

ANNUAL BUDGET OF ELIAS MOTSOLEDI LOCAL MUNICIPALITY



2025/26 TO 2027/28 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

ABBREVIATIONS AND ACRONYMS

AO	Accounting Officer	SAPS	South African Police Service
AMR	Automated Meter Reading	SDBIP	Service Delivery Budget Implementation Plan
LED	Local Economic Development	SMME	Small Micro and Medium Enterprises
MEC	Member of the Executive Committee	BPC	Budget Planning Committee
MFMA	Municipal Financial Management Act	CFO	Chief Financial Officer
MIG	Municipal Infrastructure Grant	CPI	Consumer Price Index
MMC	Member of Mayoral Committee	CRRF	Capital Replacement Reserve Fund
MPRA	Municipal Properties Rates Act	DBSA	Development Bank of South Africa
MSA	Municipal Systems Act	DORA	Division of Revenue Act
MTEF	Medium-term Expenditure Framework	DWA	Department of Water Affairs
MTREF	Medium-term Revenue and Expenditure Framework	EE	Employment Equity
NERSA	National Electricity Regulator South Africa	FBS	Free basic services
NGO	Non-Governmental organisations	GDP	Gross domestic product
NKPIs	National Key Performance Indicators	GFS	Government Financial Statistics
OHS	Occupational Health and Safety	GRAP	General Recognised Accounting Practice
OP	Operational Plan	HR	Human Resources
PBO	Public Benefit Organisations	IDP	Integrated Development Strategy
PMS	Performance Management System	IT	Information Technology
PPE	Property Plant and Equipment	KM	Kilometre
PPP	Public Private Partnership	KPA	Key Performance Area
RSC	Regional Services Council	KPI	Key Performance Indicator
SALGA	South African Local Government Association	KWH	Kilowatt
IDP	Integrated Development Plan		

Part 1- Annual Budget

Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

Section 17 of the Municipal Finance Management Act (MFMA) requires the municipality to prepare an annual budget in the prescribed format. National Treasury's MFMA circular 129 has been used as guidance for the compilation of the 2025/26 MTREF. The main challenges experienced during the compilation of the 2025/26 MTREF can be summarized as follows:

- Ageing and poorly maintained roads and electricity infrastructure
- Salaries and wage increase for municipal staff as well as the need to fill all active vacant positions.
- Insufficient surplus anticipated to be realized from operating budget makes it difficult to accommodate all the wards within the area of jurisdiction of the municipality in terms of capital projects implementations due to minimal collection rate especially of traffic fines.

The following budget principles and guidelines directly informed compilation of the 2025/26 MTREF:

- The 2024/25 adjustment budget priorities and targets as well as the base line allocations contained in that adjustment were adopted as the upper limits for the latest base lines for the 2025/26 annual budget.
- Tariffs and property rates increase should be affordable and should generally not exceed the inflation as measured by the CPI except where there are price increases in the inputs of services that are beyond the control of the municipality, for example: cost of bulk electricity, service charge electricity. In addition, we had to ensure that our tariffs remained or moved towards being cost reflective and had to take into account the need to address infrastructure backlogs.
- Capital projects and activities funded from external grants are budgeted as per the gazetted amount as outlined in 2025/26 Division of Revenue Act (DoRA).
- In addition to cost containment implemented by the municipality, the following items and allocations thereof had to be kept at minimum level:
 - Catering services

- Refreshments and entertainment (R2 000 allocated per directorate for the entire financial year)
- Ad hoc travelling
- Accommodation
- Subsistence, travelling and conference fees, and
- Overtime.

In view of the aforementioned information, the following table is a consolidated overview of the proposed 2025/26 Medium Term Revenue and Expenditure Framework:

SUMMARY OF 2025/26 MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK

SUMMARY OF 2025/25 FINAL BUDGET				
	2024/25	2025/26	2026/27	2027/28
DESCRIPTION	ADJUSTED BUDGET	FINAL BUDGET	INDICATIVE BUDGET	INDICATIVE BUDGET
TOTAL REVENUE	904,244,553	862,572,951	880,416,421	929,582,026
Less: Transfer recognized capital	160,868,404	92,090,000	78,600,000	86,195,000
OPERATING REVENUE	743,376,149	770,482,951	801,816,421	843,387,026
OPERATING EXPENDITURE	729,698,468	753,260,032	784,935,359	822,896,153
TRANSFERS - CAPITAL	160,868,404	92,090,000	78,600,000	86,195,000
SURPLUS/(DEFECIT)	13,677,807	17,222,915	16,881,062	20,490,873
CAPITAL EXPENDITURE	173,549,083	98,829,131	79,817,391	88,478,481

The above table is used as a testing tool for determination of municipal deficit or surplus throughout 2025/26 MTREF and as presented, the budget has a surplus of R17, 222 million; R16, 881 million and R20, 490 million respectively throughout the MTREF period.

Total operating revenue and expenditure for 2025/26 financial year amounts to R770, 482 million, R801, 816 and R843, 387 million respectively. The budget increases steadily in the outer years.

Total capital expenditure amounting to R98, 829 million is inclusive of conditional grants in terms of DoRA allocation to the tune of R92, 090 million and internally funded projects R6, 739 million.

1.1 Operating Revenue Framework

For Elias Motsoaledi Local Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of this municipality. The reality is that we are faced with developmental backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices had to be made in relation to the setting of tariff increases and balancing expenditures against realistically anticipated revenues and prioritization of capital projects as contained in the Integrated Development Plan (i.e. the needs of all wards within Elias Motsoaledi Local Municipality).

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy
- Efficient revenue management, which aims to ensure 85% annual collection rate for property rates and other key service charges.
- Electricity tariff increases that are approved by the prior year National Electricity Regulator of South Africa (NERSA)
- Achievement of full cost recovery of specific user charges especially in relation to trading services
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service
- The municipality's property rates policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA)
- The municipality's indigent policy and rendering of free basic services; and
- Tariff policies of the municipality.

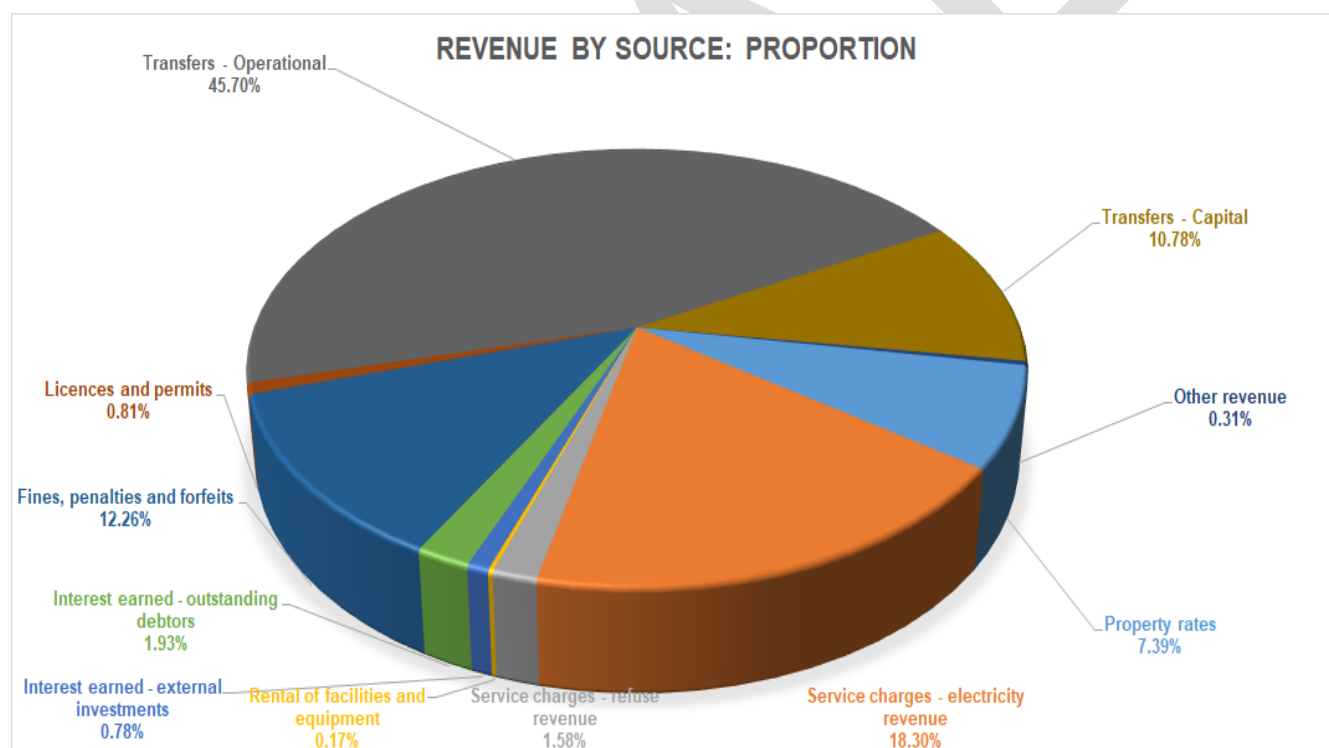
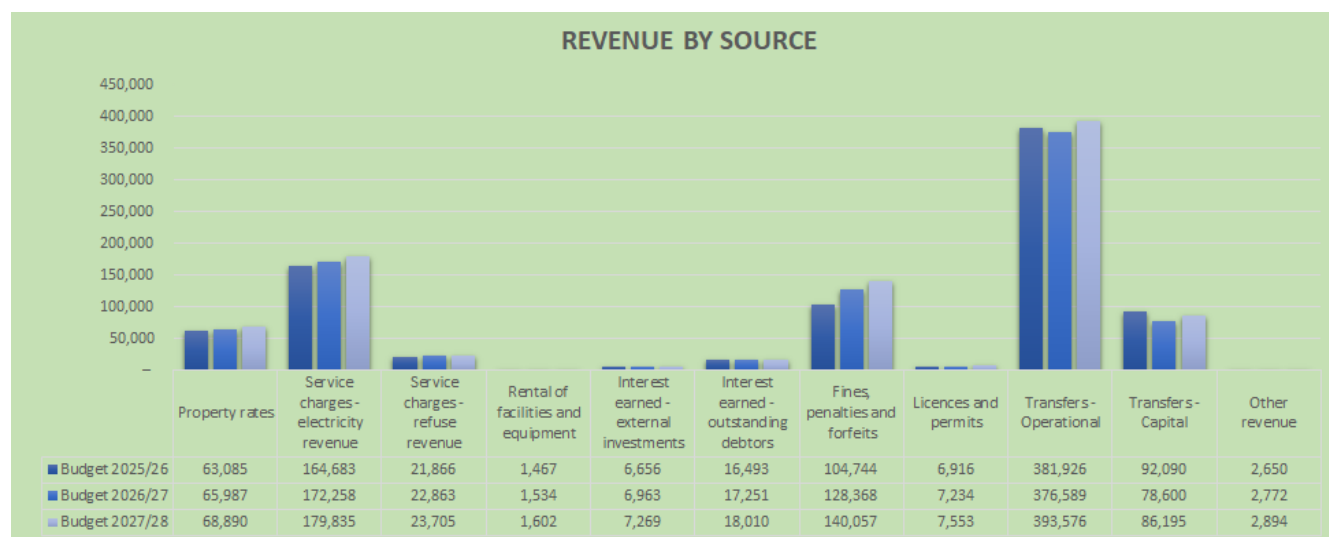


Figure 1 Main operational revenue categories for the 2025/26 financial year.

In line with the formats prescribed by the Municipal Budget and Reporting Regulations (MBRR), transfer recognized - capital is excluded from the operating revenue statement, as inclusion of this revenue source would distort the calculation of the operating surplus/deficit.

Revenue to be generated from operational grants amounts to R381, 930 million translating to 50% for 2025/26 financial year making it clear that the municipality is still

grants dependent however the level of dependency is gradually going down. In addition, revenue to be generated from rates and services charges amounts to 8% and 23% respectively. In the 2025/26 financial year, revenue from rates and services charges adds up to R249, 634 million translating to 32%. This increases to R261, 108 million, and R272, 431 million in the respective financial outer years of the MTREF.

Service charges are the second largest revenue source totaling 24% or R186, 549 million and increases to R195, 121 million and R203, 540 million respectively in the outer years. The third largest source is fines that amount to R104, 744 million in 2025/26 financial year and R128, 368 million and R140, 057 million respectively in the outer years.

Operating Transfers and Grants Receipts

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:									
Operating Transfers and Grants									
National Government:	307 637	338 906	363 612	383 099	383 099	383 099	381 554	376 200	393 177
Local Government Equitable Share	302 788	334 260	358 519	377 690	377 690	377 690	375 892	373 400	390 277
Finance Management	2 650	2 850	2 243	2 800	2 800	2 800	2 800	2 800	2 900
EPWP Incentive	2 199	1 796	2 850	2 609	2 609	2 609	2 862	-	-
Other grant providers:	-	-	968	-	-	-	376	393	403
Education, Training and Development Practices SETA			968				376	393	403
Total Operating Transfers and Grants	307 637	338 906	364 580	383 099	383 099	383 099	381 930	376 593	393 580
Capital Transfers and Grants									
National Government:	74 316	90 896	75 385	95 858	112 858	112 858	92 090	78 600	86 195
Municipal Infrastructure Grant (MIG)	57 924	73 896	60 985	74 314	91 314	91 314	67 807	73 617	76 986
Integrated National Electrification Grant	16 392	17 000	14 400	17 544	17 544	17 544	20 283	4 983	5 209
Energy Efficiency and Demand Side Management Grant				4 000	4 000	4 000	4 000	-	4 000
Municipal Disaster Recovery Grant					27 650	27 650			
Provincial Government:	-	-	-	-	-	-	-	-	-
Cogesta - Development	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	20 000	20 000	-	-	-
Water Services Infrastructure Grant					20 000	20 000			
Other grant providers:	-	-	-	360	360	360	-	-	-
LGSETA				360	360	360	-	-	-
Total Capital Transfers and Grants	74 316	90 896	75 385	96 218	113 218	113 218	92 090	78 600	86 195
TOTAL RECEIPTS OF TRANSFERS & GRANTS	381 953	429 802	439 965	479 317	496 317	496 317	474 020	455 193	479 775

The above table outlines the operating grants and transfers allocated to Elias Motsoaledi Local Municipality for 2025/26 MTREF and these grants are contributing significantly towards the revenue-base of the municipality.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

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 (zero point two five is to one). The implementation of these regulations was implemented in the previous budget process and the Property Rates Policy of the Municipality conforms to the stipulations of the above-mentioned regulations more especially on the ratio thereof. The stipulation in the Property Rates Policy is highlighted below:

- The first R30 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this exemption, the following additional rebates on the market value of a property will be granted in terms of the municipality's own property rates tariffs:

PROPERTY CATEGORY	ADDITIONAL REBATES
Residential Properties	20%
Business, commercial and mining properties	25%
Industrial properties	0%
Agricultural Properties	0%
State Owned Properties for benefit of the public	20%
Public Service Infrastructure properties	0%
Public Benefit Organization Properties/OLD Age	0%
Vacant	20%

The following owners may be granted a rebate on, or a reduction in the rates payable on their property:

- Pensioners that meet the following criteria:
 - Registered owner of property,
 - Applicant must reside on the property,
 - Income not exceeding an amount set by Council,
- Ratable property registered in the name of the Council., if such property is used in supplying electricity, water, and gas or sewerage services.
- Hospitals, clinics, and institutions for mentally ill persons, which are not operated for gain.
- Ratable property registered in the name of an agricultural society affiliated to or recognized by the South African Agricultural Union, which is used for the purpose of such society.
- Cemeteries and crematoriums, which are registered in the names of private persons, and which are used exclusively for burials and cremations.

- Museums, art galleries, libraries and botanical gardens which are open to the public, whether admission fees are charged or not.
- Sports grounds used for the purpose of amateur sports and any social activities, which are connected with such sports.
- Ratable property registered in the name of benevolent or charitable organizations, registered as a (NPO) Non-Profit Organization or any ratable property let by the Council to any of the named organizations.
- Owners of a property situated in an area affected by a disaster within the meaning of the Disaster Management Act, 2002 or in any other serious adverse social or economic conditions.
- Owners of residential properties with to which Section 17(1)(h) of the Act applies on the market value of the property less the amount stated in that Section or higher amount as determined by Council.
- State or public infrastructure and their rates may be reduced to a percentage which is contemplated in Section 11 of the Act.
- Owners of agricultural properties who are bona fide farmers.

1.4.2 Sale of electricity and impact of tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. Bulk electricity costs are consistently much higher than inflation, having gone as high as 11.32 per cent in the 2024/25 municipal financial year. Eskom's need for increased funding means that over the period ahead they are applying for much higher tariff increases.

Registered indigents will continue to get 50 kWh allocated to them and this will result in indigents receiving 50 kWh per 30-day period free of charge.

National Treasury encouraged municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality which is contradictory with setting cost-reflective tariffs. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 2 to 5 per cent target band; therefore, municipalities are required to pay careful attention to tariff increases across all consumer groups.

1.4.3 Waste removal and impact of tariff increase

Service charge refuse removal is currently not doing fairly well since the revenue generated is currently less than the anticipated expenditure to be incurred and the municipality will, therefore, have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The

main contributors for the function not to break-even are landfill sites, increases in general expenditure such as petrol and diesel and the cost of contracted service provider for refuse removal.

1.4.4 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases above CPI, new tariffs introduced and tariffs where there is no increase. Otherwise, all other tariffs increased by CPI.

New tariffs

CATEGORY	TARIFF
	2025/2026 R
Deciations from approved plans	1 500
Resubmission of previously approved plans (Per sqm)	6
Boundary installations applications (Per sqm)	4
Temporary structure application	1 500
Walkway hoarding permitper week	100
Walkway hoarding permitper month	300
Relaxation of building line for Tuckshop/Spaza	500
Application Admin Fee for buying municipal stand	250
Application for Excision	4 800
Demolition without permit / unauthorised demolition Residential	1 500
Demolition without permit / unauthorised demolition Business	3 000
Building Control Inspection fee for Business License	300
Wheelie bin (First issue)	500
Wheelie bin (additional)	750

Tariff increased above CPI

CATEGORY	TARIFF	TARIFF	%INCREASE
	2024/2025	2025/2026	2025/2026
Annual Licence Fee	1 346.93	3 000.00	122.73%
Sale of electricity (All category)			14.20%
Approval of site Development Plan	2 241.33	3 500.00	56.16%
Subdivision	3 663.15	5 000.00	36.49%
Town Establishment	8 305.62	15 000.00	80.60%
Permission to Occupy (PTO) application fee	386.61	500.00	29.33%
Wayleave Application	6 049.78	15 000.00	147.94%
Windeed Property Search	35.14	50.00	42.29%
Contravention of National Building Regulation and Building Standards by-law	3 866.09	5 000.00	29.33%
Building without approved plans and without sec 7(6)	3 600.00	5 000.00	38.89%

Tariff without increase are business, public safety and planning (Refer to tariff structure for tab/sheet reference made)

1.5 Operating Expenditure Framework

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

- The renewal of existing assets and the repairs and maintenance needs.
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA.
- The alignment of capital programme to the asset renewal requirement as per MBRR.
- Operational surplus will be directed to funding the capital budget.

The budgeted allocation for employee related costs and remuneration of councilors for the 2025/26 financial year totals R240, 475 million, which equals 32% of the total operating expenditure. Based on MFMA circular 130, the two outer years' salary increases have been factored into this budget at CPI percentage increase of 4.6% and 4.4% respectively. The CPI also applied for remuneration for councilors for outer years.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget. The provision of debt impairment was determined based on the annual average collection rate of 47% and the credit control policy of the municipality. For the 2025/26 financial year this amount equates to R88, 634 million and escalates to R92, 711 million in 2026/27 and decreases to R91, 790 million 2027/28. While this expenditure is considered a non-cash flow item, it

informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been made by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate for asset consumption. Budget appropriations in this regard total R64, 337 million for the 2025/26 financial year and equate to 9% of the total operating expenditure. Cognizance should be taken that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. Note should therefore be taken that depreciation and asset impairment as well as debt impairment constitute non-cash items and as a result they are excluded when determining surplus to be expended for funding capital projects, if any.

Bulk purchase is directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditure includes distribution losses.

Other material comprises of amongst others the purchase of materials for maintenance, cleaning materials and chemicals. In line with the municipality's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of the municipality's infrastructure.

Contracted services comprise of 12% or R92, 371 million of the total operational budgets for the 2025/26 financial year and increases to R95, 460 million and increases to R97, 551 million in the two respective outer years. The norm for contracted services is 2% to 5% and as a result, the budget for contracted services through the MTREF period is excessive.

Other expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

The following diagram gives a breakdown of the main expenditure categories for the 2025/26 financial year.

