – – (20,651) – – –

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	69,384	74,097
Service charges		195,286	198,340	248,170	266,318	249,135	249,135	249,135	280,913	294,465	299,706
Other revenue		54,025	132,372	106,817	107,472	116,422	116,422	116,422	85,058	87,527	84,912
Transfers and Subsidies - Operational	1	192,412	206,587	243,464	253,420	253,420	253,420	253,420	273,460	273,967	277,757
Transfers and Subsidies - Capital	1	179,995	162,431	154,434	147,688	197,484	197,484	197,484	125,587	133,490	159,478
Interest		4,648	4,294	4,717	13,373	21,078	21,078	21,078	12,775	16,585	16,999
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(451,982)	(621,302)	(528,392)	(644,600)	(645,814)	(645,814)	(645,814)	(663,016)	(658,639)	(671,030)
Interest		(371)	(650)	(442)	(1,291)	(1,291)	(1,291)	(1,291)	(356)	(362)	(371)
Transfers and Subsidies	1	–	–	–	(69)	(69)	(69)	(69)	(60)	(63)	(64)
NET CASH FROM/(USED) OPERATING ACTIVITIES		216,834	123,127	271,814	205,458	242,568	242,568	242,568	185,105	216,355	241,484
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(171,995)	(167,326)	(178,000)	(165,413)	(211,910)	(211,910)	(211,910)	(134,546)	(133,490)	(159,478)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(171,995)	(167,326)	(178,000)	(165,413)	(211,910)	(211,910)	(211,910)	(134,546)	(133,490)	(159,478)
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											
Cash/cash equivalents at the year begin:	2	43,328	(44,996)	93,018	42,045	33,158	33,158	33,158	48,059	82,864	82,006
Cash/cash equivalents at the year end:	2	89,253	96,367	38,210	78,210	36,946	36,946	36,946	36,946	85,005	167,869
Cash/cash equivalents at the year end:	2	132,581	51,372	131,228	120,255	70,105	70,105	70,105	85,005	167,869	249,875

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	132,581	51,372	131,228	120,255	70,105	70,105	70,105	85,005	167,869	249,875
Other current investments > 90 days		(37,428)	(13,162)	(94,281)	1,291	5,127	5,127	25,565	—	(34,767)	(60,467)
Non current Investments	1	—	—	—	—	—	—	—	—	—	—
Cash and investments available:		95,153	38,210	36,946	121,546	75,232	75,232	95,670	85,005	133,103	189,408
Application of cash and investments											
Unspent conditional transfers		17,400	14,857	1,518	14,857	(362)	(362)	64,275	1,518	1,518	(12,820)
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	(59,652)	(66,824)	(60,579)	53,111	45,065	45,065	50,091	108,973	110,860	107,644
Other working capital requirements	3	62,292	41,402	80,413	47,799	6,778	6,778	30,350	(22,787)	(1,664)	13,996
Other provisions		2,904	2,256	2,115	—	—	—	(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:		48,296	17,044	48,819	115,768	51,481	51,481	117,327	89,819	112,829	110,936
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		46,857	21,166	(11,872)	5,779	23,750	23,750	(21,657)	(4,814)	20,273	78,472
Creditors transferred to Debt Relief - Non-Current portion		—	—	—	—	—	—	—	—	—	—
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		46,857	21,166	(11,872)	5,779	23,750	23,750	(21,657)	(4,814)	20,273	78,472

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 reserves

Other working capital requirements

Debtors	31,419	35,107	41,459	20,345	7,718	7,718	63,245	78,214	78,639	78,183
Creditors due	93,711	76,509	121,872	68,144	14,496	14,496	93,595	55,427	76,975	92,179
Total	(62,292)	(41,402)	(80,413)	(47,799)	(6,778)	(6,778)	(30,350)	22,787	1,664	(13,996)

Debtors collection assumptions

Balance outstanding - debtors	64,218	59,217	73,566	38,072	16,352	16,352	98,152	76,293	77,533	77,733
Estimate of debtors collection rate	48.9%	59.3%	56.4%	53.4%	47.2%	47.2%	64.4%	102.5%	101.4%	100.6%

Long term investments committed

Balance (Insert description: eg sinking fund)

Reserves to be backed by cash/investments

[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	101,872	96,328	104,744	125,614	158,375	158,375	110,991	64,528	43,633
Roads Infrastructure		-	-	-	-	48,295	48,295	30,000	31,000	29,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		68,535	29,018	37,413	53,183	53,183	53,183	15,500	14,000	14,633
Water Supply Infrastructure		27,224	42,440	32,155	40,897	39,035	39,035	53,120	19,528	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		95,759	71,458	69,568	94,080	140,513	140,513	98,620	64,528	43,633
Community Facilities		(10,405)	9,259	1,097	13,809	7,177	7,177	7,371	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		(10,405)	9,259	1,097	13,809	7,177	7,177	7,371	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		12,676	8,962	22,972	11,000	6,000	6,000	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		12,676	8,962	22,972	11,000	6,000	6,000	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		637	2,472	836	2,000	2,000	2,000	750	-	-
Furniture and Office Equipment		1,589	677	2,484	2,350	1,850	1,850	250	-	-
Machinery and Equipment		1,685	2,164	1,312	2,375	725	725	4,000	-	-
Transport Assets		(69)	1,335	6,477	-	111	111	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	4,000	3,640	3,640	3,000	-	5,000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	4,000	3,640	3,640	3,000	-	5,000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	4,000	3,640	3,640	3,000	-	5,000
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	67,833	46,064	77,544	35,799	49,895	49,895	20,596	68,962	110,845
Roads Infrastructure		39,122	16,591	11,635	30,559	45,614	45,614	16,596	19,792	69,683
Storm water Infrastructure		-	-	18,253	-	-	-	-	-	-
Electrical Infrastructure		17,176	18,664	8,696	1,000	1,336	1,336	-	-	-
Water Supply Infrastructure		4,159	-	26,002	4,240	2,945	2,945	-	30,544	41,162
Sanitation Infrastructure		8,854	5,045	1,824	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		69,311	40,300	66,409	35,799	49,895	49,895	16,596	50,336	110,845
Community Facilities		-	-	-	-	-	-	-	18,627	-
Sport and Recreation Facilities		-	5,764	11,135	-	-	-	4,000	-	-
Community Assets		-	5,764	11,135	-	-	-	4,000	18,627	-
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		(1,478)	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	169,704	142,392	182,288	165,413	211,910	211,910	134,587	133,490	159,478
Roads Infrastructure		39,122	16,591	11,635	30,559	93,909	93,909	46,596	50,792	98,683
Storm water Infrastructure		-	-	18,253	-	-	-	-	-	-
Electrical Infrastructure		85,711	47,682	46,109	58,183	58,159	58,159	18,500	14,000	19,633
Water Supply Infrastructure		31,383	42,440	58,157	45,137	41,980	41,980	53,120	50,072	41,162
Sanitation Infrastructure		8,854	5,045	1,824	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		165,070	111,758	135,977	133,879	194,048	194,048	118,216	114,864	159,478
Community Facilities		(10,405)	9,259	1,097	13,809	7,177	7,177	7,371	18,627	-
Sport and Recreation Facilities		-	5,764	11,135	-	-	-	4,000	-	-
Community Assets		(10,405)	15,023	12,232	13,809	7,177	7,177	11,371	18,627	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		12,676	8,962	22,972	11,000	6,000	6,000	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		12,676	8,962	22,972	11,000	6,000	6,000	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		637	2,472	836	2,000	2,000	2,000	750	-	-
Furniture and Office Equipment		1,589	677	2,484	2,350	1,850	1,850	250	-	-
Machinery and Equipment		207	2,164	1,312	2,375	725	725	4,000	-	-
Transport Assets		(69)	1,335	6,477	-	111	111	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		169,704	142,392	182,288	165,413	211,910	211,910	134,587	133,490	159,478

ASSET REGISTER SUMMARY - PPE (WDV)	5	1,445,356	1,495,299	1,575,304	1,735,287	1,776,337	1,776,337	1,866,188	1,903,911	1,974,169
Roads Infrastructure		441,040	424,516	410,408	(18,000)	28,246	28,246	7,666	35,299	99,850
Storm water Infrastructure		(907)	(907)	(907)	(10,500)	(11,724)	(11,724)	(11,724)	(23,976)	(36,534)
Electrical Infrastructure		(240,513)	(204,042)	(178,239)	1,559,804	1,557,711	1,557,711	(8,593)	427	5,222
Water Supply Infrastructure		125,243	139,705	172,118	(6,129)	(6,730)	(6,730)	15,892	28,672	63,500
Sanitation Infrastructure		955,940	948,848	943,706	(5,000)	(6,000)	(6,000)	(6,000)	(12,270)	(18,697)
Solid Waste Infrastructure		(5,243)	(6,628)	(8,016)	(1,375)	(388)	(388)	(388)	(794)	(1,210)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1,275,561	1,301,493	1,339,069	1,518,800	1,561,114	1,561,114	(3,148)	27,359	112,132
Community Assets		66,917	77,403	81,652	167,590	167,590	167,590	(3,287)	7,725	(2,028)
Heritage Assets		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Investment properties		20,254	20,268	19,745	20,268	20,268	20,268	21,845	21,845	21,845
Other Assets		54,116	67,423	87,073	(3,500)	(4,287)	(4,287)	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		486	496	496	496	496	496	444	444	444
Computer Equipment		2,325	4,797	5,633	1,676	1,676	1,676	426	87	(260)
Furniture and Office Equipment		2,299	(4,255)	(2,406)	4,741	3,213	3,213	(3,201)	(6,306)	(10,002)
Machinery and Equipment		1,301	2,224	3,412	2,722	2,472	2,472	2,000	2,350	2,350
Transport Assets		6,694	8,029	14,506	5,072	6,373	6,373	1,849,453	1,848,752	1,848,034
Land		13,748	15,765	24,469	15,765	15,765	15,765	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,445,356	1,495,299	1,575,304	1,735,287	1,776,337	1,776,337	1,866,188	1,903,911	1,974,169
EXPENDITURE OTHER ITEMS		88,220	126,573	106,657	85,550	96,597	96,597	94,740	99,003	101,478
Depreciation	7	55,465	91,154	88,286	60,000	70,000	70,000	70,000	73,150	74,979
Repairs and Maintenance by Asset Class	3	32,755	35,419	18,370	25,550	26,597	26,597	24,740	25,853	26,499
Roads Infrastructure		4,151	4,522	3,731	6,000	5,700	5,700	5,500	5,748	5,891
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,785	11,375	8,531	7,000	10,540	10,540	7,545	7,885	8,082
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		12,936	15,897	12,262	13,000	16,240	16,240	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		5,181	3,768	1,905	2,553	1,411	1,411	1,867	1,951	1,999
Housing		-	-	-	-	-	-	-	-	-
Other Assets		5,181	3,768	1,905	2,553	1,411	1,411	1,867	1,951	1,999
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		4,029	4,287	381	4,500	4,500	4,500	4,698	4,909	5,032
Machinery and Equipment		9,639	10,614	3,128	4,552	3,602	3,602	4,430	4,630	4,745
Transport Assets		970	854	694	944	844	844	700	732	750
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		88,220	126,573	106,657	85,550	96,597	96,597	94,740	99,003	101,478
Renewal and upgrading of Existing Assets as % of total capex		40.0%	32.4%	42.5%	24.1%	25.3%	25.3%	17.5%	51.7%	72.6%
Renewal and upgrading of Existing Assets as % of deprecn		122.3%	50.5%	87.8%	66.3%	76.5%	76.5%	33.7%	94.3%	154.5%
R&M as a % of PPE		2.3%	2.4%	1.2%	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%
Renewal and upgrading and R&M as a % of PPE		7.0%	5.5%	6.1%	3.8%	4.5%	4.5%	2.6%	5.0%	7.2%

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>		–	19,073	19,073	19,970	20,605	–	21,697	22,716	23,829
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	19,073	–	20,065	20,065	–	21,128	22,121	23,205
No water supply		–	6,482	–	6,819	6,819	–	7,180	7,518	7,886
<i>Below Minimum Service Level sub-total</i>		–	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>		–	8,624	–	9,426	9,426	–	9,926	10,392	10,902
Bucket toilet		–	468	–	468	468	–	493	516	541
Other toilet provisions (< min.service level)		–	689	–	689	689	–	725	759	796
No toilet provisions		–	2,907	–	2,907	2,907	–	3,062	3,205	3,363
<i>Below Minimum Service Level sub-total</i>		–	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>		–	10,033	–	10,966	10,966	–	11,548	12,090	12,683
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	23,382	–	25,557	25,557	–	26,912	28,177	29,557
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	1	–	1	1	–	1	1	1
<i>Below Minimum Service Level sub-total</i>		–	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 1/ of MPKA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		2,913	1,636	2,047	2,003	1,993	1,993	1,951	2,039	2,090
Water (in excess of 6 kilolitres per indigent household per month)		137	2	10	390	390	390	12	13	13
Sanitation (in excess of free sanitation service to indigent households)		1,099	6	4	374	374	374	423	442	453
Electricity/other energy (in excess of 50 kwh per indigent household per month)		12	516	1,316	2	2	2	2	3	3
Refuse (in excess of one removal a week for indigent households)		954	29	8	865	865	865	377	394	404
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	6	5,116	2,190	3,384	3,636	3,626	3,626	2,766	2,890	2,963

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 and May 2025 in which the Mayor lead the Council and Administration to engage all the Wards to engage on the Integrated Development Plan and Budget.

The annual 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 annual 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: Local Economic Development;
- III. KPA3: Basic Service Delivery and Infrastructure Development;
- IV. KPA4: Financial Viability and Financial Accountability;
- V. KPA2: Good Governance and Public Participation;

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	10 864	11 353	11 636
KPA: Local Economic Development	1 752	1 831	1 877
KPA: Good Governance and Public Participation	2 678	2 799	2 869
KPA: Basic Service Delivery and Infrastructure Development	247 554	258 604	265 019
KPA: Financial Viability and Accountability	14 901	15 571	15 961
Allocations to other priorities	444 011	452 148	474 704
Total Revenue (excluding capital transfers and contributions)	721 760	742 305	772 066
NC452 - Ga-Segonyana Municipality - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating ex			
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	27 258	28 485	29 197
KPA: Local Economic Development	720	752	771
KPA: Good Governance and Public Participation	1 222	1 277	1 309
KPA: Basic Service Delivery and Infrastructure Development	289 476	302 502	310 065
KPA: Financial Viability and Accountability	10 986	11 210	11 340
Allocations to other priorities	394 552	401 612	422 065
Total Revenue (excluding capital transfers and contributions)	724 214	745 838	774 747
NC452 - Ga-Segonyana Municipality - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expe			
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	125 766	114 864	159 478
KPA: Financial Viability and Accountability	1 450	–	–
Allocations to other priorities	7 371	18 627	–
Total Revenue (excluding capital transfers and contributions)	134 587	133 490	159 478

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.

[illegible]

[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 38% 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 R4,670 per household.

In terms of the municipality's indigent policy, registered households are entitled to 6kl free water and 50 kWh of electricity. 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	6.00%	4.40%	4.30%	4.60%	4.40%

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:	272 132	272 580	290 672
Local Government Equitable Share	251 740	258 554	270 234
Finance Management	2 000	3 000	3 100
EPWP Incentive	1 426	–	–
Water Services Infrastructure Grant			14 338
Municipal Infrastructure Grant (MIG)	16 966	11 026	3 000
Provincial Government:	1 328	1 388	1 422
Sport and Recreation	1 328	1 388	1 422
Total Operating Transfers and Grants	273 460	273 967	292 095
Capital Transfers and Grants			
National Government:	125 587	133 490	173 816
Municipal Infrastructure Grant (MIG)	47 087	58 490	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	399 047	407 458	465 911

2.8 COUNCILLORS AND EMPLOYEE 'S BENEFITS

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

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

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

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly target for Revenue and Expenditure

[illegible]

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 R134 587 million for 2025/26 is 36% 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 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											
Total Property Rates	6	53,136	56,668	60,372	64,891	64,875	64,875	213,469	67,988	71,047	72,824
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		2,913	1,636	2,047	2,003	1,993	1,993	161,571	1,951	2,039	2,090
Net Property Rates		50,223	55,032	58,325	62,888	62,882	62,882	51,898	66,037	69,009	70,734
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	124,969	126,228	149,916	170,604	177,608	177,608	171,833	189,725	198,127	203,006
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		12	516	1,316	2	2	2	23,622	2	3	3
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		124,957	125,711	148,600	170,602	177,605	177,605	148,211	189,722	198,125	203,003
Service charges - Water											
Total Service charges - Water	6	23,531	28,321	42,832	48,184	47,448	47,448	39,712	50,032	52,284	53,591
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		137	2	10	390	390	390	616	12	13	13
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		23,394	28,319	42,822	47,793	47,057	47,057	39,096	50,020	52,271	53,577
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	16,103	17,942	26,232	27,157	33,107	33,107	28,024	34,143	35,680	36,572
Less Revenue Foregone (in excess of free sanitation service to indigent households)		1,099	6	4	374	374	374	1,626	423	442	453
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		15,004	17,936	26,228	26,783	32,733	32,733	26,399	33,720	35,237	36,118
Service charges - Waste Management											
Total refuse removal revenue	6	12,037	12,871	15,837	17,473	18,973	18,973	–	19,827	20,719	21,237
Total landfill revenue		24	(24)	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		954	29	8	865	865	865	–	377	394	404
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		11,107	12,818	15,829	16,608	18,108	18,108	–	19,450	20,325	20,834
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	106,865	120,002	161,399	176,387	179,242	179,242	153,206	188,638	195,679	200,580
Pension and UIF Contributions		18,834	22,954	30,625	35,679	33,511	33,511	28,697	37,557	39,247	40,228
Medical Aid Contributions		8,725	9,183	11,022	12,729	12,354	12,354	11,146	13,693	14,310	14,667
Overtime		6,737	7,364	8,066	5,540	5,472	5,472	5,958	3,993	4,173	4,277
Performance Bonus		8,731	9,848	12,926	14,678	14,678	14,678	11,712	16,108	16,833	17,254
Motor Vehicle Allowance		5,059	5,377	5,991	6,349	6,297	6,297	5,146	6,572	6,867	7,039
Cellphone Allowance		608	633	666	692	677	677	576	689	720	738
Housing Allowances		4,266	4,663	5,397	6,331	6,208	6,208	5,133	6,806	7,112	7,290
Other benefits and allowances		1,375	1,352	1,463	1,100	1,140	1,140	1,206	805	841	862
Payments in lieu of leave		3,338	212	2,373	228	135	135	218	49	52	53
Long service awards		241	5,088	595	626	591	591	407	297	310	318
Post-retirement benefit obligations	4	4,416	3,144	9,740	1,700	1,699	1,699	1,496	1,738	1,816	1,862
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		3,852	2,401	790	610	607	607	807	120	125	129
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total											
Less: Employees costs capitalised to PPE	5	173,050	192,222	251,043	262,650	262,610	262,610	225,709	277,066	288,087	295,298
Total Employee related costs	1	173,050	192,222	251,043	262,650	262,610	262,610	225,709	277,066	288,087	295,298

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		55,465	91,154	88,286	60,000	70,000	70,000	72,743	70,000	73,150	74,979
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	55,465	91,154	88,286	60,000	70,000	70,000	72,743	70,000	73,150	74,979
Bulk purchases - electricity											
Electricity bulk purchases		120,722	124,535	152,962	137,419	152,419	152,419	139,745	154,053	160,985	165,010
Total bulk purchases	1	120,722	124,535	152,962	137,419	152,419	152,419	139,745	154,053	160,985	165,010
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		30	61	31	69	69	69	42	60	63	64
Total transfers and grants	1	30	61	31	69	69	69	42	60	63	64
Contracted Services											
Outsourced Services		35,841	41,111	54,951	51,173	53,005	53,005	47,155	45,910	49,014	50,335
Consultants and Professional Services		35,526	45,614	48,104	38,230	41,940	41,940	35,538	31,100	32,500	33,312
Contractors		192	10,634	12,755	228	274	274	249	14,225	4,344	14,615
Total contracted services		71,559	97,359	115,810	89,631	95,219	95,219	82,941	91,235	85,858	98,262
Operational Costs											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	(4,786)	184	-	-	-	-	-	-	-
Audit fees		5,092	6,591	5,474	6,000	6,260	6,260	6,255	6,535	6,830	7,000
Other Operational Costs		47,674	64,001	54,310	61,581	65,616	65,616	52,820	62,114	64,901	66,519
Total Operational Costs	1	52,766	65,806	59,968	67,581	71,876	71,876	59,075	68,650	71,731	73,519

Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	(335)	-	-	-
Inventory Consumed (Project Maintenance)		28,755	31,132	17,989	21,050	22,097	22,097	(95)	20,042	20,944	21,467
Contracted Services		-	-	-	-	-	-	48	-	-	-
Operational Costs		4,000	4,287	381	4,500	4,500	4,500	(2,505)	4,698	4,909	5,032
Total Repairs and Maintenance Expenditure	9	32,755	35,419	18,370	25,550	26,597	26,597	(2,887)	24,740	25,853	26,499

Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	713	745	763
Inventory Consumed - Other		12,766	33,166	27,424	35,556	33,755	33,755	21,445	31,569	32,963	33,787
Total Inventory Consumed & Other Material		12,766	33,166	27,424	35,556	33,755	33,755	21,445	32,282	33,707	34,550

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 ADMINISTRATION	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPMENT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENTAL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	189,722	-	-	-	-	-	-	189,722
Service charges - Water		-	-	-	-	-	-	-	-	-	50,020	-	-	-	-	-	50,020
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	33,720	-	-	-	-	33,720
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	19,450	-	-	-	19,450
Sale of Goods and Rendering of Services		-	158	136	242	-	1,836	546	-	-	-	-	-	-	-	-	2,918
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	4,343	-	-	-	-	-	-	-	-	-	-	-	-	-	4,343
Interest earned from Current and Non Current Assets		-	11,528	-	-	-	-	-	-	-	-	-	-	-	-	-	11,528
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		-	4,383	-	-	44	45,000	-	-	314	523	104	-	-	-	-	50,367
Non-Exchange Revenue																	
Property rates		-	66,037	-	-	-	-	-	-	-	-	-	-	-	-	-	66,037
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	183	10	-	-	680	8,360	42	120	13	-	-	-	-	-	9,408
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,688	31,741	4,617	3,508	1,754	13,739	4,604	329	63,609	57,844	43,016	40,011	-	-	-	273,460
Interest		-	4,588	-	-	-	-	-	-	-	-	-	-	-	-	-	4,588
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		8,688	122,962	4,784	4,145	1,798	62,740	17,806	371	253,765	108,399	76,840	59,462	-	-	-	721,760
Expenditure																	
Employee related costs		7,403	116,122	17,364	17,169	9,349	31,987	31,818	278	9,918	6,769	8,972	19,918	-	-	-	277,066
Remuneration of councillors		16,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,285
Bulk purchases - electricity		-	-	-	-	-	-	-	-	154,053	-	-	-	-	-	-	154,053
Inventory consumed		803	5,890	447	527	150	2,169	6,675	20	8,045	6,110	1,257	188	-	-	-	32,282
Debt impairment		-	300	-	-	-	-	-	-	1,200	7,300	2,500	2,200	-	-	-	13,500
Depreciation and amortisation		-	3,775	-	-	-	7,287	23,005	-	8,593	20,952	6,000	388	-	-	-	70,000
Interest		-	1	-	15	-	2	54	0	203	46	18	6	-	-	-	346
Contracted services		-	39,610	-	100	-	6,000	350	-	50	28,000	14,325	2,800	-	-	-	91,235
Transfers and subsidies		-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	60
Irrecoverable debts written off		-	176	-	-	-	-	-	-	59	351	71	81	-	-	-	738
Operational costs		2,123	52,553	1,102	1,108	72	1,384	2,917	2	4,626	1,000	1,223	539	-	-	-	68,650
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		26,613	218,487	18,914	18,918	9,571	48,829	64,819	300	186,748	70,528	34,366	26,120	-	-	-	724,214
Surplus/(Deficit)		(17,925)	(95,525)	(14,130)	(14,774)	(7,773)	13,911	(47,013)	71	67,018	37,870	42,474	33,341	-	-	-	(2,455)
Transfers and subsidies - capital (monetary allocations)		-	-	7,371	-	-	-	16,596	-	48,500	53,120	-	-	-	-	-	125,587
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(17,925)	(95,525)	(6,759)	(14,774)	(7,773)	13,911	(30,417)	71	115,518	90,990	42,474	33,341	-	-	-	123,132

As Shown	Description	2021			2022			2023			Current Year 2024			2025			2026			2027			2028			2029			2030		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Audited Budget	Full Year Forecast	Proforma Outcome	Budget Year 2024	Budget Year 2025	Budget Year 2026	Budget Year 2027	Budget Year 2028	Budget Year 2029	Budget Year 2030	Budget Year 2031	Budget Year 2032	Budget Year 2033	Budget Year 2034	Budget Year 2035	Budget Year 2036	Budget Year 2037	Budget Year 2038	Budget Year 2039	Budget Year 2040	Budget Year 2041	Budget Year 2042	Budget Year 2043	Budget Year 2044		
ASSETS																															
Trade and other receivables from exchange transactions																															
	Equity	25.91	22.29	23.42	20.43	21.39	21.26	21.08	90.81	107.68	126.19	147.12	168.12	189.12	210.12	231.12	252.12	273.12	294.12	315.12	336.12	357.12	378.12	399.12	420.12	441.12	462.12	483.12			
	Debt	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Trade	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Other	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Other receivables from exchange transactions	23.89	19.91	11.69	16.83	22.46	22.46	22.46	11.89	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39	23.39			
	Debt, Trade and other receivables from exchange transactions	44.89	36.41	36.89	26.14	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69	13.69			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89	2.89			
	Inventory	10.87	13.12	20.29	10.19	1.89	2.89	2.89	2.89	2																					

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	Municipal Capacity and Infrastructure Development			837						1,752	1,831	1,877	
To continuously ensure the municipality comply to legislation				1,555	1,500	2,197	2,100	2,300		2,500	2,613	2,678	
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development												
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development				2,000	2,824	2,700	2,800		150	157	161	
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development									2,957	3,090	3,167	
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		1,752	1,831	1,877	
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		1,752	1,831	1,877	
KPA: Local Economic Development	Create a conducive environment for prosperous investment												
To continuously engage and provide appropriate service provision to the youth, children, elderly, people with disabilities, people living with HIV/AIDS and other communicable diseases					1,500	1,674	1,600	1,600		1,752	1,831	1,877	
KPA: Good Governance and Public Participation	Foster Participative Cohesion and Collaboration												
Improve Risk management process by ensuring that all identified risks are mitigated				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		1,752	1,831	1,877	
KPA: Basic Service Delivery and Infrastructure Development	Develop and maintain infrastructural community services												
Provision of electricity to new households					226,616	300,819	311,223	311,000		188,806	197,212	202,092	
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		49,424	51,648	52,939	
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		9,324	9,744	9,987	
KPA: Financial Viability and Accountability	Enhance revenue and financial management												
To ensure 100% compliance annually to legislatively prescribed financial report requirements				83,492	11,564	21,129	20,200	20,200		9,915	10,361	10,620	
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				231,704	133,085	94,088	112,655	140,430		444,011	452,148	474,704	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	476,111	536,605	587,852	628,693	656,220	-	721,760	742,305	772,066
References													
1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)													
2. Balance of allocations not directly linked to an IDP strategic objective													

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

Strategic Objective	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 continuously ensure the municipality comply to legislation	Municipal Capacity and Infrastructure Development			18,137	–	4,900	5,125	5,361		4,000	4,180	4,285	
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		2,300	2,403	2,463	
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development				824	1,000	1,046	1,094		500	523	536	
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		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				267	267	279	292		110	114	117	
KPA: Local Economic Development													
To continuously engage and provide appropriate service provision to the youth, children, elderly, people with disabilities, people living with HIV/AIDS and other communicable diseases	Create a conducive environment for prosperous investment			3,064	3,444	3,677	3,846	4,023		720	752	771	
KPA: Good Governance and Public Participation													
Improve Risk management process by ensuring that all identified risks are mitigated	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		80	84	86	
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		6,000	6,000	6,000	
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		4,986	5,210	5,340	
To promote Financial Viability and accountability	Enhance revenue and financial management										–	–	
Allocations to other priorities													
Total Expenditure				1	546,131	720,575	752,641	686,087	717,921	–	724,214	745,838	774,747
References													
1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)													
2. Balance of allocations not directly linked to an IDP strategic objective													
check on expenditure balance				0	(0)	0	0	0	(717,921)	(1)	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	Municipal Capacity and Infrastructure Development												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development												
To ensure labour peace and productivity by maintaining continuous engagements	Municipal Capacity and Infrastructure Development												
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety 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	Foster Participative Cohesion and Collaboration												
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		50	—	—	
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		20,000	14,000	19,633	
To upgrade gravel roads to paved standard by 2023	Develop and maintain infrastructural community services			19,168		22,321	22,321	15,723		46,596	50,792	98,683	
To supply at least basic waste water management services to all households in the municipal area by 2028	Develop and maintain infrastructural community services			71,974	26,468	42,637	42,637			55,120	50,072	41,162	
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		4,000	—	—	
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									—	—		
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services			19,088	21,174	8,584	8,584	8,584					
Ensure ongoing accessibility to reading and learning material and provide enabling environment for studies	Develop and maintain infrastructural community services									—	—		
To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	Develop and maintain infrastructural community services									—	—	—	
To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman town, Wrenchville and Mothibistad	Develop and maintain infrastructural community services									—	—	—	
KPA: Financial Viability and Accountability													
To compile a funded and realistic budget annually for approved by Council by the end of May each year.	Enhance revenue and financial management									1,450	—	—	
To collect 80% of outstanding debt by 2022	Enhance revenue and financial management									—	—	—	
To promote Financial Viability and accountability	Enhance revenue and financial management									—	—	—	
Allocations to other priorities				3	5,140	23,460	50,692	35,826	73,556		7,371	18,627	
Total Capital Expenditure				1	169,588	142,392	180,279	165,413	211,910	—	134,587	133,490	159,478

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 & 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
KPA: InstitutionaI Development and Organisational Development										
LABOUR RELATIONS										
Grievance cases attended to within 30 days by 30 June 2026.	Days	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
LLF meetings held by 30 June 2026	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Occupational Health and Safety Trainings conducted by 30 June 2024										
Occupational Health and Safety workshop conducted by 30 June 2026	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
EMPLOYEE ASSISTANT										
Employee wellness campaigns conducted by 30 June 2026	Number	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
LEGAL SERVICES										
Signed Contracts/service level Agreement (SLA) by 30 June 2026	Number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
By- laws public campaigns conducted by 30 June 2026	number	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
TRAINING AND SKILLS DEVELOPMENT										
Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum competency level by 30 June 2026	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT AND SUPPORT										
ICT queries/incidents attended to within 16 working hours expressed as a % of total number of requests received by 30 June 2026.	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Documents uploaded on the Municipal website by 30 June 2026	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
RECORDS AND ARCHIVES										
Records storage inspections conducted by registry by 30 June 2026	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
SMMEs										
Newsletters developed by 30 June 2026	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
KPA: Local Economic Development										
Local economic development										
Businesses inspected conducted for compliance by 30 June 2025	number	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
SMMEs										
Number of SMMEs empowerment sessions held by 30 June 2025	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Number of Tourism awareness campaigns conducted by 30 June 2025	number	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
SPECIAL PROJECTS										
Mayor's special projects held by 30 June 2026	number	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
WARD COMMITTEES										
Meetings held per ward committee by 30 June 2026	number	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
TOURISM										
Tourism awareness campaigns conducted by 30 June 2024.										
KPA: Basic Service Delivery and Infrastructure Development	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
ELECTRICITY	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Households & business provided with electrical connections expressed as a % of the total number of applications received by June 2026										
Households & business provided with full waterborne sewer connections expressed as a % of the total number of applications received by June 2026	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
WATER MANAGEMENT	Number	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Households & business provided with new water yard connections expressed as a % of the total number of applications received by June 2026										

Replacement of faulty metres (replacement of the old water meter with the new meters) by June 2026.										
WASTE MANAGEMENT										
Number of households & business provided with door-to-door waste collection by 30 June 2026.	Number	24000.00	24000.00	24000.00	24000.00	24000.00	24000.00	24000.00	24000.00	24000.00
ROADS										
Patching and resealing of existing tarred roads by 30 June 2026.	Number	1000m	1000m	1000m	1000m	1000m	1000m	1000m	1000m	1000m
LIBRARY										
Library awareness campaigns conducted by 30 June 2026.	Number	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00
DISASTER MANAGEMENT										
Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2026	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
SECURITY SERVICES										
Number of security reports submitted by 30 June 2026	number	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
BUILDING PLAN AND ADMINISTRATION										
Building plans assessed within 30 days 30 June 2026 (Quarterly Reports)	Days	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00
Building occupational certificates issued within 30 days by 30 June 2026	Days	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00
CEMETRIES										
% of graves provided against the total number of applications received by 30 June 2025	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
KPA: Financial Viability and Accountability										
FREE BASIC SERVICES										
Number of indigents campaign conducted by 30 June 2026	Number	R1.00	R1.00	R1.00	R1.00	R1.00	R1.00	R1.00	R1.00	R1.00
BUDGETING										
2025/2026. Adjusted budget submitted to Council for approval by 28 February 2026	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2026/27 draft budget tabled to council by 31 March 2026	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
2026/27 budget tabled to council for approval by the 31 May 2026	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Performance and budget reports submitted to council by 30 June 2026	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Annual Financial Statements submitted to the Auditor General by 31 August 2025	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DEBT COLLECTION										
Receipts from debtors expressed as a % of total revenue for the period from 1 July 2020 to 30 June 2026	%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%
Supplementary valuations conducted by 30 June 2026	Number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
KPA: Good Governance and Public Participation										
INTEGRATED DEVELOPMENT PLANNING										
Draft IDP tabled to council by 31 March 2026	number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Final IDP submitted and approved by council by 31 May 2026	number	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

NC452 Ga-Segonyana - 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	1.5%	0.6%	0.6%	-0.1%	-0.2%	-0.2%	-0.4%	0.4%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	1.7%	0.8%	0.8%	-0.1%	-0.2%	-0.2%	-0.4%	0.4%	0.0%	0.0%
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	2.0	1.1	0.8	1.4	1.6	1.6	0.8	1.0	1.1	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	2.0	1.1	0.8	1.4	1.6	1.6	0.8	1.0	1.1	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	0.4	0.3	0.9	1.3	1.3	0.5	0.7	0.9	1.2
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	134.5%	125.4%	122.5%	124.6%	108.3%	108.3%	130.7%	118.9%	117.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		134.5%	125.4%	122.5%	124.6%	108.3%	108.3%	130.7%	118.9%	117.7%	118.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	32.1%	24.6%	20.9%	14.5%	5.1%	5.1%	21.9%	8.6%	9.1%	9.1%
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		13.1%	28.9%	1.2%	12.4%	-0.5%	-0.5%	91.7%	1.8%	0.9%	-5.1%
<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	36.3%	35.8%	42.7%	41.8%	40.0%	40.0%	39.6%	38.4%	38.8%	38.2%
Remuneration	Total remuneration/(Total Revenue - capital	38.5%	38.3%	45.2%	44.3%	42.4%	42.4%	51.4%	40.6%	41.1%	40.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	6.9%	6.6%	3.1%	4.1%	4.1%	4.1%	4.3%	3.4%	3.5%	3.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.0%	17.6%	15.7%	9.7%	10.9%	10.9%	12.8%	9.7%	9.9%	9.8%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating	93.6	97.3	51.7	33.8	35.3	35.3	37.3	43.5	43.7	45.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	74.9%	58.6%	43.5%	26.8%	4.8%	4.8%	45.5%	13.6%	14.9%	15.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	3.8	1.3	2.7	2.6	1.4	1.4	1.7	1.7	3.3	4.7

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	34,926	41,073	47,889	46,962	48,649	48,649	41,171	49,405	50,716	52,839	
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	(5,384)	21,348	29,336	17,725	12,973	12,973	(128,240)	9,000	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Ref											
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	166
R1 - R1 600					4,282	4,509	4,761		5,234	5,486	5,754
R1 601 - R3 200					7,953	8,286	8,855		9,735	10,202	10,702
R3 201 - R6 400					8,178	8,612	9,094		9,907	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	965		1,032	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 province/s											
Dwellings provided by private sector	5										
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic	6				6.0%	6.4%	5.3%		5.3%	4.9%	4.7%
Inflation/inflation outlook (CPIX)											
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

Detail on the provision of municipal services for A		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Total municipal services		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
8 9 10	Household service targets (000)										
	Water:										
			</								

Municipal in-house services		Ref	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
			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:											
				5,587	5,878	5,878	6,189	6,480	6,797		
				4,516	4,719	4,932	5,193	5,437	5,703		
8				8,970	9,374	9,795	10,315	10,799	11,329		
				Minimum Service Level and Above sub-total	–	19,073	20,605	–	21,697	22,716	23,829
9				Using public tap (< min.service level)	–	–	–	–	–	–	–
10				Other water supply (< min.service level)	19,073	20,065	20,065	21,128	22,121	23,205	
				No water supply	6,482	6,819	6,819	7,180	7,518	7,886	
				Below Minimum Service Level sub-total	–	25,555	–	26,884	–	28,309	29,639
				Total number of households	–	44,628	–	46,854	47,488	–	50,005
					–	44,628	–	46,854	47,488	–	50,005
Sanitation/sewerage:											
				Flush toilet (connected to sewerage)	4,152	4,538	4,538	4,779	5,003	5,249	
				Flush toilet (with septic tank)	702	767	767	808	846	887	
				Chemical toilet	282	308	308	325	340	356	
				Pit toilet (ventilated)	3,488	3,812	3,812	4,015	4,203	4,409	
				Other toilet provisions (> min.service level)	–	–	–	–	–	–	–
				Minimum Service Level and Above sub-total	–	8,624	–	9,426	–	9,926	10,392
				Bucket toilet	468	468	468	493	516	541	
				Other toilet provisions (< min.service level)	689	689	689	725	759	796	
				No toilet provisions	2,907	2,907	2,907	3,062	3,205	3,363	
				Below Minimum Service Level sub-total	–	4,064	–	4,064	–	4,279	4,480
				Total number of households	–	12,688	–	13,490	13,490	–	14,205
					–	12,688	–	13,490	13,490	–	14,205
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	10,033	10,966	10,966	11,548	12,090	12,683	
				Minimum Service Level and Above sub-total	–	10,033	–	10,966	–	11,548	12,090
				Removed less frequently than once a week	–	–	–	–	–	–	–
				Using communal refuse dump	23,382	–	25,567	–	26,912	28,177	29,567
				Using own refuse dump	–	–	–	–	–	–	–
				Other rubbish disposal	–	–	–	–	–	–	–
				No rubbish disposal	1	1	1	1	1	1	1
				Below Minimum Service Level sub-total	–	23,383	–	25,568	–	26,913	28,178
				Total number of households	–	33,416	–	36,525	–	38,460	40,268

Municipal entity services	Ref		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 (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	--	--	--	--	--	--	--	--	--
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		PI 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	--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'	Ref		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 (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	--	--	--	--	--	--	--	--	--
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		PI 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	--	--	--	--	--	--	--	--	--
Detail of Free Basic Services (FBS) provided	Ref	Location of households for each type of FBS	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
Electricity											

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	Rat	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	Rat	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	Rat	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

