



## **DRAFT BUDGET OF**

# **GASEGONYANA LOCAL MUNICIPALITY**

**2026/27 TO 2028/2029**



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## 1.1 MAYOR'S SPEECH

### 2026/27 Budget Speech

Honourable Speaker of Council;

Chief Whip of Council;

Fellow Councillors;

Your Excellencies and members of traditional houses;

Distinguished Guests;

Municipal Manager and Senior Managers;

Members of the Media;

Leaders of the African National Congress;

Leaders of all Political Parties represented in our Council;

Leaders and members of SAMWU and IMATU present here;

Fellow Residents of Ga-Segonyana;

Comrades and Friends;

Ladies and Gentlemen,

All protocols observed.

I take this opportunity to greet our great people of Ga-Segonyana and express my gratitude for the distinguished honour to entrust me to lead the Municipality, courtesy of the African National Council. Thank you, one and all for the privilege. Thank you for being part of this august house.

The ever growing uncertainty in the global relations has become common place. The American/Israeli and Iran war, besides the Russia/Ukraine war, poses even greater challenges to the global economy. The imminent impact on the global scale of these wars is increase in inflation. This as a result of low production of crude oil resulting in a higher demand for oil and shortage of supply.

South Africa, as a net importer of crude oil and refined petroleum products, is not an exception to the impact of the price increases across the world. The experts

predict increases of at least five and nine rand per liter for petrol and diesel respectively. This will have a negative impact not only for our customers but to the Municipality as well. The Municipality's fleet is over eighty vehicles strong and most of the vehicles uses diesel.

Domestically, the country continues to face the all-time low relationship with the United States of America. This being our second largest trading partner, is a cause for concern, however, efforts are made to repair the fragmented relations. It is a consolation that the African Growth and Opportunity Act (AGOA) was renewed, albeit, for a year. Most significant is that South Africa is part of this year long extension.

The second domestic matter that is worth mentioning, is the national budget was passed without the challenges experienced last year. The most important aspect for the taxpayers was the Minister of Finance announcement that he has cancelled a twenty-billion-rand tax increase for 2026/27 financial year. This as a result of more than expected collection by the South African Revenue Service (SARS).

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

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

It is relevant to mention that the Municipality plans to insource the operations and maintenance service that has been outsourced to Vaal Central Water Board, previously referred to as Bloem Water and Sedibeng Water. The Municipality will inherit an imperfect service and requests the customers to be patient as there are a number of areas that needs to be dealt before the service can be at the same level as other areas that the Municipality has been directly servicing.

Whilst there are many other domestic matters of importance, the Local Government Elections enjoys the highest priority in the 2026/27 financial year. It is

with pride that I can state that the Ga-segonyana Local Municipality has performed exceptionally well when it comes to both political, administration stability and most importantly, service delivery.

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

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

It is worth mentioning that the Municipality has achieved two successive unqualified audit opinions for the financial years 2024 and 2025.

At our City's level, we improved the lives of our people in a number of areas. The Municipality has delivered water, electricity and refuse removal as well as sanitation. Various projects were completed and created job opportunities to a number of our people. Consistent with our mantra of not leaving anyone behind, access to these services will continue to be extended to the indigent households. We continue to fight the triple challenges that we face both as nation and as a City. The stubborn incidence of Poverty, Inequality and Unemployment is mitigated by the City's creation of a conducive environment to attract investments. We acknowledge that whilst a lot has been achieved, much more still needs to be done. This budget seeks to continue to cultivate a positive change to the lives of our people. This will be achieved by ensuring that governance structures are strengthened, the Administration is efficient, effective and economical in the execution of its duties and that we are accountable to the citizens of Ga-Segonyana.

The result is the completed malls, Ga-segonyana and Kuruman Square has created a number of job opportunities during construction and permanent ones after the completion of the construction.

The taxi rank project planning is underway and should gain momentum in the 2026/27 financial year. The construction of the by-pass road has commenced in the current year and significant progress has been made. This road is intended to divert heavy trucks from damaging the internal roads of the city. It will also realize economic spinoffs.

Reference has already been made about the City's support for the indigents households. The support includes access to the basic services despite the inability to pay for services. In addition to this poverty alleviation endeavour, we have employed a number of our people in the Expanded Public Works Programme to achieve the same goal of poverty alleviation.

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

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

The indigent households will also be entitled to the following:

100% rebate from property rates;

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

Madame Speaker, let me take this opportunity to outline estimates for the financial 2026/27 financial year. The Municipality's operating revenue (excluding capital grants and contributions) is R765 489 million and escalates to R815 545 million in 2028/29 financial year. The revenue represents an increase of 2% against the 2025/26 Adjustment Budget.

The operating expenditure amounts to R760 342 million, an increase of 3.27% against the 2025/26 adjustment budget, resulting in a surplus of R5 147 million for the 2026/27 financial year.

The total capital expenditure amounts to R108 429 million. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2026.

The proposed operating revenue budget is approximately R765 489 million and the operating expenditure budget is totaling R760 342 million for the 2026/27 financial year. Revenue is increasing by 2% and expenditure by 3.2% over the 2025/26 financial year.

The proposed tariffs are as follows:

- Water 3.7%
- Waste Water 10%
- Waste Management 10%
- Electricity 3.7%

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

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

Madame Speaker it is a distinguished privilege and a great honour to present the 2026/27 Medium-Term Revenue and Expenditure Framework (Budget) for consideration and approval by this August Council of Ga-Segonyana Local Municipality. My assumption is that the implementation of this budget will be based on the values of effective, efficient and value for money principles. More importantly, that this budget will go a long way in improving the lives of our people! Madam Speaker today, as we deliberate on the IDP and Budget, we are not merely allocating financial resources, we are shaping the future spatial and economic trajectory of Ga-Segonyana Local Municipality. One of the key catalytic projects that reflects this vision is the development of the Kuruman Bypass Ring Road. This strategic infrastructure investment, valued at approximately R86 million and

funded by National Treasury, will link the N14 near Eldorado Hotel to the R31 towards Daniëlskuil, reconnect to the N14 adjacent to the Casino, and further extend to the R31 at the Moffat T-junction. This is not just a road it is a deliberate intervention to restructure our town, improve mobility, and unlock economic opportunities. Honourable Councillors, We are already beginning to witness the impact of this investment. The development is unlocking new economic nodes and attracting significant interest from both the public and private sectors. Among these are the planned metal cluster, the Agri-hub precinct, and multiple land applications for strategic developments such as a filling station and truck stop. Furthermore, the Department of Economic Development and Tourism has formally expressed interest in land for the establishment of a smelter.

These developments signal a growing confidence in Kuruman as a regional economic hub. Importantly, this bypass will also relieve traffic congestion within the CBD, improve road safety, and create a more efficient transport network for both freight and commuter movement. It aligns with our Spatial Development Framework and supports our broader vision of integrated, inclusive, and sustainable development. This is how we must continue to plan and linking infrastructure investment with economic development, ensuring that every rand spent delivers maximum impact for our communities.

As Council, we must therefore remain committed to supporting such catalytic projects, ensuring proper planning alignment, and fast-tracking land use and development applications that contribute to local economic growth and job creation. Let us use this budget not only to maintain what we have, but to build a municipality that is future-ready, investment-friendly, and responsive to the needs of our people.

For the Past Years Madame Speaker this Council work very hard during difficult periods even during the pandemic period to achieve but the least, the following work were carried out and bear fruits.

**ENERGY EFFICIENCY DEMAND MANAGEMENT SIDE (EEDSM)**  
**Replace old lights fittings that consume lots of energy with LED**

<b>Budget</b>	<b>Financial year</b>	<b>Retrofitting</b>	<b>LED lights</b>	<b>High Mast lights</b>
4M	2022/23	Lights fittings	1000 fittings 80watt	400 fittings 200watt
3M	2024/25	Lights fittings	100 fittings 80watt	600 fittings 200watt
3M	2025/26	Lights fittings	200 fittings 80watt	266 fittings 200watts

**Total fittings replaced 1 300 street lights fittings and 1 266 high mast lights fittings**

### **INEP PROJECTS**

Electrifications completed within the past five

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	
Approved Budget Amount	33,000,000.00	R25,250,000.00	R43,025,000.00	R53 183 000.00	R15 500 000.00	
Spent Budget Amount	33,000,000.00	R25,250,000.00	R43,025,000.00	R53 183 000.00	R15 500 000.00	
No households Connections	1252	1550	1701	2002	620	

During 2021 financial year the Municipality electrify 1 252 completed house connections for Promiseland and Obama. For the past Five year **6 455** connections completed and energised.

During the 2022/2023 financial year the Municipality build 5MVA Municipality Substation in Mothibistad to supply Diamond View, Promiseland, Obama, Mogaswa and also serve as back feed point for Kuruman town and Wrenchville. Should Wrenchville and Kuruman town experience network challenges or substation failure they will be supply from Munic Mothibistad Substation.

The Municipality Upgraded Moffat and Poolman substations to capacity of 40MVA funded by National Treasury through Neighbourhood grant and increase the Notified Maximum Demand to 22 from Eskom.

Two Medium Voltages lines fed from Poolman were build and commission to supply Seven Miles Block H with **780** house connections completed and energised and Bankhara – Bodulong with **300** house connections through the INEP programmes.

Through SLP projects the Municipality upgraded underground cables to repair main rings some of the streets that were targeted included Venter- Bosman, Fairways – Munic Main building sub, Seoding – Venter, N14 main ring and poles replacement for Kuruman town, Bankhara Bodulong and Wrenchville the funder for this massive work and partner Assmang Black – Rock.

Through SLP projects three (3) water boreholes were refurbished and converted from Diesel to Electricity the funder for this great work is Assmang Khumani & Assmang Black Rock, for the first time the main Water Reservoir In Mothibistad is at full capacity it's a milestone community in the entire Mothibistad and Unit 2 are getting water except Mothibistad RDP which face challenge of blocked pipe cause by alkaline or Kalaka.

Two Eskom substations were build and commissioned and taking load Gamohan 40MVA and Mothibistad 40MVA, after the completion of this massive substations Eskom started to electrify the villages because the no issues of loadshedding, Tshwelelopele, Galaletsang, Diamond View, No Man Land in Maopteng, Seoding, Vergnoeg, Batlharos, Maruping, Seven Miles, Mokalamosesane, Kagung, Dikgweng Donkoerhoek, Ditshoswaneng.