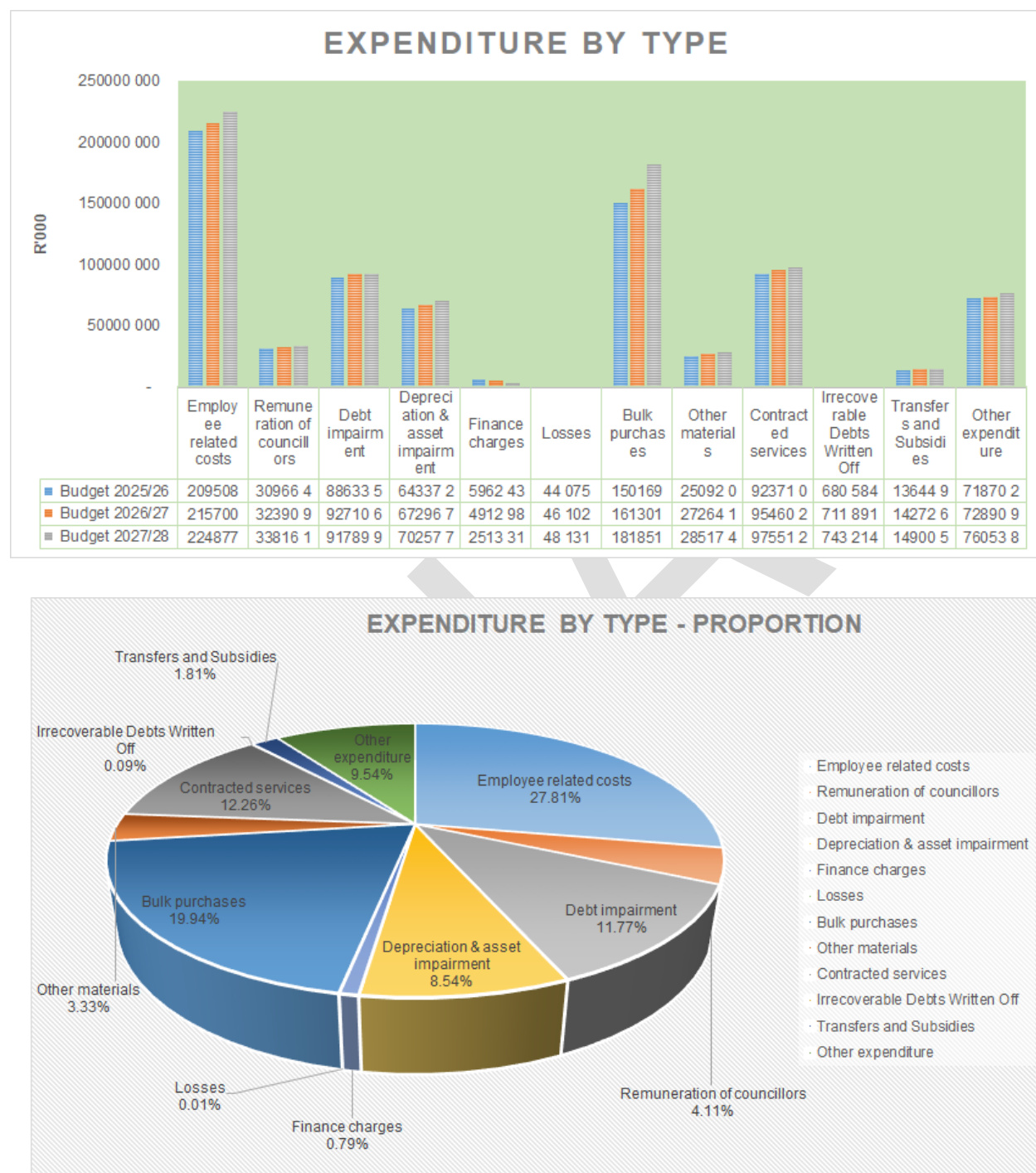


Figure 2 Main operational expenditure categories for the 2025/26 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2025/26 budget and MTREF provide for budget appropriations in the area of asset maintenance, as informed by the asset renewal and repairs and

maintenance needs. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

During the compilation of the 2025/26 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure and historic deferred maintenance. In this MTREF, repairs and maintenance budget has decreased from R41, 900 million in 2024/25 to R40, 932 million in 2025/26 then increases to R42, 007 million and increases to R43, 716 million respectively in the outer years. In addition, the municipality is still experiencing budgetary constraints that can meet the required 8% that repairs and maintenance should contribute towards property, plant and equipment, and investment property. In relation to property, plant and equipment, repairs and maintenance comprise of 2.5% throughout the MTREF period and this percentage is however way below the set norm of 8% as stipulated by National Treasury.

For the 2025/26 financial year R16, 562 million in total repairs and maintenance will be spent on infrastructure assets. The other assets that have been catered for in the repairs and maintenance budget are furniture and office equipment, community facilities, machinery and equipment and transport assets. The overall budget for repairs and maintenance has decreased from R41, 900 million to R40, 932.

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table 10 MBRR A10 (Basic Service Delivery Measurement) on.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act and this package covers all the basic services provided by EMLM and these services include, property rates rebates, service charges electricity, and refuse removal.

1.6 Capital expenditure

The major portion of capital expenditure budget is appropriated in vote 6 and for 2025/26 and the budget in vote 6 is mainly for electrification and road infrastructure capital projects. The other departments', *id-est* Corporate Services – the appropriations are

mainly for procurement of operational equipment such as ICT equipment, Office furniture, and other equipment while Community Services – the appropriations are for fencing of cemeteries and landfill sites.

Some of the salient projects to be undertaken over the medium-term include, amongst others:

Asset Category ▼	Sum of 2025-26	Sum of 2026-27	Sum of 2027-28
Computer Equipment	869 565	521 739	1 259 635
Electrical Infrastructure	29 932 348	8 718 000	13 146 500
Furniture and Office Equipment	434 783	434 783	632 542
Machinery and Equipment	347 826	260 870	391 304
Roads Infrastructure	52 792 616	66 882 000	70 048 500
Solid Waste Infrastructure	12 886 776	3 000 000	3 000 000
Storm water Infrastructure	1 565 217	-	-
Grand Total	98 829 131	79 817 391	88 478 481

1.7 Annual Budget Tables

The following tables present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2025/26 annual budget and MTREF.

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 2026/27	Budget Year 2027/28
R thousands										
Financial Performance										
Property rates	39 913	54 993	59 511	67 168	61 818	61 818	14 320	63 085	65 987	68 890
Service charges	107 753	99 950	118 023	146 003	161 854	161 854	38 486	186 549	195 121	203 540
Investment revenue	2 308	2 996	7 316	9 404	6 772	6 772	2 139	6 656	6 963	7 269
Transfer and subsidies - Operational	307 637	338 906	364 580	383 099	383 099	383 099	159 552	381 926	376 589	393 576
Other own revenue	50 333	151 932	121 243	147 038	129 833	129 833	11 640	132 267	157 157	170 112
Total Revenue (excluding capital transfers and contributions)	507 945	648 777	670 673	752 712	743 376	743 376	226 136	770 483	801 816	843 387
Employee costs	160 266	164 834	188 236	213 757	196 286	196 286	45 545	209 467	215 656	224 831
Remuneration of councillors	24 998	25 945	26 131	28 178	29 661	29 661	6 341	30 966	32 391	33 816
Depreciation and amortisation	52 828	65 613	62 349	59 690	63 542	63 542	16 205	64 315	67 273	70 233
Finance charges	6 270	12 325	11 344	406	1 104	1 104	150	5 962	4 913	2 513
Inventory consumed and bulk purchases	136 444	132 547	153 572	158 988	181 237	181 237	54 000	175 262	188 566	210 369
Transfers and subsidies	1 547	9 409	15 844	9 404	12 133	12 133	1 642	13 645	14 273	14 901
Other expenditure	152 614	272 065	233 131	263 943	245 735	245 735	40 907	253 643	261 864	266 233
Total Expenditure	534 967	682 738	690 607	734 364	729 698	729 698	164 789	753 260	784 935	822 896
Surplus/(Deficit)	(27 022)	(33 961)	(19 933)	18 347	13 678	13 678	61 347	17 223	16 881	20 491
Transfers and subsidies - capital (monetary allocations)	74 316	90 896	75 385	96 218	160 868	160 868	47 213	92 090	78 600	86 195
Transfers and subsidies - capital (in-kind)	-	920	20	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	47 294	57 854	55 471	114 566	174 546	174 546	108 560	109 313	95 481	106 686
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 294	57 854	55 471	114 566	174 546	174 546	108 560	109 313	95 481	106 686
Capital expenditure & funds sources										
Capital expenditure	111 180	109 747	94 205	110 495	173 549	173 549	38 125	98 829	79 817	88 478
Transfers recognised - capital	82 341	82 823	71 376	96 218	160 868	160 868	-	92 090	78 600	86 195
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 189	24 180	23 745	14 277	12 681	12 681	-	6 739	1 217	2 283
Total sources of capital funds	88 530	107 002	95 121	110 495	173 549	173 549	-	98 829	79 817	88 478
Financial position										
Total current assets	197 365	258 451	281 393	277 230	338 355	338 355	347 922	349 635	515 891	674 171
Total non current assets	1 177 490	1 242 840	1 266 296	1 474 186	1 546 924	1 546 924	1 259 188	1 562 593	1 544 779	1 508 970
Total current liabilities	156 045	195 436	179 300	124 375	158 508	158 508	161 737	120 907	105 276	91 142
Total non current liabilities	124 194	117 573	124 347	117 850	135 904	135 904	124 347	160 746	168 409	171 205
Community wealth/Equity	1 098 946	1 188 282	1 289 665	1 509 192	1 590 868	1 590 868	1 321 026	1 630 576	1 786 985	1 920 794
Cash flows										
Net cash from (used) operating	(271 879)	(39 643)	21 066	193 674	252 616	252 616	99 465	125 879	91 610	88 253
Net cash from (used) investing	(65 577)	(99 203)	(97 122)	(100 130)	(152 359)	(152 359)	(39 177)	(46 899)	5 906	21 109
Net cash from (used) financing	(4 413)	(7 025)	(10 601)	(9 494)	(10 878)	(10 878)	(1 691)	(8 979)	(10 723)	(27 084)
Cash/cash equivalents at the year end	(329 529)	(131 152)	(53 565)	93 259	112 053	112 053	104 554	90 859	205 114	277 308
Cash backing/surplus reconciliation										
Cash and investments available	16 184	34 567	24 139	76 076	112 053	112 053	76 921	90 859	205 114	277 308
Application of cash and investments	128 561	138 204	56 120	(22 946)	(15 716)	(15 716)	(45 202)	(67 163)	(119 851)	(183 655)
Balance - surplus (shortfall)	(112 377)	(103 637)	(31 981)	99 022	127 770	127 770	122 123	158 021	324 966	460 963
Asset management										
Asset register summary (WDV)	1 047 966	1 068 982	1 074 715	1 261 802	1 266 199	1 266 199	1 030 003	1 188 027	1 091 833	972 345
Depreciation	57 072	60 957	61 783	58 901	62 754	62 754	16 205	63 492	66 412	69 334
Renewal and Upgrading of Existing Assets	56 407	79 519	68 481	78 075	128 068	128 068	31 838	64 810	70 143	70 440
Repairs and Maintenance	37 223	37 457	37 672	36 354	39 409	39 409	11 780	40 688	41 708	43 431
Free services										
Cost of Free Basic Services provided	-	-	-	(7 093)	(7 093)	(7 093)	-	(8 394)	(8 771)	(8 991)
Revenue cost of free services provided	-	-	-	14 656	14 656	14 656	-	13 311	13 924	14 536
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	3 480	3 480	3 480	3 917	3 917	3 917	3 917	4 109	4 298	4 492
Refuse:	50 317	54 129	54 129	57 010	57 010	57 010	57 010	59 803	62 554	65 369

Explanatory notes to Table A1 - Budget Summary

- Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
 - The table provides an overview of the amounts contained in the annual budget for operating performance, resources deployed to capital expenditure, financial position, cash, and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
 - Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow budgets, along with the capital budget. The budget summary provides the key information in this regard:
 - a. The operating surplus/deficit (after total expenditure net of non-cash items) is positive over the MTREF period.
 - b. Capital expenditure is balanced by capital funding sources, of which:
 - i. Transfers recognised is reflected on the Financial Performance budget.
 - ii. Internally generated funds are financed from a combination of the current operating surplus. The amount is incorporated in the Net cash from investing on the Cash Flow budget. The fact that the municipality's cash flow remains positive and is improving indicates that the necessary cash resources are available to fund the capital budget.
2. The Cash backing/surplus reconciliation shows that the municipality does not have reserves and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position with regards to replacement of assets since no capital replacement reserve is in place. Notwithstanding the absence of capital replacement reserves, at least the municipality is not operating on an over annual nor funding some of its capital projects through direct borrowings. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of free services shows that the amount spent on free basic services and the revenue cost of free services provided by the municipality has dropped and this is attributed to offering free basic services only to indigents and this function is not yet optimized.

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard 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										
<i>Governance and administration</i>		254 315	278 399	305 608	339 405	331 211	331 211	303 617	298 317	308 266
Executive and council		53 432	43 728	42 864	55 444	55 444	55 444	51 149	43 089	40 175
Finance and administration		190 096	221 217	246 185	265 077	256 883	256 883	238 307	235 695	245 515
Internal audit		10 787	13 455	16 559	18 884	18 884	18 884	14 161	19 533	22 577
<i>Community and public safety</i>		21 721	121 315	99 985	28 928	28 931	28 931	24 092	22 094	25 306
Community and social services		10 184	10 946	11 295	11 332	11 320	11 320	10 504	9 836	10 938
Sport and recreation		11 148	17 033	17 578	17 596	17 612	17 612	13 589	12 258	14 367
Public safety		389	93 336	71 113	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		122 035	126 978	126 024	264 097	313 244	313 244	271 929	299 375	311 382
Planning and development		23 712	21 673	23 780	26 909	27 921	27 921	26 487	24 478	28 054
Road transport		95 517	104 495	101 408	236 351	284 486	284 486	244 611	274 111	282 482
Environmental protection		2 806	811	836	836	836	836	832	786	846
<i>Trading services</i>		142 856	159 472	179 670	216 500	230 859	230 859	254 540	251 859	275 638
Energy sources		114 473	123 133	129 271	176 261	190 868	190 868	216 641	206 030	228 230
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		28 383	36 339	50 399	40 239	39 991	39 991	37 899	45 829	47 408
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	540 927	686 165	711 287	848 930	904 245	904 245	854 179	871 645	920 591
Expenditure - Functional										
<i>Governance and administration</i>		206 261	211 473	233 681	256 051	261 448	261 448	281 393	291 443	299 554
Executive and council		40 033	40 742	46 681	50 467	51 199	51 199	53 160	55 506	57 943
Finance and administration		156 184	159 231	175 166	193 168	195 672	195 672	214 490	221 619	226 670
Internal audit		10 045	11 500	11 835	12 416	14 577	14 577	13 744	14 318	14 941
<i>Community and public safety</i>		30 371	106 386	99 809	34 490	33 511	33 511	36 375	37 897	39 421
Community and social services		5 944	6 291	6 912	16 523	8 026	8 026	17 215	17 900	18 685
Sport and recreation		7 532	10 129	11 854	17 967	25 212	25 212	18 916	19 742	20 469
Public safety		16 896	89 965	81 043	—	273	273	244	255	266
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		57 854	117 753	111 272	252 886	214 766	214 766	217 479	224 351	229 060
Planning and development		13 787	18 959	19 513	29 097	24 797	24 797	27 626	27 206	28 353
Road transport		43 870	98 794	91 759	222 792	189 843	189 843	188 573	195 807	199 311
Environmental protection		197	—	—	996	126	126	1 280	1 338	1 396
<i>Trading services</i>		141 276	149 237	165 431	190 937	219 973	219 973	218 057	231 268	254 887
Energy sources		110 914	102 862	114 492	139 573	158 450	158 450	170 466	181 703	203 146
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		30 362	46 375	50 939	51 364	61 523	61 523	47 591	49 564	51 741
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	435 763	584 849	610 193	734 364	729 698	729 698	753 304	784 959	822 921
Surplus/(Deficit) for the year		105 164	101 316	101 093	114 566	174 546	174 546	100 875	86 686	97 671

Explanatory notes to Table A2 - Budgeted Financial Performance (by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into different functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note the total revenue on this table includes capital revenues (Transfers recognised – capital), so does not balance to the operating revenue shown on Table A4.

Table A3 - Budgeted Financial Performance (by vote)

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Executive & Council		47 876	37 271	36 200	48 780	48 780	48 780	46 493	38 243	36 229
Vote 2 - Municipal Manager		36 327	46 531	52 692	53 017	53 017	53 017	41 927	51 966	57 759
Vote 3 - Budget & Treasury		87 149	110 459	127 961	155 069	146 875	146 875	143 481	145 303	145 892
Vote 4 - Corporate Services		44 120	50 657	56 661	46 686	46 686	46 686	36 374	34 609	38 869
Vote 5 - Community Services		60 494	166 192	163 089	197 934	182 142	182 142	180 994	210 021	226 948
Vote 6 - Technical Services		224 677	246 456	245 385	309 085	387 373	387 373	368 377	361 037	381 555
Vote 7 - Developmental Planning		16 462	13 676	13 529	18 658	19 670	19 670	18 235	14 258	16 386
Vote 8 - Executive Support		23 821	14 925	15 770	19 701	19 701	19 701	18 298	16 208	16 952
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	540 927	686 165	711 287	848 930	904 245	904 245	854 179	871 645	920 591
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		35 367	35 203	39 933	42 336	43 295	43 295	43 414	45 411	47 409
Vote 2 - Municipal Manager		44 133	45 242	45 561	43 952	51 629	51 629	51 807	54 002	54 645
Vote 3 - Budget & Treasury		63 302	61 309	71 126	84 203	84 720	84 720	84 879	88 876	92 555
Vote 4 - Corporate Services		25 881	26 464	28 973	45 697	32 137	32 137	46 844	48 185	50 289
Vote 5 - Community Services		69 110	161 366	160 788	229 017	207 291	207 291	194 902	202 654	206 319
Vote 6 - Technical Services		166 068	217 995	224 368	249 634	265 980	265 980	288 581	302 935	327 048
Vote 7 - Developmental Planning		9 200	13 716	12 706	21 637	17 900	17 900	20 568	19 857	20 684
Vote 8 - Executive Support		22 702	23 555	26 738	17 889	26 747	26 747	22 310	23 039	23 971
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	435 763	584 849	610 193	734 364	729 698	729 698	753 304	784 959	822 921
Surplus/(Deficit) for the year	2	105 164	101 316	101 093	114 566	174 546	174 546	100 875	86 686	97 671

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality.

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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	99 127	87 002	101 233	133 515	147 578	147 578	116 144	164 565	172 135	179 709
Service charges - Water	2	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management	2	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Management	2	9 383	9 537	12 221	12 488	14 276	14 276	10 882	13 589	14 215	14 840
Sale of Goods and Rendering of Services		2 066	1 885	1 375	2 026	3 000	3 000	1 668	1 897	1 984	2 071
Agency services		—	—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		—	1 432	2 646	9 925	7 889	7 889	3 277	2 829	2 959	3 089
Interest earned from Current and Non Current Assets		1 780	3 477	7 316	9 404	6 772	6 772	6 685	6 656	6 963	7 269
Dividends		—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		805	1 039	1 308	2 855	1 886	1 886	953	1 467	1 534	1 602
Licence and permits		—	—	5 872	7 302	7 302	7 302	5 115	6 916	7 234	7 553
Special Rating Levies		—	—	—	—	—	—	—	—	—	—
Operational Revenue		858	(76)	150	968	1 296	1 296	426	752	786	821
Non-Exchange Revenue											
Property rates	2	39 913	54 993	59 487	67 168	61 818	61 818	50 076	63 085	65 987	68 890
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		380	93 443	71 118	113 999	98 497	98 497	66 546	104 744	128 368	140 057
Licences or permits		5 513	5 579	—	—	—	—	—	—	—	—
Transfer and subsidies - Operational		297 765	338 905	363 048	383 099	383 099	383 099	382 282	381 926	376 589	393 576
Interest		18 755	12 024	13 225	9 963	9 963	9 963	11 754	13 664	14 292	14 921
Fuel Levy		—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	711	22	—	—	—	37	—	—	—
Other Gains		—	—	—	—	—	—	—	(2)	(2)	(2)
Discontinued Operations		—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and cont		476 347	609 951	639 021	752 712	743 376	743 376	655 846	762 089	793 045	834 396
Expenditure											
Employee related costs	2	155 624	163 770	178 956	213 757	196 286	196 286	165 873	209 467	215 656	224 831
Remuneration of councillors		24 783	24 670	27 289	28 178	29 661	29 661	23 143	30 966	32 391	33 816
Bulk purchases - electricity	2	88 580	84 444	91 699	121 123	139 391	139 391	108 081	150 170	161 301	181 851
Inventory consumed	8	44 342	41 789	42 889	37 865	41 926	41 926	34 900	25 092	27 264	28 517
Debt impairment	3	—	79 924	63 819	124 419	93 423	93 423	44 965	88 634	92 711	91 790
Depreciation and amortisation		—	60 389	60 972	59 690	63 542	63 542	53 114	64 337	67 297	70 258
Interest		40	1 314	1 585	406	1 104	1 104	396	5 962	4 913	2 513
Contracted services		83 524	71 805	73 485	70 102	85 236	85 236	64 970	92 393	95 460	97 551
Transfers and subsidies		2 625	1 787	10 946	9 404	12 133	12 133	7 761	13 645	14 273	14 901
Irrecoverable debts written off		—	8	3 683	8 116	1 413	1 413	3 658	681	712	743
Operational costs		36 245	53 810	54 543	61 255	65 515	65 515	50 833	71 913	72 935	76 100
Losses on disposal of Assets		—	1 140	44	50	67	67	(5 259)	44	46	48
Other Losses		—	—	284	—	—	—	—	—	—	—
Total Expenditure		435 763	584 849	610 193	734 364	729 698	729 698	552 425	753 304	784 959	822 921
Surplus/(Deficit)		40 584	25 102	28 827	18 347	13 678	13 678	103 421	8 785	8 086	11 476
Transfers and subsidies - capital (monetary allocations)	6	64 580	75 294	72 246	96 218	160 868	160 868	97 160	92 090	78 600	86 195
Transfers and subsidies - capital (in-kind)	6	—	920	20	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		105 164	101 316	101 093	114 566	174 546	174 546	200 581	100 875	86 686	97 671
Income Tax		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		105 164	101 316	101 093	114 566	174 546	174 546	200 581	100 875	86 686	97 671
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		105 164	101 316	101 093	114 566	174 546	174 546	200 581	100 875	86 686	97 671
Share of Surplus/Deficit attributable to Associate	7	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1	105 164	101 316	101 093	114 566	174 546	174 546	200 581	100 875	86 686	97 671

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Operating revenue is R770, 483 million in 2025/26 and escalates to R801, 816 million and R843, 387 million in the outer years.
2. Service charges (waste management and electricity)
Services charges relating to electricity and refuse removal, these revenue sources contribute significantly to the revenue basket of the municipality and the contribution thereof totals R186, 549 million for the 2025/26 financial year and increasing to R195, 121 million in 2025/26 and increasing to R203, 540 million in 2027/28 financial year.
3. Service charges - electricity
Electricity tariffs have increased by 14.20% as per the cost of supply study submitted to NERSA.
4. Service charge and interest on outstanding debtor – waste management
Service charge – waste management is based on consideration of the actual performance and adjusted estimates for the remaining months of 2024/25 financial year and in conjunction with the audited amount and CPI.
5. Property rates and interest on outstanding debtors.
A data cleansing process was performed on the system for property rates focusing on quick code, tariff codes and property categories. This resulted in an increase in the budget and had an impact on interest projections. Furthermore, CPI is also incorporated.
6. Interest earned from investment
The interest earned on the investment budget has decreased compared to the previous year, as the prior year interest was elevated due to an additional grant (Municipal Disaster Recovery Grant) received by the municipality.
7. An increase in revenue sources below was based on CPI:
 - Licences and permits.
 - Other revenue
 - Sales of goods and services
 - Rental of facilities and equipment

8. Traffic fines

The traffic fine revenue has not been increased in line with CPI, as the installation of two new cameras is expected to generate additional revenue, compensating for any shortfall above CPI. It is based on consideration of the actual performance as at 22 May 2025 amounting to R95 094 million and adjusted estimates for the remaining period of 2024/25 financial year.