Description	MFMA section	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
Funding measures												
Cash/cash equivalents at the year beg - R'000	18/1b	1	89,253	96,367	38,210	78,210	36,946	36,946	36,946	36,946	85,005	167,869
Cash – investments at the yr and less applications - R'000	18/1b	2	46,857	21,166	(11,872)	5,779	23,750	23,750	(21,657)	(4,814)	20,273	78,472
Cash year end/monthly employee/supplier payments	18/1b	3	3.8	1.3	2.7	2.6	1.4	1.4	1.7	1.7	3.3	4.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18/1	4	117,645	(31,700)	12,287	90,284	137,592	137,592	71,081	123,132	129,367	156,797
Service charge inc % change - minus CPI% target exclusive	18/1a(2)	5	N/A	0.7%	15.7%	5.3%	(1.8%)	(6.0%)	(23.1%)	0.1%	(1.5%)	(3.1%)
Cash receipts % of Ratespayer & Other revenue	18/1a(2)	6	48.9%	59.3%	56.4%	53.4%	47.2%	47.2%	64.4%	102.5%	101.4%	100.6%
Debt impairment expense as a % of total billable revenue	18/1a(2)	7	0.0%	7.8%	(0.1%)	4.8%	4.3%	4.3%	0.0%	3.8%	3.8%	3.8%
Capital payments % of capital expenditure	18/1c-19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18/1c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/granted allocations	18/1a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - net(inter)	18/1a	11	N/A	(7.8%)	24.2%	(48.2%)	(57.0%)	0.0%	500.2%	(22.3%)	1.6%	0.3%
Long term receivables % change - net(inter)	18/1a	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20/1(a)(4)	13	2.3%	2.4%	1.2%	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%	0.0%
Asset renewal % of capital budget	20/1(a)(4)	14	0.0%	0.0%	0.0%	2.4%	1.7%	1.7%	0.0%	2.2%	0.0%	3.1%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% incr total service charges (incl prop rates)	18/1a		0.0%	6.7%	21.7%	11.3%	4.2%	0.0%	(17.1%)	6.1%	4.5%	2.5%
% incr Property Tax	18/1a		0.0%	9.6%	6.0%	7.8%	(6.0%)	0.0%	(17.0%)	5.0%	4.5%	2.5%
% incr Service charges - Electricity	18/1a		0.0%	0.6%	18.2%	14.8%	4.1%	0.0%	(16.0%)	6.8%	4.4%	2.5%
% incr Service charges - Water	18/1a		0.0%	21.1%	51.2%	11.0%	(1.5%)	0.0%	(16.9%)	6.3%	4.5%	2.5%
% incr Service charges - Waste Water Management	18/1a		0.0%	19.5%	46.2%	2.1%	22.2%	0.0%	(19.4%)	3.0%	4.5%	2.5%
% incr Service charges - Waste Management	18/1a		0.0%	15.4%	23.5%	4.9%	9.0%	0.0%	(16.5%)	7.4%	4.5%	2.5%
% incr in Sale of Goods and Rendering of Services	18/1a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18/1a		224,684	239,816	291,804	324,673	338,385	338,385	280,655	358,949	374,967	384,266
Service charges			224,684	239,816	291,804	324,673	338,385	338,385	280,655	358,949	374,967	384,266
Property rates			50,223	55,032	58,305	62,888	62,882	62,882	51,898	66,037	68,009	70,734
Service charges - electricity revenue			124,567	125,711	148,600	170,802	177,666	177,666	148,211	198,722	198,125	203,003
Service charges - water revenue			23,384	26,319	42,822	47,793	47,557	47,557	39,096	50,020	52,271	53,577
Service charges - sanitation revenue			15,004	17,506	26,228	26,783	32,733	32,733	26,399	33,720	36,237	36,118
Service charges - refuse removal			11,107	12,816	15,829	16,608	18,108	18,108	15,051	19,430	20,325	20,834
Agency services			--	--	--	--	--	--	--	--	--	--
Capital expenditure excluding capital grant funding			(6,384)	21,348	29,336	17,725	12,973	12,973	8,951	9,000	--	--
Cash receipts from ratepayers	18/1a		202,132	371,767	398,032	436,937	417,761	417,761	436,714	451,376	458,715	458,715
Ratespayer & Other revenue	18/1a		597,088	627,074	708,273	817,576	885,127	885,127	648,337	425,988	445,023	456,073
Change in consumer debtors (current and non-current)			N/A	(5,001)	14,349	(35,463)	(21,720)	--	81,800	(21,859)	1,239	200
Operating and Capital Grant Revenue	18/1a		384,828	377,438	403,862	401,108	451,268	451,268	374,396	399,047	407,458	451,573
Capital expenditure - total	20/1(a)(4)		189,704	142,392	182,288	166,413	211,910	211,910	137,141	134,587	133,490	159,476
Capital expenditure - renewal	20/1(a)(4)		--	--	--	4,000	3,640	3,640	--	3,000	--	5,000
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DuRA operating grants total MFY												
DuRA capital grants total MFY												
Provincial operating grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										--	--	--
Average annual collection rate (arrear inclusive)												
DuRA operating												
List operating grants												
										--	--	--
DuRA capital												
List capital grants												
										--	--	--
Total												
Change in consumer debtors (current and non-current)			N/A	(5,001)	14,349	(35,463)	(21,720)	--	81,800	(21,859)	1,239	200
Total Operating Revenue												
Total Operating Expenditure			476,111	536,605	587,852	628,693	656,220	656,220	656,220	721,760	742,305	772,066
Operating Performance Surplus/(Deficit)			546,131	720,575	752,641	686,087	717,921	717,921	717,921	724,214	745,838	774,747
Cash and Cash Equivalents (30 June 2012)			(70,019)	(183,970)	(164,789)	(57,394)	(61,701)	(61,701)	(61,701)	(4,814)	(3,533)	(2,686)
Revenue												
% Increase in Total Operating Revenue				12.7%	9.6%	6.9%	4.4%	0.0%	0.0%	10.0%	2.8%	4.0%
% Increase in Property Rates Revenue				9.6%	6.0%	7.8%	(0.0%)	0.0%	(17.0%)	27.2%	4.5%	2.5%
% Increase in Electricity Revenue				0.6%	18.2%	14.8%	4.1%	0.0%	(16.0%)	6.8%	4.4%	2.5%
% Increase in Property Rates & Services Charges				6.7%	21.7%	11.3%	4.2%	0.0%	0.0%	6.1%	4.5%	2.5%
Expenditure												
% Increase in Total Operating Expenditure				0.0%	31.9%	4.4%	(8.8%)	4.6%	0.0%	0.0%	3.0%	3.9%
% Increase in Employee Costs				0.0%	11.1%	30.6%	4.6%	(0.0%)	0.0%	5.5%	4.0%	2.5%
% Increase in Electricity Bulk Purchases				0.0%	3.2%	22.8%	(10.2%)	10.9%	(8.3%)	1.1%	4.5%	2.9%
Average Cost Per Budgeted Employee Position (Remuneration)			0	21059,3466	47273,118	499178,1288	980799,7975	201663,0469	434765,5919	495718,3674	570233,3293	286698,602
Average Cost Per Councilor (Remuneration)			0	0	0	0	0	537667,1724	537667,1724	561537,1634	0	60745,5862
R&M % of PPE			2.3%	2.4%	1.2%	1.5%	1.5%	1.5%	1.3%	1.3%	1.4%	1.3%
Asset Renewal and R&M as a % of PPE			7.0%	5.5%	6.1%	3.8%	4.5%	4.5%	2.6%	2.6%	5.0%	7.2%
Debt Impairment % of Total Billable Revenue			0.0%	7.8%	(0.1%)	4.8%	4.3%	4.3%	0.0%	3.8%	3.8%	3.8%
Capital Revenue												
Internally Funded & Other (R'000)			--	--	--	--	--	--	--	--	--	--
Borrowing (R'000)			--	--	--	--	--	--	--	--	--	--
Grant Funding and Other (R'000)			189,704	142,392	182,288	166,413	211,910	211,910	137,141	134,587	133,490	159,476
Internally Generated funds % of Non Grant Funding			(99.9%)	(100.0%)	(98.7%)	(100.0%)	(100.0%)	(100.0%)	(99.9%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			(99.9%)	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%
Capital Expenditure												
Total Capital Programme (R'000)			--	--	--	--	--	--	--	--	--	--
Asset Renewal			--	--	--	--	--	--	--	--	--	--
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			48.9%	59.3%	56.4%	53.4%	47.2%	47.2%	64.4%	102.5%	101.4%	100.6%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating												
Capital Grants to Operating			1.5%	0.6%	0.6%	(0.1%)	(0.2%)	(0.2%)	(0.4%)	0.4%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Unallocated reserves after application of cash and investments			46,857	21,166	(11,872)	5,779	23,750	23,750	(21,657)	(4,814)	20,273	78,472
Free Services												
Free Basic Services as a % of Available Share (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			2.0%	0.7%	1.0%	1.0%	0.9%	0.9%	0.7%	0.6%	0.6%	0.6%
High Level Outcome of Funding Compliance												
Total Operating Revenue			476,111	536,605	587,852	628,693	656,220	656,220	656,220	721,760	742,305	772,066
Total Operating Expenditure			546,131	720,575	752,641	686,087	717,921	717,921	717,921	724,214	745,838	774,747
Surplus/(Deficit) Budgeted Operating Statement			(70,019)	(183,970)	(164,789)	(57,394)	(61,701)	(61,701)	(61,701)	(4,814)	(3,533)	(2,686)
Surplus/(Deficit) Considering Reserves and Cash Backing			46,857	21,166	(11,872)	5,779	23,750	23,750	(21,657)	(4,814)	20,273	78,472
MTREF Funded / Unfunded	15	1	1	1	0	1	1	1	0	0	1	1
	15	0	0	0	0	0	0	0	0	0	0	0

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,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 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 <i>(rate in the Rand)</i>	1								
Residential properties			-	-	-	-	0.008824	0.009221	0.009451
Residential properties - vacant land			-	-	-	-	0.000000	0.000000	0.000000
Formal/informal settlements			-	-	-	-	0.000000	0.000000	0.000000
Small holdings			-	-	-	-	0.000000	0.000000	0.000000
Farm properties - used			-	-	-	-	0.000516	0.000539	0.000552
Farm properties - not used			-	-	-	-	0.000000	0.000000	0.000000
Industrial properties			-	-	-	-	0.015190	0.015873	0.016270
Business and commercial properties			-	-	-	-	0.014927	0.015599	0.015989
Communal land - residential			-	-	-	-	0.000000	0.000000	0.000000
Communal land - small holdings			-	-	-	-	0.000000	0.000000	0.000000
Communal land - farm property			-	-	-	-	0.000000	0.000000	0.000000
Communal land - business and commercial			-	-	-	-	0.000000	0.000000	0.000000
Communal land - other			-	-	-	-	0.000000	0.000000	0.000000
State-owned properties			-	-	-	-	0.021509	0.022477	0.023039
Municipal properties			-	-	-	-	0.000000	0.000000	0.000000
Public service infrastructure			-	-	-	-	0.020326	0.021241	0.021772
Privately owned towns serviced by the owner			-	-	-	-	0.000000	0.000000	0.000000
State trust land			-	-	-	-	0.000000	0.000000	0.000000
Restitution and redistribution properties			-	-	-	-	0.000000	0.000000	0.000000
Protected areas			-	-	-	-	0.000000	0.000000	0.000000
National monuments properties			-	-	-	-	0.000000	0.000000	0.000000
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			-	-	-	-	0.02	0.02	0.02
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates <i>(Rands)</i>									
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/fixd fee <i>(Rands/month)</i>			0	0	0	0	0	0	0
Service point - vacant land <i>(Rands/month)</i>			0	0	0	0	0	0	0
Water usage - flat rate tariff <i>(c/kl)</i>			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 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 <i>(c/kl)</i>		(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/fixd fee <i>(Rands/month)</i>			0	0	0	0	0	0	0
Service point - vacant land <i>(Rands/month)</i>			0	0	0	0	0	0	0

Waste water - flat rate tariff (c/kl)		0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)	(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Electricity tariffs									
Domestic									
Basic charge/fixed fee (<i>Rands/month</i>)			0	0	0	0	0	0	0
Service point - vacant land (<i>Rands/month</i>)			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 (<i>c/kwh</i>)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(<i>c/kwh</i>)			0	0	0	0	0	0	0
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(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

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)									
General residential rebate		25,000		25,000	25,000	25,000	25,000	25,000	25,000
Water tariffs									
Indigent Households with an income < R4,670.00		0kl - 6kl		-	-	-	-	-	-
RESIDENTIAL PROPERTIES, NON PROFIT									
Basic Charge		0kl - 12kl		11	11	14	110	115	120
		13kl-35kl		11	12	14	19	20	20
		36kl>		11	12	15	20	20	21
PREPAID WATER RESIDENTIAL									
Indigent Households with an income < R4,670.00		0kl - 6kl		9	9	11	20	21	21
		7kl-12kl		9	10	12	26	26	27
		13kl-36kl					26	27	28
		>36kl					26	27	28
ALL OTHER PROPERTIES NOT DEFINED ABOVE									
Basic Charge				65	68	84	113	118	121
Prepaid kiloliter usage				19	20	24	33	34	35
Per kiloliter usage (R0.10 per l)									
Bulk water purchases - Commercial supply (As per				120	126	154	110	115	120
SEWER WATER IRRIGATION				221	231	283	351	367	385
Filling of swimmingpool + VAT				505	528	648	879	918	941
Swimming pool draining				655	685	840	1,140	1,192	1,221
First Eye (Water)									
Per Liter				10	10	13	14	15	15
Waste water tariffs									
Basic charge: All residential consumers including indigents using > 6kl of water		(fill in structure)		86	90	93	127	132	136
Fixed charge for Mothibistadt									
RESIDENTIAL (Including Businesses on Residential Properties, Flats)				168	240	250	339	354	363
Business, Industries and Institutional in Mothibistadt				316	495	515	699	730	748
Consumption based on water usage for Kuruman and consumers		(fill in structure)		473					
RESIDENTIAL (Including Businesses on Residential					0		37%	38%	39%
Business, Industries and Institutional		(fill in structure)		0	0		64%	67%	69%
		(fill in structure)							

Water Purification Dealers	(fill in structure)		650	680	834	1,131	1,182	1,211
AVAILABILITY CHARGES	(fill in structure)		217	227	236	320	334	342
Electricity tariffs								
PROPERTIES USED FOR RESIDENTIAL PURPOSES								
NPO's, OLD AGE HOMES AND CHURCHES								
<i>Indigent Households with an income < R4,670.00</i>								
Basic Charge			136	156	-	240	251	257
Usage per kWh	0 - 50						-	-
	51 - 200		119	136	128	210	220	225
	>200		192	220	207	340	355	364
Prepaid per kWh usage								
<i>Indigent Households with an income < R4,670.00</i>								
	0 - 50		-		-			
	51 - 200		119	136	128	210	220	225
	>200		192	220	207	340	355	364
<i>Non indigents, school hostels, NPO's, Old age homes and Conventional</i>								
<i>Low season tariffs</i>								
Basic Charge			136	156	146	240	251	257
Usage per kWh	0 - 200		119	136	128	210	220	225
	>200		192	220	207	340	355	364
Prepaid								
Prepaid per kWh usage	0 - 200		119	136	146			
	>200		192	220	128	210	220	225
					207	340	355	364
<i>BUSINESSES(includes guesthouses, private schools and Conventional</i>								
Basic Charge			661	757	710	1,161	1,213	1,244
Usage per kWh			170	195	183	299	313	321
Prepaid								
Basic Charge			351	402	377	611	638	654
Prepaid per kWh usage			229	263	247	370	387	396
INDUSTRIAL: TRANSFORMER SUPPLIED BY								
Basic Charge			2,454	2,812	2,638	4,314	4,508	4,620
Usage per KVA			268	307	288	471	492	505
Usage per kWh			96	110	103	168	176	180
INDUSTRIAL: TRANSFORMER SUPPLIED BY								
Basic Charge			3,562	4,081	3,828	6,260	6,542	6,706
Usage per KVA(Demand charge)			264	302	283	463	484	496
Usage per kWh(Energy charge)			97	111	104	169	176	181
RESELLERS								
TRANSFORMER SUPPLIED BY CONSUMER								
Basic Charge			2,454	2,812	2,638	3,879	4,053	4,155
Usage per KVA(Demand charge)			266	305	286	471	492	505
Usage per kWh(Energy charge)			97	111	104	168	176	180
BULK USERS 2 - Large Power Users (>500kVA)								
Basic Charge			1,442	1,652	1,549	2,505	2,618	2,683
Usage per KVA - Demand charge			196	225	211	345	361	370

Usage per kWh - Peak			304	348	327	534	558	572
- Standard			135	155	145	237	248	254
- Off Peak			72	82	77	126	132	135
ORGANS OF STATE								
Conventional								
Basic Charge			661	757	710	1,161	1,213	1,244
Usage per kWh			170	195	183	299	313	321
Prepaid								
Basic Charge			351	402	377	611	638	654
Prepaid per kWh usage			229	263	247	370	387	396
Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service.								
Domestic			136	156	147	239	250	256
Commercial, Industrial and Organs of state			351	402	377	616	644	660
Shifting of Prepaid meters			3,911	4,482	4,203	6,651	6,951	7,125
Reverting back from prepaid power to conventional metered			3,911	4,482	4,203	6,651	6,951	7,125
Temporary meters (220v 3-phase mainstream breaker -			1,072	1,229	1,152	1,823	1,905	1,953
	(fill in thresholds)							

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											
Monthly Account for Household - 'Middle Income Range'	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	-28.40%	66,037,000.00	69,009,000.00	70,734,000.00
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	-8.90%	189,722,000.00	198,125,000.00	203,003,000.00
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	4.70%	50,020,000.00	52,271,000.00	53,577,000.00
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	25.90%	33,720,000.00	35,237,000.00	36,118,000.00
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	17.10%	19,450,000.00	20,325,000.00	20,834,000.00
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	(8.3%)	358,949,000.00	374,967,000.00	384,266,000.00
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	(8.3%)	358,949,000.00	374,967,000.00	384,266,000.00
% increase/-decrease		-	4.8%	44.5%	15.2%	-	-	(100.0%)	(8.3%)	4.5%	2.5%
Monthly Account for Household - 'Affordable Range'	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		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	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		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
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			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
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:		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	

References

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

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

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

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

NC452 Ga-Segonyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	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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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:		209,556	215,521	235,122	252,120	252,120	249,123	272,132	265,628	278,334
Expanded Public Works Programme Integrated Grant		1,421	1,519	1,111	1,271	1,271	1,271	1,426	–	–
Local Government Financial Management Grant		3,100	3,100	3,100	3,000	3,000	3,000	2,000	3,000	3,100
Municipal Infrastructure Grant		–	–	–	3,000	3,000	–	16,966	4,074	5,000
Equitable Share		205,035	210,902	230,911	244,849	244,849	244,852	251,740	258,554	270,234
Provincial Government:		2,095	1,200	1,252	1,300	1,300	1,300	1,328	1,388	1,422
Specify (Add grant description)		2,095	1,200	1,252	1,300	1,300	1,300	1,328	1,388	1,422
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	211,651	216,721	236,374	253,420	253,420	250,423	273,460	267,016	279,757
Capital Transfers and Grants										
National Government:		179,921	162,431	154,434	147,688	173,193	175,124	125,587	140,442	157,478
Energy Efficiency and Demand Side Management Grant		–	5,000	–	4,000	4,000	4,000	3,000	6,952	3,000
Neighbourhood Development Partnership Grant		27,346	13,485	10,000	1,000	24,004	24,004	30,000	31,000	29,000
Municipal Infrastructure Grant		56,267	75,738	59,159	58,505	65,769	69,137	47,087	58,490	69,683
Integrated National Electrification Programme Grant		56,000	31,250	43,025	53,183	53,183	53,183	15,500	14,000	14,633
Water Services Infrastructure Grant		40,308	36,958	42,250	31,000	26,237	24,800	30,000	30,000	41,162
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	25,627	4,682	–	–	–
Mining Companies		–	–	–	–	25,627	4,682	–	–	–
Total Capital Transfers and Grants	5	179,921	162,431	154,434	147,688	198,820	179,806	125,587	140,442	157,478
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	391,572	379,152	390,808	401,108	452,240	430,229	399,047	407,458	437,235