On other grants Municipality Infrastructure Grants (MIG) and Water Service Infrastructure and Sanitation Grants we manage to achieve the followings:

MIG – roads

Project name	Type	Distance Covered	Total Amount	Project Stage
Mothibistad, Learamela	Paving	2.94KM	R24 697 118.60	Complete
Klein Neira – Batlharos	Alphalt	2.4KM	R23 316 728.72	Complete
Maruping – Tsago	Paving	4.52 KM	R33 633 082.84	Complete
Kagung – Harward	Paving	1.9KM	R11 247 652.00	Complete
Kagung – Rethabile	Paving	1.9KM	R13 848 949.42	Complete
Batlharos RDP	Paving	4.6KM	R36 387 734.27	Under Construction
Kagung – SANRAL	Paving		R68 000 000.00	Under Construction

MIG – Sanitation

Project name	Type	No of Units	Project Stage
Ditshoswaneng	Double Pit toilet	450	Completed
Vergenoeg	Double Pit toilet	600	Completed

#### MIG – Community Halls

Project name	Type	Amount	Status
Kuruman Town	Fire Station	R34 571 256 .00	Complete
Batlharos	Com Hall	R11 193 767.27	Complete
Seoding	Com Hall	R15 808 870.75	Complete

#### SLP Projects

Project name	Type	Funder	Project status
Diamond View	Pave road – 2.5 KM	Assmang Khumani	Complete
Kuruman – Beare Str	Storm water	Assmang Khumani	Complete
Feasibility – Bypass	Bypass Roads	Assmang Black Roc	Complete

#### NEIGHBOURHOOD

Project name	Type	Funder	Status
Moffat Sub	Upgrade 40MVA	Neighborhood	Complete
Poolman	Upgrade 20MVA	Neighborhood	Complete
Bypass Roads	Bypass R31/N14	Neighborhood	Under Construction

#### WSIG

Project name	Type	Funder	Status
Bankhara - Bodulong	Extension with 55 Standpipe, 3 boreholes	WSIG	Complete

Magojaneng Bulk Water	Extension 15.28km, 45 standpipe, 750kl steel tank	WSIG	Complete
Mapoteng Bulk Water	Extension 4.2KM pipeline, 1150kl pressed steel.	WISG	Complete
Mokalamosesane Water Extension	Installation of 4.2km pipeline, 3 standpipes, equip borehole	WSIG	Complete
Geelboom Water Extension	Installation of 3.4KM pipeline, with 150kl presses steek tank and 20 standpipes	WSIG	Complete
Maruping / Itireleng Water Extension	Construction of 250kl pressed steel tank, extension 1.9KM pipeline and 10 standpipes	MIG	Complete
Maruping Remmogo Water extension	Drill 3 water boreholes with 40 standpipes and to do water balancing at Main Reservoir	MIG	Under construction
Dikgweng Donkerhoek Water Extension	Construction of 1.8KM pipeline, with 2 water boreholes and 80kl steel press tank	MIG	Complete
Seven Miles Block H	Extension 5KM pipeline, with 287kl storage tank with 20 standpipes	WISG	Under Construction

## Conclusion

As your Mayor, I am committed to strengthening governance systems and promoting clean administration as the backbone of effective service delivery and leading us to obtaining clean audit outcomes.

Honourable Speaker, I hereby table before this august house the Draft Reviewed IDP for 2026/27, the Draft Budget for 2026/27 and all budget related policies for approval.

## 1.2 EXECUTIVE SUMMARY

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

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

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

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

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

The Municipality must, in the midst of the Country's weak economic growth, improve the revenue collection in order to fund the basic services. The tariffs increases are commensurate with the services to be rendered and are based on the 2026/27 projected Consumer Price Index of 3.7% average increase.

Various cost containment measures have been implemented of which overtime was the biggest challenge over the past years. Overtime, which forms part of Employee Related Costs has been capped at 25 hours for service delivery and 15 for support departments within the municipality.

The filling of critical vacancies will be prioritised to reduce the cost of acting and achieve the objectives of the municipality.

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

Tariff increases must be limited to be within the affordability levels of our community and must promote economic growth to ensure financial sustainability

of the Municipality. However, they must be cost reflective in order for the municipality to remain sustainable and liquid.

The Council remains committed to assist the poor communities in Ga-Segonyana Local Municipality in pursuit of the Indigent Policy. The total amount budgeted for **free basic services** to communities is an amount of **R4 767 million**. This will cover rebates on property rates up to 100%, **50kwh electricity** per month per household, refuse removal service and **6kl of water** per month to all registered indigents households.

The Municipality is on course to effect Financial Management transformation led by the National Treasury. In this respect, the municipality continues to implement the Municipal Standard Chart of Accounts (mSCOA) versions as prescribed by the National Treasury.

All data strings are submitted on time and all issues raised by the provincial treasury are timeously corrected. The municipality is at version 6.9. This version being the latest prescribed by the National Treasury.

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

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

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

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

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

- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2026/27 MTREF process.
- Electricity theft and resultant losses.

### Consolidated Overview of the 2026/27 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET				
Description	2026/27 Medium Term Revenue & Expenditure Framework			
	Budget Year 2025/26	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	000	000	000	000
Total Revenue (excluding capital transfers and contributions)	750 479	765 489	786 726	815 545
Total Expenditure	736 293	760 342	783 826	808 813
Surplus/(Deficit)	14 185	5 147	2 900	6 732
Total Capital Expenditure	126 301	108 429	120 378	125 630

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

The Municipality's operating revenue (excluding capital grants and contributions) is R765 489 million and escalates to R815 545 million in 2028/29. The revenue represents an increase of 2% against the 2025/26 Adjustment Budget.

The operating expenditure amounts to R760 342 million, an increase of 3.27% against the 2025/26 adjustment budget, resulting in a surplus of R5 147 million for the 2026/27 financial year.

The total capital expenditure amounts to R108 429 million. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2026.

### 1.3 ANNUAL BUDGET TABLES

#### OPERATING REVENUE FRAMEWORK

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

NC452 GaSegonyana Municipality Table A4 Budgeted Financial Performance (revenue and expenditure)				
Description	Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand				
<b>Revenue By Source</b>				
<b>Exchange Revenue</b>	<b>000</b>	<b>000</b>	<b>000</b>	<b>000</b>
Service charges electricity revenue	209 472	222 041	229 368	236 708
Service charges water revenue	50 020	52 371	54 099	55 830
Service charges sanitation revenue	33 720	35 305	36 470	37 637
Service charges refuse revenue	19 450	20 364	21 036	21 710
Sale of Goods and Rendering of Services	3 917	4 467	4 615	4 762
Interest earned from Receivables	8 048	8 825	9 116	9 408
Interest earned from Current and Non Current Assets	9 500	9 852	10 177	10 502
Rental from Fixed Assets	3 362	3 715	3 838	3 960
Licences and permits	4 511	4 678	4 832	4 987
Operational Revenue	51 317	53 020	54 769	56 522
<b>NonExchange Revenue</b>				
Property rates	67 259	69 747	72 049	74 355
Fines, penalties and forfeits	10 102	10 457	10 802	11 148
Transfers and subsidies	274 081	264 718	269 429	281 695
Interest	5 718	5 930	6 126	6 322
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>750 479</b>	<b>765 489</b>	<b>786 726</b>	<b>815 545</b>
<b>Expenditure By Type</b>				
Employee related costs	277 574	309 520	318 269	328 453
Remuneration of councillors	15 568	16 144	16 676	17 210
Bulk purchases electricity	169 053	173 308	179 027	184 756
Inventory consumed	27 584	25 897	26 746	27 602
Debt impairment	13 500	14 000	14 462	14 924
Depreciation & asset impairment	70 000	73 000	75 409	77 822
Interest	331	345	357	368
Contracted services	101 690	84 693	87 389	90 090
Transfers and subsidies	55	57	59	61
Irrecoverable debts written off	738	765	791	816
Operational Costs	60 200	62 614	64 643	66 711
<b>Total Expenditure</b>	<b>736 293</b>	<b>760 342</b>	<b>783 826</b>	<b>808 813</b>
<b>Surplus/(Deficit)</b>	<b>14 185</b>	<b>5 147</b>	<b>2 900</b>	<b>6 732</b>

The proposed operating revenue budget is approximately R765 489 million and the operating expenditure budget is totaling R760 342 million for the 2026/27 financial year. Revenue is increasing by 2% and expenditure by 3.2% over the 2025/26 financial year.

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

The higher than average percentage of electricity distribution losses is a major concern to the Municipality and efforts are underway to curb the losses and reverse them.

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

### 1.3.1 PROPERTY RATES

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

The Assessment property rates revenue is projected at **R69 747 million in 2026/27**, representing revenue increase of **R2 488 million** when compared to 2025/26 adjustment Budget. The resultant projected income from this source of revenue is **R72 049 million and R74 355 million** respectively for the two outer years of the MTREF period.

Tariffs per rating category will be as follows

<b>CATEGORY</b>	<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
Households	0.0092	0.0095	0.0098
Business	0.0155	0.0160	0.0165
Agriculture	0.0005	0.0006	0.0006
Properties owned by the state	0.0223	0.0230	0.0238
State Owned Farm	0.0211	0.0218	0.0225
Public service infrastructure property	0.0000	0.0000	0.0000
Industrial	0.0158	0.0163	0.0168
Vacant Land- Residential	0.0211	0.0218	0.0225
Vacant Land- Business and Commercial	0.0310	0.0320	0.0330
Vacant Land- Industrial	0.0315	0.0325	0.0336

### 1.3.2 SERVICE CHARGES

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

Electricity	-	3.7%
Water	-	10%
Sanitation	-	10%
Refuse	-	3.7%

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

- **ELECTRICITY**

The Electricity revenue is projected at R222 041 million in 2026/27, representing revenue increase of R12 569 million when compared to 2025/26 adjustment Budget. The allocation for the outer two years of the MTREF period is R229 368 million and R236 708 million respectively.

The Municipality will electrify 280 new houses in Gasegonyana area

- **WATER SERVICE**

The water service revenue is projected to increase from **R50 020 million** in the 2025/26 Adjustment Budget to **R52 371 million**. The projected revenue for the two outer years of the MTREF period is **R54 099 million** and **R55 830 million** respectively.

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

- **WASTE WATER MANAGEMENT**

The projected income from this source of revenue increases to **R35 305 million** in the 2026/27 budget year and to **R36 470 million** and **R37 637 million** respectively for the two outer years of the MTREF period. The Sanitation tariffs are linked to the percentages of water charged and 4.7% increase is proposed.

### 1.3.3 RENTAL FROM FIXED ASSETS

The municipality rent out properties such as municipal halls, sports grounds and caravan park for various groups of people and for various purposes such as meetings, workshops, church services, funerals, sporting events, festivals and family gatherings.

The charges as per the tariff book includes costs of hiring, water and electricity usage, as well as the usage fee.

As part of the agreement, a deposit fee is required and is only released after inspection once it has been determined that no breakages, damages or losses had been suffered by the municipality.

The rental from fixed assets revenue is projected at **R3 715 million** in 2026/27 representing an increase of **R353 thousands** when compared to the 2025/26 adjustment budget

### 1.3.4 FINES AND PENALTIES

**R10 457 million** in the current financial year representing an increase of **R355 thousand** on the 2025/26 adjustment budget. The projection for the outer two years of the MTREF period is **R10 802 million** and **R11 148 million** respectively

### 1.3.5 LICENSE AND PERMITS

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

### 1.3.6 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals **R264 718 million** of total income budget in the 2026/27 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium-term:

Description	2026/27 Medium Term Revenue & Expenditure Framework		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>			
<b>RECEIPTS:</b>			
<b>Operating Transfers and Grants</b>	<b>000</b>	<b>000</b>	<b>000</b>
<b>National Government:</b>	<b>263 330</b>	<b>268 007</b>	<b>280 227</b>
Local Government Equitable Share	255 910	262 007	274 227
Finance Management	3 000	3 000	3 000
EPWP Incentive	1 420	–	–
Municipal Infrastructure Grant (MIG)	3 000	3 000	3 000
<b>Provincial Government:</b>	<b>1 388</b>	<b>1 422</b>	<b>–</b>
Sport and Recreation	1 388	1 422	–
<b>Total Operating Transfers and Grants</b>	<b>264 718</b>	<b>269 429</b>	<b>280 227</b>

### 1.3.7 OPERATIONAL REVENUE

Other revenue reflects an increase of **R1 703 thousand** to a projected 2026/27 budget of **R53 020 million**. The revenue projections for the two outer years of the MTREF period is **R54 769 million** and **R56 522 million** respectively. The primary factor contributing to this increase is the municipality's anticipated disposal of land, which is expected to generate significant revenue during the budget period.