9. Transfer and subsidies - operational

Includes the local government equitable share, financial management grant, extended public works programme grant and the allocation is as per DORA. It also includes LGSETA grant. There is no formal allocation or payment schedule issued, as a result the municipality estimates the expected grant income during budget preparation based on historical receipts. To date the municipality received R359 thousand.

10. Operating expenditure is R753, 281 million in 2025/26 and escalates to R784, 959 million and R822, 920 million in the outer years.

11. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

12. Employee related cost

An increase in employee related cost is due to CPI adjustment, an increase in number of employees to receive long service award and the unfreezing of several critical posts.

Row Labels	Sum of Total 2025-26	Sum of Total 2026-27	Sum of Total 2027-28
DEVELOPMENT AND PLANNING	952 532	996 130	1 010 944
EXECUTIVE SUPPORT	2 356 312	2 462 470	2 542 686
FINANCE	103 385	103 492	103 555
Grand Total	3 412 229	3 562 092	3 657 185

13. Bulk purchases

Bulk purchases increased by 11.32% as per the approved tariff increase by NERSA and an increase is based on the actual year to date and projection for the remaining two months.

14. Debt impairment and irrecoverable debts

Decrease is based on consideration of the actual performance and adjusted estimates for the remaining months of 2024/25 financial year and in conjunction with the audited amount and CPI.

15. Depreciation

An increase is based on consideration of the actual performance and adjusted estimates for the remaining months of 2024/25 financial year and in conjunction with the audited amount and CPI.

16. An increase in expenditure sources below was based on CPI:

- Remuneration of councillors

17. Inventory consumed

Decrease in inventory consumed results from amendments to the chart of accounts, aligning with National Treasury guidance. Maintenance breakdowns, previously budgeted under material and supplies are now appropriately classified under contracted services.

18. Finance cost

Finance cost is based on finance lease amortization schedule for the first year as the municipality entered into a finance lease contract recently.

19. Contracted services

An increase in contracted services results from amendments to the chart of accounts, aligning with National Treasury guidance. Maintenance breakdowns, previously budgeted under material and supplies are now appropriately classified under contracted services.

20. Transfer and grants

Transfer and grants – free basic electricity subsidies increased by 11.32% in line with bulk purchases.

21. Operational cost

Increase is due to procurement of new Performance Management System (PMS) services and operating lease contract entered into recently.

Table A5 - Budgeted Capital Expenditure by standard classification and funding source

Vote 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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional											
<i>Governance and administration</i>		1 903	2 209	7 551	7 170	2 370	2 370	15 751	1 304	957	1 892
Executive and council		—	—	—	—	—	—	—	—	—	—
Finance and administration		1 903	2 209	7 551	7 170	2 370	2 370	15 751	1 304	957	1 892
Internal audit		—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		498	2 459	245	11 100	12 191	12 191	5 913	870	—	—
Community and social services		498	1 909	—	800	696	696	696	696	—	—
Sport and recreation		—	550	245	10 300	11 495	11 495	5 217	174	—	—
Public safety		—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		46 358	70 642	64 560	68 949	134 654	134 654	70 007	66 071	67 143	70 440
Planning and development		—	1 075	—	—	—	—	—	—	—	—
Road transport		46 358	69 567	64 560	68 949	134 654	134 654	70 007	66 071	67 143	70 440
Environmental protection		—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		24 306	17 733	18 246	23 277	24 333	24 333	17 638	30 585	11 718	16 147
Energy sources		24 306	16 708	17 351	22 227	22 748	22 748	16 557	29 932	8 718	13 147
Water management		—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—
Waste management		—	1 024	895	1 050	1 585	1 585	1 081	652	3 000	3 000
<i>Other</i>		—	—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional	3	73 064	93 043	90 602	110 495	173 549	173 549	109 309	98 829	79 817	88 478
Funded by:											
National Government		57 278	74 945	69 153	95 858	140 508	140 508	89 211	92 090	78 600	86 195
Provincial Government		—	—	—	—	—	—	—	—	—	—
District Municipality		—	—	—	—	20 000	20 000	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	731	360	360	360	107	—	—	—
Transfers recognised - capital	4	57 278	74 945	69 884	96 218	160 868	160 868	89 317	92 090	78 600	86 195
Borrowing	6	—	—	—	—	—	—	—	—	—	—
Internally generated funds		14 040	18 097	20 718	14 277	12 681	12 681	5 913	6 739	1 217	2 283
Total Capital Funding	7	71 317	93 043	90 602	110 495	173 549	173 549	95 231	98 829	79 817	88 478

Explanatory notes to Table A5 - Budgeted Capital Expenditure by standard classification and funding source

Capital projects are funded by Municipal Infrastructure Grant (MIG); Integrated National Electrification Programme (INEP), Energy Efficiency Demand Side Management (EEDSM) and internal generated revenue.

From table A4 point of view the municipality has budgeted for non-cash items, the effect thereof is the surplus of R9 million. However the internal generated funding is based on the surplus from A7 cash flow, which is exclusive of non-cash item.

Table A5A - Budgeted Capital Expenditure by 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	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		498	507	-	10 000	11 217	11 217	-	696	-	-
Vote 6 - Technical Services		17 266	37 553	58 868	83 365	101 443	101 443	-	92 669	75 600	83 195
Vote 7 - Developmental Planning		-	1 075	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	17 764	39 134	58 868	93 365	112 661	112 661	-	93 365	75 600	83 195
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		824	2 209	7 551	7 170	2 370	2 370	-	1 304	957	1 892
Vote 5 - Community Services		-	2 977	1 140	2 150	2 559	2 559	-	826	3 000	3 000
Vote 6 - Technical Services		54 476	48 723	23 043	7 810	55 959	55 959	-	3 334	261	391
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		55 300	53 908	31 734	17 130	60 888	60 888	-	5 464	4 217	5 283
Total Capital Expenditure - Vote		73 064	93 043	90 602	110 495	173 549	173 549	-	98 829	79 817	88 478

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital projects in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2025/26 R93, 365 million has been allocated of the total R98, 829 million. This allocation decreases to R75, 600 million in 2026/27 and increases to R83, 195 million in 2027/28.
3. Single-year capital expenditure has been appropriated at R5, 464 million for the 2025/26 financial year and declines to R4, 217 million in 2026/27 and then increases to R5, 283 million in 2027/28 financial year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery

imperatives of the Municipality. For funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years. The capital projects are funded from capital grants and transfers and internally generated funds from current year surpluses.

Table A6 - Budgeted Financial Position

Description		Ref	2021/22	2022/23	2023/24	Current year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework			
R thousands		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
ASSETS													
Current assets													
			14 719	33 102	22 674	76 076	112 053	112 053	75 456	90 859	205 114	277 308	
	1		71 389	68 333	72 738	64 638	69 990	69 990	79 629	72 085	66 048	63 023	
	1		30 683	46 022	68 601	80 447	97 495	97 495	74 420	133 083	195 090	273 114	
			824	1 026	(505)	119	119	119	(637)	-	-	-	
	2		18 416	25 184	31 509	41 956	37 975	37 975	27 730	32 818	28 776	39 788	
			44 891	68 188	69 069	13 993	20 723	20 723	74 068	20 791	20 863	20 938	
			16 442	16 596	17 306	-	-	-	17 255	-	-	-	
Total current assets			197 365	258 451	281 393	277 230	338 355	338 355	347 922	349 635	515 891	674 171	
Non current assets													
			1 465	1 465	1 465	-	-	-	1 465	-	-	-	
			96 399	103 831	110 604	47 492	47 492	47 492	110 604	46 928	46 338	45 723	
	3		1 079 151	1 135 695	1 153 764	1 405 874	1 478 113	1 478 113	1 146 656	1 493 649	1 475 002	1 438 324	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
			463	463	463	463	463	463	463	463	463	463	
			13	1 386	-	663	663	663	-	-	-	-	
			-	-	-	19 693	20 193	20 193	-	21 552	22 975	24 460	
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
Total non current assets			1 177 490	1 242 840	1 266 296	1 474 186	1 546 924	1 546 924	1 259 188	1 562 593	1 544 779	1 508 970	
TOTAL ASSETS			1 374 855	1 501 291	1 547 689	1 751 416	1 885 279	1 885 279	1 607 109	1 912 228	2 060 670	2 183 141	
LIABILITIES													
Current liabilities													
			-	-	-	-	-	-	-	-	-	-	
			4 766	10 066	7 296	8 895	6 639	6 639	5 605	9 126	15 967	23 294	
			5 621	5 757	5 518	6 653	6 810	6 810	5 369	6 956	7 109	7 266	
	4		100 644	99 475	106 565	90 033	110 678	110 678	76 831	91 652	65 917	41 051	
	5		6 489	22 101	243	12 228	29 378	29 378	11 895	-	-	(0)	
			8 033	10 658	10 051	6 565	5 003	5 003	10 051	13 173	16 284	19 532	
			30 492	47 379	49 627	-	-	-	51 986	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
Total current liabilities			156 045	195 436	179 300	124 375	158 508	158 508	161 737	120 907	105 276	91 142	
Non current liabilities													
	6		14 616	6 913	2 557	27 548	45 602	45 602	2 557	38 963	41 024	37 960	
	7		85 995	87 650	94 179	46 761	46 761	46 761	94 179	94 228	98 562	103 096	
			-	-	-	-	-	-	-	-	-	-	
			23 583	23 010	27 611	43 541	43 541	43 541	27 611	27 555	28 823	30 149	
Total non current liabilities			124 194	117 573	124 347	117 850	135 904	135 904	124 347	160 746	168 409	171 205	
TOTAL LIABILITIES			280 239	313 009	303 647	242 224	294 411	294 411	286 084	281 653	273 685	262 347	
NET ASSETS			10	1 094 616	1 188 283	1 244 042	1 509 192	1 590 868	1 590 868	1 321 026	1 786 985	1 920 794	
COMMUNITY WEALTH/EQUITY													
	8		1 098 946	1 188 282	1 289 665	1 509 192	1 590 868	1 590 868	1 321 026	1 630 576	1 786 985	1 920 794	
	9		-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY			10	1 098 946	1 188 282	1 289 665	1 509 192	1 590 868	1 590 868	1 321 026	1 630 576	1 786 985	1 920 794

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents assets less liabilities as “accounting” community wealth. The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is community wealth/equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.
5. Table A6 is supported by an extensive table of notes that provide detailed analysis of the major components of a number of items, including:
 - Call investments deposits.
 - Consumer debtors.
 - Property, plant and equipment.
 - Trade and other payables.
 - Provisions non-current.
 - Changes in net assets; and
 - Reserves.
6. Included in trade and other payables are the following non-cash items that should not be taken into account when determining the funding position of the municipality as there are already included as part of operating expenditure (as the contra account):
 - Accrued leave pay
 - Accrued bonus
7. Additionally, retention release is taking into account under payment to suppliers and employees in the cash flow statement.

Table A7 - Budgeted Cash Flow Statement

Description		Ref	2021/22	2022/23	2023/24	Current year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			-	1 165	35 212	68 803	64 791	64 791	9 127	50 923	53 066	54 392
Service charges			1 531	1 922	95 066	144 048	157 257	157 257	31 150	174 139	181 976	186 544
Other revenue			287	2 203	6 795	28 186	26 864	26 864	18 020	17 646	19 722	20 964
Transfers and Subsidies - Operational		1	115 158	378 202	343 852	383 099	376 370	376 370	160 855	381 926	376 589	393 576
Transfers and Subsidies - Capital		1	-	-	13 000	91 858	156 508	156 508	57 514	92 090	78 600	86 195
Interest			1 236	1 320	2 234	8 210	5 078	5 078	1 277	9 058	9 470	9 812
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(390 090)	(424 456)	(475 093)	(520 719)	(521 016)	(521 016)	(178 476)	(580 294)	(608 627)	(645 817)
Finance charges			-	-	-	(406)	(1 104)	(1 104)	-	(5 962)	(4 913)	(2 513)
Transfers and Subsidies		1	-	-	-	(9 404)	(12 133)	(12 133)	(3)	(13 645)	(14 273)	(14 901)
NET CASH FROM/(USED) OPERATING ACTIVITIES			(271 879)	(39 643)	21 066	193 674	252 616	252 616	99 465	125 879	91 610	88 253
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	-	659	5 659	5 659	-	43 526	78 256	100 365
Decrease (increase) in non-current receivables			-	-	-	(1 194)	(1 694)	(1 694)	-	(1 360)	(1 422)	(1 485)
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(65 577)	(99 203)	(97 122)	(99 595)	(156 324)	(156 324)	(39 177)	(89 065)	(70 928)	(77 772)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(65 577)	(99 203)	(97 122)	(100 130)	(152 359)	(152 359)	(39 177)	(46 899)	5 906	21 109
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	873	873	-	146	153	157
Payments												
Repayment of borrowing			(4 413)	(7 025)	(10 601)	(9 494)	(11 751)	(11 751)	(1 691)	(9 126)	(10 875)	(27 241)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(4 413)	(7 025)	(10 601)	(9 494)	(10 878)	(10 878)	(1 691)	(8 979)	(10 723)	(27 084)
NET INCREASE/ (DECREASE) IN CASH HELD			(341 870)	(145 871)	(86 658)	84 050	89 379	89 379	58 598	70 001	86 794	82 277
Cash/cash equivalents at the year begin:		2	12 341	14 719	33 093	9 209	22 674	22 674	23 282	20 857	118 321	195 031
Cash/cash equivalents at the year end:		2	(329 529)	(131 152)	(53 565)	93 259	112 053	112 053	81 880	90 859	205 114	277 308

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash level of the municipality is projected to consistently increase, however the achievement of these results requires implementation of stringent credit control.
4. 205/26 MTREF has been informed by the planning principle of ensuring adequate cash and cash equivalent over the medium-term and as a result, the cash and investment management policy is now in place.
5. Capital payment is exclusive of retention amounting to 10% of the work done.

Cash flow from operating activities

Receipts and payments are in line with the budget made under table A4. Payments to suppliers and employees exclude non-cash items relating to store issues (inventory consumed, printing and stationery) and post-employment medical aid benefits and long service leave – current service and interest charge. Mscoa eliminated store items to be non-funding and in true essences store items are not funded where department's requests items from stores. Funding is required when the municipality procures goods from service provider therefore Treasury must consider this matter during funding process.

Payments to suppliers and employees include amounts related to the release of retention held for contractors in accordance with contract terms upon satisfactory completion of work.

Furthermore, payments to suppliers and employees excludes non-cash items for store issue in other expenditure and inventory consumed and actuarial amounts in employee related cost which do not involve direct cash outflows but are recognized as expenses in accordance with the accounting principles.

Cash flow from investing activities.

Proceeds from disposal of property plant and equipment adjustment is as a result of land to be disposed.

The budget on capital assets takes into account retention and anticipated unspent portion of conditional grant.

Proceed on disposal of PPE relates to stands the municipality plans to sell at Game Farm to enhance cash inflows and support its liquidity position.

Cash flow from financing activities

The repayment of borrowings relates to finance lease agreement the municipality entered into.

The municipality signed a finance lease contract recently therefore the adjustment is based on the recent amortization schedule.

Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at CPI rate or slightly higher over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term. The rate of revenue collection is budgeted as a percentage of annual billings as follows: property rates 81%; Services charges electricity 97%; Services charges refuse 44%; other revenue

100%; Rental on facilities 100%; traffic fines 13% and Interest on outstanding debtors (exchange) of 30% and (non-exchange) of 50%. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

Comparing A7 Capital assets and A5 total Capex the inconsistency is due retention that will be held by the municipality.

Cash and cash equivalent

The cash and cash equivalent at the beginning reflect the cash and cash equivalent balance adjusted post special adjustment budget.

Table A8 – Budgeted 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		
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Cash and investments available												
Cash/cash equivalents at the year end	1		(329 529)	(131 152)	(53 565)	93 259	112 053	112 053	104 554	90 859	205 114	277 308
Other current investments > 90 days			344 248	164 254	76 239	(17 183)	-	-	(29 097)	-	-	-
Non current assets - Investments	1		1 465	1 465	1 465	-	-	-	1 465	-	-	-
Cash and investments available:			16 184	34 567	24 139	76 076	112 053	112 053	76 921	90 859	205 114	277 308
Application of cash and investments												
Unspent conditional transfers			6 024	21 278	243	5 386	22 536	22 536	11 898	-	-	(0)
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements	2		14 578	8 168	9 536	(13 993)	(20 723)	(20 723)	6 896	(20 791)	(20 863)	(20 938)
Other working capital requirements	3		99 925	98 100	36 290	(20 905)	(22 533)	(22 533)	(74 047)	(59 544)	(115 272)	(182 249)
Other provisions			8 033	10 658	10 051	6 565	5 003	5 003	10 051	13 173	16 284	19 532
Long term investments committed	4		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5		-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:			128 561	138 204	56 120	(22 946)	(15 716)	(15 716)	(45 202)	(67 163)	(119 851)	(183 655)
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt Relief			(112 377)	(103 637)	(31 981)	99 022	127 770	127 770	122 123	158 021	324 966	460 963
Creditors transferred to Debt Relief - Non-Current portion			-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Incl Non-Current Creditors Trf to Debt Relief			(112 377)	(103 637)	(31 981)	99 022	127 770	127 770	122 123	158 021	324 966	460 963

Explanatory notes - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the above table, it is clearly indicated that the municipality has surplus over MTREF.