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:		210,547	215,521	251,100	252,120	252,120	259,259	272,132	272,580	290,672
Expanded Public Works Programme Integrated Grant		1,709	1,519	1,111	1,271	1,271	969	1,426	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	9,235	–	–	–
Local Government Financial Management Grant		3,804	3,100	3,100	3,000	3,000	1,712	2,000	3,000	3,100
Municipal Infrastructure Grant		–	–	15,978	3,000	3,000	2,492	16,966	11,026	3,000
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	14,338
Equitable Share		205,035	210,902	230,911	244,849	244,849	244,852	251,740	258,554	270,234
Provincial Government:		2,095	1,200	1,252	–	–	1,042	–	–	–
Specify (Add grant description)		2,095	1,200	1,252	–	–	1,042	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		212,642	216,721	252,352	252,120	252,120	260,301	272,132	272,580	290,672
Capital expenditure of Transfers and Grants										
National Government:		173,110	164,974	151,310	147,688	173,556	107,171	125,587	133,490	159,478
Energy Efficiency and Demand Side Management Grant		–	5,000	3,513	4,000	4,000	2,925	3,000	–	5,000
Neighbourhood Development Partnership Grant		19,752	21,079	10,000	1,000	24,004	2,575	30,000	31,000	29,000
Municipal Infrastructure Grant		66,614	60,930	57,554	58,505	66,133	48,687	47,087	58,490	69,683
Integrated National Electrification Programme Grant		54,137	33,302	39,512	53,183	53,183	33,060	15,500	14,000	14,633
Water Services Infrastructure Grant		32,607	44,662	40,731	31,000	26,236	19,924	30,000	30,000	41,162
Provincial Government:		–	–	–	1,300	1,300	–	1,328	1,388	1,422
Specify (Add grant description)		–	–	–	1,300	1,300	–	1,328	1,388	1,422
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	25,626	–	–	–	–
Mining Companies		–	–	–	–	24,290	–	–	–	–
Mining Companies		–	–	–	–	1,336	–	–	–	–
Total capital expenditure of Transfers and Grants		173,110	164,974	151,310	148,988	200,482	107,171	126,915	134,878	160,900
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		385,752	381,695	403,662	401,108	452,602	367,472	399,047	407,458	451,573

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		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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		209,556	215,521	235,122	252,120	252,120	252,120	272,132	265,628	278,334
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		210,547	215,521	251,100	252,120	252,120	252,120	272,132	272,580	290,672
Conditions still to be met - transferred to liabilities		20,089	74	(15,905)	0	0	0	1,518	(5,434)	(10,820)
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		212,642	216,721	252,352	252,120	252,120	252,120	272,132	272,580	290,672
Total operating transfers and grants - CTBM	2	20,098	83	(15,896)	1,300	1,300	1,300	2,846	(2,718)	(6,682)
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	173,193	173,193	125,587	140,442	157,478
Repayment of grants		–	–	485	–	–	–	–	–	–
Conditions met - transferred to revenue		173,110	164,974	151,310	147,688	173,556	173,556	125,587	133,490	159,478
Conditions still to be met - transferred to liabilities		17,326	14,784	17,423	14,857	(363)	(363)	–	6,952	(2,000)
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		–	–	–	–	25,627	25,627	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	25,626	25,626	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	1	1	–	–	–
Total capital transfers and grants revenue		173,110	164,974	151,310	148,988	200,482	200,482	126,915	134,878	160,900
Total capital transfers and grants - CTBM	2	17,317	14,775	17,414	13,557	(1,662)	(1,662)	(1,328)	4,236	(6,138)
TOTAL TRANSFERS AND GRANTS REVENUE		385,752	381,695	403,662	401,108	452,602	452,602	399,047	407,458	451,573
TOTAL TRANSFERS AND GRANTS - CTBM		37,416	14,857	1,518	14,857	(362)	(362)	1,518	1,518	(12,820)

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	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%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	4,835	5,656	6,306	6,257	5,957	5,957	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		1,274	1,557	–	687	687	687	717	749	768
Motor Vehicle Allowance	3	835	859	988	1,208	1,058	1,058	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		7,111	8,263	7,540	8,334	7,884	7,884	8,704	9,096	9,323
% increase	4		16.2%	(8.8%)	10.5%	(5.4%)	–	10.4%	4.5%	2.5%
Other Municipal Staff										
Basic Salaries and Wages		102,031	114,347	155,093	170,130	173,285	173,285	182,103	188,851	193,581
Pension and UIF Contributions		18,828	22,945	30,615	35,668	33,500	33,500	37,545	39,235	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	3,993	4,173	4,277
Performance Bonus		7,457	8,291	12,926	13,991	13,991	13,991	15,391	16,084	16,486
Motor Vehicle Allowance	3	4,225	4,518	5,003	5,140	5,238	5,238	5,310	5,549	5,688
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		3,338	212	2,373	228	135	135	49	52	53
Long service awards		241	5,088	595	626	591	591	–	–	–
Post-retirement benefit obligations	6	4,416	3,144	9,740	1,700	1,699	1,699	1,738	1,816	1,862
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		165,938	183,959	243,503	254,316	254,726	254,726	268,065	278,681	285,657
% increase	4		10.9%	32.4%	4.4%	0.2%	–	5.2%	4.0%	2.5%
Total Parent Municipality		183,522	205,408	265,852	278,248	278,208	278,208	293,054	304,794	312,423
			11.9%	29.4%	4.7%	(0.0%)	–	5.3%	4.0%	2.5%
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–

Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	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		183,522	205,408	265,852	278,248	278,208	278,208	293,054	304,794	312,423
% increase	4		11.9%	29.4%	4.7%	(0.0%)	-	5.3%	4.0%	2.5%
TOTAL MANAGERS AND STAFF	5.7	173,050	192,222	251,043	262,650	262,610	262,610	276,769	287,777	294,980

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	-	740,297		181,016	-	-	921,313
Chief Whip		-	688,920		124,394	-	-	813,314
Executive Mayor		-	796,098		343,853	-	-	1,139,951
Deputy Executive Mayor		-				-	-	-
Executive Committee		-	3,057,631		418,768	-	-	3,476,399
Total for all other councillors		-	7,726,040		2,207,451	-	-	9,933,490
Total Councillors	8	-	13,008,985	-	3,275,481			16,284,467
Senior Managers of the Municipality	5							
Municipal Manager (MM)		-	1,798,863	2,478	423,125	147,352	-	2,371,819
Chief Finance Officer		-	1,224,367	2,478	268,900	164,273	-	1,660,018
Director Corporate Services			1,286,200	2,478	202,648	131,419		1,622,745
Director Community Services			968,763	2,592	354,157	109,621		1,435,132
Director Infrastructure Services			1,256,555	2,474	190,740	164,431		1,614,199
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	6,534,748	12,500	1,439,569	717,096		8,703,913
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	-	19,543,733	12,500	4,715,050	717,096		24,988,380

References

1. *Pension and medical aid*

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	29	–	29
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	5	–	5	5	–	5	5	–	5
Other Managers	7	18	18	–	20	20	–	20	20	–
Professionals		75	72	3	90	78	12	93	82	11
Finance		66	64	2	71	66	5	71	66	5
Spatial/town planning		8	7	1	13	9	4	13	10	3
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		1	1	–	6	3	3	9	6	3
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Technicians		189	154	36	224	168	57	267	222	45
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		4	4	–	9	6	3	5	5	–
Roads		25	21	4	30	23	7	31	26	5
Electricity		23	21	2	28	23	5	28	26	2
Water		21	20	1	26	22	4	45	43	2
Sanitation		30	24	7	35	26	10	34	26	8
Refuse		60	49	11	65	51	14	74	61	13
Other		26	15	11	31	17	14	50	35	15
Clerks (Clerical and administrative)		68	52	16	73	54	19	61	54	7
Service and sales workers		69	63	7	74	65	10	75	65	10
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		65	43	22	70	45	25	70	45	25
Elementary Occupations		11	11	–	16	13	–	13	13	–
TOTAL PERSONNEL NUMBERS	9	500	413	118	572	443	157	633	501	132
% increase					14.4%	7.3%	33.1%	10.7%	13.1%	(15.9%)
Total municipal employees headcount	6, 10	–	–	–	–	–	–	–	–	–
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

References

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

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

Description	####	Budget Year 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		15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	15,810	189,722	198,125	203,003
Service charges - Water		4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	50,020	52,271	53,577
Service charges - Waste Water Management		2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	2,810	33,720	35,237	36,118
Service charges - Waste Management		1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	19,450	20,325	20,834
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		362	362	362	362	362	362	362	362	362	362	362	362	4,343	4,538	4,652
Interest earned from Current and Non Current Assets		961	961	961	961	961	961	961	961	961	961	961	961	11,528	12,046	12,348
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		4,197	4,197	4,197	4,197	4,197	4,197	4,197	4,197	4,197	4,197	4,197	4,197	50,367	52,634	53,950
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		784	784	784	784	784	784	784	784	784	784	784	784	9,408	9,831	10,077
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	273,460	273,967	292,095
Interest		382	382	382	382	382	382	382	382	382	382	382	382	4,588	4,795	4,915
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	60,147	721,760	742,305	772,066
Expenditure																
Employee related costs		23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	277,066	288,087	295,298
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		2,690	2,690	2,690	2,690	2,690	2,690	2,690	2,690	2,690	2,690	2,690	2,690	32,282	33,707	34,550
Debt impairment		1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	13,500	14,108	14,460
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		29	29	29	29	29	29	29	29	29	29	29	29	346	362	371
Contracted services		7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	7,603	91,235	85,858	98,262
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		5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	5,721	68,650	71,731	73,519
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	724,214	745,838	774,747
Surplus/(Deficit)		(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(2,455)	(3,533)	(2,681)
Transfers and subsidies - capital (monetary allocations)		10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	125,587	133,490	159,478
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797

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		724	724	724	724	724	724	724	724	724	724	724	724	8,688	9,044	9,376
Vote 2 - FINANCE AND ADMINISTRATION		10,247	10,247	10,247	10,247	10,247	10,247	10,247	10,247	10,247	10,247	10,247	10,247	122,962	129,405	132,665
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	12,155	23,626	5,125
Vote 4 - SPORTS & RECREATION		345	345	345	345	345	345	345	345	345	345	345	345	4,145	4,331	4,440
Vote 5 - PUBLIC SAFETY		150	150	150	150	150	150	150	150	150	150	150	150	1,798	1,879	1,926
Vote 6 - PLANNING AND DEVELOPMENT		5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	62,740	67,890	65,462
Vote 7 - ROAD TRANSPORT		2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	34,402	38,399	19,073
Vote 8 - ENVIRONMENTAL PROTECTION		31	31	31	31	31	31	31	31	31	31	31	31	371	387	397
Vote 9 - ENERGY SOURCES		25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	302,265	305,571	320,753
Vote 10 - WATER MANAGEMENT		13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	161,519	163,349	226,954
Vote 11 - WASTE WATER MANAGEMENT		6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	76,840	69,777	81,684
Vote 12 - WASTE MANAGEMENT		4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	59,462	62,137	63,691
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	847,347	875,796	931,544
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	26,613	27,811	28,506
Vote 2 - FINANCE AND ADMINISTRATION		18,207	18,207	18,207	18,207	18,207	18,207	18,207	18,207	18,207	18,207	18,207	18,207	218,487	229,229	234,985
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	18,914	19,765	20,259
Vote 4 - SPORTS & RECREATION		1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	18,918	19,770	20,264
Vote 5 - PUBLIC SAFETY		798	798	798	798	798	798	798	798	798	798	798	798	9,571	10,001	10,251
Vote 6 - PLANNING AND DEVELOPMENT		4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	48,829	49,536	50,775
Vote 7 - ROAD TRANSPORT		5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	5,402	64,819	67,781	69,501
Vote 8 - ENVIRONMENTAL PROTECTION		25	25	25	25	25	25	25	25	25	25	25	25	300	314	321
Vote 9 - ENERGY SOURCES		15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	186,748	195,151	200,030
Vote 10 - WATER MANAGEMENT		5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	70,528	73,792	75,687
Vote 11 - WASTE WATER MANAGEMENT		2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	34,366	25,392	36,189
Vote 12 - WASTE MANAGEMENT		2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	26,120	27,296	27,978
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	724,214	745,838	774,747
Surplus/(Deficit) before assoc.		10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797

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		10,971	10,971	10,971	10,971	10,971	10,971	10,971	10,971	10,971	10,971	10,971	10,971	131,650	138,449	142,041
Executive and council		724	724	724	724	724	724	724	724	724	724	724	724	8,688	9,044	9,376
Finance and administration		10,101	10,101	10,101	10,101	10,101	10,101	10,101	10,101	10,101	10,101	10,101	10,101	121,209	127,574	130,788
Internal audit		146	146	146	146	146	146	146	146	146	146	146	146	1,752	1,831	1,877
Community and public safety		2,791	2,791	2,791	2,791	2,791	2,791	2,791	2,791	2,791	2,791	2,791	2,791	33,492	45,924	27,979
Community and social services		1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	12,155	23,626	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		6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	6,843	82,119	90,589	68,442
Planning and development		5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	5,228	62,740	67,890	65,462
Road transport		1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	19,008	22,312	2,583
Environmental protection		31	31	31	31	31	31	31	31	31	31	31	31	371	387	397
Trading services		50,007	50,007	50,007	50,007	50,007	50,007	50,007	50,007	50,007	50,007	50,007	50,007	600,086	600,834	693,082
Energy sources		25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	25,189	302,265	305,571	320,753
Water management		13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	161,519	163,349	226,954
Waste water management		6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	6,403	76,840	69,777	81,684
Waste management		4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	59,462	62,137	63,691
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	70,612	847,347	875,796	931,544
Expenditure - Functional																
Governance and administration		20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	20,425	245,100	257,040	263,491
Executive and council		2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	2,218	26,613	27,811	28,506
Finance and administration		17,381	17,381	17,381	17,381	17,381	17,381	17,381	17,381	17,381	17,381	17,381	17,381	208,574	218,870	224,367
Internal audit		826	826	826	826	826	826	826	826	826	826	826	826	9,912	10,358	10,617
Community and public safety		6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	74,352	77,743	79,711
Community and social services		1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	18,914	19,765	20,259
Sport and recreation		1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	18,918	19,770	20,264
Public safety		3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	3,043	36,519	38,208	39,188
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	87,000	89,425	91,660
Planning and development		4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	4,069	48,829	49,536	50,775
Road transport		3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	3,156	37,871	39,575	40,564
Environmental protection		25	25	25	25	25	25	25	25	25	25	25	25	300	314	321
Trading services		26,480	26,480	26,480	26,480	26,480	26,480	26,480	26,480	26,480	26,480	26,480	26,480	317,763	321,631	339,884
Energy sources		15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	15,562	186,748	195,151	200,030
Water management		5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	5,877	70,528	73,792	75,687
Waste water management		2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	2,864	34,366	25,392	36,189
Waste management		2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	26,120	27,296	27,978
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	60,351	724,214	745,838	774,747
Surplus/(Deficit) before assoc.		10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,132	129,957	156,797

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		121	121	121	121	121	121	121	121	121	121	121	121	1,450	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		614	614	614	614	614	614	614	614	614	614	614	614	7,371	18,627	-
Vote 4 - SPORTS & RECREATION		333	333	333	333	333	333	333	333	333	333	333	333	4,000	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		4	4	4	4	4	4	4	4	4	4	4	4	50	-	-
Vote 7 - ROAD TRANSPORT		3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	46,596	50,792	98,683
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	14,000	19,633
Vote 10 - WATER MANAGEMENT		4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	55,120	50,072	41,162
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	134,587	133,490	159,478
Total Capital Expenditure	2	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	134,587	133,490	159,478

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
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		121	121	121	121	121	121	121	121	121	121	121	121	1,450	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		121	121	121	121	121	121	121	121	121	121	121	121	1,450	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		948	948	948	948	948	948	948	948	948	948	948	948	11,371	18,627	-
Community and social services		614	614	614	614	614	614	614	614	614	614	614	614	7,371	18,627	-
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		3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	46,646	50,792	98,683
Planning and development		4	4	4	4	4	4	4	4	4	4	4	4	50	-	-
Road transport		3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	3,883	46,596	50,792	98,683
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	75,120	64,072	60,795
Energy sources		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	14,000	19,633
Water management		4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	4,593	55,120	50,072	41,162
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	134,587	133,490	159,478
Funded by:																
National Government		10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	125,587	133,490	159,478
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		10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	125,587	133,490	159,478
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		750	750	750	750	750	750	750	750	750	750	750	750	9,000	-	-
Total Capital Funding		11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	11,216	134,587	133,490	159,478

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	69,384	74,097
Service charges - electricity revenue	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	14,887	178,643	190,549	193,191
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	50,030	51,281
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	34,203	35,059
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	19,683	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	961	961	961	961	961	961	961	961	961	961	961	961	11,528	12,046	12,348
Interest earned - outstanding debtors	104	104	104	104	104	104	104	104	104	104	104	104	1,248	4,538	4,652
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	771	771	771	771	771	771	771	771	771	771	771	771	9,251	9,818	10,063
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	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	22,788	273,460	273,967	277,757
Other revenue	5,801	5,801	5,801	5,801	5,801	5,801	5,801	5,801	5,801	5,801	5,801	5,801	69,609	71,231	68,209
Cash Receipts by Source	60,246	60,246	60,246	60,246	60,246	60,246	60,246	60,246	60,246	60,246	60,246	60,246	722,950	741,928	753,471
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	10,466	125,587	133,490	159,478
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	70,711	70,711	70,711	70,711	70,711	70,711	70,711	70,711	70,711	70,711	70,711	70,711	848,537	875,418	912,949
Cash Payments by Type															
Employee related costs	23,005	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,089	23,172	277,066	288,087	295,298
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	362	371
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	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	32,997	34,021	34,871
Contracted services	8,876	8,876	8,876	8,876	8,876	8,876	8,876	8,876	8,876	8,876	8,876	8,876	106,513	85,858	83,924
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	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	76,103	72,671	74,484
Cash Payments by Type	55,203	55,286	55,286	55,286	55,286	55,286	55,286	55,286	55,286	55,286	55,286	55,369	663,432	659,064	671,465
Other Cash Flows/Payments by Type															
Capital assets	12,147	12,147	12,147	12,147	12,147	12,147	12,147	12,147	12,147	12,147	12,147	931	134,546	133,490	159,478
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	67,141	67,224	67,224	67,224	67,224	67,224	67,224	67,224	67,224	67,224	67,224	61,092	795,478	792,554	830,943
NET INCREASE/(DECREASE) IN CASH HELD	3,570	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	9,619	53,059	82,864	82,006
Cash/cash equivalents at the month/year begin:	36,946	40,517	44,004	47,490	50,977	54,464	57,951	61,438	64,925	68,412	71,899	75,386	36,946	90,005	172,869
Cash/cash equivalents at the month/year end:	40,517	44,004	47,490	50,977	54,464	57,951	61,438	64,925	68,412	71,899	75,386	85,005	90,005	172,869	254,875