### 1.4 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure increased from the 2025/26 adjustment budget amount of **R736 293 million** to a new budget amount of **R760 342 million** representing an increase of **R24 049 million** in 2026/27. The allocation of the outer two years of the MTREF period is **R783 826 million** and **R808 813 million** respectively.

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

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

#### 1.4.1 EMPLOYEE RELATED COSTS

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

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

Personnel costs increases by **R31 946 million** when compared to the 2025/26 Adjustment Budget of **R277 574 million**. The allocation for the two outer years of the MTREF period is **R318 269 million** and **R328 543 million** respectively.

The significant increase in employee-related costs is due to the fact that the budgeted posts for 2025/26 were not filled and had to be removed during the 2025/26 adjustment budget. These posts are now being reinstated in the 2026/27 budget.

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

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

#### 1.4.2 REMUNERATION OF COUNCILORS

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

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

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

#### 1.4.3 DEPRECIATION AND ASSETS IMPAIRMENT

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

#### 1.4.4 FINANCE CHARGES

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

#### 1.4.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of **R173 308 million** for the 2026/27 budget year. The allocation for the two outer years of the MTREF period is **R179 027 million** and **R184 756 million** respectively. Bulk purchases take up to 22.7% of the operating budget for 2026/27.

#### 1.4.6 CONTRACTED SERVICES

Contracted Service budget is **R84 693 million** for the 2026/27 budget year. The allocation for the two outer years of the MTREF period is **R87 389 million** and **R90 090 million** respectively. Included in the contracted services is the budget for Vaal Central Water Board to operate and maintain water supply to most of Ga-segonyana Wards. The Municipality plans to reduce the use of consultant in some areas of their operations.

Description	2026/27 Medium Term Revenue & Expenditure Framework		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<i>Outsourced Services</i>	52 821 190.71	54 465 290.00	56 112 179.28
<i>Consultants and Professional Services</i>	31 603 708.30	32 646 630.67	33 691 322.85
<i>Contractors</i>	268 354.86	277 210.57	286 081.31
<b>Contracted Services</b>	84 693 253.86	87 389 131.24	90 089 583.44

#### 1.4.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at **R25 897 million** in 2026/27. The allocation for the outer two years of the MTREF period is **R26 746 million** and **R27 602 million** respectively. It should be noted that in terms of National Treasury Regulations and formats, repairs and maintenance is divided by other materials, contracted services and other expenditure.

#### REPAIRS AND MAINTENANCE

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

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

Our Roads are damaged by floods and the Municipality also budgeted to fix and reseal the potholes in the next financial year. The assumption may be that most of the infrastructure funded by Municipal Infrastructure Grant and other stakeholders, such as mines, could be perceived to be new and thus may not require huge maintenance in their early stages, but the expenditure will - increase as time goes by. The Municipality will plan for the appropriate increases to meet the resultant expenditure.

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

We have accepted that we are operating an aged infrastructure, and with the current financial position, replacements is not in the cards. This means more funds will be required to pay for the required maintenance as well as increase in personnel capacity to attend to issues as they get reported by our people and ward councilors.

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

<b>Repairs and Maintenance by Expenditure Item</b>			
<b>Description</b>	<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
	<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
Inventory Consumed (Project Maintenance)	16 693	17 244	17 795
Contracted Services	2 182	2 155	2 128
Other Expenditure	4 700	4 855	5 010
<b>Repairs and Maintenance by Expenditure Item</b>	<b>23 575</b>	<b>24 253</b>	<b>24 934</b>

### 1.5 CAPITAL EXPENDITURE

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

The capital budget has decreased by **R17 872 million** for the 2026/27 financial year to **R108 429 million** as compared to the approved Adjustment Budget of **R126 301 million** for the 2025/26 period.

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

The Capital Budget will be funded as follows

<b>Capital Expenditure</b>		<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>R thousand</b>	<b>Adjusted Budget</b>	<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
<b>Capital Expenditure - Functional</b>				
<b>Governance and administration</b>	974	3 310	–	–
Finance and administration	974	3 310	–	–
<b>Community and public safety</b>	12 558	–	–	–
Community and social services	8 558	–	–	–
Sport and recreation	4 000	–	–	–
Public safety	–	–	–	–
<b>Economic and environmental services</b>	49 289	64 030	59 943	61 903
Planning and development	3 153	3 100	–	–
Road transport	46 136	60 930	59 943	61 903
<b>Trading services</b>	63 481	41 089	60 435	63 727
Energy sources	17 443	14 702	12 174	13 299
Water management	46 037	26 387	48 261	50 428
Waste water management	–	–	–	–
Waste management	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	<b>126 301</b>	<b>108 429</b>	<b>120 378</b>	<b>125 630</b>
<b>Funded by:</b>				
National Government	108 522	100 519	120 378	125 630
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	5 618	–	–	–
<b>Internally generated funds</b>	12 161	7 910	–	–
<b>Total Capital Funding</b>	<b>126 301</b>	<b>108 429</b>	<b>120 378</b>	<b>125 630</b>

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

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

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

NC452 Ga-Segonyana - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	55,032	58,325	62,665	66,037	67,259	67,259	44,556	69,747	72,049	74,355
Service charges	184,783	233,479	270,354	292,912	312,662	312,662	205,511	330,081	340,973	351,884
Investment revenue	5,692	9,902	8,788	11,528	9,500	9,500	3,741	9,852	10,177	10,502
Transfer and subsidies - Operational	234,839	253,199	253,478	273,460	274,081	274,081	271,284	264,718	269,429	281,695
Other own revenue	56,259	35,128	94,513	77,823	86,966	86,966	29,293	91,092	94,098	97,109
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>536,605</b>	<b>590,035</b>	<b>689,799</b>	<b>721,760</b>	<b>750,469</b>	<b>750,469</b>	<b>554,384</b>	<b>765,489</b>	<b>786,726</b>	<b>815,545</b>
Employee costs	192,222	251,043	275,505	277,066	277,574	277,574	200,744	309,520	318,268	328,453
Remuneration of councillors	13,186	14,810	14,938	16,285	15,568	15,568	9,670	16,144	16,676	17,210
Depreciation, amortisation and impairment	91,154	88,286	98,008	70,000	70,000	70,000	59,766	73,000	75,409	77,822
Interest, Dividends and Rent on Land	3,378	3,998	9,691	346	331	331	729	345	357	368
Inventory consumed and bulk purchases	167,271	184,162	210,921	186,335	196,637	196,637	146,819	199,205	205,773	212,358
Transfers and subsidies	61	31	54	60	55	55	37	57	59	61
Other expenditure	253,302	212,228	173,276	174,123	176,129	176,129	121,365	162,072	167,284	172,541
<b>Total Expenditure</b>	<b>720,575</b>	<b>754,558</b>	<b>782,393</b>	<b>724,214</b>	<b>736,293</b>	<b>736,293</b>	<b>539,130</b>	<b>760,342</b>	<b>783,826</b>	<b>808,812</b>
<b>Surplus/(Deficit)</b>	<b>(183,970)</b>	<b>(164,523)</b>	<b>(92,594)</b>	<b>(2,455)</b>	<b>14,175</b>	<b>14,175</b>	<b>15,254</b>	<b>5,147</b>	<b>2,900</b>	<b>6,732</b>
Transfers and subsidies - capital (monetary allocations)	142,599	150,463	185,798	125,587	132,215	132,215	(113,689)	118,570	156,729	162,411
Transfers and subsidies - capital (in-kind)	9,668	26,614	5,424	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>133,430</b>	<b>159,316</b>	<b>177,664</b>	<b>134,587</b>	<b>126,301</b>	<b>126,301</b>	<b>106,841</b>	<b>108,429</b>	<b>120,378</b>	<b>125,630</b>
Transfers recognised - capital	121,128	126,398	164,417	125,587	114,140	114,140	99,643	100,519	120,378	125,630
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12,386	4,356	9,027	9,000	12,161	12,161	7,198	7,910	-	-
<b>Total sources of capital funds</b>	<b>133,514</b>	<b>130,754</b>	<b>173,444</b>	<b>134,587</b>	<b>126,301</b>	<b>126,301</b>	<b>106,841</b>	<b>108,429</b>	<b>120,378</b>	<b>125,630</b>
<b>Financial position</b>										
Total current assets	179,801	175,098	190,419	163,998	165,932	165,932	310,326	434,801	662,637	900,968
Total non current assets	1,775,810	1,874,068	2,001,771	1,938,655	1,930,370	1,930,370	2,048,802	2,037,200	2,082,170	2,129,977
Total current liabilities	158,492	228,018	259,453	165,862	150,862	150,862	298,027	406,242	519,419	636,413
Total non current liabilities	68,944	82,678	95,639	75,716	75,716	75,716	95,059	95,639	95,639	95,639
Community wealth/Equity	1,725,918	1,740,126	1,814,891	1,861,075	1,869,723	1,869,723	1,917,002	1,871,177	2,030,805	2,199,949
<b>Cash flows</b>										
Net cash from (used) operating	127,017	(373,212)	(703,338)	185,105	178,783	178,783	178,783	195,489	233,769	245,656
Net cash from (used) investing	(167,326)	(178,000)	(198,294)	(134,546)	(126,261)	(126,261)	(126,261)	(108,429)	(120,378)	(125,630)
Net cash from (used) financing	(796)	(796)	(1,455)	(2,500)	(2,500)	(2,500)	(2,500)	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>55,263</b>	<b>(513,798)</b>	<b>(866,140)</b>	<b>85,005</b>	<b>57,358</b>	<b>57,358</b>	<b>57,358</b>	<b>94,393</b>	<b>207,784</b>	<b>327,811</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	55,263	(513,798)	(866,140)	85,005	57,358	57,358	57,358	94,393	207,784	327,811
Application of cash and investments	39,551	104,514	101,253	158,752	122,097	122,097	65,395	(46,047)	(46,059)	(46,071)
<b>Balance - surplus (shortfall)</b>	<b>15,711</b>	<b>(618,312)</b>	<b>(967,393)</b>	<b>(73,747)</b>	<b>(64,738)</b>	<b>(64,738)</b>	<b>(8,036)</b>	<b>140,440</b>	<b>253,842</b>	<b>373,882</b>
<b>Asset management</b>										
Asset register summary (WDV)	1,495,299	1,520,457	1,568,315	1,866,188	1,865,349	1,865,349	-	1,510,376	1,434,967	1,357,145
Depreciation	91,154	88,286	98,008	70,000	70,000	70,000	-	73,000	75,409	77,822
Renewal and Upgrading of Existing Assets	46,064	77,544	51,556	23,596	20,897	20,897	-	53,779	59,943	61,903
Repairs and Maintenance	35,419	18,370	28,350	24,740	24,692	24,692	-	23,276	24,045	24,814
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(2,190)	(3,384)	(2,366)	(2,766)	(3,046)	(3,046)	-	(4,256)	(3,167)	(3,271)
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		128,176	114,293	184,644	131,650	136,892	136,892	143,275	147,918	152,548
Executive and council		11,340	8,056	8,341	8,688	8,688	8,688	8,996	9,306	9,597
Finance and administration		116,836	104,641	174,626	121,209	126,452	126,452	132,462	136,735	141,014
Internal audit		-	1,597	1,678	1,752	1,752	1,752	1,817	1,877	1,937
<b>Community and public safety</b>		39,940	36,886	28,457	33,492	36,242	36,242	27,606	28,505	29,417
Community and social services		5,634	5,599	9,851	12,155	14,641	14,641	4,967	5,119	5,283
Sport and recreation		9,977	15,702	3,954	4,145	4,095	4,095	4,331	4,474	4,617
Public safety		24,329	15,585	14,651	17,192	17,505	17,505	18,307	18,911	19,516
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		42,846	53,599	106,447	82,119	121,358	121,358	143,194	142,808	147,232
Planning and development		20,657	20,609	22,139	62,740	64,480	64,480	66,980	67,624	69,692
Road transport		21,939	32,643	83,950	19,008	56,508	56,508	75,830	74,786	77,130
Environmental protection		250	347	359	371	371	371	384	397	410
<b>Trading services</b>		477,902	562,322	561,472	600,086	588,192	588,192	569,984	624,225	648,758
Energy sources		235,517	270,460	299,366	302,265	292,505	292,505	299,331	320,130	334,216
Water management		132,801	170,924	146,706	161,519	158,764	158,764	143,260	172,497	178,733
Waste water management		62,587	68,685	58,982	76,840	77,461	77,461	65,537	67,700	69,866
Waste management		46,997	52,252	56,418	59,462	59,462	59,462	61,856	63,898	65,942
<b>Other</b>	4	9	11	0	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	688,872	767,111	881,020	847,347	882,684	882,684	884,059	943,455	977,956
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		272,882	259,761	259,200	245,100	239,769	239,769	255,983	264,331	272,694
Executive and council		22,626	23,738	24,373	26,613	25,498	25,498	26,926	27,815	28,705
Finance and administration		250,256	229,117	225,655	208,574	204,308	204,308	219,388	226,528	233,681
Internal audit		-	6,906	9,171	9,912	9,962	9,962	9,669	9,988	10,308
<b>Community and public safety</b>		60,817	72,682	81,998	74,352	75,105	75,105	83,613	86,372	89,136
Community and social services		13,948	16,232	17,689	18,914	17,987	17,987	20,025	20,686	21,348
Sport and recreation		12,116	16,236	18,751	18,918	18,741	18,741	22,662	23,410	24,159
Public safety		34,753	40,214	45,558	36,519	38,377	38,377	40,926	42,276	43,629
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		84,493	85,599	92,344	87,000	84,786	84,786	90,542	92,063	95,009
Planning and development		39,333	43,846	47,860	48,829	45,146	45,146	49,112	49,266	50,843
Road transport		44,955	41,471	44,208	37,871	39,340	39,340	41,111	42,468	43,827
Environmental protection		205	282	276	300	300	300	318	328	339
<b>Trading services</b>		302,218	336,516	348,851	317,763	336,633	336,633	330,205	341,060	351,974
Energy sources		164,658	176,106	218,303	186,748	201,012	201,012	206,413	213,183	220,005
Water management		72,397	79,690	86,146	70,528	74,023	74,023	74,033	76,476	78,923
Waste water management		41,026	44,083	21,492	34,366	35,559	35,559	21,638	22,352	23,067
Waste management		24,136	36,637	22,910	26,120	26,040	26,040	28,120	29,048	29,978
<b>Other</b>	4	166	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	720,575	754,558	782,393	724,214	736,293	736,293	760,342	783,826	808,812
<b>Surplus/(Deficit) for the year</b>		(31,703)	12,553	98,627	123,132	146,391	146,391	123,717	159,629	169,144