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										
<u>Total New Assets</u>	1	19 338	23 060	25 288	32 420	45 481	45 481	34 019	9 675	18 039
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	2 174	435	435	1 565	—	—
Electrical Infrastructure		17 220	16 617	17 351	21 544	21 544	21 544	29 932	8 718	13 147
Water Supply Infrastructure		—	—	—	—	20 000	20 000	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	734	—	250	100	100	1 043	—	3 000
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		17 220	17 350	17 351	23 968	42 079	42 079	32 541	8 718	16 147
Community Facilities		—	454	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Community Assets		—	454	—	—	—	—	—	—	—
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		824	1 605	2 081	1 360	1 660	1 660	870	522	1 260
Furniture and Office Equipment		—	695	5 496	6 110	760	760	435	435	633
Machinery and Equipment		214	1 801	360	983	982	982	174	—	—
Transport Assets		1 079	79	—	—	—	—	—	—	—
Land		—	1 075	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
<u>Total Renewal of Existing Assets</u>	2	37 947	32 484	7 053	9 561	19 484	19 484	12 017	261	391
Roads Infrastructure		30 578	27 761	—	—	17 050	17 050	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		6 871	—	—	500	500	500	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	3 347	7 053	8 000	1 000	1 000	11 843	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		37 449	31 109	7 053	8 500	18 550	18 550	11 843	—	—
Community Facilities		498	1 376	—	800	696	696	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Community Assets		498	1 376	—	800	696	696	—	—	—
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		—	—	—	261	238	238	174	261	391
Transport Assets		—	—	—	—	—	—	—	—	—

Total Upgrading of Existing Assets	6	15 779	37 498	58 261	68 514	108 584	108 584	52 793	69 882	70 049
Roads Infrastructure		15 779	37 208	57 392	58 514	96 932	96 932	52 793	66 882	70 049
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	869	-	435	435	-	3 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		15 779	37 208	58 261	58 514	97 366	97 366	52 793	69 882	70 049
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	10 000	11 217	11 217	-	-	-
Community Assets		-	-	-	10 000	11 217	11 217	-	-	-
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		-	291	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Capital Expenditure	4	73 064	93 043	90 602	110 495	173 549	173 549	98 829	79 817	88 478
Roads Infrastructure		46 358	64 969	57 392	58 514	113 982	113 982	52 793	66 882	70 049
Storm water Infrastructure		-	-	-	2 174	435	435	1 565	-	-
Electrical Infrastructure		24 091	16 617	17 351	22 044	22 044	22 044	29 932	8 718	13 147
Water Supply Infrastructure		-	-	-	-	20 000	20 000	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	4 081	7 922	8 250	1 535	1 535	12 887	3 000	3 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		70 449	85 667	82 665	90 982	157 995	157 995	97 177	78 600	86 195
Community Facilities		498	1 830	-	800	696	696	-	-	-
Sport and Recreation Facilities		-	-	-	10 000	11 217	11 217	-	-	-
Community Assets		498	1 830	-	10 800	11 913	11 913	-	-	-
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		824	1 605	2 081	1 360	1 660	1 660	870	522	1 260
Furniture and Office Equipment		-	695	5 496	6 110	760	760	435	435	633
Machinery and Equipment		214	2 092	360	1 243	1 220	1 220	348	261	391
Transport Assets		1 079	79	-	-	-	-	-	-	-
Land		-	1 075	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		73 064	93 043	90 602	110 495	173 549	173 549	98 829	79 817	88 478

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 036 047	993 076	1 015 390	1 261 802	1 266 199	1 266 199	1 261 817	1 243 855	1 224 658
Roads Infrastructure		587 852	538 865	524 562	1 194 290	1 194 383	1 194 383	1 158 413	1 120 789	1 077 456
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		48 989	50 202	62 142	1 274	(1 699)	(1 699)	(3 736)	(8 863)	(11 459)
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		18 282	14 599	39 201	(460)	(1 044)	(1 044)	(2 430)	(4 154)	(6 347)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		655 123	603 666	625 905	1 195 105	1 191 640	1 191 640	1 152 247	1 107 772	1 059 650
Community Assets		17 395	15 143	14 343	(1 117)	(1 071)	(1 071)	(2 195)	(3 371)	(4 604)
Heritage Assets		463	463	463	463	463	463	463	463	463
Investment properties		81 077	95 259	103 831	47 492	47 492	47 492	46 928	46 338	45 723
Other Assets		63 444	55 171	52 338	(5 873)	(5 009)	(5 009)	(5 223)	(10 686)	(16 384)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		23	6	0	663	663	663	640	617	630
Computer Equipment		2 538	2 956	3 973	344	643	643	477	(85)	20
Furniture and Office Equipment		2 849	2 402	8 479	4 610	(2 332)	(2 332)	(4 436)	(6 657)	(9 164)
Machinery and Equipment		18 300	23 582	16 198	(2 452)	(7 736)	(7 736)	(11 518)	(15 577)	(15 422)
Transport Assets		19 527	20 593	16 026	22 568	41 444	41 444	84 433	125 039	163 745
Land		175 308	173 835	173 835	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 036 047	993 076	1 015 390	1 261 802	1 266 199	1 266 199	1 261 817	1 243 855	1 224 658
EXPENDITURE OTHER ITEMS		37 767	99 850	97 158	95 256	102 163	102 163	104 202	108 143	112 790
Depreciation	7	-	60 389	60 972	58 901	62 754	62 754	63 514	66 436	69 359
Repairs and Maintenance by Asset Class	3	37 767	39 461	36 187	36 354	39 409	39 409	40 688	41 708	43 431
Roads Infrastructure		13 895	20 323	12 995	7 766	8 126	8 126	7 629	7 980	8 331
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12 201	7 235	6 655	4 750	5 150	5 150	5 809	5 276	5 508
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	1 925	2 203	2 841	2 841	3 125	3 288	3 412
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		26 096	27 558	21 575	14 718	16 116	16 116	16 562	16 524	17 251
Community Facilities		166	537	448	6 262	7 686	7 686	7 025	7 341	7 524
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		166	537	448	6 262	7 686	7 686	7 025	7 341	7 524
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	1 400	1 420	1 510
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	1 400	1 420	1 510
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	550	550	550	580	607	633
Machinery and Equipment		11 505	11 366	14 164	13 101	12 833	12 833	13 299	13 911	14 523
Transport Assets		-	-	-	1 724	2 224	2 224	1 822	1 905	1 989
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		37 767	99 850	97 158	95 256	102 163	102 163	104 202	108 143	112 790
Renewal and upgrading of Existing Assets as % of total capex		73.5%	75.2%	72.1%	70.7%	73.8%	73.8%	65.6%	67.9%	79.6%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	115.9%	107.1%	132.6%	204.1%	204.1%	102.0%	105.6%	101.6%
R&M as a % of PPE		3.6%	4.0%	3.6%	2.9%	3.1%	3.1%	3.2%	3.4%	3.5%
Renewal and upgrading and R&M as a % of PPE		8.8%	11.0%	10.0%	9.1%	13.2%	13.2%	8.4%	9.0%	9.3%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to construct and/procure new assets, renewal, and upgrading of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal and upgrading of existing assets, and allocations to repairs and maintenance should be 8 per cent of property plant and equipment. The municipality allocated 54% of the capital budget to the renewal and upgrading of existing assets which is considered to be an achievement.
3. The renewal and upgrading of existing assets target have been met throughout the MTEF period, however, the achievement of repairs and maintenance target remains a challenge.

Table A10 -Basic service delivery measurements

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
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)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		11 914	16 327	9 889	14 656	14 656	14 656	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		6	0	2	-	-	-	8 276	8 657	9 038
Refuse (in excess of one removal a week for indigent households)		-	-	0	-	-	-	118	123	128
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		11 921	16 327	9 891	14 656	14 656	14 656	8 394	8 780	9 166

2 PART 2 – SUPPORTING DOCUMENTATION

2.1 Overview of the 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.

The Budget Steering Committee consists of the Municipal Manager, councillors responsible for financial matters, chief financial officer, senior managers responsible for

at least the three largest votes in the municipality, manager responsible for budgeting, manager responsible for planning and any technical experts on infrastructure.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices.
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality.
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1 Overview of budget related-policies

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

2.1.1 Review of credit control and debt collection procedures/policies

The credit control and debt collection policy as approved by Council in the past is currently under review. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money, there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt. In addition, emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

As most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, the Integrated Indigent Exit Programme aims to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all departments as well as external role players are actively involved in the reduction of the number of registered indigent households.

The 2025/26 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 85 per cent on current billings. In addition, the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the municipality's cash levels. In addition, the potential of a payment incentive scheme is being investigated and if found to be viable will be incorporated into the policy.

2.1.2 Asset Management, Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for asset renewal was considered a

priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

2.1.3 Budget Policy

The budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.1.4 Supply Chain Management Policy

The Supply Chain Management policy was adopted by Council in September 2007 and the policy has been getting reviewed on annual basis and the changes made now are incorporated and presented in the resolutions paragraph.

2.1.5 Virement Policy

The 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 municipality's system of delegations. The Virement policy was approved by Council in the past and is getting reviewed every financial year in respect of both Operating and Capital Budget Fund Transfers.

2.1.6 Cash Management and Investment Policy

The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalent required at any point in time and introduces time frames to achieve certain benchmarks.

2.1.7 Tariff Policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation.

All the above policies are available on the municipality's website, as well as the following budget related policies:

- Indigent
- Petty Cash
- Property rates
- Borrowing
- Cost containment
- Insurance management

2.2 Overview of budget assumptions

External factors

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2025/26 MTREF:

- National Government macro-economic targets.
- The general inflationary outlook and the impact on municipality's residents and businesses.
- The impact of municipal cost drivers.
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

Collection rate for revenue services

The base assumption is that tariff and rating decreases will decrease at a rate CPI rate or slightly lower over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term. The rate of revenue collection is budgeted as a percentage of annual billings as follows: property rates 81%; Services charges electricity 97%; Services charges refuse 44%; other revenue 100%; Traffic fines 6%. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

Growth or decline in tax base of the municipality.

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the municipality, household formation growth rate and the poor household change rate. In addition, the following are some of the assumptions that have direct impact on debtors and collection rate as well revenue generation:

- Property rates – 81%
- Service charge electricity - 97%
- Service charge refuse removal - 44%
- Rental on facilities - 100%
- Other revenue – 100%
- Interest on outstanding debtors (exchange) - 23%
- Interest on outstanding debtors (non-exchange) - 33%
- Traffic fines – 6%

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

Salary increases

MFMA circular 130 did not stipulate the salary increase projection and as a result, the proposal on salary and wage collective agreement was used. The proposed salary increases to be as follows:

- 2025/26 – CPI 4.3%
- 2025/26 – CPI 4.6%
- 2027/28 – CPI 4.4%

Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and, in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 95% will be achieved on operating expenditure and 100% on the capital programme for the 2025/26 MTREF of which performance has been factored into the cash flow budget.

2.3 Overview of budget funding

2.3.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term and presents operating surplus of R8, 810 million in 2025/26 that is relatively not adequate.

Figure 5 Breakdown of operating revenue over the 2025/26 MTREF

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 electricity and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

The revenue strategy is a function of key components such as:

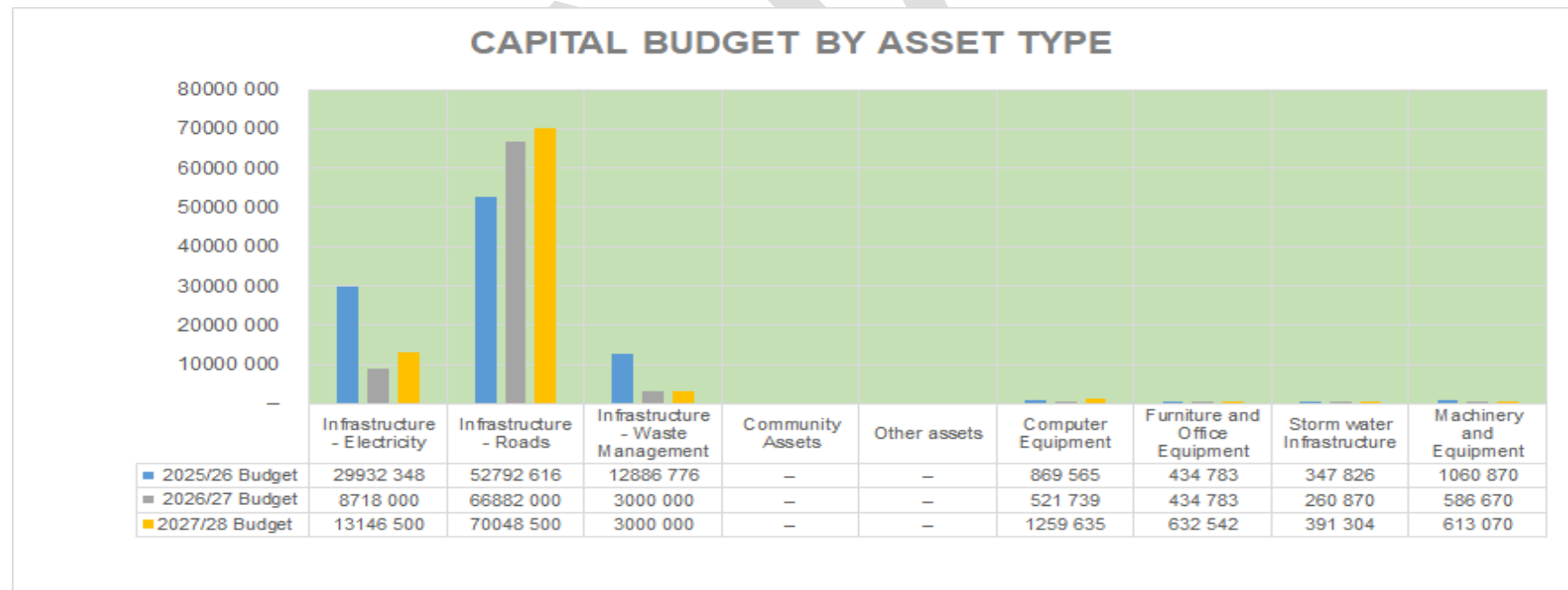
- Growth in the municipality and economic development.
- Revenue management and enhancement.
- Achievement of 85 per cent annual collection rate for consumer revenue.
- National Treasury guidelines.
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval.
- Achievement of full cost recovery of specific user charges.
- Determining tariff escalation rate by establishing/calculating revenue requirements.
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2025/26 MTREF on the different revenue categories are:

- Property rates
- Refuse removal
- Electricity
- Other

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The MTREF therefore provides for a budgeted actual surplus of R8, 810 million, R8, 088 million and R11, 478 million in each of the financial years. This surplus is not entirely intended to fund capital expenditure from own sources.



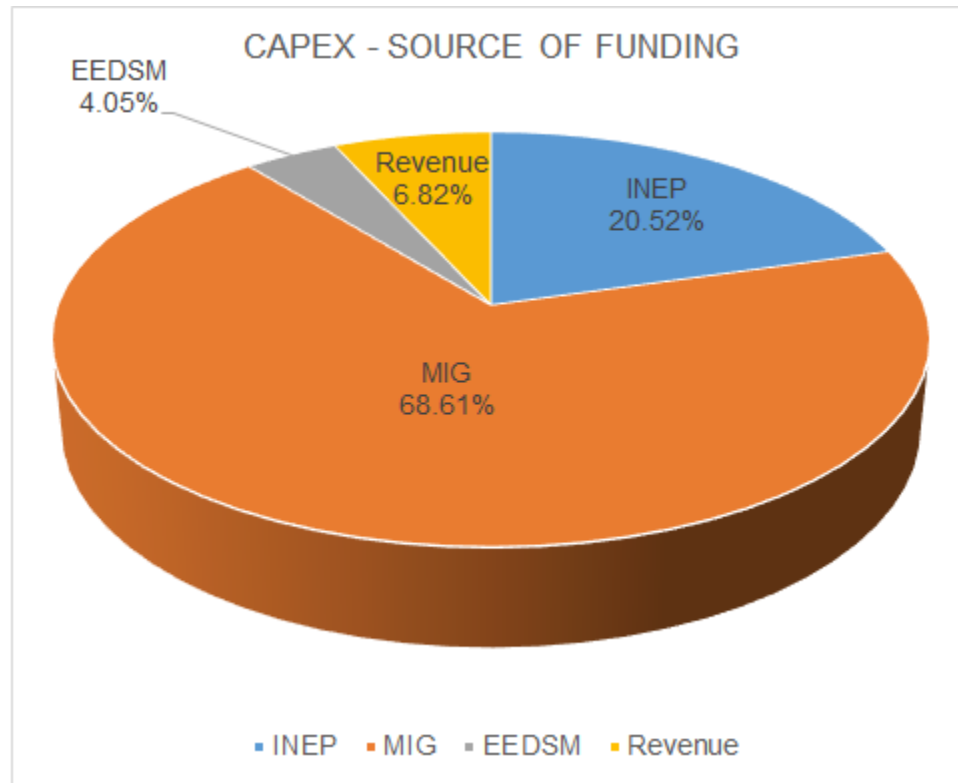


Figure 6 Breakdown of the source of funding for 2025/26 MTREF

Capital grants and receipts equate to 93% of the total funding source which represents R92, 090 million for the 2025/26 financial year and decreases to R78, 600 million and increases to R86, 195 million in 2026/27 and 2027/28 financial years respectively. Only 7% of capital budgets is funded from internally generated revenue.

2.7 Expenditure on grants and reconciliation of unspent funds

Supporting Table SA20 Reconciliation of transfer, grants receipt and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		—	—	(73 896)	4 000	—	—	—	—	—
Current year receipts		292 916	338 905	363 048	383 099	383 099	383 099	381 550	376 196	393 173
Repayment of grants		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		292 916	399 829	363 048	387 099	383 099	383 099	381 550	376 196	393 173
Conditions still to be met - transferred to liabilities		—	(60 923)	(73 896)	—	—	—	—	—	—
Provincial Government:										
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		—	—	—	—	—	—	—	—	—
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		102	102	102	—	—	—	—	—	(0)
Current year receipts		—	—	344	—	—	—	376	393	403
Repayment of grants		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	—	—	—	—	376	393	403
Conditions still to be met - transferred to liabilities		102	102	445	—	—	—	—	(0)	(0)
Total operating transfers and grants revenue		292 916	399 829	363 048	387 099	383 099	383 099	381 926	376 589	393 576
Total operating transfers and grants - CTBM	2	102	(60 822)	(73 451)	—	—	—	—	(0)	(0)
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		907	5 923	95 072	3 900	—	—	—	—	—
Current year receipts		14 752	111 606	75 385	95 858	123 508	123 508	92 090	78 600	86 195
Repayment of grants		—	5 456	20 710	(1 486)	—	—	—	—	—
Conditions met - transferred to revenue		—	14 371	72 246	95 858	123 508	123 508	92 090	78 600	86 195
Conditions still to be met - transferred to liabilities		15 659	97 702	77 501	5 386	—	—	—	—	—
Provincial Government:										
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		—	—	—	—	—	—	—	—	—
District Municipality:										
Balance unspent at beginning of the year		—	—	—	—	—	—	—	—	—
Current year receipts		—	—	—	—	20 000	20 000	—	—	—
Repayment of grants		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	—	—	20 000	20 000	—	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Other grant providers:										
Balance unspent at beginning of the year		—	—	300	360	—	—	—	—	—
Current year receipts		—	—	—	360	360	360	—	—	—
Repayment of grants		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	—	721	360	360	—	—	—
Conditions still to be met - transferred to liabilities		—	—	300	—	—	—	—	—	—
Total capital transfers and grants revenue		—	14 371	72 246	96 579	143 868	143 868	92 090	78 600	86 195
Total capital transfers and grants - CTBM	2	15 659	97 702	77 801	5 386	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE		292 916	414 200	435 295	483 678	526 967	526 967	474 016	455 189	479 771
TOTAL TRANSFERS AND GRANTS - CTBM		15 760	36 880	4 350	5 386	—	—	—	(0)	(0)

LIM472 Elias Motsoaledi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		51 828	71 320	69 376	81 824	76 474	76 474	196 328	76 396	79 911	83 427
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		11 914	16 327	9 889	14 656	14 656	14 656	141 078	13 311	13 924	14 536
Net Property Rates		39 913	54 993	59 487	67 168	61 818	61 818	55 250	63 085	65 987	68 890
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		99 134	87 002	101 234	133 515	147 578	147 578	141 907	164 683	172 258	179 835
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		6	0	2	-	-	-	16 642	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		99 127	87 002	101 233	133 515	147 578	147 578	125 264	164 683	172 258	179 835
Service charges - Water	6										
Total Service charges - Water									-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management									-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6										
Total refuse removal revenue		9 383	9 537	12 221	12 488	14 276	14 276		-	-	-
Total landfill revenue									-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	0	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		9 383	9 537	12 221	12 488	14 276	14 276	-	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	101 403	107 971	114 924	141 686	129 553	129 553	119 937	134 118	140 190	146 266
Pension and UIF Contributions		20 760	20 641	22 217	26 479	23 381	23 381	22 753	26 186	27 389	28 594
Medical Aid Contributions		5 522	6 021	6 975	7 730	8 020	8 020	7 231	7 174	7 504	7 834
Overtime		1 055	312	343	1 095	931	931	568	1 311	1 371	1 431
Performance Bonus		8 024	8 490	8 980	11 145	10 056	10 056	9 790	10 664	11 155	11 646
Motor Vehicle Allowance		13 204	14 281	15 719	18 657	16 912	16 912	15 344	18 574	19 429	20 283
Cellphone Allowance		2 002	1 982	2 194	2 524	2 732	2 732	2 279	2 578	2 579	2 580
Housing Allowances		220	255	284	295	294	294	282	337	352	368
Other benefits and allowances		998	1 141	1 355	535	958	958	1 429	1 055	1 099	1 138
Payments in lieu of leave		624	810	1 715	106	938	938	801	308		
Long service awards		1 288	791	3 221	538	881	881	907	2 982	302	315
Post-retirement benefit obligations	4	-	-	-	2 222	660	660	-	2 974	3 111	3 248
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		524	1 075	1 029	745	970	970	681	1 206	1 174	1 127
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	155 624	163 770	178 956	213 757	196 286	196 286	182 001	209 467	215 656	224 831
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	155 624	163 770	178 956	213 757	196 286	196 286	182 001	209 467	215 656	224 831

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		–	60 382	60 961	58 880	62 732	62 732	58 466	63 492	66 412	69 334
Lease amortisation		–	7	10	22	22	22	–	–	–	–
Capital asset impairment		–	–	–	788	788	788	–	823	861	899
Total Depreciation and amortisation	1	–	60 389	60 972	59 690	63 542	63 542	58 466	64 315	67 273	70 233
Bulk purchases - electricity											
Electricity bulk purchases		88 580	84 444	91 699	121 123	139 391	139 391	109 148	150 170	161 301	181 851
Total bulk purchases	1	88 580	84 444	91 699	121 123	139 391	139 391	109 148	150 170	161 301	181 851
Transfers and grants											
Cash transfers and grants		2 625	1 787	6 437	9 404	12 133	12 133	8 591	13 645	14 273	14 901
Non-cash transfers and grants		–	–	4 509	–	–	–	–	–	–	–
Total transfers and grants	1	2 625	1 787	10 946	9 404	12 133	12 133	8 591	13 645	14 273	14 901
Contracted Services											
Outsourced Services		66 897	59 192	55 852	49 292	63 732	63 732	53 851	52 533	55 623	56 132
Consultants and Professional Services		7 321	3 984	5 703	5 516	6 023	6 023	4 011	6 640	6 936	7 263
Contractors		9 306	8 629	11 930	15 294	15 174	15 174	12 038	33 199	32 901	34 156
Total contracted services		83 524	71 805	73 485	70 102	84 929	84 929	69 900	92 371	95 460	97 551
Operational Costs											
Collection costs		–	295	1 051	982	814	814	814	4 008	4 193	4 377
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		–	–	5 456	5 800	6 881	6 881	6 822	7 183	7 514	7 845
Other Operational Costs		36 245	53 514	48 036	54 473	56 075	56 075	45 608	60 721	61 229	63 879
Total Operational Costs	1	36 245	53 810	54 543	61 255	63 769	63 769	53 244	71 913	72 935	76 100
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	–	–	–	–	–	–	6 900	–	–	–
Inventory Consumed (Project Maintenance)		33 641	34 945	27 462	25 086	27 328	27 328	6 434	11 219	12 708	13 349
Contracted Services		4 126	4 516	8 725	11 268	12 081	12 081	–	29 469	28 999	30 082
Operational Costs		–	–	–	–	–	–	(228)	–	–	–
Total Repairs and Maintenance Expenditure	9	37 767	39 461	36 187	36 354	39 409	39 409	13 106	40 688	41 708	43 431
Inventory Consumed											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		22 918	40 799	34 263	37 865	41 083	41 083	31 480	25 092	27 264	28 517
Total Inventory Consumed & Other Material		22 918	40 799	34 263	37 865	41 083	41 083	31 480	25 092	27 264	28 517