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 Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		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		95,759	71,458	69,568	94,080	140,513	140,513	98,620	64,528	43,633
Roads Infrastructure		-	-	-	-	48,295	48,295	30,000	31,000	29,000
Roads		-	-	-	-	48,295	48,295	30,000	31,000	29,000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		68,535	29,018	37,413	53,183	53,183	53,183	15,500	14,000	14,633
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		68,535	29,018	37,413	53,183	53,183	53,183	15,500	14,000	14,633
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		27,224	42,440	32,155	40,897	39,035	39,035	53,120	19,528	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		2,646	(6,330)	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		24,578	48,770	32,155	40,897	39,035	39,035	53,120	19,528	-
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	(10,405)	9,259	1,097	13,809	7,177	7,177	7,371	-	-
Community Facilities	(10,405)	9,259	1,097	13,809	7,177	7,177	7,371	-	-
Halls	(22,820)	-	1,097	13,809	7,177	7,177	7,371	-	-
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		12,676	8,962	22,972	11,000	6,000	6,000	-	-	-
Operational Buildings		12,676	8,962	22,972	11,000	6,000	6,000	-	-	-
Municipal Offices		-	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		12,676	3,010	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		637	2,472	836	2,000	2,000	2,000	750	-	-
Computer Equipment		637	2,472	836	2,000	2,000	2,000	750	-	-
Furniture and Office Equipment		1,589	677	2,484	2,350	1,850	1,850	250	-	-
Furniture and Office Equipment		1,589	677	2,484	2,350	1,850	1,850	250	-	-
Machinery and Equipment		1,685	2,164	1,312	2,375	725	725	4,000	-	-
Machinery and Equipment		1,685	2,164	1,312	2,375	725	725	4,000	-	-
Transport Assets		(69)	1,335	6,477	-	111	111	-	-	-
Transport Assets		(69)	1,335	6,477	-	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	101,872	96,328	104,744	125,614	158,375	158,375	110,991	64,528	43,633

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		-	-	-	4,000	3,640	3,640	3,000	-	5,000
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	4,000	3,640	3,640	3,000	-	5,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	4,000	3,640	3,640	3,000	-	5,000
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	-	-	-	4,000	3,640	3,640	3,000	-	5,000
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	2.4%	1.7%	1.7%	2.2%	0.0%	3.1%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	6.7%	5.2%	5.2%	4.3%	0.0%	6.7%

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		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			12,936	15,897	12,262	13,000	16,240	16,240	13,045	13,632	13,973
Roads Infrastructure			4,151	4,522	3,731	6,000	5,700	5,700	5,500	5,748	5,891
Roads			4,151	4,522	3,731	6,000	5,700	5,700	5,500	5,748	5,891
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			8,785	11,375	8,531	7,000	10,540	10,540	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	9,540	9,540	6,500	6,793	6,962
LV Networks			1,722	-	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	5,181	3,768	1,905	2,553	1,411	1,411	1,867	1,951	1,999
Operational Buildings	5,181	3,768	1,905	2,553	1,411	1,411	1,867	1,951	1,999
Municipal Offices	5,181	3,768	1,905	2,553	1,411	1,411	1,867	1,951	1,999
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	4,029	4,287	381	4,500	4,500	4,500	4,698	4,909	5,032
Furniture and Office Equipment	4,029	4,287	381	4,500	4,500	4,500	4,698	4,909	5,032
Machinery and Equipment	9,639	10,614	3,128	4,552	3,602	3,602	4,430	4,630	4,745
Machinery and Equipment	9,639	10,614	3,128	4,552	3,602	3,602	4,430	4,630	4,745
Transport Assets	970	854	694	944	844	844	700	732	750
Transport Assets	970	854	694	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	32,755	35,419	18,370	25,550	26,597	26,597	24,740	25,853	26,499
R&M as a % of PPE & Investment Property		2.3%	2.4%	1.2%	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%
R&M as % Operating Expenditure		6.0%	4.9%	2.4%	3.7%	3.7%	3.7%	3.4%	3.6%	3.6%

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		46,865	83,230	75,708	49,004	58,268	58,268	58,268	60,890	62,412
Roads Infrastructure		19,062	32,526	26,429	18,000	22,334	22,334	22,334	23,339	23,922
Roads		19,062	32,526	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		5,127	9,623	10,629	6,500	8,593	8,593	8,593	8,980	9,204
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		5,127	9,623	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		15,880	32,729	30,295	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		15,880	32,729	30,295	7,629	9,228	9,228	9,228	9,643	9,885
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,577	6,967	6,966	5,000	6,000	6,000	6,000	6,270	6,427
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5,577	6,967	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		1,220	1,385	1,388	1,375	388	388	388	406	416
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1,220	1,385	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	5,093	4,379	8,048	6,500	7,287	7,287	7,287	7,615	7,805
Operational Buildings	5,093	4,379	8,048	6,500	7,287	7,287	7,287	7,615	7,805
Municipal Offices	5,093	4,379	8,048	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	380	407	206	324	324	324	324	339	347
Computer Equipment	380	407	206	324	324	324	324	339	347
Furniture and Office Equipment	2,440	3,423	2,701	2,422	3,451	3,451	3,451	3,606	3,696
Furniture and Office Equipment	2,440	3,423	2,701	2,422	3,451	3,451	3,451	3,606	3,696
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	688	(285)	1,623	1,750	671	671	671	701	719
Transport Assets	688	(285)	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	55,465	91,154	88,286	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		69,311	40,300	66,409	35,799	49,895	49,895	16,596	50,336	110,845
Roads Infrastructure		39,122	16,591	11,635	30,559	45,614	45,614	16,596	19,792	69,683
Roads		39,122	16,591	11,635	30,559	45,614	45,614	16,596	19,792	69,683
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	18,253	-	-	-	-	-	-
Drainage Collection		-	-	18,253	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17,176	18,664	8,696	1,000	1,336	1,336	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		17,176	17,463	8,696	1,000	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	1,201	-	-	1,336	1,336	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4,159	-	26,002	4,240	2,945	2,945	-	30,544	41,162
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		4,159	-	26,002	4,240	2,945	2,945	-	30,544	41,162
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,854	5,045	1,824	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		8,854	5,045	1,824	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	5,764	11,135	-	-	-	4,000	18,627	-
Community Facilities	-	-	-	-	-	-	-	18,627	-
Halls	-	-	-	-	-	-	-	18,627	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	5,764	11,135	-	-	-	4,000	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	5,764	11,135	-	-	-	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	(1,478)	-	-	-	-	-	-	-	-	
Machinery and Equipment	(1,478)	-	-	-	-	-	-	-	-	
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	67,833	46,064	77,544	35,799	49,895	49,895	20,596	68,962	110,845
Upgrading of Existing Assets as % of total capex		40.0%	32.4%	42.5%	21.6%	23.5%	23.5%	15.3%	51.7%	69.5%
Upgrading of Existing Assets as % of deprecn"		122.3%	50.5%	87.8%	59.7%	71.3%	71.3%	29.4%	94.3%	147.8%

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		1,450	–	–				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		7,371	18,627	–				
Vote 4 - SPORTS & RECREATION		4,000	–	–				
Vote 5 - PUBLIC SAFETY		–	–	–				
Vote 6 - PLANNING AND DEVELOPMENT		50	–	–				
Vote 7 - ROAD TRANSPORT		46,596	50,792	98,683				
Vote 8 - ENVIRONMENTAL PROTECTION		–	–	–				
Vote 9 - ENERGY SOURCES		20,000	14,000	19,633				
Vote 10 - WATER MANAGEMENT		55,120	50,072	41,162				
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		134,587	133,490	159,478	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Executive & Council		26,613	27,811	28,506				
Vote 2 - FINANCE AND ADMINISTRATION		218,487	229,229	234,985				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		18,914	19,765	20,259				
Vote 4 - SPORTS & RECREATION		18,918	19,770	20,264				
Vote 5 - PUBLIC SAFETY		9,571	10,001	10,251				
Vote 6 - PLANNING AND DEVELOPMENT		48,829	49,536	50,775				
Vote 7 - ROAD TRANSPORT		64,819	67,781	69,501				
Vote 8 - ENVIRONMENTAL PROTECTION		300	314	321				
Vote 9 - ENERGY SOURCES		186,748	195,151	200,030				
Vote 10 - WATER MANAGEMENT		70,528	73,792	75,687				
Vote 11 - WASTE WATER MANAGEMENT		34,366	25,392	36,189				
Vote 12 - WASTE MANAGEMENT		26,120	27,296	27,978				
Vote 13 - Other		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
<i>List entity summary if applicable</i>								
Total future operational costs		724,214	745,838	774,747	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		189,722	198,125	203,003				
Service charges - Water		50,020	52,271	53,577				
Service charges - Waste Water Management		33,720	35,237	36,118				
Service charges - Waste Management		19,450	20,325	20,834				
Agency services		–	–	–				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		292,912	305,958	313,532	–	–	–	–
Net Financial Implications		565,889	573,371	620,693	–	–	–	–

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				
												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
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude					
Parent municipality: List all capital projects grouped by Function																
ENERGY	EEDMO Electricity Consumption Reduction													3,000	–	5,000
ENERGY	Bankhara Electrification INEP													15,500	14,000	14,633
WATER	Manunging Rammogo Extension of water network													23,120		
WATER	MIG Seeding Bulk water supply													–	20,072	
WATER	Ditshoswaneng Bulk Water Supply													–	10,472	41,162
WATER	Distribution:Seven Miles Bulk Water (Block H) New block Hotazel Road													10,553	11,556	
WATER	Distribution:Mapoteng Diamond View Water													19,447	7,972	
ROADS	Batharosa RDP : Upgrading of gravel Road													16,596	19,792	
ROADS	Bypass													30,000	31,000	29,000
ROADS	Manunging Tsago Road															
ROADS	upgrade roads majojaneng ward 5															69,683
COMMUNITY HALL	Seeding Comm Hall													7,371		
COMMUNITY HALL	Refurbishment and Upgrading of Bankhara Community Hall													–	18,627	
WATER	Dikgweng Donkerhoek 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													2,000		
FINANCE AND ADMINISTRATION	Municipal Laptops New													750		
FINANCE AND ADMINISTRATION	Community Service Office Equipment New													50		
PLANNING AND DEVELOPMENT	Technical Dept Furniture New													50		
FINANCE AND ADMINISTRATION	Finance Office Equipment New													50		
FINANCE AND ADMINISTRATION	Corporate Office equipment New													50		
FINANCE AND ADMINISTRATION	Community Services Machinery and Equipment													500		
ENERGY	Mini Transformer New													1,500		–
SPORTS	Methibistad Sports Ground Artificial Grass													4,000		
Parent Capital expenditure												–	–	134,537	133,490	159,478
Entities: List all capital projects grouped by Entity																
Entity A	Water project A															
Entity B	Electricity project B															
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	–	134,537	133,490	159,478

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 18(1)(b) and MRSR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

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: List all capital projects grouped by Function																		
Entities: List all capital projects grouped by Entity																		
Entity Name Project name																		

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

TARIFF(RATES AND TAXES) 2025/26

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

Electricity tariffs are 12% for domestic conventional and prepaid, 10.5% commercial prepaid and organ of state prepaid and 11.5% for manufacturing, commercial conventional, organs of state conventional and resellers.

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

1.2 ELECTRICITY TARIFFS - MONTHLY CHARGES**VAT EXCLUDED(BUT PAYABLE)**

c/kWh

c/kWh

1.2.1 PROPERTIES USED FOR RESIDENTIAL PURPOSES				
NPO's, OLD AGE HOMES AND CHURCHES				
Indigent Households with an income < R4,670.00 Conventional				
Basic Charge	R 240.35	R 251.17	R 257.45	
Usage per kWh	0 - 50 R -	R -	-	
	51 - 200 R 210.26	R 219.72	225.21	
	>200 R 339.64	R 354.92	363.80	
Prepaid per kWh usage				
Indigent Households with an income < R4,670.00				
Basic Charge	R -	R -	-	
Usage per kWh	0 - 50 R -	R -	-	
	51 - 200 R 210.26	R 219.72	225.21	
	>200 R 339.64	R 354.92	363.80	
Non indigents, NPO's, Old age homes and churches				
Conventional				
Basic Charge	R 240.35	R 251.17	257.45	
Usage per kWh	0 - 200 R 210.26	R 219.72	225.21	
	>200 R 339.64	R 354.92	363.80	
Prepaid				
Basic Charge	R -	R -	-	
Prepaid per kWh usage	0 - 200 R 210.26	R 219.72	225.21	
	>200 R 339.64	R 354.92	363.80	
1.2.2 BUSINESSES(includes guesthouses, private schools and hospitals) (40-69KVA)				
Conventional				
Basic Charge	R 1 161.04	R 1 213.29	1 243.62	
Usage per kWh	R 299.27	R 312.73	320.55	
Prepaid				
Basic Charge	R 610.73	R 638.22	654.17	
Prepaid per kWh usage	R 370.03	R 386.68	396.35	
1.2.3 INDUSTRIAL: TRANSFORMER SUPPLIED BY CONSUMER				
Basic Charge	R 4 313.63	R 4 507.75	4 620.44	
Usage per KVA	R 471.23	R 492.44	504.75	
Usage per kWh	R 168.03	R 175.59	179.98	
NOTE: A minimum KVA charge is payable based on 70 KVA/Month				
1.2.4 INDUSTRIAL: TRANSFORMER SUPPLIED BY MUNICIPALITY				
Basic Charge	R 6 260.28	R 6 541.99	6 705.54	
Usage per KVA(Demand charge)	R 463.19	R 484.04	496.14	
Usage per kWh(Energy charge)	R 168.74	R 176.34	180.75	
NOTE: A minimum KVA charge is payable based on 70 KVA/Month				
1.2.5 RESELLERS				
TRANSFORMER SUPPLIED BY CONSUMER				
Basic Charge	R 3 878.78	R 4 053.33	4 154.66	
Usage per KVA(Demand charge)	R 471.23	R 492.44	504.75	
Usage per kWh(Energy charge)	R 168.03	R 175.59	179.98	
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	2 505.14	R	2 617.87	2 683.32
Usage per KVA - Demand charge	R	345.36	R	360.90	369.92
Usage per kWh - Peak	R	534.41	R	558.46	572.42
- Standard	R	237.32	R	248.00	254.20
- Off Peak	R	126.11	R	131.78	135.08

1.2.7 ORGANS OF STATE

Conventional					
Basic Charge	R	1 161.04	R	1 213.29	1 243.62
Usage per kWh	R	299.27	R	312.73	320.55
Prepaid					
Basic Charge	R	610.62	R	638.10	654.05
Prepaid per kWh usage	R	370.03	R	386.68	396.35

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	239.03	R	249.79	256.03
Commercial, Industrial and Organs of state	R	616.24	R	643.97	660.07

1.2.9 Shifting of Prepaid meters

R	6 651.48	R	6 950.80	7 124.57
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1.2.10 Reverting back from prepaid power to conventional metered power

R	6 651.48	R	6 950.80	7 124.57
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1.2.11 Temporary meters (220v 3-phase mainstream breaker - 80amps)

R	1 823.35	R	1 905.40	1 953.04
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1.2.12 Replacement of meters (as per quotation)

**1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES
VAT EXCLUDED(BUT PAYABLE)**

1.3.1 Indigent Households with an income < R4.670.00

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 < R4.670.00

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

1.3.3 ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT BUILDINGS)

Basic Charge	R	113.36	R	118.46	121.43
Per kiloliter usage	R	32.75	R	34.22	35.08
Prepaid kiloliter usage	R	50.71	R	52.99	54.31

WATER RESELLERS

Per kiloliter usage (R0.10 per 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
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Filling of swimmingpool + VAT
Swimming pool draining

R	878.85	R	918.40	941.36
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
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Penalty - Illegal Swimming Pool Connection/Sewer Connections (Excludes damage to Municipal Infrastructure)

R	14 290.92	R	14 948.30	15 635.93
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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 pipework and transfer of connection as per quote for material and labour cost.					
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
All above charges excludes material and labour fees. Unreport incidents found by the Municipality will have a 10% surcharge Contractors damaging infrastructure will be required to immediately conduct repairs at own costs. Penalty for no Wayleave Charged separately.					
No Approved Wayleave Penalty for Contractors / Private Agents	R	220 080.20	R	230 203.89	240 793.27
1.3.8 <u>Illegal Connection for Construction</u>					
The following average consumption shall be applied based on bulk water purchase charges. Charges exclude applicable damage/temparing charges:					
KI per month for pipes with a diameter 20mm or less					
60KI per month for pipes with a diameter larger than 25mm but less than 40mm					
90KI per month for pipes with a diameter larger than 40mm but less than 50mm					
120KI per month for pipes with a diameter larger than 50mm but less than 80mm					
200KI per month for pipes with a diameter larger than 80mm but less than 100mm					
400KI 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 <u>Local Municipality.</u>					
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
Additional charges for impounding of portable water trucks, light load vehicles or any vehicle used unauthorised usage shall be applicable. the fee excludes storage charges. The truck will be released upon receipt of all applicable payments.					
	R	49 518.05	R	51 795.88	54 178.49
1.3.10 Reporting of water inciidents not on Muncipal 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 670	R	-	R	-	-
> R4 670	R	199.72	R	208.71	213.92
1.4.3 GARDEN (RESIDENTIAL) REFUSE					
1. Removal (with 14 days notice)	R	547.51	R	572.15	586.46
(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)					
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.

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 Putreasable 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 and borehole owners					
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.

**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:					
Go-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

		2025/2026	2026/2027	2027/2028
Dumping at Sewer Plant (per load) load over 5Kl or more. load less than 2.5Kl ad not exceeding 5Kl. load less than 2.5Kl.	R	1 390.45	R 1 454.41	1 521.31
	R	695.22	R 727.20	760.66
	R	347.61	R 363.60	380.33
1.6.3 Exempted Services Providers (Strictly Servics for Villagesin Ga-Segonyana LM) load over 5Kl or more. load less than 2.5Kl ad not exceeding 5Kl.	R	718.90	R 751.25	770.03
	R	722.34	R 755.57	790.33
	R	361.17	R 377.78	395.16
1.6.4 120 to 150 litres Trailer unit with 2 toilettes	R	68.09	R 71.15	72.93
	R	136.18	R 142.31	145.87
1.6.5 Unauthorised Useage of Road Haul Sewerage Trucks HDV LDV Mobile Toilets (Cost Per Toilet)	R	26 100.00	R 27 274.50	27 956.36
	R	10 440.00	R 10 909.80	11 182.55
	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 Business Industrial	R	3 851.40	R 3 833.07	4 009.39
	R	5 502.01	R 5 475.81	5 727.70
	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:	Kuruman	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:	Kuruman	R 5 557.67	R 5 807.76	5 952.96
	Wrenchville	R 3 334.60	R 3 484.66	3 571.77
	Mothibistad	R 3 334.60	R 3 484.66	3 571.77
	Bankhara-Bodulong	R 3 334.60	R 3 484.66	3 571.77
	Pre-paid Metering	R 2 664.15	R 2 784.04	2 853.64
	180+ amp Users	R 6 933.85	R 7 245.88	7 427.02
NOTE: New Consumers blacklisted at Credit Bureau:- Applicable deposit x 2.0 excluding registered indigent Households				
1.8 CONNECTION FEES CONSUMER SERVICES VAT EXCLUDED				
Electricity	R	277.30	R 289.78	297.03
Water	R	277.30	R 289.78	297.03
Sewer				
A 50% rebate is allowed for all registered indigent households (R4,670.00)				-
NEW CONNECTIONS for water, electricity and sewerage				
Water (Drilling and Saddle Connection Only)	R	1 913.61	R 1 999.72	2 049.71
Water - Provision and installation of 15mm connection including meter	R	9 353.41	R 9 783.67	10 233.71
Water - Provision and installation of 20mm connection including meter	R	13 755.01	R 14 387.74	15 049.58
Water - Provision and installation of 25mm connection including meter	R	16 506.02	R 17 265.29	18 059.50
Water - Provision and installation of 40mm connection including meter	R	33 012.03	R 34 530.58	36 118.99
Water - Provision and installation of 50mm connection including meter	R	49 518.05	R 51 795.88	54 178.49
All over 50mm meters to be undertaken by speclliased contractor and approved by municipal. Inspection Fee Applicable	R	1 650.60	R 1 726.53	1 805.95
Sewerage (160x110Y-Junction or direct into manhole) The electricity new connection is determined by a quotation from electricians	R	1 729.80	R 1 807.64	1 852.83
Prepaid water meter	R	5 475.78	R 5 722.19	5 865.24
Sewerage	R	1 729.80	R 1 807.64	1 852.83
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
1.8.1 Fire water connection (cost plus 10%)				
1.9 METER TESTING VAT EXCLUDED BUT PAYABLE				
Electricity Installation Safety	R	1 729.80	R 1 807.64	1 852.83
Water Meters	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
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
2.1.1.4 Rental of halls by government departments, unions for meetings and schools for the purpose of writing examinations, per occasion.	R	1 222.05	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				
2.2 SPORTS GROUND				
VAT INCLUDED - RENTAL PER OCCASION				
2.2.1 Mothibi, W/Ville,Batiharos , 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:				
	0 - 5 ye	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