References

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

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

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		11,340	8,056	8,341	8,688	8,688	8,688	8,996	9,306	9,597
Vote 2 - FINANCE AND ADMINISTRATION		116,836	104,641	174,626	121,209	126,452	126,452	132,462	136,735	141,014
Vote 3 - COMMUNITY AND SOCIAL SERVICES		5,634	5,599	9,851	12,155	14,641	14,641	4,967	5,119	5,283
Vote 4 - SPORTS & RECREATION		9,977	15,702	3,954	4,145	4,095	4,095	4,331	4,474	4,617
Vote 5 - PUBLIC SAFETY		12,101	1,632	1,832	1,798	1,843	1,843	1,969	2,034	2,099
Vote 6 - PLANNING AND DEVELOPMENT		20,657	20,609	22,139	62,740	64,480	64,480	66,980	67,624	69,692
Vote 7 - ROAD TRANSPORT		34,167	46,597	96,769	34,402	72,170	72,170	92,168	91,664	94,548
Vote 8 - ENVIRONMENTAL PROTECTION		250	347	359	371	371	371	384	397	410
Vote 9 - ENERGY SOURCES		235,517	270,460	299,366	302,265	292,505	292,505	299,331	320,130	334,216
Vote 10 - WATER MANAGEMENT		132,801	170,924	146,706	161,519	158,764	158,764	143,260	172,497	178,733
Vote 11 - WASTE WATER MANAGEMENT		62,587	68,685	58,982	76,840	77,461	77,461	65,537	67,700	69,866
Vote 12 - WASTE MANAGEMENT		46,997	52,252	56,418	59,462	59,462	59,462	61,856	63,898	65,942
Vote 13 - Other		9	11	0	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>688,872</b>	<b>765,514</b>	<b>879,342</b>	<b>845,594</b>	<b>880,932</b>	<b>880,932</b>	<b>882,242</b>	<b>941,578</b>	<b>976,019</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		22,626	23,738	24,373	26,613	25,498	25,498	26,926	27,815	28,705
Vote 2 - FINANCE AND ADMINISTRATION		248,828	227,611	224,496	206,945	202,679	202,679	217,798	224,886	231,987
Vote 3 - COMMUNITY AND SOCIAL SERVICES		13,948	16,232	17,689	18,914	17,987	17,987	20,025	20,686	21,348
Vote 4 - SPORTS & RECREATION		12,116	16,236	18,751	18,918	18,741	18,741	22,662	23,410	24,159
Vote 5 - PUBLIC SAFETY		11,951	7,866	10,043	9,571	10,535	10,535	11,324	11,698	12,073
Vote 6 - PLANNING AND DEVELOPMENT		39,333	43,846	47,860	48,829	45,146	45,146	49,112	49,266	50,843
Vote 7 - ROAD TRANSPORT		67,757	73,819	79,723	64,819	67,183	67,183	70,713	73,046	75,384
Vote 8 - ENVIRONMENTAL PROTECTION		205	282	276	300	300	300	318	328	339
Vote 9 - ENERGY SOURCES		164,658	176,106	218,303	186,698	200,982	200,982	206,413	213,183	220,005
Vote 10 - WATER MANAGEMENT		72,397	79,690	86,146	70,528	74,023	74,023	74,033	76,476	78,923
Vote 11 - WASTE WATER MANAGEMENT		41,026	44,083	21,492	34,366	35,559	35,559	21,638	22,352	23,067
Vote 12 - WASTE MANAGEMENT		24,061	36,367	22,670	25,708	25,628	25,628	27,693	28,607	29,522
Vote 13 - Other		166	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>719,071</b>	<b>745,875</b>	<b>771,822</b>	<b>712,211</b>	<b>724,260</b>	<b>724,260</b>	<b>748,656</b>	<b>771,754</b>	<b>796,355</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(30,199)</b>	<b>19,639</b>	<b>107,520</b>	<b>133,383</b>	<b>156,672</b>	<b>156,672</b>	<b>133,586</b>	<b>169,823</b>	<b>179,664</b>

**References**

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	125,711	148,600	175,100	189,722	209,472	209,472	144,757	222,041	229,368	236,708
Service charges - Water	2	28,319	42,822	45,945	50,020	50,020	50,020	27,822	52,371	54,099	55,830
Service charges - Waste Water Management	2	17,936	26,228	31,167	33,720	33,720	33,720	20,169	35,305	36,470	37,637
Service charges - Waste Management	2	12,818	15,829	18,142	19,450	19,450	19,450	12,763	20,364	21,036	21,710
Sale of Goods and Rendering of Services	2	6,056	4,125	4,219	2,918	3,917	3,917	2,369	4,467	4,615	4,762
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	8,441	11,451	6,974	4,343	8,048	8,048	5,280	8,825	9,116	9,408
Interest earned from Current and Non Current Assets	2	5,692	9,902	8,788	11,528	9,500	9,500	3,741	9,852	10,177	10,502
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	2,873	1,345	1,716	1,852	3,362	3,362	2,238	3,715	3,838	3,960
Licence and permits	2	3,643	3,964	3,280	4,346	4,511	4,511	2,984	4,678	4,832	4,987
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	49	212	87	940	940	940	21	975	1,007	1,040
Operational Revenue	2	6,426	7,340	8,424	49,427	50,217	50,217	10,472	52,044	53,762	55,482
<b>Non-Exchange Revenue</b>											
Property rates	2	55,032	58,325	62,665	66,037	67,259	67,259	44,556	69,747	72,049	74,355
Surcharges and Taxes	2	-	0	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	7,556	8,248	8,457	9,408	10,252	10,252	1,807	10,457	10,802	11,148
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	234,839	253,199	253,478	273,460	274,081	274,081	271,284	264,718	269,429	281,695
Interest	2	-	-	5,175	4,588	5,718	5,718	3,845	5,930	6,126	6,322
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	17	(13)	(1,067)	-	-	-	-	-	-	-
Other Gains	2	21,197	(1,544)	57,247	-	-	-	276	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>536,605</b>	<b>590,035</b>	<b>689,799</b>	<b>721,760</b>	<b>750,469</b>	<b>750,469</b>	<b>554,384</b>	<b>765,489</b>	<b>786,726</b>	<b>815,545</b>
<b>Expenditure</b>											
Employee related costs	2	192,222	251,043	275,505	277,066	277,574	277,574	200,744	309,520	318,268	328,453
Remuneration of councillors	2	13,186	14,810	14,938	16,285	15,568	15,568	9,670	16,144	16,676	17,210
Bulk purchases - electricity	2	124,535	152,962	174,090	154,053	169,053	169,053	133,743	173,308	179,027	184,756
Inventory consumed	2,8	42,737	31,200	36,832	32,282	27,584	27,584	13,076	25,897	26,746	27,602
Debt impairment	2,3	18,774	1,231	3,716	13,500	13,500	13,500	-	14,000	14,462	14,924
Depreciation, amortisation and impairment	2	91,154	88,286	98,008	70,000	70,000	70,000	59,766	73,000	75,409	77,822
Interest, Dividends and Rent on Land	2	3,378	3,998	9,691	346	331	331	729	345	357	368
Contracted services	2	97,359	115,810	100,218	91,235	101,690	101,690	74,208	84,693	87,389	90,090
Transfers and subsidies	2	61	31	54	60	55	55	37	57	59	61
Irrecoverable debts written off	2	15,198	32,749	7,333	738	738	738	2,653	765	791	816
Operational costs	2	65,806	60,230	61,302	68,650	60,200	60,200	44,221	62,614	64,643	66,711
Disposal of Fixed and Intangible Assets	2	7,377	1,715	-	-	-	-	45	-	-	-
Other Losses	2	48,789	493	707	-	-	-	238	-	-	-
<b>Total Expenditure</b>		<b>720,575</b>	<b>754,558</b>	<b>782,393</b>	<b>724,214</b>	<b>736,293</b>	<b>736,293</b>	<b>539,130</b>	<b>760,342</b>	<b>783,826</b>	<b>808,812</b>
<b>Surplus/(Deficit)</b>		<b>(183,970)</b>	<b>(164,523)</b>	<b>(92,594)</b>	<b>(2,455)</b>	<b>14,175</b>	<b>14,175</b>	<b>15,254</b>	<b>5,147</b>	<b>2,900</b>	<b>6,732</b>
Transfers and subsidies - capital (monetary allocations)	6	142,599	150,463	185,798	125,587	132,215	132,215	(113,689)	118,570	156,729	162,411
Transfers and subsidies - capital (in-kind)	6	9,668	26,614	5,424	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>