LIM472 Elias Motsoaledi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Executive & Council	Vote 2 - Municipal Manager	Vote 3 - Budget & Treasury	Vote 4 - Corporate Services	Vote 5 - Community Services	Vote 6 - Technical Services	Vote 7 - Developmental Planning	Vote 8 - Executive Support	Vote 9 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	118	-	-	164 565	-	-	-	-	-	-	-	-	-	164 683
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	21 866	-	-	-	-	-	-	-	-	-	-	21 866
Sale of Goods and Rendering of Services		-	-	60	-	97	-	1 739	-	-	-	-	-	-	-	-	1 897
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	69	-	2 064	696	-	-	-	-	-	-	-	-	-	2 829
Interest earned from Current and Non Current Assets		-	-	5 297	-	-	1 360	-	-	-	-	-	-	-	-	-	6 656
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	1 467	-	-	-	-	-	-	-	-	-	1 467
Licence and permits		-	-	-	-	6 916	-	-	-	-	-	-	-	-	-	-	6 916
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	593	106	46	7	-	-	-	-	-	-	-	-	-	752
Non-Exchange Revenue																	
Property rates		-	-	63 085	-	-	-	-	-	-	-	-	-	-	-	-	63 085
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	104 583	71	90	-	-	-	-	-	-	-	-	104 744
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		46 493	41 927	60 716	36 268	53 697	108 121	16 407	18 298	-	-	-	-	-	-	-	381 926
Interest		-	-	13 664	-	-	-	-	-	-	-	-	-	-	-	-	13 664
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		46 493	41 927	143 599	36 374	189 270	276 287	18 235	18 298	-	-	-	-	-	-	-	770 483
Expenditure																	
Employee related costs		-	14 513	36 362	19 591	64 748	38 387	15 754	20 112	-	-	-	-	-	-	-	209 467
Remuneration of councillors		30 966	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30 966
Bulk purchases - electricity		-	-	-	-	-	150 170	-	-	-	-	-	-	-	-	-	150 170
Inventory consumed		75	337	2 071	125	3 486	18 088	909	-	-	-	-	-	-	-	-	25 092
Debt impairment		-	-	7 458	-	79 744	1 432	-	-	-	-	-	-	-	-	-	88 634
Depreciation and amortisation		-	-	564	2 681	6 145	54 925	-	-	-	-	-	-	-	-	-	64 315
Interest		-	-	12	-	-	5 960	-	-	-	-	-	-	-	-	-	5 962
Contracted services		3 623	26 234	15 998	5 741	29 558	10 347	100	770	-	-	-	-	-	-	-	92 371
Transfers and subsidies		500	-	9 137	4 008	-	-	-	-	-	-	-	-	-	-	-	13 645
Irrecoverable debts written off		-	-	681	-	-	-	-	-	-	-	-	-	-	-	-	681
Operational costs		8 249	10 700	12 595	14 663	11 221	9 251	3 805	1 428	-	-	-	-	-	-	-	71 913
Losses on disposal of Assets		-	-	-	26	-	18	-	-	-	-	-	-	-	-	-	44
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		43 414	51 785	84 879	46 836	194 902	288 567	20 568	22 310	-	-	-	-	-	-	-	753 260
Surplus/(Deficit)		3 080	(9 858)	58 720	(10 462)	(5 632)	(12 280)	(2 333)	(4 012)	-	-	-	-	-	-	-	17 223
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	92 090	-	-	-	-	-	-	-	-	-	92 090
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		3 080	(9 858)	58 720	(10 462)	(5 632)	79 810	(2 333)	(4 012)	-	-	-	-	-	-	-	109 313

Consumables											
Standard Rated											
Opening Balance		31 289	43 887	14 408	79 821	79 821	79 821	18 986	51 346	51 346	69 383
Acquisitions		19 733	22 010	20 394	–	–	–	19 622	–	–	–
Issues		7 (7 134)	(16 519)	(15 532)	(30 549)	(34 279)	(34 279)	(11 641)	–	–	–
Adjustments		8 –	(504)	(284)	–	–	–	(91)	–	–	–
Write-offs		9 –	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		43 887	48 874	18 986	49 272	45 542	45 542	26 875	51 346	51 346	69 383
Zero Rated											
Opening Balance		(20 278)	(34 102)	290	–	–	–	371	6 566	79	(5 692)
Acquisitions		167	–	161	–	–	–	22	–	–	–
Issues		7 (13 992)	(591)	(80)	(7 315)	(6 805)	(6 805)	(214)	(6 487)	(6 786)	(7 084)
Adjustments		8 –	–	–	–	–	–	–	–	–	–
Write-offs		9 –	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		(34 102)	(34 693)	371	(7 315)	(6 805)	(6 805)	179	79	(6 707)	(12 776)

LIM472 Elias Motsoaledi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		26 013	21 178	16 557	59 587	62 153	62 153	18 879	59 374	56 518	56 854
Water		141	141	1	—	—	—	1	—	—	—
Waste		(9 560)	(12 903)	984	8 572	8 614	8 614	(1 992)	39 679	49 474	59 657
Waste Water		(3)	(3)	—	13 787	13 787	13 787	—	—	—	—
Other trade receivables from exchange transactions		81 468	96 110	97 148	—	—	—	115 185	—	—	—
Gross: Trade and other receivables from exchange transactions		98 059	104 524	114 690	81 946	84 554	84 554	132 073	99 053	105 991	116 512
Less: Impairment for debt		(21 779)	(36 557)	(38 650)	(17 308)	(14 564)	(14 564)	(47 599)	(26 968)	(39 943)	(53 489)
Impairment for Electricity		(1 301)	(1 407)	(2 012)	(1 603)	(1 180)	(1 180)	(2 614)	(2 612)	(4 109)	(5 673)
Impairment for Water		—	—	—	—	—	—	—	—	—	—
Impairment for Waste		(7 673)	(12 057)	(11 614)	(15 705)	(13 384)	(13 384)	(17 363)	(24 356)	(35 833)	(47 816)
Impairment for Waste Water		—	—	—	—	—	—	—	—	—	—
Impairment for other trade receivables from exchange transactions		(12 805)	(23 093)	(25 023)	—	—	—	(27 622)	—	—	—
Total net Trade and other receivables from Exchange Transactions		76 280	67 966	76 040	64 638	69 990	69 990	84 475	72 085	66 048	63 023
Receivables from non-exchange transactions											
Property rates		68 631	80 915	92 349	2 928	5 576	5 576	104 310	27 631	50 904	76 270
Less: Impairment of Property rates		(21 700)	(31 206)	(29 620)	(6 760)	(6 760)	(6 760)	(39 951)	(14 218)	(22 019)	(30 164)
Net Property rates		46 931	49 708	62 729	(3 832)	(1 184)	(1 184)	64 359	13 413	28 884	46 106
Other receivables from non-exchange transactions		(363)	87 549	178 305	184 630	170 778	170 778	250 151	260 540	379 010	509 912
Impairment for other receivables from non-exchange transactions		(3 500)	(69 862)	(170 634)	(100 350)	(72 099)	(72 099)	(222 644)	(140 870)	(212 805)	(282 904)
Net other receivables from non-exchange transactions		(3 864)	17 686	7 670	84 280	98 679	98 679	27 507	119 670	166 205	227 008
Total net Receivables from non-exchange transactions		43 067	67 395	70 399	80 447	97 495	97 495	91 865	133 083	195 090	273 114
Consumables											
Standard Rated											
Opening Balance		31 289	43 887	14 408	79 821	79 821	79 821	18 986	51 346	51 346	69 383
Acquisitions		19 733	22 010	20 394	—	—	—	19 622	—	—	—
Issues	7	(7 134)	(16 519)	(15 532)	(30 549)	(34 279)	(34 279)	(11 641)	—	—	—
Adjustments	8	—	(504)	(284)	—	—	—	(91)	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
Correction of Prior period errors		—	—	—	—	—	—	—	—	—	—
Closing balance - Consumables Standard Rated		43 887	48 874	18 986	49 272	45 542	45 542	26 875	51 346	51 346	69 383
Zero Rated											
Opening Balance		(20 278)	(34 102)	290	—	—	—	371	6 566	79	(5 692)
Acquisitions		167	—	161	—	—	—	22	—	—	—
Issues	7	(13 992)	(591)	(80)	(7 315)	(6 805)	(6 805)	(214)	(6 487)	(6 786)	(7 084)
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
Correction of Prior period errors		—	—	—	—	—	—	—	—	—	—
Closing balance - Consumables Zero Rated		(34 102)	(34 693)	371	(7 315)	(6 805)	(6 805)	179	79	(6 707)	(12 776)

Materials and Supplies											
Opening Balance		71	70	119	-	-	-	116	-	4 617	4 615
Acquisitions		1 791	23 682	18 648	-	-	-	19 655	-	-	-
Issues	7	(1 792)	(23 690)	(18 651)	-	-	-	(19 625)	(18 605)	(20 479)	(21 433)
Adjustments	8	-	-	-	-	-	-	-	(2)	(2)	(2)
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Correction of Prior period erros		-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		70	62	116	-	-	-	146	(18 607)	(15 863)	(16 820)
Land											
Opening Balance		-	8 561	12 037	-	-	-	12 037	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	8 561	12 037	-	-	-	12 037	-	-	-
Closing Balance - Inventory & Consumables		9 855	22 805	31 509	41 956	38 738	38 738	39 236	32 818	28 776	39 788
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 748 381	1 838 016	1 948 544	1 464 754	1 530 463	1 530 463	2 012 062	1 614 864	1 662 629	1 695 286
Leases recognised as PPE	3	0	21 356	19 330	-	-	-	20 081	-	-	-
Less: Accumulated depreciation		634 918	746 633	806 228	58 880	62 732	62 732	835 619	121 215	187 627	256 962
Total Property, plant and equipment (PPE)	2	1 113 463	1 112 739	1 161 646	1 405 874	1 467 731	1 467 731	1 196 624	1 493 649	1 475 002	1 438 324
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		(1 872)	5 871	8 568	8 895	6 639	6 639	1 811	9 126	15 967	23 294
Total Current liabilities - Financial liabilities		(1 872)	5 871	8 568	8 895	6 639	6 639	1 811	9 126	15 967	23 294
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	63 117	65 966	66 081	90 033	97 434	97 434	61 705	91 652	65 917	41 051
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		15 760	36 880	4 350	5 386	-	-	33 481	-	(0)	(0)
Trade payables from Non-exchange transactions: Other		353	823	-	6 841	6 841	6 841	(3)	-	-	-
VAT		31 827	47 729	50 750	-	-	-	51 538	-	-	-
Total Trade and other payables from exchange transactions	2	111 056	151 398	121 181	102 260	104 276	104 276	146 720	91 652	65 917	41 051
Non current liabilities - Financial liabilities											
Borrowing	4	2 106	7 288	2 992	27 548	45 602	45 602	16 475	38 963	41 024	37 960
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		2 106	7 288	2 992	27 548	45 602	45 602	16 475	38 963	41 024	37 960
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Provisions											
Retirement benefits		-	-	-	43 541	43 541	(43 541)	27 611	27 555	28 823	30 149
Refuse landfill site rehabilitation		47 254	78 432	80 526	45 761	45 761	45 761	85 969	86 018	89 974	94 113
Other		6 495	7 563	7 124	1 000	1 000	1 000	8 210	8 210	8 588	8 983
Total Provisions		53 749	85 995	87 650	90 302	90 302	3 221	121 790	121 783	127 385	133 245
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		1 084 157	1 094 616	1 189 473	1 394 626	1 416 321	1 416 321	1 234 190	1 521 263	1 691 504	1 814 108
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		1 084 157	1 094 616	1 189 473	1 394 626	1 416 321	1 416 321	1 234 190	1 521 263	1 691 504	1 814 108
Surplus/(Deficit) for the year		105 164	101 316	101 093	114 566	160 442	160 442	200 986	109 313	95 481	106 686
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(2)	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	1 189 320	1 195 932	1 290 566	1 509 192	1 576 763	1 576 763	1 435 176	1 630 576	1 786 985	1 920 794
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 189 320	1 195 932	1 290 566	1 509 192	1 576 763	1 576 763	1 435 176	1 630 576	1 786 985	1 920 794

LIM472 Elias Motsoaledi - 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													
Executive & Council	Sound Governance			49 272	37 271	36 200	48 780	48 780	48 780	46 493	38 243	36 229	
To Strengthen participatory governance within the governance													
Office of the Municipal Manager	Capacitated and effective human capital			37 701	46 531	52 692	53 017	53 017	53 017	41 927	51 966	57 759	
Improved efficiency and effectiveness of the municipal administration													
Budget & Treasury	Sustainable financial growth/Viability			101 671	215 975	134 073	155 069	146 875	146 875	143 598	145 426	146 018	
To implement sound financial management practices													
Corporate Services	Capacitated and effective human capital			46 074	50 657	57 641	46 686	46 686	46 686	36 374	34 609	38 869	
Improved efficiency and effectiveness of the municipal administration													
Community Services	Improved social well being			64 581	76 536	183 060	197 934	182 142	182 142	189 270	218 669	235 813	
Facilitate promotion of health and well being of communities													
Technical Services	Accessible and sustainable infrastructure and basic services			399 950	290 512	253 091	309 085	370 373	370 373	359 984	352 266	372 564	
Reduction in the level services delivery backlogs. To facilitate economic growth and sustainable job creation													
Development Planning	Integrated human settlement			16 808	13 673	13 410	18 658	19 670	19 670	18 235	14 258	16 386	
To provide a systematic integrated spatial/land development policy. Increase regularisation of built environment													
Executive Support	Improved social well being			24 534	14 925	15 770	19 701	19 701	19 701	18 298	16 208	16 952	
Facilitate promotion of health and well being of communities													
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	740 593	746 078	745 937	848 930	887 245	887 245	854 179	871 645	920 591

LIM472 Elias Motsoaledi - 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			
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	
Executive & Council													
To Strengthen participatory governance within the governance	Sound Governance			24 566	35 446	38 807	42 336	43 295	43 295	43 414	45 411	47 409	
Municipal Manager													
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human capital			29 565	45 914	46 652	43 952	51 629	51 629	51 785	54 002	54 645	
Budget & Treasury													
To implement sound financial management practices	Sustainable financial growth/Viability			30 962	43 854	47 433	84 203	84 720	84 720	84 878	88 876	92 555	
Corporate Services													
Improved efficiency and effectiveness of the municipal administration	Capacitated and effective human capital			28 369	27 772	32 461	45 697	31 115	31 115	46 835	48 176	50 280	
Community Services													
Facilitate promotion of health and well being of communities	Improved social well being			93 637	121 891	201 461	229 017	206 201	206 201	194 902	202 654	206 319	
Technical Services													
Reduction in the level services delivery backlogs. To facilitate economic growth and sustainable job creation	Accessible and sustainable infrastructure and basic services			197 801	273 717	203 153	249 634	265 198	265 198	288 568	302 920	327 033	
Development Planning													
To provide a systematic integrated spatial/land development policy. Increase regularisation of built environment	Integrated human settlement			12 208	13 119	13 444	21 637	17 899	17 899	20 568	19 857	20 684	
Executive Support													
Facilitate promotion of health and well being of communities	Improved social well being			18 655	23 136	26 783	17 889	26 746	26 746	22 310	23 039	23 971	
Allocations to other priorities													
Total Expenditure				1	435 763	584 849	610 193	734 364	726 803	726 803	753 260	784 935	822 896

LIM472 Elias Motsoaledi - 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													
Budget & Treasury	Sustainable financial growth/Viability	A											
To implement sound financial management practices		B		–	–	–	–	–	–	–	–	–	
Corporate Services	Capacitated and effective human capital	C											
Improved efficiency and effectiveness of the municipal administration		D		824	2 648	8 643	7 170	2 370	2 370	1 304	957	1 892	
Community Services	improved social well being	E											
Facilitate promotion of health and well being of communities		F		498	6 388	2 322	12 150	13 776	13 776	1 522	3 000	3 000	
Technical Services	Accessible and sustainable infrastructure and basic serices	G											
Reduction in the level services delivery backlogs. To facilitate economic growth and sustainable job creation		H		71 743	84 006	79 637	91 175	157 403	157 403	96 003	75 861	83 586	
Development Planning	Intergrated human settlement	I											
To provide a sytematic integrated spatial/land development policy. Increase regularisation of built environment		J		–	–	–	–	–	–	–	–	–	
Executive & Council	improved social well being	K											
Facilitate promotion of health and well being of communities		L		–	–	–	–	–	–	–	–	–	
Municipal Manager	improved social well being	M											
Facilitate promotion of health and well being of communities		N		–	–	–	–	–	–	–	–	–	
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	73 064	93 043	90 602	110 495	173 549	173 549	98 829	79 817	88 478

LIM472 Elias Motsoaledi - 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
Vote 1 - Financial Services										
KPA 1: SPATIAL DEVELOPMENT ANALYSIS										
To promote integrated human settlements										
Number of informal settlements assessed	Simple count of number	0	0	0	1970	1970	1970	1970	0	0
number of working days taken to process residential building plan application of less than 500 square metres	Simple count of number of days	0	0	0	15 days	15 days	15 days	15 days	0	0
number of working days taken to process residential building plan application of more than 500 square metres	Simple count of number of days	0	0	0	30 days	30 days	30 days	30 days	0	0
Number of Land tenure upgrading applications developed at Phucukani	Simple count of number of days	0	0	0	1 land	1 land	1 land	1 land	0	0
Number of Land tenure upgrading applications developed at Tambo Square	Simple count of number of days	0	0	0	1 land	1 land	1 land	1 land	0	0
Number of Land tenure upgrading application developed at Ngolovane	Simple count of number of days	0	0	0	1 land	1 land	1 land	1 land	0	0
To build capable, responsive, accountable, effective and efficient municipal institutions and administration										
% of municipal staff trained annually	Number of employees trained/ total number of appointed employees				36.0%	36.0%	36.0%	36.0%	0.0%	0.0%
% of performance agreements signed by all staff	Number of performance agreement signed/total number of staff				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
KPA 2: INSTITUTIONAL DEVELOPMENT AND MUNICIPAL TRANSFORMATION										
To build capable, responsive, accountable, effective and efficient municipal institutions and administration. Improved efficiency and effectiveness of the Municipal Administration	% of KPIs and projects attaining organisational targets (total organisation)	95%	95%	80%	50%	70%	100%	95%	95%	95%
	Final SDBIP approved by Mayor within 28 days after approval of Budget	1	1	1	1	1	1	1	1	1
	Number of Employment Equity Plan reviewed	1	1	1	1	1	1	1	1	1
	% reviewal of Employment Equity Committee	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Number of employment equity report submitted to DOL by 15 January 2025	1	1	1	1	1	1	1	1	1
	Submission of return of earnings (ROE)	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Number of ULF meetings held	4	4	6	8	8	8	4	6	8
	% of reported ICT incidents resolved	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Turnaround time in placing documents & information on the municipal website	5 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days	5 days
KPA 3: LOCAL ECONOMIC DEVELOPMENT										
To promote conducive environment for economic growth and development	Number of work opportunities created through public works programme (EPWP) (GKPI)	69	300	295	244	295	295	264	264	264
To promote conducive environment for economic growth and development	Number of formal Business licence audit conducted in terms of Limpopo registration Act 05 of 2003	9	10	10	12	12	12	12	12	12
	Number of SMME's and Co-operatives capacity building workshops / Training held [LED Training]	14	14	14	12	12	12	12	12	12
KPA 4 – BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT										
To provide for basic services delivery and sustainable infrastructural development	% of registered indigents who receives free basic electricity (GKPI)	15%	15%	20%	10%	10%	10%	10%	10%	10%
To provide for basic services delivery and sustainable infrastructural development	Number of initiatives held to promote library facilities	4	4	4	4	4	4	4	4	4
To provide for basic services delivery and sustainable infrastructural development	Number of disaster awareness campaigns conducted	4	4	4	4	4	4	4	4	4
To provide for basic services delivery and sustainable infrastructural development	% expenditure on computer equipment (servers Laptops Desktops Switches Printers)	100%	100%	100%	100%	100%	100%	100%	100%	100%
KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT										
To improve sound and municipal financial management	Number of final audited Annual Report submitted to Council on or before end of January	1	1	1	1	1	1	1	1	1
To provide for basic services delivery and sustainable infrastructural development	% of Council meetings resolutions implemented within the prescribed timeframe (3 months)	100%	100%	100%	100%	100%	100%	100%	100%	100%
To provide for basic services delivery and sustainable infrastructural development	Number of Council portfolio committees meetings held	64	68	72	40	40	40	40	40	40
KPA 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										
To create a culture of accountability and transparency	% of Auditor General matters resolved as per the approved audit action plan by 30 June 2018	100%	100%	100%	100%	100%	100%	100%	100%	100%
To create a culture of accountability and transparency	% execution of identified risk management plan within prescribed timeframes per quarter	100%	100%	100%	100%	100%	100%	100%	100%	100%
Vote 2 - Community and Operational Services										
KPA 4 – BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT										
Reduction in the level of Service Delivery backlogs	% of households with access to a minimum level of basic waste removal by 30 June 2018 (once per week) (GKPI)	75%	76%	79%	80%	80%	80%	80%	80%	80%
To facilitate promotion of education upliftment within communities	Number of initiatives held to promote library facilities by 30 June	4	4	4	4	4	4	4	4	4
To ensure communities are contributing towards climate change and reduction of carbon footprint	Number of waste minimization projects initiated by 30 June (Environmental awareness programmes)	4	4	4	4	4	4	4	4	4
Increase the accessibility of emergency services to the community	Number of disaster awareness campaigns conducted by 30 June	4	4	4	4	4	4	4	4	4
Facilitate safe and secure neighborhoods	Turnaround time of attending disaster cases reported	48 hrs	48 hrs	48 hrs	48 hrs	48 hrs	48 hrs	48 hrs	48 hrs	48 hrs
And so on for the rest of the Votes										