2.3.4.4 Non indigents Income >R4 380 :	0 - 5 years	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
Bern 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 years of age	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
Bern 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
: Formal trading i.e wholesale and retail

R	835.20	R	872.78	894.60
R	1 879.20	R	1 963.76	2 012.86

2.12 HAWKERS PERMITS

VAT INCLUDED

Permits

R	187.92	R	196.38	201.29
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Trade licences - Renewal

R	939.60	R	981.88	1 006.43
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Hawkers Permit - Renewal

R	146.16	R	152.74	156.56
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2.12 ILLEGAL LOGGING AT TUCKSHOPS & SHOPS

VAT INCLUDED

Penalty

R	5 766.00	R	6 025.47	6 176.10
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2.13 LIBRARY

VAT INCLUDED

Identity ticket replacement due to misplacement
Admin Levy books outstanding after 4 weeks

R	80.00	R	83.60	85.69
R	68.00	R	71.06	72.84

2.14 ADVERTISING SIGNS AND HOARDINGS

2.14.1 Advertising signs

Cost per square meter

R	176.43	R	184.37	188.98
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Minimum charge

R	1 764.34	R	1 843.73	1 889.83
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Guest house Board-Single sided

R	705.74	R	737.49	755.93
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Guest house Board-double sided

R	988.03	R	1 032.49	1 058.30
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Illegal advertising signs

R	17 297.99	R	18 076.40	18 528.31
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R	-	R	-	-
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2.14.2 BANNERS

Deposit

R	1 129.18	R	1 179.99	1 209.49
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Fees per week

R	679.27	R	709.84	727.58
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Illegal banners

R	5 766.00	R	6 025.47	6 176.10
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2.14.3 POSTERS

(i) Application per poster - non profit organisation

R	23.06	R	24.10	24.70
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No commercial advertising and logos of sponsors will appear on posters

(ii) Application for religious, sporting and cultural events, commercial logos of sponsors per week

R	88.22	R	92.19	94.49
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Minimum charge per week

R	176.43	R	184.37	188.98
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(iii) Application per candidate

R	1 764.34	R	1 843.73	1 889.83
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(iv) **Application per registered political party and independents**

R	1 764.34	R	1 843.73	1 889.83
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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
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Advertising signs displayed on municipal property

R	2 646.51	R	2 765.60	2 834.74
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Advertising fee per month

R	299.94	R	313.43	321.27
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Removal cost per poster

R	230.64	R	241.02	247.04
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2.15 PHOTOCOPIES

VAT INCLUDED

A4 size

R	1.00	R	1.05	1.07
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A3 size

R	2.00	R	2.09	2.14
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A4 size colour

R	2.00	R	2.09	2.14
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A3 size colour

R	3.00	R	3.14	3.21
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2.16 FAXES PER PAGE

VAT INCLUDED

Received

R	6.90	R	7.21	7.39
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Send

R	5.01	R	5.24	5.37
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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	R	100.00	R	104.50	107.11
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LDV's per LDV per day: Minimum	R	750.00	R	783.75	803.34
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Horses, donkey's cattle and pigs per day	R	522.00	R	545.49	559.13
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Sheep and goat (each)	R	260.00	R	271.70	278.49
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Maintenance:

Horses, donkey's cattle and pigs per day	R	210.00	R	219.45	224.94
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Sheep and goat (each)	R	105.00	R	109.73	112.47
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2.19 TRAFFICFunctions, Marches and SportsMonday to Saturday

One or two officer per event per hour	R	1 410.00	R	1 473.45	1 510.29
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Three or four officers per event per hour	R	2 825.00	R	2 952.13	3 025.93
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More than four officers per event per hour	R	3 528.00	R	3 686.76	3 778.93
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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 LOADSMonday 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

2.20 Penalty for offloading during unauthorised hours	R	2 737.89	R	2 861.10	2 932.62
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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
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2.22 AIRSTRIP**Event : Rental**

Deposit 100%	R	13 896.76	R	14 522.11	14 885.16
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Rental of Hangers : As per contract	R	13 896.76	R	14 522.11	14 885.16
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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
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Ground Contractor - per 6 cubic metre truck	R	415.54	R	434.23	445.09
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3.1.2 Gravel Private - per 6 cubic metre truck	R	415.54	R	434.23	445.09
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Gravel Contractor - per 6 cubic metre truck	R	415.54	R	434.23	445.09
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3.1.3 Open land per square meter(serviced)	R	92.26	R	96.41	98.82
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Open land per square meter(unserviced)	R	46.13	R	48.20	49.41
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Open land per square meter(serviced) - Industrial	R	115.32	R	120.51	123.52
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Open land per square meter(unserviced)- Industrial	R	57.66	R	60.25	61.76
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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
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Size A3(Removed A1)	R	30.00	R	31.35	32.13
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A2	R	115.00	R	120.18	123.18
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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 2(2 or more Townhouses) per square meter	R	35.98	R	37.60	38.54
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Residential Zone 3 (Flats) per square meter per unit	R	35.98	R	37.60	38.54
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3.3.5 Occupation certificates

	R	179.90	R	187.99	192.69
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3.4 BUILDING DEPOSITS

VAT EXCLUDED(BUT PAYABLE)

3.4.1 Residential: 0 - 80 square metre

80+ square metre	R	1 918.92	R	2 005.28	2 055.41
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	R	3 238.18	R	3 383.90	3 468.50
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3.4.2 Businesses

	R	8 875.02	R	9 274.40	9 506.26
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3.4.3 INTERNAL ALTERATIONS

(i) Residential: 0 - 80 square metre

80+ square metre	R	3 238.18	R	3 383.90	3 468.50
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	R	3 238.18	R	3 383.90	3 468.50
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(ii) Business

	R	10 074.35	R	10 527.69	10 790.89
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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
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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
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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
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Permanent closure of any public place or road	R	2 998.32	R	3 133.24	3 211.57
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Amendment or cancellation in whole or in part of a general plan	R	5 037.17	R	5 263.85	5 395.44
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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
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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 Per additional portion after 5. then per erf tariff per in addition	R	4 197.65	R	4 386.54	4 496.20
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
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	479.73	R	501.32	513.85
Clearance	R	526.39	R	550.08	563.83
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					
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**

Water (Per 100sqm. of GLA)	R 13 295.60	R 13 907.19	14 546.92
Sanitation (Per 100sqm. of GLA)	R 17 585.64	R 18 394.58	19 240.73
Electricity (Per 100sqm. of GLA)	R 30 350.15	R 31 746.26	33 206.59

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

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
3.11.3 No person shall deface the street surface by means of paint or any other markings	R 864.90	R 903.82	926.42
3.11.4 No person shall throw, discard or deposit refuse on any public place or vacant stand	R 864.90	R 903.82	926.42
3.11.5 No person shall refuse any authorized officer without lawful reason, entrance to or upon any premises on officer's request	R 1 729.80	R 1 807.64	1 852.83
3.11.6 No person shall refuse or fail to give any information lawfully required by the 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
3.11.8 No person shall display any sign, poster or banner that is indecent offensive in a public space.	R 345.96	R 361.53	370.57
3.11.9 No person shall display any sign, poster or banner that is indecent offensive in such a manner that is visible from a public space.	R 345.96	R 361.53	370.57
3.11.10 No person shall display any sign, poster or banner without written permission 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
3.11.12 No person shall obstruct or hinder an officer that may prohibit the sale, detain, seize of any food wrapping or packaging which in his/her opinion is diseased, unsound, unwholesome, contaminated or unfit for human consumption.	R 1 729.80	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
3.11.15 No person shall damage or de-place any sign authorized or erected by the Municipality.	R 518.94	R 542.29	555.85
3.11.16 No person shall beg in a public place without written permission from the Municipality.	R 230.64	R 241.02	247.04
3.11.17 No person shall beg from door to door without written permission from the Municipality.			
3.11.18 No person shall act as a car guard while not employed by a Municipality or any permitted organization.	R 230.64	R 241.02	247.04
3.11.19 No organization shall render a car guard service without prior written permission of the Municipality	R 864.90	R 903.82	926.42
3.11.20 No person shall spill, drop or place in a public place any matter that may impede the cleanliness of town	R 230.64	R 241.02	247.04
3.11.21 No person shall spill, drop or place in a public place any matter that may 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
3.11.28 No person shall provide a substance referred to in subsection 10(1) if it is reasonably evident that the substance is acquired for the inhalation of the fumes as indicated in subsection 10(1).	R 115.65	R 120.97	126.54
	R 864.90	R 903.82	926.42

		2025/2026		2026/2027		2027/2028
3.11.29	No person shall gather, sit, lie or walk in a street or sidewalk in a manner as to cause obstruction or to impede person.	R	115.32	R	120.51	123.52
3.11.30	No person shall use indecent, offensive or loud language in a public space.	R	172.98	R	180.76	185.28
3.11.31	No person shall fight, threaten or disturb other persons by shouting or arguing in a public place that may lead to violence.	R	345.96	R	361.53	370.57
3.11.32	No person shall cause excessive noise on a public place	R	345.96	R	361.53	370.57
3.11.33	No person shall disturb the peace in a residential area by causing excessive noise or by fighting, shouting or arguing.	R	345.96	R	361.53	370.57
3.11.34	No person shall explode a firecracker or other fireworks causing a loud noise without the written permission of the Municipality.	R	864.90	R	903.82	926.42
3.11.35	No person shall without prior written permission of the Municipality play music or use a microphone to invite the public to business premises.	R	864.90	R	903.82	926.42
3.11.36	No person shall in or from a public place taunt or indicate willingness to work for reward except in an area designated by the Municipality.	R	864.90	R	903.82	926.42
3.11.37	No person shall distribute, place or hand out handbills without prior written 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.	R	518.94	R	542.29	555.85
3.12.2	No person shall fail to carry written proof of permission to do business as a street trader in possession.	R	230.64	R	241.02	247.04
3.12.3	No person who do business as a street trader shall allow his/her property to corner a large space.	R	230.64	R	241.02	247.04
3.12.4	No person shall place his/her goods to constitute a danger to persons.	R	230.64	R	241.02	247.04
3.12.5	No person known as a street trader shall erect a structure to provide shelter/shade.	R	230.64	R	241.02	247.04
3.12.6	No person shall obstruct a fire hydrant or demarcated area for the use of emergency vehicle or service.	R	230.64	R	241.02	247.04
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 fighting of fires.	R	518.94	R	542.29	555.85
3.12.10	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
3.12.11	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
3.12.12	No person shall dispose litter generated by his/her business.	R	345.96	R	361.53	370.57
3.12.13	No person shall fail to ensure that the area is free of litter at the end of the day at the designated area.	R	230.64	R	241.02	247.04
3.12.14	No person shall do street trading who obstructs access to or use of a street bus stop shelter or other facility intended for public use.	R	345.96	R	361.53	370.57
3.12.15	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
3.12.16	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
3.12.17	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
3.12.18	No person shall do street trading who obstructs the view of any road user.	R	345.96	R	361.53	370.57
3.12.19	No person shall do street trading who causes an obstruction on the road way.	R	864.90	R	903.82	926.42
3.12.20	No person shall do street trading who obstruct any Road marking.	R	345.96	R	361.53	370.57
3.12.21	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
3.12.22	No street trader may compete with existing businesses.	R	345.96	R	361.53	370.57
3.12.23	No person shall do business as a street trader on verge.	R	864.90	R	903.82	926.42
3.12.24	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
3.12.25	No person shall do business as street trader in front of a historical monument.	R	518.94	R	542.29	555.85
3.12.26	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

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

3.13.1	No person shall open, tamper with or remove anything from a plastic bin liner placed outside a property.	R	230.64	R	241.02	247.04
3.13.2	No person shall enter a disposal site for any purpose other than the disposal of refuse.	R	230.64	R	241.02	247.04
3.13.3	No person shall remove or interfere with refuse at a Municipal disposal site.	R	230.64	R	241.02	247.04

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 quarrelling 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 appear 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 if it is not in an assigned 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 rifle 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 plate 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 natural or artificial 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
3.16.13 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

		2025/2026		2026/2027		2027/2028
3.6.14	No person shall use a space in the yard for the storage of refuse receptacles and no acces 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 tht 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

CONTENTS:

1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS:	2
2. KEY FOCUS AREAS FOR THE 2025/26 BUDGET PROCESS:.....	3
2.1. LOCAL GOVERNMENT ALLOCATIONS.....	3
2.2. POST 2024 MTBPS CHANGES	4
2.3. REVIEW OF THE LOCAL GOVERNMENT FISCAL FRAMEWORK	5
2.4. UPDATE ON THE REVIEW OF THE CONDITIONAL GRANTS	5
2.5. FUNDING FOR LOCAL ECONOMIC DEVELOPMENT (LED) PROGRAMMES.....	6
2.6. METRO TRADING SERVICES REFORM INCENTIVE	7
2.7. ALIGNMENT BETWEEN THE METRO TRADING SERVICE REFORM AND MFMA CIRCULAR No.88 ...	9
2.8. THREE-YEAR AND ONE-YEAR CAPITAL APPROPRIATIONS	10
2.9. CRITERIA FOR THE RELEASE OF THE EQUITABLE SHARE	10
2.10. CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS	10
2.11. UNSPENT CONDITIONAL GRANT FUNDS FOR 2024/25	12
2.12. ROLLOVER OF THE URBAN DEVELOPMENT FINANCING GRANT : METRO TRADING SERVICES COMPONENT	13
3. REVENUE MANAGEMENT	13
3.1. PRIORITISE FUNDING THE ELECTRICITY REVENUE PROTECTION PROGRAM	13
3.2. REVENUE MANAGEMENT ASSESSMENT TOOL.....	13
3.3. COST REFLECTIVE TARIFF TOOL.....	14
3.4. ELECTRICITY TARIFFS	15
3.5. MUNICIPAL VALUATION ROLL RECONCILIATION TOOL.....	15
3.6. PROHIBITION ON VENDING SYSTEM(S) / THIRD PARTY VENDING SOLUTIONS WITHOUT CONSULTING THE NATIONAL TREASURY	16
3.7. TRAINING TOOLS BY THE NATIONAL TREASURY	17
4. BUDGET AND OTHER MANAGEMENT ISSUES:	18
4.1. 2025/26 MUNICIPAL BUDGET TABLING TIMELINES	18
4.2. MANAGEMENT OF WATER TANKERS	18
4.3. ASSET MANAGEMENT.....	19
5. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA):	19
5.1. GO LIVE ON VERSION 6.9 OF THE CHART	19
5.2. MSCOA DATA STRINGS CREDIBILITY	19
5.3. SUBMISSION OF VIREMENT INFORMATION.....	20
5.4. MEDIUM-TERM DEVELOPMENT PLAN (MTDP)	20
5.5. UPGRADING AND PROCUREMENT OF MSCOA SYSTEM SOLUTIONS AND/OR FUNCTIONALITY	20
5.6. ISSUES PERTAINING TO THE REGULATIONS ON THE MINIMUM MSCOA REQUIREMENTS	21
5.7. SPECIAL ADJUSTMENTS BUDGET TO AUTHORISE UNAUTHORISED EXPENDITURE	21
6. SUBMITTING DOCUMENTS TO THE GOMUNI UPLOAD PORTAL:	22
6.1. SUBMISSION OF ADDITIONAL REPORTS	22
6.2. SUBMISSION AND SIGN-OFF OF KEY TABLING DATES.....	23
7. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS:	23
7.1. ASSISTANCE WITH THE COMPILATION OF BUDGETS	23

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:

GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

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

Table 1: Macroeconomic performance and projections, 2023 - 2028

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: National Treasury Budget Review 2025.

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

Headline inflation declined to 2.9 per cent in the fourth quarter of 2024, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 4.3 per cent in 2025 and 4.6 per cent in 2026, picking up slightly as the value-added tax (VAT) increase pushes up prices. The VAT effect is seen mainly in core inflation, which, after averaging 4.3 per cent in 2024, is projected to rise to 4.6 per cent in 2026. Lower global crude oil prices are expected to support muted fuel price inflation.

Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively 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 or for clear articulation of all the factors affecting the tariffs.

VAT Increase

In the Minister's Budget speech on 12 March 2025, two increases in the standard rate of VAT were announced. The first-rate increase of 0.5 percentage point applies from 1 May 2025, and the second-rate increase of 0.5 percentage point will apply from 1 April 2026. SARS has issued the following guidelines in this regard:

- A Pocket Guide on the VAT rate increase on 1 May 2025; and
- Frequently Asked Questions (FAQs) to guide vendors and the public on the first rate increase effective from 1 May 2025 and to ensure consistency on certain practical and technical aspects of implementing the change to the VAT rate. More guidance on the second-rate increase will be communicated in due course.

Municipalities should also refer to **VAT 404 – Guide for Vendors**. These guidelines are available on the SARS website www.sars.gov.za.

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

2.1. Local government allocations

Over the 2025 MTEF, the local government equitable share and direct conditional grants amount to a total of R552.7 billion, made up of R332.4 billion in the local government equitable share, R52.9 billion in the general fuel levy sharing with metros and R167.4 billion in direct conditional grants. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).

Review of the Municipal Capacity Building Programme

As part of the next phase of the ongoing review of local government capacity-building programmes, the National Treasury will consolidate its financial management support initiatives into a unified Local Government Financial Management Capability Development Programme. This integrated programme will provide a comprehensive framework for equipping municipalities with the tools, knowledge and resources needed to strengthen governance and improve service delivery. By streamlining existing initiatives and fostering collaboration, the programme aims to deliver targeted, impactful and sustainable support to municipalities across the country.

The programme will align with the National Treasury's Capability Development Framework and adopt a differentiated approach tailored to the unique needs and maturity levels of municipalities. Key features include pre-grant capacity assessments to identify gaps, multi-year grants to build sustainable in-house capabilities and a municipal scorecard to monitor progress and link it to grant allocations. Collaboration with partners such as South African Local Government Association (SALGA), the Department of Cooperative Governance (DCoG) and academic institutions will ensure the design and delivery of customised capacity-building packages. Beyond financial management, the programme will serve as a foundation for a broader government-wide initiative to integrate capability development across all municipal functions, including governance and service delivery. This cohesive, long-term strategy underscores the importance of a unified effort to achieve sustainable municipal development and improve outcomes for communities nationwide.

Update on the conditional grant for smart prepaid meters

As indicated in the 2024/25 financial year, the National Treasury now oversees the smart meters grant as an indirect grant through a transversal contract to regulate distribution quality and costs. This grant aims to enhance energy efficiency and support the integration of renewable energy to better meet consumer needs.

Over the 2025 MTEF period, the grant will continue to support municipal debt relief efforts by focusing on municipalities already enrolled in the program. Over time, the grant is expected to expand to additional municipalities, aiming to enhance financial sustainability and management. This grant is allocated R2.3 billion over the 2025 MTEF.