**References**

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		1,335	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		4,072	4,494	3,056	1,450	974	974	-	3,310	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	1,097	4,091	7,371	8,558	8,558	-	-	-	-
Vote 4 - SPORTS & RECREATION		5,764	11,135	-	4,000	4,000	4,000	-	-	-	-
Vote 5 - PUBLIC SAFETY		9,259	-	111	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	14	3,523	50	3,153	3,153	-	3,100	-	-
Vote 7 - ROAD TRANSPORT		16,591	31,204	73,598	46,596	46,136	46,136	-	60,930	59,943	61,903
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		47,682	52,585	50,923	20,000	17,443	17,443	-	14,702	12,174	13,299
Vote 10 - WATER MANAGEMENT		43,682	56,964	42,363	55,120	46,037	46,037	-	26,387	48,261	50,428
Vote 11 - WASTE WATER MANAGEMENT		5,045	1,824	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		133,430	159,316	177,664	134,587	126,301	126,301	-	108,429	120,378	125,630
<b>Total Capital Expenditure - Vote</b>		133,430	159,316	177,664	134,587	126,301	126,301	-	108,429	120,378	125,630
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		5,407	4,494	3,056	1,450	974	974	516	3,310	-	-
Executive and council		1,335	-	-	-	-	-	-	-	-	-
Finance and administration		4,072	4,494	3,056	1,450	974	974	516	3,310	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		15,023	12,232	4,202	11,371	12,558	12,558	9,100	-	-	-
Community and social services		-	1,097	4,091	7,371	8,558	8,558	4,821	-	-	-
Sport and recreation		5,764	11,135	-	4,000	4,000	4,000	4,280	-	-	-
Public safety		9,259	-	111	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		16,591	31,217	77,120	46,646	49,289	49,289	40,803	64,030	59,943	61,903
Planning and development		-	14	3,523	50	3,153	3,153	106	3,100	-	-
Road transport		16,591	31,204	73,598	46,596	46,136	46,136	40,698	60,930	59,943	61,903
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		96,409	111,374	93,285	75,120	63,481	63,481	56,421	41,089	60,435	63,727
Energy sources		47,682	52,585	50,923	20,000	17,443	17,443	13,605	14,702	12,174	13,299
Water management		43,682	56,964	42,363	55,120	46,037	46,037	42,817	26,387	48,261	50,428
Waste water management		5,045	1,824	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	133,430	159,316	177,664	134,587	126,301	126,301	106,841	108,429	120,378	125,630
<b>Funded by:</b>											
National Government		121,128	126,398	150,868	125,587	108,522	108,522	94,758	100,519	120,378	125,630
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	13,549	-	5,618	5,618	4,885	-	-	-
<b>Transfers recognised - capital</b>	4	121,128	126,398	164,417	125,587	114,140	114,140	99,643	100,519	120,378	125,630
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		12,386	4,356	9,027	9,000	12,161	12,161	7,198	7,910	-	-
<b>Total Capital Funding</b>	7	133,514	130,754	173,444	134,587	126,301	126,301	106,841	108,429	120,378	125,630

**References**

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

NC45Z Ga-Segonyana - Table A6 Budgeted Financial Position

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents	1	38,210	36,946	7,336	85,005	57,358	57,358	122,252	94,393	207,784	327,811	
Short term Investments	2	-	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	10,699	14,366	50,809	(14,661)	(10,689)	(10,689)	63,367	161,958	212,000	263,644	
Receivables from non-exchange transactions	3	29,399	36,672	51,376	37,426	45,775	45,775	59,074	59,914	62,286	64,734	
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-	-
Inventory	5	27,449	18,947	16,780	19,959	19,959	19,959	16,868	16,780	16,780	16,780	
VAT Receivable	6	74,044	67,271	63,221	36,269	53,528	53,528	47,869	100,861	162,892	227,103	
Other current assets	7	0	896	896	-	-	-	896	896	896	896	
<b>Total current assets</b>		<b>179,801</b>	<b>175,098</b>	<b>190,419</b>	<b>163,998</b>	<b>165,932</b>	<b>165,932</b>	<b>310,326</b>	<b>434,801</b>	<b>662,637</b>	<b>900,968</b>	
<b>Non current assets</b>												
Investments	8	-	(0)	-	-	-	-	-	-	-	-	-
Investment property	9	20,268	19,745	49,214	21,845	21,845	21,845	49,214	49,214	49,214	49,214	
Property, plant and equipment	10	1,753,390	1,852,171	1,949,814	1,914,711	1,906,425	1,906,425	1,996,845	1,983,933	2,028,902	2,076,710	
Biological assets	11	-	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	
Intangible assets	14	496	496	1,087	444	444	444	1,087	2,397	2,397	2,397	
Trade and other receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1,775,810</b>	<b>1,874,068</b>	<b>2,001,771</b>	<b>1,938,655</b>	<b>1,930,370</b>	<b>1,930,370</b>	<b>2,048,802</b>	<b>2,037,200</b>	<b>2,082,170</b>	<b>2,129,977</b>	
<b>TOTAL ASSETS</b>		<b>1,955,611</b>	<b>2,049,167</b>	<b>2,192,190</b>	<b>2,102,653</b>	<b>2,096,301</b>	<b>2,096,301</b>	<b>2,359,128</b>	<b>2,472,001</b>	<b>2,744,807</b>	<b>3,030,945</b>	
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	2,205	1,025	23	8,246	8,246	8,246	(788)	23	23	23	
Consumer deposits	19	6,401	6,843	7,276	6,843	6,843	6,843	7,587	7,276	7,276	7,276	
Trade and other payables from exchange transactions	20	87,693	136,174	130,300	55,427	40,427	40,427	121,179	208,889	270,920	335,132	
Trade and other payables from non-exchange transactions	21	14,857	1,518	6	1,518	1,518	1,518	18,297	6	6	6	
Provision	22	(0)	-	(79)	2,115	2,115	2,115	(398)	2,653	2,653	2,653	
VAT Payable	23	47,337	80,369	119,195	91,713	91,713	91,713	149,418	184,662	235,808	288,591	
Other current liabilities	24	-	2,089	2,732	-	-	-	2,732	2,732	2,732	2,732	
<b>Total current liabilities</b>		<b>158,492</b>	<b>228,018</b>	<b>259,453</b>	<b>165,862</b>	<b>150,862</b>	<b>150,862</b>	<b>298,027</b>	<b>406,242</b>	<b>519,419</b>	<b>636,413</b>	
<b>Non current liabilities</b>												
Financial liabilities	25	7,949	10,623	6,837	1,768	1,768	1,768	6,258	6,837	6,837	6,837	
Provision	26	25,496	28,464	35,892	-	-	-	35,892	35,892	35,892	35,892	
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	35,500	43,592	52,910	73,947	73,947	73,947	52,910	52,910	52,910	52,910	
<b>Total non current liabilities</b>		<b>68,944</b>	<b>82,678</b>	<b>95,639</b>	<b>75,716</b>	<b>75,716</b>	<b>75,716</b>	<b>95,059</b>	<b>95,639</b>	<b>95,639</b>	<b>95,639</b>	
<b>TOTAL LIABILITIES</b>		<b>227,437</b>	<b>310,696</b>	<b>355,092</b>	<b>241,578</b>	<b>226,578</b>	<b>226,578</b>	<b>393,087</b>	<b>501,881</b>	<b>615,058</b>	<b>732,052</b>	
<b>NET ASSETS</b>		<b>1,728,174</b>	<b>1,738,471</b>	<b>1,837,098</b>	<b>1,861,075</b>	<b>1,869,723</b>	<b>1,869,723</b>	<b>1,966,041</b>	<b>1,970,120</b>	<b>2,129,749</b>	<b>2,298,892</b>	
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated surplus/(deficit)	29	1,685,730	1,699,938	1,774,704	1,861,075	1,869,723	1,869,723	1,876,814	1,830,989	1,990,617	2,159,761	
Reserves and funds	30	40,188	40,188	40,188	-	-	-	40,188	40,188	40,188	40,188	
Other	31	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>32</b>	<b>1,725,918</b>	<b>1,740,126</b>	<b>1,814,891</b>	<b>1,861,075</b>	<b>1,869,723</b>	<b>1,869,723</b>	<b>1,917,002</b>	<b>1,871,177</b>	<b>2,030,805</b>	<b>2,199,949</b>	

References

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

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		41,055	-	-	70,743	63,896	63,896	63,896	66,958	69,167	71,380
Service charges		198,340	-	-	280,913	297,029	297,029	297,029	318,215	328,717	339,235
Other revenue		132,372	-	-	85,058	71,769	71,769	71,769	74,999	77,474	79,953
Transfers and Subsidies - Operational	1	206,587	-	-	273,460	273,801	273,801	273,801	264,718	269,429	281,695
Transfers and Subsidies - Capital	1	162,431	154,434	-	125,587	132,215	132,215	132,215	118,570	156,729	162,411
Interest		4,294	-	-	12,775	15,583	15,583	15,583	24,606	25,418	26,232
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(617,411)	(527,204)	(703,078)	(663,016)	(675,114)	(675,114)	(675,114)	(672,175)	(692,749)	(714,821)
Finance charges		(650)	(442)	(260)	(356)	(341)	(341)	(341)	(345)	(357)	(368)
Transfers and Subsidies	1	-	-	-	(60)	(55)	(55)	(55)	(57)	(59)	(61)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>127,017</b>	<b>(373,212)</b>	<b>(703,338)</b>	<b>185,105</b>	<b>178,783</b>	<b>178,783</b>	<b>178,783</b>	<b>195,489</b>	<b>233,769</b>	<b>245,656</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	(0)	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(167,326)	(178,000)	(198,294)	(134,546)	(126,261)	(126,261)	(126,261)	(108,429)	(120,378)	(125,630)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(167,326)</b>	<b>(178,000)</b>	<b>(198,294)</b>	<b>(134,546)</b>	<b>(126,261)</b>	<b>(126,261)</b>	<b>(126,261)</b>	<b>(108,429)</b>	<b>(120,378)</b>	<b>(125,630)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(796)	(796)	(1,455)	(2,500)	(2,500)	(2,500)	(2,500)	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(796)</b>	<b>(796)</b>	<b>(1,455)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	96,367	38,210	36,947	36,946	7,336	7,336	7,336	7,334	94,393	207,784
Cash/cash equivalents at the year end:	2	55,263	(513,798)	(866,140)	85,005	57,358	57,358	57,358	94,393	207,784	327,811