LIM472 Elias Motsoaledi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.6%	1.3%	1.7%	1.3%	1.8%	1.8%	2.1%	2.0%	2.0%	3.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.5%	1.2%	1.6%	1.3%	1.7%	1.7%	1.8%	2.0%	2.0%	3.5%
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	1.6	1.6	1.9	2.2	2.4	2.4	2.6	2.9	4.9	7.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.6	1.6	1.9	2.2	2.4	2.4	2.6	2.9	4.9	7.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.6	0.7	1.1	1.2	1.2	1.3	1.3	2.6	3.7
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	1.3%	2.0%	113.5%	144.6%	135.7%	135.7%	161.0%	120.2%	120.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1.3%	2.0%	113.5%	143.8%	134.7%	134.7%	159.8%	119.4%	119.2%	117.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.3%	41.1%	42.5%	24.4%	27.5%	27.5%	46.3%	30.3%	36.3%	45.0%
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		-4.7%	-25.8%	-6.3%	6.9%	0.0%	0.0%	47.9%	0.0%	0.0%	0.0%
<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	32.7%	26.8%	28.0%	28.4%	26.4%	26.4%	26.8%	27.2%	26.9%	26.7%
Remuneration	Total remuneration/(Total Revenue - capital	37.9%	30.9%	32.3%	32.1%	30.4%	30.4%	35.4%	31.2%	30.9%	30.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	7.9%	6.5%	5.7%	4.8%	5.3%	5.3%	6.0%	5.3%	5.2%	5.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	10.1%	9.8%	8.0%	8.7%	8.7%	8.7%	9.1%	9.0%	8.6%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating	64.8	54.8	36.1	44.7	44.2	44.2	37.2	37.9	21.6	22.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual	74.5%	157.7%	146.0%	92.1%	95.2%	95.2%	146.6%	99.1%	124.2%	162.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	(10.5)	(3.7)	(1.7)	1.5	1.4	1.4	1.8	1.8	3.3	4.7

LIM472 Elias Motsoaledi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population					268	268	278	278	278	292	305	319
Females aged 5 - 14					32	46	48	48	48	51	53	55
Males aged 5 - 14					32	29	32	32	32	33	35	36
Females aged 15 - 34					60	45	44	44	44	46	48	50
Males aged 15 - 34					58	42	42	42	42	44	46	48
Unemployment					115	107	109	109	109	114	120	125
Monthly household income (no. of households)	1, 12											
No income							8 435	8 435	8 435	8 848	9 255	9 672
R1 - R1 600							3 796	3 796	3 796	3 982	4 165	4 352
R1 601 - R3 200							6 808	6 808	6 808	7 142	7 471	7 807
R3 201 - R6 400							15 244	15 244	15 244	15 990	16 726	17 479
R6 401 - R12 800							13 858	13 858	13 858	14 537	15 205	15 890
R12 801 - R25 600							5 784	5 784	5 784	6 068	6 347	6 632
R25 601 - R51 200							3 133	3 133	3 133	3 287	3 438	3 592
R52 201 - R102 400							2 049	2 049	2 049	2 149	2 248	2 349
R102 401 - R204 800							904	904	904	948	992	1 036
R204 801 - R409 600							181	181	181	190	198	207
R409 601 - R819 200							60	60	60	63	66	69
> R819 200							60	60	60	63	66	69
Poverty profiles (no. of households)												
< R5 500 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area							268	268	268	281	294	308

Total municipal 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
		Energy:									
		Electricity (at least min.service level)	69 458	69 458	69 458	77 235	77 235	77 235	77 235	81 020	84 827
		Electricity - prepaid (min.service level)	—	—	—	—	—	—	—	—	—
		Minimum Service Level and Above sub-total	69 458	69 458	69 458	77 235	77 235	77 235	77 235	81 020	84 827
		Electricity (< min.service level)	—	—	—	—	—	—	—	—	—
		Electricity - prepaid (< min. service level)	—	—	—	—	—	—	—	—	—
		Other energy sources	3 480	3 480	3 480	3 917	3 917	3 917	4 109	4 298	4 492
		Below Minimum Service Level sub-total	3 480	3 480	3 480	3 917	3 917	3 917	4 109	4 298	4 492
		Total number of households	72 938	72 938	72 938	81 152	81 152	81 152	81 344	85 318	89 319
		Refuse:									
		Removed at least once a week	16 042	11 534	11 534	12 145	12 145	12 145	12 470	13 326	13 926
		Minimum Service Level and Above sub-total	16 042	11 534	11 534	12 145	12 145	12 145	12 470	13 326	13 926
		Removed less frequently than once a week	405	405	405	428	428	428	448	469	490
		Using communal refuse dump	1 993	1 993	1 993	2 105	2 105	2 105	2 208	2 310	2 414
		Using own refuse dump	37 172	42 524	42 524	44 779	44 779	44 779	46 973	49 134	51 345
		Other rubbish disposal	703	703	703	741	741	741	778	813	850
		No rubbish disposal	8 504	8 504	8 504	8 576	8 576	8 576	9 396	9 828	10 270
		Below Minimum Service Level sub-total	48 777	54 129	54 129	56 629	56 629	56 629	59 803	62 554	65 369
		Total number of households	64 819	65 663	65 663	68 774	68 774	68 774	72 273	75 880	79 295

		Energy:										
		Electricity (at least min. service level)		69 458	69 458	69 458	77 235	77 235	77 235	77 235	81 020	84 827
		Electricity - prepaid (min. service level)										
		<i>Minimum Service Level and Above sub-total</i>		69 458	69 458	69 458	77 235	77 235	77 235	77 235	81 020	84 827
		Electricity (< min. service level)										
		Electricity - prepaid (< min. service level)										
		Other energy sources		3 480	3 480	3 480	3 917	3 917	3 917	4 109	4 298	4 492
		<i>Below Minimum Service Level sub-total</i>		3 480	3 480	3 480	3 917	3 917	3 917	4 109	4 298	4 492
		Total number of households		72 938	72 938	72 938	81 152	81 152	81 152	81 344	85 318	89 319
		Refuse:										
		Removed at least once a week		16 042	11 534	11 534	12 145	12 145	12 145	12 470	13 326	13 926
		<i>Minimum Service Level and Above sub-total</i>		16 042	11 534	11 534	12 145	12 145	12 145	12 470	13 326	13 926
		Removed less frequently than once a week		405	405	405	428	428	428	448	469	490
		Using communal refuse dump		1 993	1 993	1 993	2 105	2 105	2 105	2 208	2 310	2 414
		Using own refuse dump		37 172	42 524	42 524	44 779	44 779	44 779	46 973	49 134	51 345
		Other rubbish disposal		703	703	703	741	741	741	778	813	850
		No rubbish disposal		8 504	8 504	8 504	8 576	8 576	8 576	9 396	9 828	10 270
		<i>Below Minimum Service Level sub-total</i>		48 777	54 129	54 129	56 629	56 629	56 629	59 803	62 554	65 369
		Total number of households		64 819	65 663	65 663	68 774	68 774	68 774	72 273	75 880	79 295
Detail of Free Basic Services (FBS) provided				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	Ref.	Location of households for each type of FBS										
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)										
		<i>Number of HH receiving this type of FBS</i>		10 326	10 545	10 654	11 617	11 617	11 617	12 186	12 474	13 320
		Informal settlements (Rands)										
		<i>Number of HH receiving this type of FBS</i>										
		Informal settlements targeted for upgrading (Rands)										
		<i>Number of HH receiving this type of FBS</i>										

LIM472 Elias Motsoaledi - 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(1)b	1	6 825	14 719	33 093	9 209	22 674	22 674	22 674	20 857	93 578	183 217
Cash + investments at the yr end less applications - R'000	18(1)b	2	(96 262)	(88 294)	(72 354)	(11 915)	(9 926)	(9 926)	47 762	6 825	143 777	237 663
Cash year end/monthly employee/supplier payments	18(1)b	3	(10.5)	(3.7)	(1.7)	1.5	1.4	1.4	1.8	1.8	3.3	4.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	105 164	101 316	101 093	114 566	160 442	160 442	200 986	109 313	95 481	106 686
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.9%)	8.1%	17.3%	(1.1%)	(6.0%)	(20.0%)	5.6%	(1.4%)	(1.7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.4%	0.4%	14.7%	18.8%	21.1%	21.1%	27.3%	66.7%	63.8%	61.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	52.7%	36.9%	58.4%	41.8%	41.8%	23.4%	35.5%	35.5%	33.7%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	13.8%	7.8%	(1.1%)	15.4%	0.0%	4.8%	16.8%	27.3%	28.7%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	2.5%	0.0%	(100.0%)	0.0%	6.6%	6.5%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3.6%	4.0%	3.6%	2.9%	3.1%	3.1%	3.4%	3.8%	4.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	51.9%	34.9%	7.8%	8.7%	12.3%	12.3%	0.0%	12.2%	0.3%	0.4%

LIM472 Elias Motsoaledi - 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:		80901	81266	81631	81997	0	0	0	0	0
Financial year valuation used		2021	2022	2023	2024	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
No. of assistant valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of data collectors (FTE)	3	0	0	0	1	1	1	1	1	1
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		2	2	2	2	0	0	2	0	0
Implementation time of new valuation roll (mths)		12	12	12	12	0	0	12	0	0
No. of properties	5	9202	9545	9991	13509	13176	13176	13176	13176	13176
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		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		0	0	0	0	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	0	0	2763945	71638765	71283900	71283900	71283900	71283900	71283900
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		30000	30000	30000	30000	30000	30000	30000	30000	30000
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)		30000	30000	30000	30000	30000	30000	30000	30000	30000
Valuation reductions-other (Rm)		30000	30000	30000	30000	30000	30000	30000	30000	30000
Total valuation reductions:		0	0	0	0	0	0	0	0	0
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)		1	1	1	1	0	0	1	0	0
Differential rates used? (Y/N)	5	1	1	1	1	0	0	1	0	0
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	1
Special rating area used? (Y/N)		1	1	1	1	0	0	1	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		1	1	1	1	0	0	1	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R'000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		30000	30000	30000	30000	30000	30000	30000	30000	30000
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)		30	30	30	30	30	30	30	30	30

LIM472 Elias Motsoaledi - 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		-	-	-	-	-	-	-	-	-	-	-
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)		1	1	-	1	1	-	-	1	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	2	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Flat rate used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Is balance rated by uniform rate/variable rate?		1	1	-	1	1	-	-	1	-	-	-
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)												

LIM472 Elias Motsoaledi - 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		-	-	-	-	-	-	-	-	-	-	-
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)		1	1	-	1	1	-	-	1	-	-	-
Frequency of valuation (select)		3	3	-	3	3	-	-	3	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Flat rate used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Is balance rated by uniform rate/variable rate?		2	2	-	2	2	-	-	2	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-

LIM472 Elias Motsoaledi - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates (rate in the Rand)	1								
Residential properties			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Residential properties - vacant land			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business and commercial properties			0.00	0.02	0.02	0.02	0.02	0.02	0.02
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.01	0.01	0.01	0.00	0.00	0.00	0.00
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate									
General residential rebate			15000	15000	15000	15000	15000	15000	15000
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		30000	30000	30000	30000	30000	30000	30000

Electricity tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			198.88	244.93	244.93	276.33	288.21	301.47	314.73
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	50	50	50	50	50	50	50
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	105.69	121.12	130.16	166.26	189.87	216.83	247.62
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	141.19	161.79	173.86	222.08	253.62	289.63	330.76
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	186.16	213.33	229.26	292.84	334.42	381.91	436.14
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	109.82	125.85	135.24	172.74	197.27	225.28	257.27
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	141.19	161.79	173.86	222.08	253.62	289.63	330.76
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	198.72	227.72	244.71	312.58	356.97	407.66	465.54
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste management tariffs									
Domestic									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/fixd fee			92.74	97	100.98	111.53	116.33	121.68	127.03
80l bin - once a week			226.98	237.42	247.15	272.99	284.73	297.83	310.93
250l bin - once a week			389.47	407.38	426.12	540	563.22	589.13	615.05

LIM472 Elias Motsoaledi - 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		500.00	528.00	528.00	528.00	528.00	528.00	5.30%	556.00	584.00	611.00
Electricity: Basic levy		1 280.00	1 352.00	1 352.00	1 352.00	1 352.00	1 352.00	5.30%	1 424.00	1 494.00	1 564.00
Electricity: Consumption		1 280.00	1 352.00	1 352.00	1 352.00	1 352.00	1 352.00	5.30%	1 424.00	1 494.00	1 564.00
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		150.00	158.00	158.00	158.00	158.00	158.00	5.70%	167.00	175.00	183.00
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		3 210.00	3 390.00	3 390.00	3 390.00	3 390.00	3 390.00	5.3%	3 571.00	3 747.00	3 922.00
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		3 210.00	3 390.00	3 390.00	3 390.00	3 390.00	3 390.00	5.3%	3 571.00	3 747.00	3 922.00
% increase/-decrease		-	5.6%	-	-	-	-	(100.0%)	5.3%	4.9%	4.7%
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		407.00	429.00	429.00	429.00	429.00	429.00	5.40%	452.00	474.00	497.00
Total small household bill:		407.00	429.00	429.00	429.00	429.00	429.00	5.4%	452.00	474.00	497.00
% increase/-decrease		-	5.4%	-	-	-	-	(100.0%)	5.4%	4.9%	4.9%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		700.00	739.00	739.00	779.00	779.00	779.00	5.40%	821.00	861.00	901.00
Electricity: Basic levy		344.00	363.00	363.00	382.00	382.00	382.00	5.50%	403.00	422.00	442.00
Electricity: Consumption		1 309.00	1 382.00	1 382.00	1 457.00	1 457.00	1 457.00	5.40%	1 535.00	1 610.00	1 686.00
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		294.00	310.00	310.00	327.00	327.00	327.00	5.50%	345.00	362.00	379.00
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		2 647.00	2 794.00	2 794.00	2 945.00	2 945.00	2 945.00	5.4%	3 104.00	3 255.00	3 408.00
VAT on Services		292.05	308.00	308.00	325.00	325.00	325.00	5.50%	343.00	359.00	376.00
Total small household bill:		2 939.05	3 102.00	3 102.00	3 270.00	3 270.00	3 270.00	5.4%	3 447.00	3 614.00	3 784.00
% increase/-decrease		-	5.5%	-	5.4%	-	-	(100.0%)	5.4%	4.8%	4.7%

LIM472 Elias Motsoaledi - 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		
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
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		15	7	3	28	46	46	85	120	153
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	15	7	3	28	46	46	85	120	153
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	15	7	3	28	46	46	85	120	153

Table SA18 - Transfers and Grants Receipts

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:									
Operating Transfers and Grants									
National Government:	307 637	338 906	363 612	383 099	383 099	383 099	381 554	376 200	393 177
Local Government Equitable Share	302 788	334 260	358 519	377 690	377 690	377 690	375 892	373 400	390 277
Finance Management	2 650	2 850	2 243	2 800	2 800	2 800	2 800	2 800	2 900
EPWP Incentive	2 199	1 796	2 850	2 609	2 609	2 609	2 862	–	–
Other grant providers:	–	–	968	–	–	–	376	393	403
Education, Training and Development Practices SETA			968				376	393	403
Total Operating Transfers and Grants	307 637	338 906	364 580	383 099	383 099	383 099	381 930	376 593	393 580
Capital Transfers and Grants									
National Government:	74 316	90 896	75 385	95 858	112 858	112 858	92 090	78 600	86 195
Municipal Infrastructure Grant (MIG)	57 924	73 896	60 985	74 314	91 314	91 314	67 807	73 617	76 986
Intergrated National Electrification Grant	16 392	17 000	14 400	17 544	17 544	17 544	20 283	4 983	5 209
Energy Efficiency and Demand Side Management Grant				4 000	4 000	4 000	4 000	–	4 000
Municipal Disaster Recovery Grant					27 650	27 650			
Provincial Government:	–	–	–	–	–	–	–	–	–
Coghsta - Development	–	–	–	–	–	–			
District Municipality:	–	–	–	–	20 000	20 000	–	–	–
Water Services Infrastructure Grant					20 000	20 000			
Other grant providers:	–	–	–	360	360	360	–	–	–
LGSETA				360	360	360	–	–	–
Total Capital Transfers and Grants	74 316	90 896	75 385	96 218	113 218	113 218	92 090	78 600	86 195
TOTAL RECEIPTS OF TRANSFERS & GRANTS	381 953	429 802	439 965	479 317	496 317	496 317	474 020	455 193	479 775

Table SA19 - Expenditure on transfers and grants 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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	302 096	369 534	378 511	384 250	388 048	388 048	381 554	376 200	393 177
Local Government Equitable Share	297 206	365 162	373 718	379 092	382 899	382 899	375 892	373 400	390 277
Finance Management	2 195	1 796	2 243	2 609	2 666	2 666	2 800	2 800	2 900
EPWP Incentive	2 695	2 575	2 550	2 549	2 483	2 483	2 862	–	–
Other grant providers:	–	–	–	–	–	–	376	393	403
Education, Training and Development Practices SETA			–				376	393	403
Total operating expenditure of Transfers and Grants:	302 096	369 534	378 511	384 250	388 048	388 048	381 930	376 593	393 580
Capital expenditure of Transfers and Grants									
National Government:	82 341	82 823	70 534	95 858	197 278	197 278	92 090	78 600	86 195
Municipal Infrastructure Grant (MIG)	50 540	67 881	57 979	74 314	74 314	74 314	67 807	73 617	76 986
Intergrated National Electrification Grant	31 801	14 942	12 554	17 544	91 314	91 314	20 283	4 983	5 209
Energy Efficiency and Demand Side Management Grant	–	–	–	4 000	4 000	4 000	4 000	–	4 000
Municipal Disaster Recovery Grant					27 650	27 650	–	–	–
District Municipality:	–	–	–	–	20 000	20 000	–	–	–
Water Services Infrastructure Grant					20 000	20 000	–	–	–
Total capital expenditure of Transfers and Grants	82 341	82 823	70 534	95 858	217 278	217 278	92 090	78 600	86 195
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	384 438	452 356	449 044	480 108	605 326	605 326	474 020	455 193	479 775

Table SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue &		
	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
National Government:									
Balance unspent at beginning of the year	–	–	73 896	–	–	–	–	–	–
Current year receipts	292 916	338 905	363 048	383 099	383 099	383 099	381 554	376 200	393 177
Conditions met - transferred to revenue	292 916	399 828	510 839	383 099	383 099	383 099	381 554	376 200	393 177
Conditions still to be met - transferred to liabilities	–	(60 923)	(73 896)	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	(102)	(102)	(102)	–	–	–	–	–	–
Current year receipts			(344)	–	–	–	376	393	403
Conditions met - transferred to revenue	(102)	(102)	(446)	–	–	–	376	393	403
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue	292 814	399 726	510 394	383 099	383 099	383 099	381 733	376 387	393 369
Total operating transfers and grants - CTBM	–	(60 923)	(73 896)	–	–	–	–	–	–
National Government:									
Balance unspent at beginning of the year	(907)	(5 923)	(95 072)	–	–	–	22 536	–	–
Current year receipts	(5 016)	(111 605)	(75 385)	95 858	140 508	140 508	92 090	78 600	86 195
Conditions met - transferred to revenue	(5 923)	(122 985)	(191 167)	95 858	117 972	117 972	114 626	78 600	86 195
Conditions still to be met - transferred to liabilities	–	5 456	20 710	–	22 536	22 536	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	20 000	20 000	–	–	–
Conditions met - transferred to revenue	–	–	–	–	20 000	20 000	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	–	–	(300)	(360)	(360)	(360)	–	–	–
Current year receipts	–	–	–	(360)	–	–	–	–	–
Conditions met - transferred to revenue	–	–	(300)	(721)	(360)	(360)	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	(5 923)	(122 985)	(191 467)	95 137	182 684	182 684	114 626	78 600	86 195
Total capital transfers and grants - CTBM	–	5 456	20 710	–	(22 536)	(22 536)	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	286 892	276 742	318 927	478 236	565 783	565 783	496 359	454 987	479 564

LIM472 Elias Motsoaledi - 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 Groups of Individuals											
<i>Households</i>		2 591	5 247	16 891	9 404	12 133	12 133	6 799	13 645	14 273	14 901
Total Cash Transfers To Groups Of Individuals:		2 591	5 247	16 891	9 404	12 133	12 133	6 799	13 645	14 273	14 901
TOTAL CASH TRANSFERS AND GRANTS	6	2 591	5 247	16 891	9 404	12 133	12 133	6 799	13 645	14 273	14 901
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	2 591	5 247	16 891	9 404	12 133	12 133	6 799	13 645	14 273	14 901