Improving regulatory levers and reforms

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), municipal infrastructure grant (MIG) and the urban settlements development grant (USDG) will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

2.2. Post 2024 MTBPS changes

Since the tabling of the 2024 MTBPS, additional changes have been proposed to local government allocations. These include:

- Shifting R245 million over the MTEF period from the MIG to the IUDG. This follows Alfred Duma Local Municipality qualifying to participate in the IUDG;
- Shifting R494 million in 2025/26 from the direct component of the MIG to the indirect component to address wastewater infrastructure issues in 21 municipalities;
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the metro component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Expansion of the Water Financing Component in the 2024/25 Urban Settlement Development Grant to electricity and solid waste management, in addition to water and sanitation, in the Trading Services Component of the 2025/26 Urban Settlement Development Grant framework. This component introduces a condition that a minimum of 56 per cent of the USDG be allocated to water and sanitation, electricity and energy; and solid waste management services capital infrastructure projects aligned to metro-approved trading services investment plans of the grant;
- An additional R450 million in 2025/26, from the Public Employment Programme;
- Additional funding from the Budget Facility for Infrastructure that will flow through the UDFG is as follows:
 - City of Johannesburg: R578 million in 2026/27 and R533 million in 2027/28 for a wastewater project.

- eThekweni Metropolitan Municipality: R56 million in 2025/26, R109 million in 2026/27 and R101 million in 2027/28 for a project to address non-revenue water.
- Merging the non-metro component of the NDPG and the remaining 20 per cent of the PPPSG into a single grant (called NDPG), with a baseline of R1.4 billion over the MTEF period;
- A reduction of R435 million in 2025/26 and increases of R425 million in 2026/27 and R660 million in 2027/28 to the public transport network grant (PTNG) to align with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi programme, funded from the Budget Facility for Infrastructure;
- An additional R225 million in 2026/27 to the regional bulk infrastructure grant (RBIG) allocation for Drakenstein Local Municipality. This adjustment, carried through from the 2024 Division of Revenue Amendment Act, aligns with the municipality's revised implementation plan and cash flow projections; and
- Discontinuing the municipal systems improvement grant (MSIG). Its baseline will be redirected to the Department of Cooperative Governance and earmarked for national government to support municipalities.

2.3. Review of the local government fiscal framework

The aim of the review is to critically examine the financial viability of the local government fiscal framework (LGFF) and identify key factors influencing its effectiveness, stability, and long-term sustainability. This will be achieved by conducting an in-depth examination of existing policies, practices, and mechanisms governing the allocation, management, and utilisation of fiscal resources at the local government level. The review will be mainly centred around the following thematic areas:

- Overall LGFF baseline profile of distressed and optimally functioning local governments institutions and refinement of LGFF problem statement;
- LGES formula;
- Local government expenditure reviews;
- Fiscal leakages in local government; and
- Additional revenue considerations, including existing revenues options, including those that are undersubscribed, and exploring new additional own revenue sources and improved municipal borrowing for strengthening infrastructure investment and maintenance.

2.4. Update on the review of the conditional grants

In September 2024, government concluded a comprehensive review of the conditional grant system and developed reforms based on the findings. These reforms, which will be implemented progressively over the next three years, are designed to rationalise the conditional grant framework, integrate certain grants into the provincial equitable share and national departments' budget vote, and enhance the overall effectiveness of the system. This initiative underscores government's commitment to improving service delivery while ensuring the prudent management of public resources.

The review process was underpinned by an extensive consultation phase conducted between July and December 2024 during which the National Treasury presented the findings and recommendations arising from the review. Most of the proposed reforms are intended for medium- to long-term implementation, with a select number of reforms being prioritised for the short-term and will be introduced during the 2025 MTEF period.

Further consultations are planned to follow the tabling of the 2025 Budget. These engagements will include impact assessments and preparatory work to ensure the successful rollout of the proposed changes. The reforms aim to address systemic challenges within the grant system and are guided by the principles of equity, efficiency, and sustainability. Key areas of reform include the following:

- I) *Enhancing differentiation and effectiveness in the grant system:* A central objective of the reforms is to introduce greater differentiation within the grant system to address the diverse needs of municipalities. This includes reducing the growing reliance on grants by metropolitan municipalities while providing targeted support to municipalities with limited capacity. By addressing service delivery challenges and locational disparities, the reforms aim to create a more responsive and equitable system. Specific measures under this initiative include refining allocation methodologies to balance equity and efficiency considerations, strengthening co-funding requirements to promote shared responsibility and sustainability, reducing restrictive earmarking and ring-fencing to allow for greater flexibility in the use of funds, introducing or enhancing performance-based incentives to drive accountability and improve outcomes, and improving the alignment of related grants to reduce fragmentation and duplication; and
- II) *Rationalising the number of grants:* As part of the reforms, the number of conditional grants allocated to subnational governments will be streamlined to address the duplication of grants and mitigate the administrative burdens associated with the proliferation of funding streams. By simplifying the grant system, government aims to improve efficiency and reduce reporting requirements, enabling municipalities to focus on service delivery. Proposed measures include:
 - Merging water reticulation grants to create a unified funding mechanism for water infrastructure;
 - Consolidating energy grants to streamline support for energy-related projects;
 - Combining urban development grants to enhance the coordination of urban infrastructure investments; and
 - Discontinuing grants that are better suited as provincial programmes, such as those for road maintenance, sports development, and capacity-building initiatives.

These reforms represent a decisive step towards a more efficient and effective intergovernmental fiscal framework. By addressing systemic inefficiencies and aligning resources with service delivery priorities, government reaffirms its commitment to fostering sustainable development and improving the quality of life for all citizens. The implementation of these reforms will be closely monitored to ensure that they achieve their intended objectives while maintaining fiscal discipline and accountability.

2.5. Funding for Local Economic Development (LED) Programmes

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and Competition funded by provinces through their equitable share.

Whilst there is a call for the creation of a conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the

purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

2.6. Metro Trading Services Reform Incentive

Background – the background to the metro trading services performance incentive grant was outlined in the 2024/25 Budget Circular under the heading ‘Reforms to improve the efficiency and financial sustainability of metro trading services’. The local government grant review process and the metro trading services reform process are converging into an incentive grant to incentivise a turnaround in the performance of metro trading services.

Progress made – Over the last year metro municipalities have engaged in substantial preparatory work regarding turnaround and reform strategies in Water and Sanitation and Electricity and Energy. Metros have in respect of each of these trading services prepared Trading Services Reform Strategies (A) with annexures A1 (Institutional Road Maps), and A2 (Business and Improvement Plans). They are currently preparing Annexure A3 (Performance Improvement Action Plans)¹. All submissions are assessed by interdepartmental teams from the Departments of Water and Sanitation, Mineral Resources and Energy, DCoG, DHS, National Treasury and SALGA.

Programme planning and assessment framework – the incentive grant framework is currently planned to run for six years from 2025/26 (Year 1) to 2030/31 (Year 6). Year 1 focuses on establishing the necessary accountability, financial transparency, and strategic planning foundations for the five subsequent years (Years 2 to 6) of strategy implementation.

Metros will have three planning opportunities

Development of version 1 of the Annexure A3: Performance Improvement Action Plan (A3: PIAP v1) (indicative targets for all indicators, accompanied by firm targets to achieve minimum commitments in year 1) to be approved by Council alongside metro budget documents by June 2025.

Development of version 2 of the A3: PIAP v2 (with minimum commitments achieved, and realistic annual targets for all indicators) to be approved by Council with metro budget documents by June 2026.

Development of version 3 of the A3: PIAP v3 (with minimum commitments retained and an opportunity to reset annual targets) to be approved by Council with metro budget documents by June 2028 (details provided in Guidance Note 4).

The intention of the incentive programme is that incentive grant allocations should be awarded to metros according to independently assessed performance against the targets of their reform strategies as set out in the relevant A3-PIAP.

Special arrangements are necessary to determine the provisional incentive allocations provided for under the Division of Revenue Bill (2025) for years 1 and 2 of the programme. In these

¹ See <https://mfma.treasury.gov.za/Guidelines/Documents/Trading%20Services> for Guidance Notes and Resource Documents issued to assist.

cases, performance will be assessed against the commitment to (year 1) and achievement of (year 2) minimum commitments as follows:

- **YEAR 1:** Metro Councils who in Year 0 (2024/25, i.e. by the end of this municipal financial year), pass a satisfactory A3 PIAP v1 with minimum commitments, will be awarded the Year 1 allocation as finalised in the National Adjusted Budget process;
- Draft submissions from participating metros were reviewed during the 2025 Mid-year Budget, and final submissions will similarly be assessed during 2025 Budget and Benchmarking engagements during April to May 2025. Assessment and independent confirmation will be undertaken and submitted to the National Treasury;
- **YEAR 2 and 3:** Similarly, Metro Councils who in Year 1 (2025/26, i.e. by the end of June 2026) achieve the eight minimum commitments and pass a satisfactory A3 PIAP v2, will be awarded the Year 2 and Year 3 allocations as finalised. This is appropriate since planned spending for those years will by then be based upon well-substantiated business turnaround and financial strategies;
- Draft and final submissions will be reviewed and assessed during the Mid-year Budget and Performance and Budget and Performance engagements, and final submissions to metro Council will need NT approval. Assessment and independent confirmation will be undertaken and submitted to the National Treasury; and
- **YEARS 4, 5 and 6:** Once strategy implementation is underway, incentive allocations for any year (Y) will depend upon metro performance against numerical targets set for year (Y-2). This must be assessed after financial year end, but early enough during year (Y-1) to enter the budget process for Year (Y). The earliest this can apply is for Year 4, based on assessed performance in Year 2. This arrangement will determine incentive allocations for Years 4, 5 and 6.
- Independent assessments will be conducted annually, to confirm that minimum commitments remain in place, and to assess performance against targets.

Indicative incentive allocations

The indicative incentive allocations per metro per financial year are based on poverty-weighted population formula. Annexure W1 to the 2025 division of revenue sets out indicative figures which represent the maxima potentially available to metros currently participating in the programme, based on the assessed status of each metro trading services strategy as at 15th of January 2025 (they include solid waste management from Year 2 (2026/27)).

The indicative allocations are not yet actual budget allocations. Firm announcements regarding Year 1 (2025/26) incentive grant allocations will be included in the National Adjusted Budget in October 2025 and confirmed in allocation letters. Metros will accommodate these incentive allocations in their own adjustments budget as soon as possible but not later than the 28th of February 2026.

Adverse or disclaimed audit findings

No metro which has received an adverse or disclaimed financial audit for the previous financial year will be eligible to access their incentive grant award in the forthcoming year.

Re-opening of incentive grant window

As previously communicated, Solid Waste Management is scheduled for inclusion in the incentive programme from Year 2 (2026/27) onwards. Metros wishing to include solid waste

management in their trading services reform strategies should submit the necessary documentation according to the following schedule:

- a. **Council-approved Trading Services Reform Strategy (A)** which is due on 31st of July 2025 which includes Annexure A1 (Institutional Road Map) and Annexure A2 (Business and Improvement Plan);
- b. **Draft Annexure A3 version 1 (Performance Improvement Action Plan)** at the Mid-year review stage which is due in January 2026;
- c. **Final draft Annexure A3-PIAP version 1** at the Budget and Benchmark stage during April 2026; and
- d. **Council approved A3-PIAP version 1** due by June 2026.

Note: This re-opening of the incentive grant window also applies to metros which (a) have not previously met eligibility requirements in the water and sanitation or electricity and energy trading services, and (b) seek another opportunity to enter the programme. Such metros should follow the same schedule as above.

2.7. Alignment between the Metro Trading Service Reform and MFMA Circular No.88

The implementation of MFMA Circular No. 88 continues in all categories of municipalities. In December 2024, Addendum 6 of the MFMA Circular No. 88 was published providing an update on the preparation of statutory planning and reporting documents required for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). Addendum 6 provided guidance to the municipalities on in-year changes to indicators in the Service Delivery Budget and Implementation Plan (SDBIP) and guidance for 'estimate' values in indicator reporting. Further guidance on indicator revisions and definitional clarification was also provided.

Selected MFMA Circular No. 88 indicators are also being used to track the performance of the metros as part of the A3 PIAP: Performance Improvement Action Plan of the Metro Trading Service Reform (MTSR). In line with the rationalisation and standardisation objective of the MFMA Circular No. 88 reform, this ensures that there is alignment and line of sight across various reporting frameworks. Furthermore, this promotes consistency in planning, budgeting, and reporting while reinforcing the overall objectives of the reform agenda. The MTSR targets water and sanitation, electricity and energy and solid waste management in the metropolitan municipalities focusing on institutional performance and accountability, financial performance, governance and operational or service delivery performance. Although the MFMA Circular No. 88 reporting and the MTS reforms are complementary reforms, the MTS is a targeted reform linked to a performance incentive grant. Where possible the MTSR utilises the MFMA Circular No. 88 indicators, as reflected in MTSR Guidance Note 4 Addendum that was circulated to the metros on the 3rd of March 2025. However, noting the targeted business operations turnaround required of MTS, several performance indicators outside the MFMA Circular No. 88 process have been developed for operational monitoring and reporting distinct from the statutory plans and reports in which all MFMA Circular No. 88 indicators find expression.

Future reporting on the selected MFMA Circular No. 88 indicators that form part of the A3 PIAP should be sourced from the MFMA Circular No. 88 reporting platform to ensure seamless integration between the two reforms. At this stage, the exact modalities and protocols to derive reporting efficiencies between the A3 PIAP and the MFMA Circular No. 88 reporting platform are still being confirmed, and municipalities should expect further guidance from the National Treasury on the coordination and synchronisation of reporting.

This section should be read in conjunction with paragraph 2.3 of the MFMA Circular No. 88 Addendum 6.

2.8. Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes; enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single year expenditure' sections on Tables A5A and A5. Further information can be obtained in MFMA Circular No. 58.

2.9. Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant, and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

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

2.10. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), any conditional allocation or a portion thereof that is not spent at the end of the 2024/25 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2024 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2024 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

- a) Proof that the service provider was appointed for delivery of the project before 31 March 2025; or
 - b) Proof of project tender and tender submissions published and closed before 31 March 2025 or with the appointment of contractor or service provider for delivery of service before 30 June 2025 in cases where additional funding was allocated during the course of the financial year of the project;
 - c) Incorporation of the Appropriation Statement; and
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2025 (attach cash flow projection for the applicable grant).
4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
 5. The value of the committed project funding and the conditional allocation from the funding source;
 6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
 7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
 8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
 9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2025, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2024 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2025;
3. Accurate disclosure of grant performance in the 2024/25 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2024/25 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2025 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2024/25 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2024/25 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2025. All invoices issued to the municipality before 31 March 2025 should be paid within the same year against the allocated conditional grants. i.e. invoices must be paid within 30 days.

2.11. Unspent conditional grant funds for 2024/25

The process to ensure the return of unspent conditional grants for the 2024/25 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2025 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2025. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2024 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2025.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2025;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2025. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 19 November 2025; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund (NRF) by 19 November 2025, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's December 2025 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

2.12. Rollover of the Urban Development Financing Grant : metro trading services component

The normal rules regarding rollovers will apply to the incentive grant. Essentially the Budget allocated during the National MTEF and reflected in the annual Division of Revenue Bill will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

Municipalities must submit all rollover applications and queries related to the conditional grants to Rolloverapplication@treasury.gov.za.

3. Revenue Management

3.1. Prioritise funding the Electricity Revenue Protection Program

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities as a result are at higher risk of non-technical losses particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in an overall reduced collection and related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in the 2025/26 and future MTREFs:

- A dedicated Revenue Protection Unit for Electricity administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate taking into consideration the recommendations and standards the recommendations and standards set-out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role; and
- The municipality to demonstrate in its MTREF submission that a percentage of the revenue from the Energy function is ring-fenced to fund the municipal Revenue Protection Program operational need(s) towards developing the program to fruition.

3.2. Revenue Management Assessment Tool

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

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and SALGA. The initiative created the opportunity for stakeholders to acknowledge the fragmented and diverse nature of support provided to municipalities in this area often resulting in duplicated efforts and little

systemic change across municipalities and the need for a Single Integrated Revenue Management Framework (SIRMF).

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

The SIRMF was designed on the existing statutory framework, with an emphasis on compliance. Within the scope of related tasks and responsibilities, the SIRMF provides direction on how municipalities may enhance revenue management as a major approach for increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand and improve critical revenue management practices of the municipality.

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

National Treasury is in the process of institutionalising and implementing the tool, this includes conducting training throughout provinces.

The tool is comprehensive and must be completed by all municipalities during the 2025/26 MTREF with a thorough review of the revenue value chain, thereafter this exercise will only be necessary in every alternate year. However, municipalities with revenue collection rates below 85 per cent and all municipalities participating in Debt Relief must annually undertake this exercise until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The tool was already rolled out during the 2024/25 financial year and the National Treasury provided training. The Municipal Revenue Assessment Tool is attached as **Annexure A** of this Circular.

3.3. Cost Reflective Tariff Tool

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

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased-in over two to three years and can be approved for the outer years (2026/27, 2027/28 and 2028/29). Thus, the indicative tariffs can be phased in over a period of three years.

The latest format of the National Treasury Tariff Tool that must be used and submitted is attached as **Annexure B** of this circular.

3.4. Electricity Tariffs

Cost of Supply Study (COS) for electricity tariff applications

On 20 October 2022, the Nelson Mandela Bay Chamber of Business issued a ruling outlining the requirements that municipalities must comply with when determining tariffs. The ruling found NERSA's Guideline and Benchmark method for approving municipal electricity tariffs unlawful and invalid. The court ordered that all electricity tariff applications from 2024/25 Financial Year, should be supported by a Cost of Supply (COS) study. Municipalities are reminded of the critical importance of complying with the court order, failing which, municipalities would be in breach of the court order and in contempt of court. The need for conducting a COS timeously and adhering to the timelines set by NERSA for the submission of applications is imperative as these cannot be approved by NERSA without the COS.

NERSA has indicated that it will be able to process and decide on municipal tariff applications based on Cost of Supply (COS) studies for the financial year 2025/26 by the end of June 2025 for the implementation in the new Financial Year. However, the Minister of Finance will engage NERSA to conclude this process sooner, to allow municipalities sufficient time to take account of the approved tariffs in the finalisation of their budgets. Tariff applications will not be considered unless they are supported by a Cost of Supply study. NERSA has indicated that the approval of Eskom's Retail Tariff Plan (RTP) and Eskom's Retail Tariff Structural Adjustment (ERTSA) for FY2025/26 is anticipated prior to 15 March 2025. Following the ERTSA decision, municipalities will be informed of the outcome to assist them in formulating their individual tariffs, which will then be approved for implementation in FY2025/26.

From the 2025/26 MTREF, municipalities will be required to submit the following documents pertaining to electricity tariff applications to the GoMuni Upload portal:

- NERSA D Form and COS study submitted to NERSA. For the 2025/26 tariff increase, municipalities with the tabled budget and thereafter 31 October 2025 (i.e. applications pertaining to 2026/27 tariff increases and beyond); and
- NERSA tariff approval with the tabled budget.

3.5. Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No. 98 (paragraph 4.1), No. 123 (paragraph 5.1), and particularly No. 126, (paragraph 3.1). To ensure the municipality's rates base is complete, and aligns to the business process and system requirements articulated in Annexure B of MFMA Circular No. 80 (08 March 2016) and the Municipal Property Rates Act (MPRA) (section 23): Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories, the municipality need to monthly perform the reconciliation in the format of the National Treasury Municipal Valuation Roll Reconciliation Tool.

The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:	Timeframe
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on together with the Council resolution that approved such.	Annually

2.	The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3.	The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR).	Annually
4.	Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly.	Quarterly
5.	Property Rates Transaction List (for the 3rd month of every quarter).	Quarterly

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

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

Recently there have been several iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not pay over to the municipality what is collected and / or claim a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not weekly / monthly undertaking the appropriate reconciliation of what they provide / sell (also via pre-paid) against what revenue they receive in return from the service provider(s). *As an Example:* Most recently a municipality in Eastern Cape was victim to an arrangement where the service provider offered the municipality R60 million funding but will takeaway almost R540 million at the end of the arrangement causing significant harm to the community and official(s) of that municipality and may leave the municipality worse off than initially.