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	55,263	(513,798)	(866,140)	85,005	57,358	57,358	57,358	94,393	207,784	327,811
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	(0)	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>55,263</b>	<b>(513,798)</b>	<b>(866,140)</b>	<b>85,005</b>	<b>57,358</b>	<b>57,358</b>	<b>57,358</b>	<b>94,393</b>	<b>207,784</b>	<b>327,811</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		14,857	1,518	6	1,518	1,518	1,518	18,297	6	6	6
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(66,824)	(60,619)	(57,059)	108,973	91,713	91,713	47,077	(66,396)	(77,281)	(88,710)
Other working capital requirements	3	63,909	136,174	130,300	46,146	26,750	26,750	27,707	(7,663)	3,210	14,627
Other provisions		2,256	2,089	2,653	2,115	2,115	2,115	(2,335)	2,653	2,653	2,653
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25,352	25,352	25,352	-	-	-	(25,352)	25,352	25,352	25,352
<b>Total Application of cash and investments:</b>		<b>39,551</b>	<b>104,514</b>	<b>101,253</b>	<b>158,752</b>	<b>122,097</b>	<b>122,097</b>	<b>65,395</b>	<b>(46,047)</b>	<b>(46,059)</b>	<b>(46,071)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>15,711</b>	<b>(618,312)</b>	<b>(967,393)</b>	<b>(73,747)</b>	<b>(64,738)</b>	<b>(64,738)</b>	<b>(8,036)</b>	<b>140,440</b>	<b>253,842</b>	<b>373,882</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>15,711</b>	<b>(618,312)</b>	<b>(967,393)</b>	<b>(73,747)</b>	<b>(64,738)</b>	<b>(64,738)</b>	<b>(8,036)</b>	<b>140,440</b>	<b>253,842</b>	<b>373,882</b>

References

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

Other working capital requirements

Debtors	23,784	-	-	9,281	13,677	13,677	93,472	216,552	267,710	320,505
Creditors due	87,693	136,174	130,300	55,427	40,427	40,427	121,179	208,889	270,920	335,132
<b>Total</b>	<b>(63,909)</b>	<b>(136,174)</b>	<b>(130,300)</b>	<b>(46,146)</b>	<b>(26,750)</b>	<b>(26,750)</b>	<b>(27,707)</b>	<b>7,663</b>	<b>(3,210)</b>	<b>(14,627)</b>

Debtors collection assumptions

Balance outstanding - debtors	40,098	51,038	102,186	22,765	35,086	35,086	122,440	221,871	274,286	328,378
Estimate of debtors collection rate	59.3%	0.0%	0.0%	40.8%	39.0%	39.0%	76.3%	97.6%	97.6%	97.6%

Long term investments committed

Balance (Insert description; eg sinking fund)

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

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

Note:

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

NC452 Ga-Segonyana - Table A9 Asset Management

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	87,366	81,773	126,108	110,991	105,405	105,405	54,650	60,435	63,727
Roads Infrastructure		-	-	33,170	30,000	31,705	31,705	7,151	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29,018	37,413	46,246	15,500	13,478	13,478	13,502	12,174	13,299
Water Supply Infrastructure		42,440	32,155	35,447	53,120	44,687	44,687	26,087	48,261	50,428
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>71,458</b>	<b>69,568</b>	<b>114,863</b>	<b>98,620</b>	<b>89,870</b>	<b>89,870</b>	<b>46,740</b>	<b>60,435</b>	<b>63,727</b>
Community Facilities		9,259	1,097	4,091	7,371	11,605	11,605	3,000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>9,259</b>	<b>1,097</b>	<b>4,091</b>	<b>7,371</b>	<b>11,605</b>	<b>11,605</b>	<b>3,000</b>		
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		-	-	3,446	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>				<b>3,446</b>						
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	591	-	-	-	1,310	-	-
<b>Intangible Assets</b>				<b>591</b>				<b>1,310</b>		
Computer Equipment		2,472	836	1,315	750	450	450	1,200	-	-
Furniture and Office Equipment		677	2,484	1,029	250	479	479	400	-	-
Machinery and Equipment		2,164	1,312	662	4,000	3,000	3,000	2,000	-	-
Transport Assets		1,335	6,477	111	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Renewal of Existing Assets</b>	2			<b>3,427</b>	<b>3,000</b>	<b>2,465</b>	<b>2,465</b>			
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	3,427	3,000	2,465	2,465	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>				<b>3,427</b>	<b>3,000</b>	<b>2,465</b>	<b>2,465</b>			
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>										
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>										
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Upgrading of Existing Assets</b>	6	<b>46,064</b>	<b>77,544</b>	<b>48,129</b>	<b>20,596</b>	<b>18,432</b>	<b>18,432</b>	<b>53,779</b>	<b>59,943</b>	<b>61,903</b>
Roads Infrastructure		16,591	11,635	40,310	16,596	14,432	14,432	53,779	59,943	61,903
Storm water Infrastructure		-	18,253	-	-	-	-	-	-	-
Electrical Infrastructure		18,664	8,696	1,249	-	-	-	-	-	-
Water Supply Infrastructure		-	26,002	6,569	-	-	-	-	-	-
Sanitation Infrastructure		5,045	1,824	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>40,300</b>	<b>66,409</b>	<b>48,129</b>	<b>16,596</b>	<b>14,432</b>	<b>14,432</b>	<b>53,779</b>	<b>59,943</b>	<b>61,903</b>	
Community Facilities	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	5,764	11,135	-	4,000	4,000	4,000	-	-	-	-
<b>Community Assets</b>	<b>5,764</b>	<b>11,135</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Capital Expenditure</b>	<b>133,430</b>	<b>159,316</b>	<b>177,664</b>	<b>134,587</b>	<b>126,301</b>	<b>126,301</b>	<b>108,429</b>	<b>120,378</b>	<b>125,630</b>	
<i>Roads Infrastructure</i>	16,591	11,635	73,480	46,596	46,136	46,136	60,930	59,943	61,903	
<i>Storm water Infrastructure</i>	-	18,253	-	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>	47,682	46,109	50,923	18,500	15,943	15,943	13,502	12,174	13,299	
<i>Water Supply Infrastructure</i>	42,440	58,157	42,016	53,120	44,687	44,687	26,087	48,261	50,428	
<i>Sanitation Infrastructure</i>	5,045	1,824	-	-	-	-	-	-	-	
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<b>Infrastructure</b>	<b>111,758</b>	<b>135,977</b>	<b>166,419</b>	<b>118,216</b>	<b>106,767</b>	<b>106,767</b>	<b>100,519</b>	<b>120,378</b>	<b>125,630</b>	
Community Facilities	9,259	1,097	4,091	7,371	11,605	11,605	3,000	-	-	
Sport and Recreation Facilities	5,764	11,135	-	4,000	4,000	4,000	-	-	-	
<b>Community Assets</b>	<b>15,023</b>	<b>12,232</b>	<b>4,091</b>	<b>11,371</b>	<b>15,605</b>	<b>15,605</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Operational Buildings	-	-	3,446	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>3,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	591	-	-	-	1,310	-	-	
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,310</b>	<b>-</b>	<b>-</b>	
<b>Computer Equipment</b>	<b>2,472</b>	<b>836</b>	<b>1,315</b>	<b>750</b>	<b>450</b>	<b>450</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	
<b>Furniture and Office Equipment</b>	<b>677</b>	<b>2,484</b>	<b>1,029</b>	<b>250</b>	<b>479</b>	<b>479</b>	<b>400</b>	<b>-</b>	<b>-</b>	
<b>Machinery and Equipment</b>	<b>2,164</b>	<b>1,312</b>	<b>662</b>	<b>4,000</b>	<b>3,000</b>	<b>3,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	
<b>Transport Assets</b>	<b>1,335</b>	<b>6,477</b>	<b>111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Mature	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>133,430</b>	<b>159,316</b>	<b>177,664</b>	<b>134,587</b>	<b>126,301</b>	<b>126,301</b>	<b>108,429</b>	<b>120,378</b>	<b>125,630</b>	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1,495,299</b>	<b>1,520,457</b>	<b>1,568,315</b>	<b>1,866,188</b>	<b>1,865,349</b>	<b>1,865,349</b>	<b>1,510,376</b>	<b>1,434,967</b>	<b>1,357,145</b>
<i>Roads Infrastructure</i>		424,516	410,408	413,578	7,666	9,371	9,371	397,159	372,811	347,683
<i>Storm water Infrastructure</i>		(907)	(907)	(907)	(11,724)	(11,724)	(11,724)	(13,064)	(25,623)	(38,584)
<i>Electrical Infrastructure</i>		(204,042)	(178,239)	(189,677)	(8,593)	(8,593)	(8,593)	(198,588)	(207,793)	(217,293)
<i>Water Supply Infrastructure</i>		139,705	172,118	153,236	15,892	10,722	10,722	143,967	134,081	123,880
<i>Sanitation Infrastructure</i>		948,848	943,706	941,379	(6,000)	(6,000)	(6,000)	935,157	928,730	922,097
<i>Solid Waste Infrastructure</i>		(6,628)	(8,016)	(8,401)	(388)	(388)	(388)	(8,804)	(9,220)	(9,649)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>1,301,493</b>	<b>1,339,069</b>	<b>1,309,208</b>	<b>(3,148)</b>	<b>(6,613)</b>	<b>(6,613)</b>	<b>1,255,826</b>	<b>1,192,985</b>	<b>1,128,133</b>
<b>Community Assets</b>		77,403	81,652	73,190	(3,287)	(240)	(240)	529,837	522,031	513,975
<b>Heritage Assets</b>		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
<b>Investment properties</b>		20,268	19,745	49,214	21,845	21,845	21,845	49,214	49,214	49,214
<b>Other Assets</b>		67,423	32,225	88,896	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		496	496	1,087	444	444	444	2,397	2,397	2,397
<b>Computer Equipment</b>		4,797	5,633	6,948	426	126	126	7,812	7,465	7,107
<b>Furniture and Office Equipment</b>		(4,255)	(2,406)	(4,698)	(3,201)	(2,971)	(2,971)	(380,184)	(383,880)	(387,694)
<b>Machinery and Equipment</b>		2,224	3,412	3,727	2,000	1,650	1,650	5,427	5,427	5,427
<b>Transport Assets</b>		8,029	14,506	14,616	1,849,453	1,849,453	1,849,453	13,921	13,202	12,460

Land		15,765	24,469	24,469	-	-	-	24,469	24,469	24,469
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1,495,299</b>	<b>1,520,457</b>	<b>1,568,315</b>	<b>1,866,188</b>	<b>1,865,349</b>	<b>1,865,349</b>	<b>1,510,376</b>	<b>1,434,967</b>	<b>1,357,145</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>126,573</b>	<b>106,657</b>	<b>126,358</b>	<b>94,740</b>	<b>94,692</b>	<b>94,692</b>	<b>96,276</b>	<b>99,454</b>	<b>102,636</b>
<b>Depreciation</b>	<b>7</b>	<b>91,154</b>	<b>88,286</b>	<b>98,008</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>73,000</b>	<b>75,409</b>	<b>77,822</b>
<b>Repairs and Maintenance by Asset Class</b>	<b>3</b>	<b>35,419</b>	<b>18,370</b>	<b>28,350</b>	<b>24,740</b>	<b>24,692</b>	<b>24,692</b>	<b>23,276</b>	<b>24,045</b>	<b>24,814</b>
Roads Infrastructure		4,522	3,731	4,496	5,500	7,150	7,150	6,500	6,714	6,929
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11,375	8,531	9,470	7,545	6,575	6,575	6,084	6,284	6,486
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>15,897</b>	<b>12,262</b>	<b>13,965</b>	<b>13,045</b>	<b>13,725</b>	<b>13,725</b>	<b>12,584</b>	<b>12,999</b>	<b>13,415</b>
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>3,768</b>	<b>1,905</b>	<b>1,007</b>	<b>1,867</b>	<b>1,006</b>	<b>1,006</b>	<b>779</b>	<b>805</b>	<b>831</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Furniture and Office Equipment		4,287	381	4,304	4,698	4,983	4,983	4,700	4,855	5,010
Machinery and Equipment		10,614	3,128	8,493	4,430	3,777	3,777	4,413	4,559	4,705
Transport Assets		854	694	581	700	1,200	1,200	800	826	853
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>126,573</b>	<b>106,657</b>	<b>126,358</b>	<b>94,740</b>	<b>94,692</b>	<b>94,692</b>	<b>96,276</b>	<b>99,454</b>	<b>102,636</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>34.5%</b>	<b>48.7%</b>	<b>29.0%</b>	<b>17.5%</b>	<b>16.5%</b>	<b>16.5%</b>	<b>49.6%</b>	<b>49.8%</b>	<b>49.3%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>50.5%</b>	<b>87.8%</b>	<b>52.6%</b>	<b>33.7%</b>	<b>29.9%</b>	<b>29.9%</b>	<b>73.7%</b>	<b>79.5%</b>	<b>79.5%</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		<b>2.4%</b>	<b>1.2%</b>	<b>1.8%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.5%</b>	<b>1.7%</b>	<b>1.8%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		<b>5.5%</b>	<b>6.3%</b>	<b>5.1%</b>	<b>2.6%</b>	<b>2.4%</b>	<b>2.4%</b>	<b>5.1%</b>	<b>5.9%</b>	<b>6.4%</b>