LIM472 Elias Motsoaledi - 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		
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
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	14 470	14 631	15 739	16 754	17 052	17 052	17 802	18 621	19 440
Pension and UIF Contributions		1 863	2 008	2 137	2 187	2 442	2 442	2 550	2 667	2 785
Medical Aid Contributions		194	91	112	119	6	6	6	7	7
Motor Vehicle Allowance		5 281	5 376	5 796	5 726	6 759	6 759	7 056	7 381	7 705
Cellphone Allowance		2 738	2 326	3 240	3 154	3 118	3 118	3 255	3 404	3 554
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		238	239	264	239	285	285	297	311	325
Sub Total - Councillors		24 783	24 670	27 289	28 178	29 661	29 661	30 966	32 391	33 816
% increase	4		(0.5%)	10.6%	3.3%	5.3%	—	4.4%	4.6%	4.4%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	3 137	1 980	2 125	5 567	3 896	3 896	7 064	7 389	7 714
Pension and UIF Contributions		88	107	122	380	352	352	566	591	616
Medical Aid Contributions		80	113	127	333	285	285	393	411	429
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		210	91	142	368	161	161	566	592	618
Motor Vehicle Allowance	3	186	210	404	902	740	740	1 414	1 479	1 545
Cellphone Allowance	3	85	62	81	166	355	355	196	197	198
Housing Allowances	3	—	—	—	—	—	—	—	—	—
Other benefits and allowances	3	1	(1)	0	10	2	2	123	124	125
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	7	121	42	11	11	45	47	49
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		3 787	2 569	3 123	7 768	5 803	5 803	10 367	10 830	11 294
% increase	4		(32.2%)	21.5%	148.7%	(25.3%)	—	78.7%	4.5%	4.3%
Other Municipal Staff										
Basic Salaries and Wages		98 266	105 991	112 799	136 119	125 657	125 657	127 054	132 802	138 552
Pension and UIF Contributions		20 673	20 534	22 094	26 099	23 028	23 028	25 620	26 799	27 978
Medical Aid Contributions		5 442	5 908	6 848	7 397	7 735	7 735	6 782	7 093	7 406
Overtime		1 055	312	343	1 095	931	931	1 311	1 371	1 431
Performance Bonus		7 814	8 399	8 838	10 777	9 894	9 894	10 098	10 562	11 027
Motor Vehicle Allowance	3	13 018	14 071	15 316	17 755	16 172	16 172	17 160	17 949	18 739
Cellphone Allowance	3	1 917	1 919	2 113	2 358	2 377	2 377	2 382	2 382	2 382
Housing Allowances	3	220	255	284	295	294	294	337	352	368
Other benefits and allowances	3	997	1 142	1 355	525	956	956	932	975	1 013
Payments in lieu of leave		624	810	1 715	106	938	938	308	—	—
Long service awards		1 288	791	3 221	538	881	881	2 982	302	315
Post-retirement benefit obligations	6	—	—	—	2 222	660	660	2 974	3 111	3 248
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		524	1 068	908	703	959	959	1 161	1 127	1 078
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		151 837	161 200	175 833	205 989	190 483	190 483	199 100	204 825	213 537
% increase	4		6.2%	9.1%	17.2%	(7.5%)	—	4.5%	2.9%	4.3%
Total Parent Municipality		180 407	188 439	206 245	241 935	225 947	225 947	240 434	248 047	258 648
TOTAL SALARY, ALLOWANCES & BENEFITS										
		180 407	188 439	206 245	241 935	225 947	225 947	240 434	248 047	258 648
% increase	4		4.5%	9.4%	17.3%	(6.6%)	—	6.4%	3.2%	4.3%
TOTAL MANAGERS AND STAFF										
	5,7	155 624	163 770	178 956	213 757	196 286	196 286	209 467	215 656	224 831

LIM472 Elias Motsoaledi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

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	-	545,068	74,329	253,529	-	-	872,926
Chief Whip		-	409,407	57,301	191,614	-	-	658,322
Executive Mayor		-	671,830	100,774	359,710	-	-	1,132,314
Deputy Executive Mayor		-	-	-	-	-	-	-
Executive Committee		-	1,652,335	136,613	812,155	-	-	2,601,103
Total for all other councillors		-	14,523,349	2,187,334	8,991,100	-	-	25,701,783
Total Councillors	8	-	17,801,989	2,556,351	10,608,108			30,966,448
Senior Managers of the Municipality	5							
Municipal Manager (MM)		-	1,458,844	226,316	157,601	-	-	1,842,761
Chief Finance Officer		-	1,026,776	100,158	315,223	-	-	1,442,157
Senior Managers Community Services			990,512	140,057	266,387			1,396,956
Senior Managers Technical Services			839,283	132,280	425,393			1,396,956
Senior Managers Development Planning			935,333	145,982	315,641			1,396,956
Senior Managers Corporate Services			888,319	68,983	536,842			1,494,144
List of each official with packages >= senior manager								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	6,139,067	813,776	2,017,087	-		8,969,930
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	-	23,941,056	3,370,127	12,625,195	-		39,936,378

LIM472 Elias Motsoaledi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	####	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		61	–	61	61	–	61	61	–	61
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	7	–	7	6	2	4	7	5	2
Other Managers	7	35	34	–	38	38	–	41	41	–
Professionals		46	41	8	49	44	5	56	56	–
Finance		27	26	8	30	25	5	15	15	–
Spatial/town planning		9	5	–	9	9	–	8	8	–
Information Technology		–	–	–	–	–	–	3	3	–
Roads		–	–	–	–	–	–	6	6	–
Electricity		–	–	–	–	–	–	7	7	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	7	7	–
Other		10	10	–	10	10	–	10	10	–
Technicians		63	35	–	98	98	–	95	95	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		5	5	–	5	5	–	5	5	–
Roads		44	16	–	44	44	–	44	44	–
Electricity		7	7	–	7	7	–	12	12	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		7	7	–	42	42	–	34	34	–
Clerks (Clerical and administrative)		16	16	–	16	16	–	12	12	–
Service and sales workers		14	14	–	14	14	–	14	14	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		25	25	–	25	25	–	25	25	–
Elementary Occupations		96	96	–	96	96	–	74	74	–
TOTAL PERSONNEL NUMBERS	9	363	261	76	403	333	70	385	322	63
% increase					11.0%	27.6%	(7.9%)	(4.5%)	(3.3%)	(10.0%)
Total municipal employees headcount	6, 10	260	227	8	298	293	5	462	460	2
Finance personnel headcount	8, 10	27	26	8	30	25	5	25	25	–
Human Resources personnel headcount	8, 10	76	8	60	75	15	60	78	15	63

LIM472 Elias Motsoaledi - 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
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		13 724	13 724	13 724	13 724	13 724	13 724	13 724	13 724	13 724	13 724	13 724	13 723	164 683	172 258	179 835
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1 823	1 823	1 824	1 824	1 825	1 823	1 823	1 823	1 823	1 823	1 823	1 810	21 866	22 863	23 705
Sale of Goods and Rendering of Services		158	158	158	158	158	158	158	158	158	158	158	157	1 897	1 984	2 071
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		219	219	219	219	219	219	219	219	219	219	219	417	2 829	2 959	3 089
Interest earned from Current and Non Current Assets		555	555	555	555	555	555	555	555	555	555	555	550	6 656	6 963	7 269
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		114	114	110	110	110	114	114	114	112	149	133	172	1 467	1 534	1 602
Licence and permits		576	576	576	576	576	576	576	576	576	576	576	576	6 916	7 234	7 553
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		55	78	128	164	39	26	49	32	44	46	50	42	752	786	821
Non-Exchange Revenue																
Property rates		18 568	5 242	5 242	5 242	5 242	5 404	5 242	5 242	(8 069)	5 242	5 242	5 242	63 085	65 987	68 890
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 671	8 784	8 337	8 439	8 813	8 992	9 438	8 579	8 887	9 323	9 915	6 566	104 744	128 368	140 057
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		156 206	3 667	33	-	1 240	119 790	42	793	99 941	197	18	-	381 926	376 589	393 576
Interest		1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	1 139	13 664	14 292	14 921
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	(0)	-	(1)	-	-	-	-	-	(1)	-	-	(2)	(2)	(2)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		201 807	36 078	32 045	32 150	33 640	152 520	33 079	32 954	119 110	33 151	33 553	30 396	770 483	801 816	843 387
Expenditure																
Employee related costs		17 456	17 456	17 456	17 456	17 456	17 456	17 456	17 456	17 456	17 456	17 456	17 456	209 467	215 656	224 831
Remuneration of councillors		2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	30 966	32 391	33 816
Bulk purchases - electricity		12 514	12 514	12 514	12 514	12 514	12 514	12 514	12 514	12 514	12 514	12 514	12 514	160 170	161 301	181 851
Inventory consumed		3 442	2 359	2 573	1 145	2 654	705	3 091	976	2 167	1 303	2 596	2 081	25 092	27 264	28 517
Debt impairment		7 336	7 336	7 336	7 336	7 336	7 336	7 336	7 336	7 336	7 336	7 336	7 336	88 634	92 711	91 790
Depreciation and amortisation		6 128	4 268	5 481	5 327	5 431	5 102	5 964	5 168	5 702	4 759	4 899	6 085	64 315	67 273	70 233
Interest		496	496	497	497	499	496	496	498	496	498	496	497	5 962	4 913	2 513
Contracted services		7 698	7 594	7 671	7 823	7 747	7 714	7 697	7 747	7 718	7 734	7 701	7 528	92 371	95 460	97 551
Transfers and subsidies		1 681	761	761	761	761	761	1 681	761	761	761	761	3 431	13 645	14 273	14 901
Irrecoverable debts written off		57	57	57	57	57	57	57	57	57	57	57	57	681	712	743
Operational costs		5 607	5 002	5 527	6 261	9 227	5 224	5 713	7 989	4 699	6 129	4 684	5 851	71 913	72 935	76 100
Losses on disposal of Assets		26	-	3	4	-	-	4	-	-	2	-	5	44	46	48
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		65 020	60 425	62 457	61 761	66 263	59 946	64 589	63 083	61 487	61 130	61 080	66 021	753 260	784 935	822 896
Surplus/(Deficit)		136 788	(24 347)	(30 412)	(29 611)	(32 624)	92 575	(31 510)	(30 129)	57 623	(27 979)	(27 527)	(35 625)	17 223	16 881	20 491
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		28 007	-	23 021	-	10 736	11 263	-	4 983	14 081	-	-	-	92 090	78 600	86 195
Surplus/(Deficit) after capital transfers & contributions		164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686

LIM472 Elias Motsoaledi - 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		17 686	—	—	—	—	21 300	—	—	7 508	—	—	—	46 493	38 243	36 229
Vote 2 - Municipal Manager		22 317	—	—	—	—	9 743	—	—	9 866	—	—	—	41 927	51 966	57 759
Vote 3 - Budget & Treasury		45 715	9 681	6 967	6 947	6 878	25 902	6 888	6 864	7 113	6 881	6 889	6 873	143 599	145 426	146 018
Vote 4 - Corporate Services		15 865	36	33	55	38	13 689	42	7	6 391	200	18	2	36 374	34 609	38 869
Vote 5 - Community Services		33 698	11 324	10 895	10 995	11 368	31 494	11 990	11 132	22 720	11 879	12 471	9 304	189 270	218 669	235 813
Vote 6 - Technical Services		82 403	14 020	37 022	14 002	24 737	52 745	14 004	18 986	68 333	14 039	14 023	14 063	368 377	361 037	381 555
Vote 7 - Developmental Planning		6 055	1 018	150	150	1 355	4 415	154	948	3 532	152	151	154	18 235	14 258	16 386
Vote 8 - Executive Support		6 075	—	—	—	—	4 495	—	—	7 728	—	—	—	18 298	16 208	16 952
Vote 9 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue by Vote		229 815	36 078	55 066	32 150	44 375	163 783	33 079	37 937	133 191	33 151	33 553	30 396	862 573	880 416	929 582
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		3 790	3 783	3 378	3 916	3 384	3 791	3 629	3 545	3 634	3 366	3 504	3 693	43 414	45 411	47 409
Vote 2 - Municipal Manager		3 738	3 696	3 555	3 712	8 115	3 579	3 827	5 439	3 559	4 977	3 547	4 041	51 785	54 002	54 645
Vote 3 - Budget & Treasury		7 265	6 718	7 049	7 007	7 168	6 817	7 131	6 857	7 094	7 000	7 147	7 626	84 879	88 876	92 555
Vote 4 - Corporate Services		4 672	2 933	4 091	3 859	3 183	3 335	4 685	4 208	3 356	3 290	3 210	6 014	46 836	48 176	50 280
Vote 5 - Community Services		16 826	15 768	16 605	16 034	16 517	15 908	16 739	15 737	16 334	15 907	15 963	16 566	194 902	202 654	206 319
Vote 6 - Technical Services		25 140	24 093	24 225	23 417	24 344	23 023	25 047	23 543	23 906	23 240	24 067	24 522	288 567	302 920	327 032
Vote 7 - Developmental Planning		1 682	1 560	1 706	1 892	1 722	1 619	1 635	1 910	1 764	1 550	1 809	1 718	20 568	19 857	20 684
Vote 8 - Executive Support		1 907	1 875	1 849	1 924	1 831	1 873	1 896	1 845	1 839	1 799	1 832	1 840	22 310	23 039	23 971
Vote 9 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 10 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 11 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 12 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 13 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 14 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 -		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		65 020	60 425	62 457	61 761	66 263	59 946	64 589	63 083	61 487	61 130	61 080	66 021	753 260	784 935	822 896
Surplus/(Deficit) before assoc.		164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686

Supporting Table SA27 Budget monthly revenue and expenditure (function 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		117 671	9 716	6 999	7 002	6 915	82 663	6 930	6 871	38 103	7 081	6 907	6 875	303 735	298 440	308 392
Executive and council		19 362	—	—	—	—	23 789	—	—	7 997	—	—	—	51 149	43 089	40 175
Finance and administration		89 686	9 716	6 999	7 002	6 915	56 337	6 930	6 871	27 104	7 081	6 907	6 875	238 425	235 818	245 641
Internal audit		8 623	—	—	—	—	2 537	—	—	3 002	—	—	—	14 161	19 533	22 577
Community and public safety		10 545	12	12	12	12	9 751	12	12	3 688	12	12	12	24 092	22 094	25 306
Community and social services		3 209	9	9	9	9	4 479	9	9	2 737	9	9	9	10 504	9 836	10 938
Sport and recreation		7 336	3	3	3	3	5 272	3	3	951	3	3	3	13 589	12 258	14 367
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health																
Economic and environmental services		55 549	10 465	32 186	9 265	10 842	41 997	10 268	10 204	62 742	10 191	10 766	7 455	271 929	299 375	311 382
Planning and development		8 560	1 018	150	150	1 355	6 582	154	948	7 112	152	151	154	26 487	24 478	28 054
Road transport		46 783	9 448	32 036	9 115	9 486	35 203	10 114	9 256	55 216	10 039	10 615	7 301	244 611	274 111	282 482
Environmental protection		205	—	—	—	—	212	—	—	415	—	—	—	832	786	846
Trading services		46 050	15 884	15 868	15 871	26 606	29 372	15 868	20 850	28 657	15 867	15 868	16 054	262 816	260 508	284 502
Energy sources		34 206	13 905	13 889	13 892	24 626	20 412	13 890	18 872	21 280	13 889	13 889	13 890	216 641	206 030	228 230
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		11 844	1 979	1 979	1 979	1 980	8 960	1 978	1 978	7 377	1 978	1 978	2 165	46 175	54 478	56 272
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Functional		229 815	36 078	55 066	32 150	44 375	163 783	33 079	37 937	133 191	33 151	33 553	30 396	862 573	880 416	929 582
Expenditure - Functional																
Governance and administration		25 004	21 844	23 220	22 497	26 459	21 397	24 079	24 253	22 211	22 728	22 319	25 352	281 363	291 434	299 544
Executive and council		4 584	4 572	3 997	4 718	3 998	4 458	4 508	4 217	4 249	4 675	4 111	5 073	53 160	55 506	57 943
Finance and administration		19 845	16 744	18 667	17 249	17 336	16 412	19 002	17 647	17 400	16 760	17 643	19 755	214 460	221 610	226 660
Internal audit		576	528	556	530	5 124	527	570	2 389	561	1 293	565	524	13 744	14 318	14 941
Community and public safety		3 138	3 040	2 903	3 149	2 924	3 084	3 051	2 909	2 990	3 048	3 036	3 102	36 375	37 897	39 421
Community and social services		1 433	1 462	1 397	1 441	1 388	1 433	1 419	1 424	1 423	1 415	1 466	1 514	17 215	17 900	18 685
Sport and recreation		1 685	1 558	1 485	1 687	1 516	1 631	1 612	1 465	1 547	1 613	1 550	1 568	18 916	19 742	20 469
Public safety		20	20	20	20	20	20	20	20	20	20	20	20	244	255	266
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health																
Economic and environmental services		18 053	17 875	18 332	18 182	18 208	17 676	18 487	18 000	18 270	18 002	17 713	18 667	217 465	224 337	229 045
Planning and development		2 270	2 147	2 303	2 476	2 316	2 203	2 220	2 494	2 348	2 150	2 393	2 305	27 626	27 206	28 353
Road transport		15 674	15 654	15 911	15 633	15 758	15 399	16 125	15 432	15 848	15 696	15 247	16 180	188 559	195 792	199 296
Environmental protection		110	73	117	73	133	73	142	73	73	156	73	182	1 280	1 338	1 396
Trading services		18 823	17 665	18 002	17 933	18 673	17 789	18 971	17 921	18 016	17 352	18 011	18 900	218 057	231 268	254 887
Energy sources		14 380	14 144	13 566	14 265	14 398	14 170	14 622	14 286	13 895	13 735	14 242	14 763	170 466	181 703	203 146
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		4 444	3 522	4 437	3 668	4 275	3 618	4 349	3 635	4 121	3 617	3 769	4 137	47 591	49 564	51 741
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional		65 020	60 425	62 457	61 761	66 263	59 946	64 589	63 083	61 487	61 130	61 080	66 021	753 260	784 935	822 896
Surplus/(Deficit) before assoc.		164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	164 795	(24 347)	(7 391)	(29 611)	(21 888)	103 837	(31 510)	(25 147)	71 704	(27 979)	(27 527)	(35 625)	109 313	95 481	106 686

LIM472 Elias Motsoaledi - 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 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	696	696	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	92 669	92 669	75 185	82 758
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	93 365	93 365	75 185	82 758
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	1 304	1 304	957	1 892
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	826	826	3 000	3 000
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	3 334	3 334	676	829
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	5 464	5 464	4 632	5 721
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	98 829	98 829	79 817	88 478

LIM472 Elias Motsoaledi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		315	–	369	–	97	185	–	148	–	90	101	–	1 304	957	1 892
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		315	–	369	–	97	185	–	148	–	90	101	–	1 304	957	1 892
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		42	129	16	423	29	15	–	–	148	–	68	–	870	–	–
Community and social services		–	129	–	423	–	15	–	–	128	–	–	–	696	–	–
Sport and recreation		42	–	16	–	29	–	–	–	20	–	68	–	174	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		5 029	5 825	5 107	3 932	4 372	6 058	5 961	5 966	7 535	3 670	6 254	6 363	66 071	67 143	70 440
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		5 029	5 825	5 107	3 932	4 372	6 058	5 961	5 966	7 535	3 670	6 254	6 363	66 071	67 143	70 440
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		2 945	1 979	2 118	2 773	3 106	2 381	3 464	2 107	2 399	2 163	2 297	2 854	30 585	11 718	16 147
Energy sources		2 809	1 866	2 107	2 740	3 041	2 366	3 443	2 101	2 282	2 121	2 204	2 854	29 932	8 718	13 147
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		135	114	11	33	65	15	21	6	117	42	93	–	652	3 000	3 000
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	8 331	7 934	7 609	7 128	7 604	8 639	9 425	8 220	10 081	5 922	8 719	9 218	98 829	79 817	88 478
Funded by:																
National Government		7 754	7 080	7 013	6 489	6 778	8 423	9 034	7 674	9 518	5 682	7 678	8 967	92 090	78 600	86 195
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		7 754	7 080	7 013	6 489	6 778	8 423	9 034	7 674	9 518	5 682	7 678	8 967	92 090	78 600	86 195
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		577	854	596	640	826	215	391	546	563	240	1 042	251	6 739	1 217	2 283
Total Capital Funding		8 331	7 934	7 609	7 128	7 604	8 639	9 425	8 220	10 081	5 922	8 719	9 218	98 829	79 817	88 478