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

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

In addition, third party vending solutions used by municipalities must align to the integration requirements set out in Annexure B of MFMA Circular No. 80 (08 March 2016). In terms of the requirements, third party solutions must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system solution. The rules for integration are determined by vendor of the core system solution. Where the core system solution already provides the necessary functionality offered by the third-party vendor and the municipality has already paid for the functionality and / or are paying annual licencing fees to access this functionality, such expenditure will constitute wasteful and fruitless expenditure and should be dealt with accordingly.

The municipality should send any request for the written input of the National Treasury together with the signed and / or proposed contract for such a service offering to: both RevenueManagement@treasury.gov.za and mfma@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

3.7. Training Tools by the National Treasury

Revenue Management Assessment Tool

Municipalities must submit the Revenue Management Assessment Tool annually as set-out above. Training was already undertaken across all provinces during the 2024/25 financial year. The National Treasury will facilitate follow-up training during 2025/26 upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury who is responsible to coordinate requests for training. It is noted that any National Treasury deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

Tariff Tool

Municipalities must undertake a tariff assessment in the format of the National Treasury Tariff Tool as explained above. The National Treasury will facilitate follow-up training during the first quarter of the financial year 2025 and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day** and would be more relevant towards municipal processes if scheduled:

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

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

Municipal Valuation Roll Reconciliation Tool

The National Treasury confirms the guidance already provided in MFMA Circular No. 129 to the effect that municipalities must reconcile valuation rolls monthly and submit such quarterly to the National Treasury together with the related documentation set-out above.

The National Treasury will facilitate follow-up training during the first quarter of the financial year and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries on Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical

advisor may directly request training as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

4. Budget and other management issues:

4.1. 2025/26 Municipal Budget Tabling Timelines

The National Treasury would like to advise the municipalities that late tabling of the 2025 National Budget in Parliament does not really affect the timelines of the preparations/ conclusion of the municipal budget process. The 2025 National Budget was tabled by the Minister of Finance on 12 March 2025 which implies that Provincial Governments have two weeks thereafter to table the 2025 Provincial Budgets in the Provincial Legislatures, i.e. 31 March 2025. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2025/26 MTREF Budgets before tabling on 31 March 2025, that is 19 days or two weeks to table the budget before 31 March 2025.

The transfers from provinces to municipalities which are supposed to be included in provincial budgets and gazetted by provinces, should for all practical reasons also be available on the 27 March 2025. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury has previously advised municipalities to use the outer years of the Annual DoRA as projections, add inflation to calculate the third year of the MTREF, when finalising the tabled budget.

For those municipalities where the budgets were already in an advance stage of preparations, they will have between tabling and the adoption stage of the budget (end of May 2025) to include and accommodate all the transfers for both national and provincial governments. This will allow National and Provincial Treasuries to verify and reconcile the transfers with the DoR Bill and provincial Gazettes.

4.2. Management of Water Tankers

There is a growing trend of water challenges in most municipalities in the country which is spiraling out of control. This is a direct threat to municipalities' financial sustainability and could lead to a lack of trading in this key source of municipal revenue.

Most municipalities have tried to procure water tankers to close the gap in areas which are increasingly experiencing sporadic water supply challenges. As a result, the municipalities are not able to trade, leading to less revenue and an unprofitable water business.

It has emerged in the recent Mid-year Budget and Performance Review engagements that contracted water tankers have developed as a business rather than a stop gap measure.

As such, municipalities are encouraged to protect their revenue through avoiding protracted long contracts of water tankers. Where possible the municipality should use its internal water tankers as a temporary measure with a clear intention to restore the service.

If the municipality provides a long-term service, such as water for informal settlements, it is advised that tanks should be purchased and refilled with municipal water tankers. The aim should always be to strike a balance between the provision of service and protecting municipal revenue. Proper checks and balances must be considered as well as internal controls to avoid abuse in this regard and to ensure that in the event that the Office of the Auditor General Africa of South investigates these services, the use of water tankers and water tanks is based on sound business principles.

4.3. Asset Management

According to Municipal Budget and Reporting Regulations (Table A9), the municipalities were advised to allocate 60 per cent of the total Capital Expenditure budget to new acquisition while the remaining 40 per cent to renewal and upgrading of the new assets.

Given the current challenges of aging and dilapidated infrastructure faced by the municipalities, which contributes to high level of losses, municipalities are advised **to allocate at least 60 per cent** of the capital expenditure to renewal/ upgrading of the existing assets while 40 per cent should acquire new assets.

The National Treasury realised that year-on-year, municipalities priorities the acquisition of new assets and the existing assets are being neglected to a dilapidated condition. Another factor which causes a factor is lack of maintenance during the lifespan of the assets which National Treasury encourages the municipalities to allocate at least 8 per cent towards repairs and maintenance as outlined in MFMA Circulars No. 55 and 71.

5. Municipal Standard Chart of Accounts (*mSCOA*):

5.1. Go Live on Version 6.9 of the Chart

mSCOA version 6.9 will go live on 24 March 2025, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2025/26 MTREF on the GoMuni portal.

After going live on version 6.9 of the chart, all the reports available on the LGDRS will be aligned to *mSCOA* chart version 6.9. This includes the format of the Section 71 report for Q3 and Q4 of 2024/25 and the adjustments budget for 2024/25.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.9 of the chart. A **protected** version of the MBRR Schedules for version 6.9 of the chart and A1 Schedule is available on the on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings and both strings are required for the data to pull through correctly on the reports available on the LGDRS. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *mSCOA* Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their integrated financial system solutions and not import or captured it on their system solutions at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the integrated financial system solutions is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

5.2. *mSCOA* data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded, and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

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

5.3. Submission of virement information

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string, as well as a report on virements done by the municipality. This submission must be done monthly to the GoMuni Upload Portal and should be generated from the core financial system. The validation rules applicable to the monthly IYM submission will also be applied to the virement data strings.

The attached **Annexure D** provides guidance on the layout and information required on the virement budget report, while **Annexure E** provides the layout of the virement data strings.

This will enable national and provincial treasuries to keep track of the virements done when they do their Section 71 analysis. The virements will be reflected in a separate report and will not form part of the consolidated Section 71(7) reporting to provincial legislatures or the consolidated Section 71 publication issued by the National Treasury. For the consolidated S71 reporting and publication, performance will only be compared to the adopted budget in the first eight months of the year and the adjustments budget in the last four months of the year.

Municipalities must review their virement policy annually and ensure that it aligns with the principles and guidance in MFMA Circulars No 12, 51 and 88 and *mSCOA* Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget. The Council approved virement policy must be submitted as part of the budget documents on Go Muni. Please note that documents must be submitted individually and not as a batch.

5.4. Medium-Term Development Plan (MTDP)

Cabinet has recently approved the Medium-Term Development Plan (MTDP) for 2024 to 2029. The Department of Planning, Monitoring and Evaluation (DPME) will issue the MTDP in due course. These revised priorities, reflecting the new administration's vision, will be integrated into *mSCOA* version 6.10. For *mSCOA* budgeting and reporting in the 2025/26 MTREF, municipalities should continue using the IUDF and MTSF priorities as per *mSCOA* version 6.9.

5.5. Upgrading and procurement of *mSCOA* system solutions and/or functionality

From March 2023, the National Treasury has alerted municipalities that the minimum business processes and system specifications for *mSCOA* will be regulated and that municipalities should exercise extreme caution when changing or upgrading their integrated financial system solutions to avoid procuring system functionality that might not comply with the said regulations. Municipalities are reminded to implement the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 107, 112, 123 and *mSCOA* Circulars No. 5 and 6 **prior** to procuring new or upgrading system functionality to protect them from making incorrect decisions in this regard.

This also applies when 3rd party system functionality is procured that is required to integrate with the core system solution.

Importantly, if an open tender process is not followed (e.g. when Section 33 or 116 of the MFMA and SCM Regulations 36 (deviations) are utilised), **the market must be tested prior to embarking on procurement**. The municipality must be able to substantiate that the product, service or similar offering is not available elsewhere in the market at a cheaper cost and that using these procurement vehicles have significant economic or financial value benefits to the municipality. Where legislation requires that the views of the National Treasury must be sought, the relevant documentation must be emailed to mfma@treasury.gov.za. If the processes required in term of legislative are not followed, a contract might be found invalid by a court of law.

5.6. Issues pertaining to the regulations on the minimum *mSCOA* requirements

National Treasury is currently in the process of developing business processes, standard operating procedures (SOPs) and minimum system specifications to underpin the Regulations of the minimum business processes and system specifications for *mSCOA*.

All the required business processes, procedures and systems functionality pertaining to the Regulations will be made available to municipalities **at no cost** in a format that can be imported, customised and utilised in a process modelling tool of their choice. Municipalities are cautioned against incurring unnecessary expenditure to procure specialised software and tools or appoint service providers to adapt and customize their business processes, especially as the requirements have not been finalised yet.

It must further be emphasized that the documents released for comments on the MFMA Webpage are the sole property of the National Treasury and may only be used for the intended purpose of providing comments on the proposals. **Any company that sells or distributes these documents or parts thereof for any other purposes without the explicit written permission of the National Treasury will be blacklisted on the basis of Intellectual Property Violations (i.e. unauthorized distribution of government documents).**

It should also be noted that the intention of the recent demonstrations on the systems used by municipalities that was conducted by the National Treasury was to determine key implementation gaps as per MFMA Circular No. 80 (dated 08 March 2016). These gaps must be addressed by the respective municipalities in their *mSCOA* municipal road maps. National Treasury shared the observations with system vendors with a view that gaps in system functionality should be further explored and addressed by them. The demonstrations were not on any specific systems in the market but on modules used by a specific municipality to give effect to the requirements of MFMA Circular No 80. **It will therefore be unacceptable and a misrepresentation for any system vendor to claim that their respective system was found compliant by the National Treasury.**

5.7. Special adjustments budget to authorise unauthorised expenditure

In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget **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**. This process may not be used to condone poor planning, budgeting, or financial management after the adoption of the budget.

Detailed guidance in this regard was provided in MFMA Circular No. 68 (dated 13 October 2021).

Further development work with regard to this matter will be undertaken during 2025 and proper guidance will be provided in subsequent MFMA Budget Circulars. For now, municipality should continue with the current practices until further notice. Under no circumstances should municipalities require their systems vendors to open their financial systems especially where the Auditor General of South Africa have already signed off on their annual audited financial statements.

Municipalities are also reminded of the guidance provided in our email dated 21 August 2024 on the *Submission of the 2023/24 Annual Financial Statements (AFS) – (Pre-Audit Information)* and mSCOA Circular No. 15 (08 July 2024) on the period closures controls for the following periods.

- **Month 12:** The financial year ends in month 12 (as at 30 June of the financial year). Month 12 (4th Quarter section 71 reports) represents the **preliminary outcome** information. The closing balances of month 12 must be programmatically transferred in the core financial system to the opening balances of the new financial year in month 01 of the new reporting period;
- **Period 13** when the AFS are prepared during July and August annually. Period 13 represents the **pre-audit outcome** information (the AFS as submitted to the AG);
- **Period 14** represents the **audit outcome** information (the AFS on which the AGSA has expressed an opinion. Audit approved journals must be processed in period 14; and
- **Period 15** when the adjustments to the AFS following the approval of the adjustments budget to authorise and legalise unauthorised expenditure referred to in Regulation 28(6) of the MBRR is effected.

The AFS submitted to AGSA must reconcile with the pre-audited (PAUD, CRPA and DBPA), audited (AUDA, CRAU, DBAU) and restated (RAUD) data strings submitted to the GoMuni Upload portal and these data strings must be submitted as end-results and NOT movements when submitting the mSCOA data strings. Importantly, any transactions that were processed as part of the preparation and auditing of the AFS after year-end (month 12) in period 13, 14 and 15 must be reflected in the corresponding month of the new financial year by using net movements. The net movements will result in either an increase or decrease in the new financial year in the corresponding month of month 01 to 03 of the current financial year. E.g. changes in period 13 must be reflected in month 02 or 03 of the new financial year. A similar process is applicable when restatements of previous financial year figures occur and when material errors are identified which impacts on the previous years' AFS and must be corrected in period 15.

With regards to year-end information, the aim is to collect three sets of information (preliminary, pre-audited and audited). This ensures that the latest outcome information is always available to inform planning and budget decision making process for national, provincial and local government.

6. Submitting documents to the GoMuni Upload Portal:

6.1. Submission of additional reports

In addition to the virement policies that must be uploaded to GoMuni Upload portal from 01 July 2025, the following changes pertaining to document submissions to the GoMuni Upload portal must be noted:

Uploading of Section 41 Reports on prices and payments for bulk resources

From the 2025/26 MTREF, the Department of Water and Sanitation, Eskom, and Water Boards will be required to upload their monthly Section 41 reports on the GoMuni Upload portal to enhance transparency and oversight. This will replace the current email submission process. Training on the upload procedure will be provided to all relevant stakeholders to ensure a smooth transition.

Municipal Procurement Plans

MFMA Circulars No. 62 (dated 20 August 2012) and 94 (dated 08 March 2019) requested for the submission of annual municipal procurement plans. From the 2025/26 MTREF, municipalities will be required to upload their annual procurements plans in PDF format on the GoMuni Upload portal. These plans should encompass comprehensive information on planned procurements, estimated costs, and the proposed procurement strategies. Both draft and final procurement plans should be submitted with the annual tabled and adopted budget documentation.

Revenue related and debt relief documentation

All municipalities are required to annually upload the Revenue Management related documents as per the Document Submission Checklist attached as **Annexure C** to the GoMuni Upload Portal. These documents must be submitted in the specified format and within the timeframes indicated. Also note that items 15 and 17 in **Annexure C** are only relevant to Municipal (Eskom) Debt Relief participants and item 19 to both Municipal (Eskom) and Water Debt Relief participants. In relation to items 15, 17 and 19, all other municipalities must submit a "Not Applicable" form to prevent these items reflecting as outstanding.

6.2. Submission and sign-off of key tabling dates

In the past, the National Treasury requested information on an annual basis from municipalities on the actual tabling dates of legislated processes such as the various budget processes, AFS and Annual Report. This information was submitted through an excel spreadsheet. From 01 July 2025, municipalities will be required to enter the legislative tabling dates directly on the GoMuni portal, replacing the manual spreadsheet process.

Additionally, the Accounting Officer of each municipality will be required to sign-off on the accuracy of the captured dates on the LGDRS.

Further guidance on the submission and sign-off procedures will be provided in due course.

7. The Municipal Budget and Reporting Regulations:

7.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553/ 0609242914	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Mandla Gilimani	012-315 5807/0661198036	Mandla.Gilimani@treasury.gov.za

Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matlatji Mashoeshoe	012-315 5553	Matlatji.Mashoeshoe@treasury.gov.za
City of Tshwane and City of Johannesburg	Pitso Zwane	012-315 7538	Pitso.Zwane@Treasury.gov.za
	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
City of Ekurhuleni	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Kgomotso Baloyi	012-315 5866/082 887 2968	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
eThekweni	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
uMhlathuze	Sifiso Mabaso	012-315 5952/060 923 7343	Sifiso.mabaso@treasury.gov.za
	Matlatji Mashoeshoe	012-315 5553/060 326 6885	Matlatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012 315 7538	Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952/060 923 7343	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@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
Mafikeng	Khanyisile Khosa		khanyisile.khosa@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Khanyisile Khoza	012-315 5385	khanyisile.khosa@treasury.gov.za
	Kgomotso Baloyi	012-315 5866/082 887 2968	Kgomotso.Baloyi@treasury.gov.za
Cape Town	Sifiso Mabaso	012-315 5952/ 060 923 7343	Sifiso.Mabaso@treasury.gov.za
George			
Technical issues on GoMuni	Data management		lqdataqueries@treasury.gov.za
Local government Conditional Grants			Sello.mashaba@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za Sandra.adams@treasury.gov.za

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19 March 2025



Municipal Budget Circular for the 2025/26 MTREF

CONTENTS:

1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS	3
2. KEY FOCUS AREAS FOR THE 2025/26 BUDGET PROCESS	4
2.1 LOCAL GOVERNMENT CONDITIONAL GRANTS ALLOCATIONS	4
2.2 METROPOLITAN MUNICIPALITIES TRADING SERVICES REFORM PERFORMANCE INCENTIVE.....	6
2.3. REPORTING REQUIREMENTS FOR DISASTER ALLOCATIONS	7
2.4. BUDGETING AND REPORTING OF THE INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	8
2.5. STOPPING AND REALLOCATION GUIDELINES	9
3. REVENUE MANAGEMENT	10
3.1 REVENUE ENHANCEMENT AND IMPROVED DEBT COLLECTION.....	11
3.2 MAXIMISING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE	11
3.3 SETTING COST REFLECTIVE TARIFFS	13
3.4 CONSUMER DEPOSITS AND SECURITIES.....	13
3.5 CONTRACTS WITH CUSTOMERS	14
3.6 INDIGENT MANAGEMENT	14
3.7. VOLUNTARY RESTRICTION OF NOTIFIED MAXIMUM DEMAND (NMD)	14
3.8. PRO-ACTIVELY MANAGING COLLECTION OF MUNICIPAL REVENUE IN ESKOM SUPPLIED AREAS	15
3.9. ESKOM BULK TARIFF INCREASES.....	15
3.10. ORGAN OF STATE DEBT.....	15
4. FUNDING OF MUNICIPAL BUDGETS AND OTHER MANAGEMENT ISSUES	16
4.1. FUNDING OF MUNICIPAL BUDGETS	16
4.2. EMPLOYEE RELATED COSTS	16
4.3. REMUNERATION OF COUNCILLORS	17
4.4. MUNICIPAL PENSION FUND CONTRIBUTIONS	17
4.5. UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE REDUCTION AND IMPLEMENTATION OF CONSEQUENCE MANAGEMENT.....	18
4.6. SPECIAL ADJUSTMENT BUDGET TO AUTHORISE 2023/24 UNAUTHORISED EXPENDITURE.....	19
5. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA).....	19
5.1. RELEASE OF VERSION 6.9 OF THE CHART.....	19
5.2. FUTURE CHART CHANGES	20
5.2.1. Cost capitalisation to assets (current and non-current)	20
5.2.2. Entity reporting	21
5.2.3. SARS binding general ruling BGR74.....	21
5.2.4. Costing segment	22
5.3. IMPROVING MSCOA DATA STRINGS CREDIBILITY	22
5.3.1 Balance Sheet Budgeting	22
5.3.2 Use of external service providers.....	22
5.3.4 Use of modules on integrated system solution	23
5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)	24
5.4. OWNERSHIP OF DATA ON MUNICIPAL SYSTEMS	24
5.5. BUDGET OVERRIDE AND VIREMENT	24
5.6. REGULATION OF THE MINIMUM BUSINESS PROCESSES AND TECHNICAL SPECIFICATIONS FOR MSCOA.....	25
6. MUNI EMONITOR, FMCMM AND AUDIT ACTION PLAN SYSTEM	25
6.1 MUNI EMONITOR	25
6.2 AUDIT ACTION PLANS	26
6.3 FINANCIAL MANAGEMENT CAPABILITY MATURITY MODEL (FMCMM)	26

7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)	27
7.1. KEY PERFORMANCE INDICATORS (KPIs) IN THE TOP-LAYER OF SDBIP	27
7.2. ADJUSTMENTS TO THE SDBIP	28
7.3. CRITERIA FOR ADJUSTING KPIs IN THE SDBIP	28
7.4. ALIGNMENT OF THE ADJUSTMENTS BUDGET AND ADJUSTMENTS TO THE SDBIP	29
8. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS	30
8.1. ASSISTANCE WITH THE COMPILATION OF BUDGETS	30
9. SUBMITTING BUDGET DOCUMENTATION AND A SCHEDULES FOR THE 2025/26 MTREF	30
9.1. SUBMISSIONS TO THE NATIONAL TREASURY	31
9.2. TIME FRAMES FOR SUBMISSION	31
9.3. UPDATING OF CONTACT DETAILS ON GoMUNI	31
9.4. TRAINING ON GoMUNI	32

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 *mSCOA* 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 *mSCOA* 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



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Phone 012 315 5009

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Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh

Chief Director: Local Government Budget Analysis

06 December 2024