**References**

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

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(1,636)	(2,047)	(2,186)	(1,951)	(2,231)	(2,231)	(1,523)	(2,314)	(2,390)
Water (in excess of 6 kilolitres per indigent household per month)		(2)	(10)	(8)	(12)	(12)	(12)	(2)	(13)	(13)
Sanitation (in excess of free sanitation service to indigent households)		(6)	(4)	(87)	(423)	(423)	(423)	(3)	(443)	(458)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(516)	(1,316)	(0)	(2)	(2)	(2)	(2,726)	(3)	(3)
Refuse (in excess of one removal a week for indigent households)		(29)	(8)	(85)	(377)	(377)	(377)	(1)	(394)	(407)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	(2,190)	(3,384)	(2,366)	(2,766)	(3,046)	(3,046)	(4,256)	(3,167)	(3,271)

References

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

## **PART 2 SUPPORTING DOCUMENTATION**

### **2.1 OVERVIEW OF ANNUAL BUDGET PROCESS**

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

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

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

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

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

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

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

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

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

## 2.2 OVERVIEW OF ALIGNMENT OF BUDGET WITH IDP

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

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

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

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

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

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives. The IDP determines and prioritizes the needs of the community. The budgetary allocations for both the capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's vision is realized. Tables SA4, SA5 and SA6 provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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

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

Strategic Objective	2026/27 Medium Term Revenue & Expenditure		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand			
KPA: Institutional Development and Organisational Development	10 088	10 421	10 755
KPA: Local Economic Development	8 996	9 306	9 597
KPA: Good Governance and Public Participation	3 634	3 754	3 874
KPA: Basic Service Delivery and Infrastructure Development	475 284	488 608	508 086
KPA: Financial Viability and Accountability	25 531	26 373	27 217
Allocations to other priorities	241 955	248 263	256 016
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>765 489</b>	<b>786 726</b>	<b>815 545</b>

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

Strategic Objective	2026/27 Medium Term Revenue & Expenditure		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand			
KPA: Institutional Development and Organisational Development	34 255	35 391	36 520
KPA: Local Economic Development	800	826	853
KPA: Good Governance and Public Participation	10 923	11 283	11 644
KPA: Basic Service Delivery and Infrastructure Development	329 083	337 824	348 634
KPA: Financial Viability and Accountability	49 419	51 049	52 683
Allocations to other priorities	335 863	347 452	358 478
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>760 342</b>	<b>783 826</b>	<b>808 813</b>

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

Strategic Objective	2026/27 Medium Term Revenue & Expenditure		
	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand			
KPA: Institutional Development and Organisational Development			
KPA: Local Economic Development			
KPA: Good Governance and Public Participation			
KPA: Basic Service Delivery and Infrastructure Development	105 119	120 378	125 630
KPA: Financial Viability and Accountability	3 310	-	-
Allocations to other priorities	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>108 429</b>	<b>120 378</b>	<b>125 630</b>

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

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







### 2.3.1. FINANCIAL RATIOS

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

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

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

#### ii. **Liquidity**

**Current Ratio** is a measure of the municipality's ability to pay short-term obligations with its short-term assets. The higher the ratio, the better the municipality's ability to adhere to its short-term obligations. National Treasury has set a current ratio minimum of 1.5 in circular 71. For the 2026/27 MTREF the ratio is expected to be 1.3.

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

#### **Revenue management**

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

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

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

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

- **Employee costs**

The employee related costs represent 40% of the total expenditure budget.

- **Repairs & Maintenance**

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

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

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

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

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

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

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

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis. The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term. The following are budget related policies which have been approved by Council, or have been reviewed /amended and / or are currently being reviewed amended in line with National Guidelines and other legislation.

- **Indigent Policy (Appendix A)**

The objective of this policy is to ensure that the provision of basic services to the community in a sustainable manner within the financial and administrative capacity of the Council. Establish the framework for the identification and management of indigent households including an economic rehabilitation plan. The provision of procedures and guidelines for the subsidisation of basic charges to indigent households

- **Tariff Policy (Appendix B)**

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

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

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

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

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

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

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

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

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

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

This policy provides a framework for procuring goods or services, disposing goods no longer needed, selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies or selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

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

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

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

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

- **Borrowing Policy (Appendix I)**

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

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

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

## **2.5 Overview of Budget Assumptions**

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

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

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determines the ceiling of year-on-year

increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies

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

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

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

MACROECONOMIC PERFORMANCE AND PROJECTIONS 2025-2029					
Fiscal Year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate		Forecast	
CPI Inflation	4.40%	3.30%	3.70%	3.30%	3.20%

## 2.6 OVERVIEW OF BUDGET FUNDING

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

### 2.6.1 OPERATING REVENUE

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, sale of stands, licenses and permits etc).

## 2.6.2 Cash/Cash equivalent position

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

## 2.7 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES

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

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

R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>			
<b>Operating Transfers and Grants</b>	<b>000</b>	<b>000</b>	<b>000</b>
<b>National Government:</b>	<b>263 330</b>	<b>268 007</b>	<b>280 227</b>
Local Government Equitable Share	255 910	262 007	274 227
Finance Management	3 000	3 000	3 000
EPWP Incentive	1 420	–	–
Municipal Infrastructure Grant (MIG)	3 000	3 000	3 000
<b>Provincial Government:</b>	<b>1 388</b>	<b>1 422</b>	<b>–</b>
Sport and Recreation	1 388	1 422	–
<b>Total Operating Transfers and Grants</b>	<b>264 718</b>	<b>269 429</b>	<b>280 227</b>
<b>Capital Transfers and Grants</b>			
<b>National Government:</b>	<b>115 597</b>	<b>138 435</b>	<b>143 474</b>
Municipal Infrastructure Grant (MIG)	61 846	68 935	71 188
Neighbourhood Development Partnership	8 224	–	–
Water Services Infrastructure Grant	30 000	55 500	57 992
Integrated National Electrification Program	15 527	14 000	14 294
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>380 315</b>	<b>407 864</b>	<b>423 701</b>



MONTHLY CASH FLOWS													Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Input Source Municipal Data Column FP	Input Source Municipal Data Column FQ	Input Source Municipal Data Column FR
<b>Cash Receipts By Source</b>																
Property rates	5 580	5 580	5 580	5 580	5 580	5 580	5 580	5 580	5 580	5 580	5 580	5 580	5 580	66 958	72 049	74 355
Service charges - electricity revenue	17 763	17 763	17 763	17 763	17 763	17 763	17 763	17 763	17 763	17 763	17 763	17 763	17 763	213 159	229 704	237 054
Service charges - water revenue	4 190	4 190	4 190	4 190	4 190	4 190	4 190	4 190	4 190	4 190	4 190	4 190	4 190	50 276	55 034	56 795
Service charges - Sanitation revenue	2 824	2 824	2 824	2 824	2 824	2 824	2 824	2 824	2 824	2 824	2 824	2 824	2 824	33 893	36 582	37 752
Service charges - Refuse revenue	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	1 629	19 550	21 036	21 710
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	310	310	310	310	310	310	310	310	310	310	310	310	310	3 715	3 838	3 960
Interest earned - external investments	821	821	821	821	821	821	821	821	821	821	821	821	821	9 852	10 177	10 502
Interest earned - outstanding debtors	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	1 230	14 755	15 242	15 730
Fines, penalties and forfeits	841	841	841	841	841	841	841	841	841	841	841	841	841	10 094	10 427	10 761
Licences and permits	390	390	390	390	390	390	390	390	390	390	390	390	390	4 678	4 832	4 987
Transfers and Subsidies - Operational	22 060	22 060	22 060	22 060	22 060	22 060	22 060	22 060	22 060	22 060	22 060	22 060	22 060	264 718	269 429	281 695
Other revenue	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	56 512	58 376	60 244
<b>Cash Receipts by Source</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>62 346</b>	<b>748 158</b>	<b>786 726</b>	<b>815 545</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary)	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	9 881	118 570	156 729	162 411
<b>Total Cash Receipts by Source</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>9 881</b>	<b>118 570</b>	<b>156 729</b>	<b>162 411</b>
<b>Cash Payments by Type</b>																
Employee related costs	25 793	25 793	25 793	25 793	25 793	25 793	25 793	25 793	25 793	25 793	25 793	25 793	25 793	309 520	334 945	345 663
Remuneration of councillors	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	16 144	-	-
Finance charges	29	29	29	29	29	29	29	29	29	29	29	29	29	345	357	368
Bulk purchases - Electricity	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	14 442	173 308	179 027	184 756
Acquisitions - water & other inventory	2 158	2 158	2 158	2 158	2 158	2 158	2 158	2 158	2 158	2 158	2 158	2 158	2 158	25 897	26 746	27 602
Contracted services	7 058	7 058	7 058	7 058	7 058	7 058	7 058	7 058	7 058	7 058	7 058	7 058	7 058	84 693	-	-
Transfers and grants - other	5	5	5	5	5	5	5	5	5	5	5	5	5	57	59	61
Other expenditure	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	8 551	102 614	152 032	156 801
<b>Cash Payments by Type</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>59 381</b>	<b>712 577</b>	<b>693 165</b>	<b>715 250</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	9 036	9 036	9 036	9 036	9 036	9 036	9 036	9 036	9 036	9 036	9 036	9 036	9 036	108 429	120 378	125 630
Repayment of borrowing	208	208	208	208	208	208	208	208	208	208	208	208	208	2 500	-	-
<b>Total Cash Payments by Type</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>9 244</b>	<b>110 929</b>	<b>120 378</b>	<b>125 630</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>8 754</b>	<b>103 053</b>	<b>129 912</b>	<b>137 076</b>
Cash/cash equivalents at the month/year beg	-	8 754	17 509	26 263	35 018	43 772	52 526	61 281	70 035	78 789	87 544	96 298	-	-	-	-
Cash/cash equivalents at the month/year end	8 754	17 509	26 263	35 018	43 772	52 526	61 281	70 035	78 789	87 544	96 298	103 053	103 053	103 053	129 912	137 076

## 2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

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

## 2.11 CAPITAL EXPENDITURE DETAILS

The **Capital Budget of R108 429 million for 2026/27 is 15% less** when compared to the 2025/26 Adjustment Budget. The Capital Budget is largely driven by projects emanating from the IDP as identified by the community