2 Elias Motsoaledi - Supporting Table SA30 Budgeted monthly cash flow

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		
1																
Cash Receipts By Source	3 203	3 203	3 203	15 692	3 203	3 203	3 203	3 203	3 203	3 203	3 203	3 203	50 923	53 066	54 392	
Property rates	12 559	12 559	12 559	12 559	29 856	12 559	12 559	12 559	12 559	12 559	12 559	12 558	168 000	175 561	179 967	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	634	634	634	(831)	635	634	633	633	633	633	633	633	6 139	6 415	6 577	
Service charges - refuse revenue	114	114	110	110	110	114	114	114	112	149	133	172	1 467	1 534	1 602	
Rental of facilities and equipment	442	442	442	442	442	442	442	442	442	442	442	437	5 297	5 540	5 784	
Interest earned - external investments	-	158	513	3 090	-	-	-	-	-	-	-	-	3 761	3 930	4 028	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	952	980	(4 022)	930	971	990	1 037	943	974	1 021	1 113	726	6 614	8 183	8 917	
Fines, penalties and forfeits	576	576	576	576	576	576	576	576	576	576	576	576	6 916	7 234	7 553	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	156 582	3 667	-	-	1 202	119 790	-	793	99 893	-	-	-	381 926	376 589	393 576	
Transfers and Subsidies - Operational	213	236	286	322	197	184	207	190	203	204	208	199	2 648	2 770	2 892	
Other revenue	175 274	22 567	14 301	32 889	37 193	138 491	18 771	19 453	118 594	18 787	18 867	18 505	633 691	640 823	665 289	
Cash Receipts by Source																
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32 007	-	23 021	-	10 736	11 263	-	4 983	14 081	(4 000)	-	-	92 090	78 600	86 195	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	179	-	-	-	-	-	-	(179)	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	43 526	-	-	-	-	-	43 526	78 256	100 365	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	24	24	24	24	24	24	(122)	24	24	24	24	24	146	153	157	
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	113	113	113	113	113	113	113	113	113	113	113	113	1 360	1 422	1 485	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	207 419	22 704	37 460	33 206	48 066	149 891	62 289	24 574	132 812	14 924	18 826	18 642	770 813	799 254	853 490	
Cash Payments by Type																
Employee related costs	16 959	16 972	16 963	16 970	16 963	16 963	16 963	16 976	16 977	16 972	16 969	16 968	203 613	207 906	213 270	
Remuneration of councillors	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	2 581	30 966	32 360	33 169	
Interest	497	497	497	497	497	497	497	497	497	497	497	497	5 962	4 913	2 513	
Bulk purchases - electricity	12 931	12 931	12 931	12 931	12 931	12 931	12 931	12 931	12 931	12 931	12 931	12 931	155 170	174 938	197 226	
Acquisitions - water & other inventory	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	2 643	31 713	33 140	33 969	
Contracted services	5 645	5 645	5 645	5 645	5 645	5 645	5 645	5 645	5 645	5 645	5 645	5 645	67 738	70 768	72 563	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	1 243	1 243	1 243	1 368	3 243	1 243	(1 524)	1 368	1 243	1 368	1 243	368	13 645	14 273	14 901	
Other expenditure	6 006	6 025	6 025	6 025	5 821	6 025	6 025	6 025	6 025	6 025	6 025	6 045	72 095	67 770	69 661	
Cash Payments by Type	48 504	48 535	48 526	48 658	50 322	48 526	45 760	48 664	48 540	48 660	48 533	47 676	580 903	606 067	637 271	
Other Cash Flows/Payments by Type																
Capital assets	273	1 258	20 994	5 269	8 159	4 385	9 892	14 066	8 202	5 291	8 201	3 073	89 065	70 928	77 772	
Repayment of borrowing	(760)	(760)	(760)	(760)	(9 886)	(760)	8 365	(760)	(760)	(760)	(760)	17 491	(9 126)	(10 875)	(27 241)	
Other Cash Flows/Payments	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	1 583	18 999	21 746	25 960	
Total Cash Payments by Type	49 600	50 616	70 343	54 750	50 179	53 734	65 601	63 552	57 564	54 774	57 557	69 823	679 841	687 865	713 762	
REASE/(DECREASE) IN CASH HELD	157 819	(27 912)	(32 883)	(21 543)	(2 113)	96 157	(3 312)	(38 978)	75 248	(39 849)	(38 731)	(51 181)	90 972	111 389	139 728	
Cash/cash equivalents at the month/year begin:	20 857	178 676	150 765	117 881	96 338	94 225	190 382	187 070	148 091	223 339	183 489	144 759	20 857	111 830	223 219	
Cash/cash equivalents at the month/year end:	178 676	150 765	117 881	96 338	94 225	190 382	187 070	148 091	223 339	183 489	144 759	93 578	111 830	223 219	362 947	

LIM472 Elias Motsoaledi - 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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		17 220	17 350	17 351	23 968	41 644	41 644	32 541	8 718	16 147
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	2 174	-	-	1 565	-	-
Drainage Collection		-	-	-	2 174	-	-	1 565	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		17 220	16 617	17 351	21 544	21 544	21 544	29 932	8 718	13 147
Power Plants		-	2 230	5 737	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		17 220	14 387	11 614	21 544	21 544	21 544	29 932	8 718	13 147
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	20 000	20 000	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	20 000	20 000	-	-	-
Solid Waste Infrastructure		-	734	-	250	100	100	1 043	-	3 000
Landfill Sites		-	-	-	250	100	100	1 043	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	3 000
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	734	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-

Community Assets		-	454	-	-	-	-	-	-	-
Community Facilities		-	454	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	454	-	-	-	-	-	-	-
Computer Equipment		824	1 605	2 081	1 360	1 660	1 660	870	522	1 260
Computer Equipment		824	1 605	2 081	1 360	1 660	1 660	870	522	1 260
Furniture and Office Equipment		-	695	5 496	6 110	760	760	435	435	633
Furniture and Office Equipment		-	695	5 496	6 110	760	760	435	435	633
Machinery and Equipment		214	1 801	360	983	461	461	174	-	-
Machinery and Equipment		214	1 801	360	983	461	461	174	-	-
Transport Assets		1 079	79	-	-	-	-	-	-	-
Transport Assets		1 079	79	-	-	-	-	-	-	-
Land		-	1 075	-	-	-	-	-	-	-
Land		-	1 075	-	-	-	-	-	-	-
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	19 338	23 060	25 288	32 420	44 525	44 525	34 019	9 675	18 039

LIM472 Elias Motsoaledi - 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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		37 449	31 109	7 053	8 500	18 550	18 550	11 843	-	-
Roads Infrastructure		30 578	27 761	-	-	17 050	17 050	-	-	-
Roads		30 578	27 761	-	-	17 050	17 050	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 871	-	-	500	500	500	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		5 124	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 747	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	500	500	500	-	-	-
Solid Waste Infrastructure		-	3 347	7 053	8 000	1 000	1 000	11 843	-	-
Landfill Sites		-	3 347	7 053	8 000	1 000	1 000	11 843	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-

Community Assets		498	1 376	–	800	696	696	–	–	–
Community Facilities		498	1 376	–	800	696	696	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		498	1 376	–	800	696	696	–	–	–
Machinery and Equipment		–	–	–	261	238	238	174	261	391
Machinery and Equipment		–	–	–	261	238	238	174	261	391
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	37 947	32 484	7 053	9 561	19 484	19 484	12 017	261	391

LIM472 Elias Motsoaledi - 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		26 096	27 558	21 575	14 718	15 716	15 716	16 562	16 524	17 251
Roads Infrastructure		13 895	20 323	12 995	7 766	8 126	8 126	7 629	7 980	8 331
Roads		13 895	20 323	12 995	7 766	8 126	8 126	7 629	7 980	8 331
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12 201	7 235	6 655	4 750	4 750	4 750	5 809	5 276	5 508
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	620	-	-
MV Switching Stations		-	-	-	-	-	-	220	-	-
MV Networks		12 201	7 235	6 655	4 750	4 750	4 750	4 763	5 276	5 508
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	205	-	-
Solid Waste Infrastructure		-	-	1 925	2 203	2 841	2 841	3 125	3 268	3 412
Landfill Sites		-	-	1 925	2 203	2 841	2 841	3 125	3 268	3 412
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-

Community Assets		166	537	448	6 262	7 686	7 686	7 025	7 341	7 524
Community Facilities		166	537	448	6 262	7 686	7 686	7 025	7 341	7 524
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		166	537	448	6 262	7 686	7 686	7 025	7 341	7 524
Other assets		-	-	-	-	-	-	1 400	1 420	1 510
Operational Buildings		-	-	-	-	-	-	1 400	1 420	1 510
Municipal Offices		-	-	-	-	-	-	1 400	1 420	1 510
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	550	550	550	580	607	633
Furniture and Office Equipment		-	-	-	550	550	550	580	607	633
Machinery and Equipment		11 505	11 366	14 164	13 101	13 233	13 233	13 299	13 911	14 523
Machinery and Equipment		11 505	11 366	14 164	13 101	13 233	13 233	13 299	13 911	14 523
Transport Assets		-	-	-	1 724	2 224	2 224	1 822	1 905	1 989
Transport Assets		-	-	-	1 724	2 224	2 224	1 822	1 905	1 989
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	37 767	39 461	36 187	36 354	39 409	39 409	40 688	41 708	43 431

LIM472 Elias Motsoaledi - 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		
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
Depreciation by Asset Class/Sub-class										
Infrastructure		-	43 511	45 617	40 397	44 147	44 147	44 089	46 117	48 146
Roads Infrastructure		-	37 495	39 143	36 420	36 327	36 327	35 926	37 578	39 232
Roads		-	37 209	38 686	35 937	35 937	35 937	35 518	37 152	38 787
Road Structures		-	227	228	241	227	227	237	248	259
Road Furniture		-	59	229	242	163	163	170	178	186
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	42	42	42	44	46	48
Drainage Collection		-	-	-	42	42	42	44	46	48
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	4 948	5 802	3 226	6 199	6 199	6 472	6 770	7 067
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	1 584	1 547	1 639	3 037	3 037	3 171	3 316	3 462
MV Switching Stations		-	355	356	376	321	321	335	351	366
MV Networks		-	240	1 519	1 212	599	599	625	654	683
LV Networks		-	632	262	-	641	641	669	700	731
Capital Spares		-	2 136	2 118	-	1 601	1 601	1 671	1 748	1 825
Solid Waste Infrastructure		-	1 068	672	710	1 578	1 578	1 648	1 724	1 799
Landfill Sites		-	764	395	417	426	426	445	465	485
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	302	274	289	1 150	1 150	1 200	1 256	1 311
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	3	3	3	3	3	3	3	3

Community Assets		-	1 039	1 058	1 117	1 071	1 071	1 124	1 176	1 228
Community Facilities		-	799	808	854	807	807	849	888	927
Halls		-	17	30	31	28	28	30	31	32
Centres		-	182	183	193	185	185	193	202	211
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	91	92	97	93	93	97	102	106
Police		-	-	-	-	-	-	-	-	-
Parks		-	2	2	3	1	1	8	8	8
Public Open Space		-	0	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	254	249	263	247	247	258	269	281
Capital Spares		-	252	253	267	253	253	264	276	289
Sport and Recreation Facilities		-	240	249	263	263	263	275	288	300
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	240	249	263	263	263	275	288	300
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	6	6	6	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	6	6	6	-	-	-

Other assets		–	3 991	3 979	6 366	5 003	5 003	5 223	5 463	5 703
Operational Buildings		–	2 864	1 427	2 608	2 086	2 086	2 178	2 278	2 378
Municipal Offices		–	2 463	1 026	2 574	1 538	1 538	1 606	1 680	1 753
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	32	32	34	234	234	244	256	267
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	368	369	–	314	314	328	343	358
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	1 127	2 552	3 759	2 917	2 917	3 045	3 185	3 325
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	1 127	2 552	3 759	2 917	2 917	3 045	3 185	3 325
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	7	10	22	22	22	–	0	0
Servitudes		–	6	10	14	14	14	–	0	0
Licences and Rights		–	0	–	8	8	8	–	–	0
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	0	–	8	8	8	–	–	0
Land Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	836	1 034	994	967	967	1 010	1 056	1 103
Computer Equipment		–	836	1 034	994	967	967	1 010	1 056	1 103
Furniture and Office Equipment		–	755	809	840	2 433	2 433	2 539	2 656	2 773
Furniture and Office Equipment		–	755	809	840	2 433	2 433	2 539	2 656	2 773
Machinery and Equipment		–	3 557	3 006	3 168	3 939	3 939	4 112	4 301	4 490
Machinery and Equipment		–	3 557	3 006	3 168	3 939	3 939	4 112	4 301	4 490
Transport Assets		–	6 694	5 459	5 990	5 168	5 168	5 395	5 643	5 891
Transport Assets		–	6 694	5 459	5 990	5 168	5 168	5 395	5 643	5 891
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	–	60 389	60 972	58 901	62 754	62 754	63 492	66 412	69 334

LIM472 Elias Motsoaledi - 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		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		15 779	37 208	58 261	58 514	84 158	84 158	52 793	69 882	70 049
Roads Infrastructure		15 779	37 208	57 392	58 514	84 158	84 158	52 793	66 882	70 049
Roads		15 779	37 208	57 392	58 514	84 158	84 158	52 793	66 882	70 049
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	869	-	-	-	-	3 000	-
Landfill Sites		-	-	869	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	3 000	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	10 000	10 000	10 000	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	10 000	10 000	10 000	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	10 000	10 000	10 000	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	291	-	-	-	-	-	-	-
Machinery and Equipment		-	291	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	15 779	37 498	58 261	68 514	94 158	94 158	52 793	69 882	70 049
Upgrading of Existing Assets as % of total capex		21.6%	40.3%	64.3%	62.0%	59.5%	59.5%	53.4%	87.6%	79.2%
Upgrading of Existing Assets as % of deprecn"		0.0%	62.1%	95.6%	116.3%	150.0%	150.0%	83.1%	105.2%	101.0%
References										

Table SA36–Capital project list

Function	Project Description	Type	Asset Class	Asset Sub-Class	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework		
						Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Technical Services	Aircons	New	Machinery and Equipment	Machinery and Equipment	704 265	-	-	-
Technical Services	Electrification of Doorom (Designs)	New	Electrical Infrastructure	MV Networks	200 000	1 299 000	-	3 312 000
Technical Services	Electrification of Luckau Maganagobuswa	New	Electrical Infrastructure	MV Networks	5 277 000	1 588 000	-	-
Technical Services	Electrification of Lusaka (Designs)	New	Electrical Infrastructure	MV Networks	200 000	2 400 000	2 240 000	-
Technical Services	Electrification of Magukubjane	New	Electrical Infrastructure	MV Networks	4 267 000	-	-	-
Technical Services	Electrification of Mabose	New	Electrical Infrastructure	MV Networks	-	-	1 643 000	-
Technical Services	Electrification of Mantrombi Section	New	Electrical Infrastructure	MV Networks	2 000 000	3 100 000	-	-
Technical Services	Electrification of Kgaphamadi	New	Electrical Infrastructure	MV Networks	-	2 736 000	-	-
Technical Services	Electrification of Phoko	New	Electrical Infrastructure	MV Networks	3 000 000	1 100 000	-	-
Technical Services	Electrification of Mkhanjini ward 19	New	Electrical Infrastructure	MV Networks	-	500 000	1 100 000	-
Technical Services	Energy Efficiency Project	New	Electrical Infrastructure	Power Plants	4 000 000	4 000 000	-	4 000 000
Technical Services	Installation of Engineering Services at Game Farm	New	Electrical Infrastructure	MV Networks	-	434 783	-	-
Technical Services	Installation of high mast in Tafelkop	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Dipakapakeng bluemoon	New	Electrical Infrastructure	MV Networks	-	-	415 000	-
Technical Services	Installation of high mast in Phucukani	New	Electrical Infrastructure	MV Networks	-	-	-	437 500
Technical Services	Installation of high mast in Tayereni Village	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Installation of high mast in Bloompoot	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Installation of high mast in Kgobokwane	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Kgaphamadi	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Dikgalaopeng	New	Electrical Infrastructure	MV Networks	-	395 000	415 000	437 500
Technical Services	:Installation of high mast light in Legolaneng	New	Electrical Infrastructure	MV Networks	-	395 000	415 000	437 500
Technical Services	Installation of high mast light in Lusaka	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Magakadimeng	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Makgopheng	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Matlala	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Lehwelere	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Matsitsi Village	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Sephaku	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Fourways	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Installation of high mast light in Sterkfontein	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Stompo	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of high mast light in Tafelkop	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Rammupudu T-Junction	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Installation of high mast light in Thabakhubedu	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Installation of high mast light in Tshehla Trust	New	Electrical Infrastructure	MV Networks	-	-	415 000	437 500
Technical Services	Installation of high mast light in Waalkraal Clinic	New	Electrical Infrastructure	MV Networks	-	395 000	-	-
Technical Services	Installation of Solar Panel at Main Office	New	Electrical Infrastructure	MV Networks	-	434 783	-	-
Technical Services	Refurbishment of Roosenekal Network	New	Electrical Infrastructure	MV Networks	-	434 783	-	-
Technical Services	Electrification of Motetema High view	New	Electrical Infrastructure	MV Networks	2 000 000	-	-	-
Technical Services	Electrification of Ntswelemotse	New	Electrical Infrastructure	MV Networks	200 000	3 240 000	-	-
Technical Services	Electrification of Oorlog (Designs)	New	Electrical Infrastructure	MV Networks	200 000	1 872 000	-	1 897 000
Technical Services	Electrification of Zaaiplass Police Station (Designs)	New	Electrical Infrastructure	MV Networks	200 000	2 448 000	-	-
Technical Services	Groblersdal Lanfillsite	New	Solid Waste Infrastructure	Landfill Sites	-	11 538 950	-	-

Function	Project Description	Type	Asset Class	Asset Sub-Class	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework		
						Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Technical Services	Groblersdal Traffic Lights	New	Electrical Infrastructure	Capital Spares	500 000			
Technical Services	Groblersdal Stormwater	New	Roads Infrastructure	Roads	434 783	1 565 217	-	-
Technical Services	Sekhukhune Boreholes	New	Community Facilities	Boreholes	20 000 000	-	-	-
Technical Services	Re - construction of culvert bridge at Kgobokwane village	New	Roads Infrastructure	Roads	3 500 000	-	-	-
Technical Services	Re - construction of gabions at Marapong village	New	Roads Infrastructure	Roads	1 200 000	-	-	-
Technical Services	Upgrading of gravel road to pave and stormwater at Moteti	New	Roads Infrastructure	Roads	10 600 000	-	-	-
Technical Services	Construction of Jerusalema/Motsephiri stormwater control	New	Roads Infrastructure	Storm water Conveyance	12 350 000	-	-	-
Technical Services	Upgrading of Stompo Bus Road	New	Roads Infrastructure	Roads	300 000	-	-	30 486 000
Technical Services	Upgrading of Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	10 000 000	-	-	-
Technical Services	Upgrading of Kgobokwane-Kgapamadi Road	Upgrading	Roads Infrastructure	Roads	26 062 851	11 430 591	-	-
Technical Services	Upgrading of Kgobokwane-Kgapamadi Road (Internal)	Upgrading	Roads Infrastructure	Roads	2 817 510	-	-	-
Technical Services	Upgrading of Malaeneng A Ntwane Access Road	Upgrading	Roads Infrastructure	Roads	21 304 215	2 084 317	-	-
Technical Services	Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Upgrading	Roads Infrastructure	Roads	22 892 002	8 569 777	-	-
Technical Services	Upgrading of Maraganeng internal Access road (Internal)	Upgrading	Roads Infrastructure	Roads	-	-	-	-
Technical Services	Upgrading of Maraganeng internal Access road (MIG)	Upgrading	Roads Infrastructure	Roads	11 054 932	12 006 124	-	-
Technical Services	Upgrading of Tafelkop Bapeding Bus route	Upgrading	Roads Infrastructure	Roads	600 000	-	-	-
Technical Services	Upgrading of Waalkral Bus route (Internal)	Upgrading	Roads Infrastructure	Roads	700 000	-	-	-
Technical Services	Upgrading of Waalkral Bus route (MIG)	Upgrading	Roads Infrastructure	Roads	-	11 247 891	51 882 000	39 562 500
Technical Services	Machinery and Equipment(tools)	New	Machinery and Equipment	Machinery and Equipment	237 948	173 913	260 870	391 304
Technical Services	Upgrading of Talane Bus route (Internal)	Upgrading	Roads Infrastructure	Roads	600 000	-	-	-
Technical Services	Upgrading of Mogaung and Mzansi Village access road & Stormwater	Upgrading	Roads Infrastructure	Roads	-	434 783	-	-
Technical Services	Upgrading of Ramaphosa from gravel to paved road	Upgrading	Roads Infrastructure	Roads	-	434 783	-	-
Technical Services	Upgrading of Tafelkop Bapeding Bus route	Upgrading	Roads Infrastructure	Roads	-	6 584 350	15 000 000	-
Technical Services	Upgrading of Tafelkop stadium 600	Upgrading	Roads Infrastructure	Roads	1 217 391	-	-	-
Information Technology	Computer Equipment	New	Computer Equipment	Computer Equipment	1 300 000	869 565	521 739	1 259 635
Human Resources	Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	710 000	434 783	434 783	632 542
Human Resources	Computer Equipment - SETA	New	Computer Equipment	Computer Equipment	360 404	-	-	-
Community Services	Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	50 000	-	-	-
Community Services	Elandsdoorn Landfill Site	Renewal	Community Facilities	Cemeteries/Crematoria	1 000 000	-	-	-
Community Services	Ablution Facility Groblersdal	Upgrading	Community Facilities	Parks	-	43 478	-	-
Community Services	Ablution Facility Roossenekal	New	Machinery and Equipment	Machinery and Equipment	-	43 478	-	-
Community Services	Construction of washbay at Groblersdal landfill site	New	Machinery and Equipment	Machinery and Equipment	-	173 913	-	-
Community Services	Fencing of Tafelkop Cemetery	New	Solid Waste Infrastructure	Capital Spares	-	695 652	-	-
Community Services	Landfill Site Off Storage	New	Community Facilities	Centres	-	43 478	-	-
Community Services	Landfill site - Notice boards	New	Solid Waste Infrastructure	Landfill Sites	100 000	86 957	-	-
Community Services	Weighbridge Groblersdal Landfill Site	New	Solid Waste Infrastructure	Waste Transfer Stations	-	260 870	-	-
Community Services	Development of Moteti Waste Transfer Station	New	Solid Waste Infrastructure	Waste Transfer Stations	-	-	-	3 000 000
Community Services	Upgrading of Elandsdoorn Transfer Station	Upgrading	Solid Waste Infrastructure	Waste Transfer Stations	-	-	1 500 000	-
Community Services	Upgrading of Hlogotlou Transfer Station	Upgrading	Solid Waste Infrastructure	Waste Transfer Stations	-	-	1 500 000	-
Community Services	Fencing of Elandsdoorn/Ntwane Cemetery	Renewal	Community Facilities	Cemeteries	696 000	-	-	-
Community Services	Fencing of Groblersdal Landfill Site	New	Solid Waste Infrastructure	Landfill Sites	434 783	-	-	-
Community Services	Professional Lawn Mowers and Industrial Brush Cutters	New	Machinery and Equipment	Machinery and Equipment	278 000	173 913	-	-
					173 549 083	98 829 131	79 817 391	88 478 481

QUALITY CERTIFICATE

I, **NAMUDI REGINAH MAKGATA**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the 2025/26 final annual budget and supporting documentations have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the integrated development plan.



Signature

13/06/2025