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

### **2.12 Legislation Compliance Status**

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

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

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

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

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

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

#### **➤ Annual Report**

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

#### **➤ SDBIP**

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

#### **➤ Internship programme**

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

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection		614	463	256	484	2,534	2,534	1,893	2,686	2,774	2,863
Electricity Distribution Revenue for Services											
Electricity Sales		125,614	149,448	174,844	189,241	206,941	206,941	145,590	219,358	226,596	233,848
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees			5								
Notice Revenues											
Temporary Service Plant											
<b>Total Service charges - Electricity</b>		<b>126,228</b>	<b>149,916</b>	<b>175,101</b>	<b>189,725</b>	<b>209,475</b>	<b>209,475</b>	<b>147,483</b>	<b>222,043</b>	<b>229,371</b>	<b>236,711</b>
Less revenue foregone (in excess of 0 kw/h per inagent nousenoia per month)		(516)	(1,316)	(0)	(2)	(2)	(2)	(2,726)	(3)	(3)	(3)
Less cost of free basis services (0 kw/h per inagent nousenoia per month)											
<b>Net Service charges - Electricity</b>		<b>125,711</b>	<b>148,600</b>	<b>175,100</b>	<b>189,722</b>	<b>209,472</b>	<b>209,472</b>	<b>144,757</b>	<b>222,041</b>	<b>229,368</b>	<b>236,708</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection		160	265	1,025	1,000	1,000	1,000	817	1,047	1,082	1,116
Industrial Water											
Meter Reading Fees											
Sale		28,161	42,567	44,927	49,032	49,032	49,032	27,007	51,337	53,031	54,728
Urban Higher Level Service											
<b>Total Service charges - Water</b>		<b>28,321</b>	<b>42,832</b>	<b>45,952</b>	<b>50,032</b>	<b>50,032</b>	<b>50,032</b>	<b>27,824</b>	<b>52,384</b>	<b>54,112</b>	<b>55,844</b>
Less revenue foregone (in excess of 0 kilolitres per inagent nousenoia per month)		(2)	(10)	(8)	(12)	(12)	(12)	(2)	(13)	(13)	(14)
Less cost of free basis services (free sanitation service to inagent nousenoia per month)											
<b>net service charges - water</b>		<b>28,319</b>	<b>42,822</b>	<b>45,943</b>	<b>50,020</b>	<b>50,020</b>	<b>50,020</b>	<b>27,822</b>	<b>52,371</b>	<b>54,099</b>	<b>55,830</b>
<b>Service charges - Waste Water Management</b>											
Agricultural and Rural											
Availability Charges											
Connection/Reconnection		10	5	2	16	16	16	17	18	18	18
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges		17,931	26,227	31,252	34,127	34,127	34,127	20,173	35,731	36,910	38,091
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>		<b>17,942</b>	<b>26,232</b>	<b>31,254</b>	<b>34,143</b>	<b>34,143</b>	<b>34,143</b>	<b>20,173</b>	<b>35,748</b>	<b>36,928</b>	<b>38,109</b>
Less revenue foregone (in excess of free sanitation service to inagent nousenoia)		(6)	(4)	(8)	(423)	(423)	(423)	(3)	(443)	(458)	(472)
Less cost of free basis services (free sanitation service to inagent nousenoia)											
<b>net service charges - waste water management</b>		<b>17,936</b>	<b>26,228</b>	<b>31,167</b>	<b>33,720</b>	<b>33,720</b>	<b>33,720</b>	<b>20,169</b>	<b>35,305</b>	<b>36,470</b>	<b>37,637</b>
<b>Service charges - Waste Management</b>											
Availability Charges											
Carrier Bags											
Disposal Facilities				11							
Refuse Bags											
Refuse Removal		12,847	15,837	18,216	19,827	19,827	19,827	12,764	20,759	21,444	22,130
Skip											
Waste Bins											
<b>Total refuse removal revenue</b>		<b>12,847</b>	<b>15,837</b>	<b>18,227</b>	<b>19,827</b>	<b>19,827</b>	<b>19,827</b>	<b>12,764</b>	<b>20,759</b>	<b>21,444</b>	<b>22,130</b>
Less revenue foregone (in excess of one removal a week to inagent nousenoia)		(29)	(8)	(85)	(371)	(371)	(371)	(1)	(394)	(407)	(420)
Less cost of free basis services (removed once a week to inagent nousenoia)											
<b>net service charges - waste management</b>		<b>12,818</b>	<b>15,829</b>	<b>18,142</b>	<b>19,456</b>	<b>19,456</b>	<b>19,456</b>	<b>12,763</b>	<b>20,364</b>	<b>21,036</b>	<b>21,710</b>
<b>Sales of Goods and Rendering of Services</b>											
Academic Services											
Advertisements		96	159	269	300	370	370	240	500	516	533
Amendment Fees											
Application Fees for Land Usage		544	348	259	384	404	404	208	419	432	446
Building Plan Approval		1,813	1,245	794	1,150	1,750	1,750	1,055	2,000	2,066	2,132
Building Plan Clause Levy											
Buyers Card											
Camping Fees		0									
Cemetery and Burial		44	51	50	128	128	128	31	100	103	107
Cleaning and Removal											
Clearance Certificates		82	62	86	120	140	140	73	145	150	155
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees	1	1	1	3	3	3	3	3	3	3	3
Entrance Fees	97	118	111	242	192	192	41	187	193	200	
Escort Fees			52		100	100	132	200	207	213	
Exempted Parking											
Fire Services					10	10	26	50	52	53	
Health Services											
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services											
Legal Fees	983										
Library Fees											
Management Fees	2,365	2,128	2,205								
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees											
Photo copies, Faxes and Telephone charges	11	9	20	8	13	13	14	25	26	27	
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods	14	4	12	29							
Scrap, Waste & Other Goods											
Shared Services											
Squatter Re-allocation											
Stone and Gravel					250	250	198	259	268	276	
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes											
Traffic Control			357	546	549	549	348	569	588	607	
Transport Fees											
Valuation Services	7	1	4	9	9	9	3	10	10	10	
Water Meter Protectors											
Weightbridge Fees											
<b>Total Sales of Goods and Rendering of Services</b>	<b>6,056</b>	<b>4,125</b>	<b>4,219</b>	<b>2,918</b>	<b>3,917</b>	<b>3,917</b>	<b>2,369</b>	<b>4,467</b>	<b>4,615</b>	<b>4,762</b>	
<b>Agency Services</b>											
<b>District Municipalities</b>											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>National</b>											
AARTO											
Department of Environmental Affairs											
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Provincial</b>											
Eastern Cape											
Free State											
Gauteng											
KwazuluNatal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
<b>Total Provincial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Agency Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interest - Deemed Interest</b>											
<b>Interest earned from Receivables</b>											
Affiliates/Related Parties/Associated Companies											
Electricity											
Housing											
Housing Land Sales											
Housing Selling Schemes											
Merchandising, Jobbing and Contracts											
Property Rental Debtors											
SARS											
Service Charges	8,441	11,451	6,974	4,343	8,048	8,048	5,280	8,825	9,116	9,408	
Sporting and Other Bodies											
Staff											
Waste Management											
Waste Water Management											
Water											
Shared Services											
<b>Total Interest earned from Receivables</b>	<b>8,441</b>	<b>11,451</b>	<b>6,974</b>	<b>4,343</b>	<b>8,048</b>	<b>8,048</b>	<b>5,280</b>	<b>8,825</b>	<b>9,116</b>	<b>9,408</b>	
<b>Interest earned from Current and Non Current Assets</b>											
Bank Accounts											
Financial Assets											
Short Term Investments and Call Accounts	5,692	9,902	8,788	11,528	9,500	9,500	3,741	9,852	10,177	10,502	
<b>Total Interest earned from Current and Non Current Assets</b>	<b>5,692</b>	<b>9,902</b>	<b>8,788</b>	<b>11,528</b>	<b>9,500</b>	<b>9,500</b>	<b>3,741</b>	<b>9,852</b>	<b>10,177</b>	<b>10,502</b>	
<b>Dividends</b>											
External Investment											
Municipal Entities											
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Rent on Land</b>											
Land											
Prospecting, Mining, Royalties											
Servitudes											
<b>Total Rent on Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Rental from Fixed Assets</b>											
<b>Market Related</b>											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment	2,873	1,345	1,716	1,852	3,362	3,362	2,238	3,715	3,838	3,960	
<b>Total Market Related</b>	<b>2,873</b>	<b>1,345</b>	<b>1,716</b>	<b>1,852</b>	<b>3,362</b>	<b>3,362</b>	<b>2,238</b>	<b>3,715</b>	<b>3,838</b>	<b>3,960</b>	
<b>Non-market Related</b>											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment											
<b>Total Non-market Related</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Rental from Fixed Assets</b>	<b>2,873</b>	<b>1,345</b>	<b>1,716</b>	<b>1,852</b>	<b>3,362</b>	<b>3,362</b>	<b>2,238</b>	<b>3,715</b>	<b>3,838</b>	<b>3,960</b>	
<b>Licences or Permits</b>											
Angling/Fishing											
Atmospheric Emissions											
Boat											
Dog											
Fauna and Flora											
Filming Fees											
Game											

Health Certificates												
Hiking Trails												
Hoarding (Collecting/Storing)												
Market Porters												
Road and Transport	3,603	3,943	3,246	4,296	4,461	4,461	2,917	4,626	4,779	4,932		
Threatened and Protected Species												
Trading	40	21	34	50	50	50	67	52	53	55		
<b>Total Licences or Permits</b>	<b>3,643</b>	<b>3,964</b>	<b>3,280</b>	<b>4,346</b>	<b>4,511</b>	<b>4,511</b>	<b>2,984</b>	<b>4,678</b>	<b>4,832</b>	<b>4,987</b>		
<b>Special Rating Levies</b>												
Agricultural Properties												
Business and Commercial Properties												
Industrial Properties												
Mining Properties												
Public Benefit Organisations												
Public Service Infrastructure Properties												
Public Service Purposes Properties												
Residential Properties												
Residential Sectional Title Garages												
Sport Clubs and Fields												
Vacant Land												
<b>Total Special Rating Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Construction Contract Revenue</b>												
<b>Development Charges</b>	49	212	87	940	940	940	21	975	1,007	1,040		
<b>Operational Revenue</b>												
Administrative Handling Fees	927			2,000	2,000	2,000		2,074	2,142	2,211		
Arbor City Awards Competition												
Bad Debts Recovered	482	404	1,200	1,210	1,460	1,460	1,071	1,680	1,735	1,791		
Bontle Ke Botho Cleaning and Greening Award												
Breakages and Losses Recovered	1							0	0	0		
Bursary Repayment												
Collection Charges		2	1	10	190	190	99	197	203	210		
Commission												
Discounts and Early Settlements												
Incidental Cash Surpluses	(39)	(1)		(54)	6	6	2	6	6	6		
Inspection Fees	9	35	44	44	79	79	51	100	103	107		
Insurance Refund	10	51		519	519	519	16	538	556	574		
Merchandising, Jobbing and Contracts												
Recovery Maintenance												
Registration Fees												
Request for Information												
Sale of Property	3,873	5,288	5,754	45,000	45,000	45,000	8,546	46,665	48,205	49,748		
Skills Development Levy Refund	1,124	1,151	995	270	520	520	404	400	413	426		
Staff and Councillors Recoveries	40	411	431	428	443	443	282	384	397	409		
<b>Total Operational Revenue</b>	<b>6,426</b>	<b>7,340</b>	<b>8,424</b>	<b>49,427</b>	<b>50,217</b>	<b>50,217</b>	<b>10,472</b>	<b>52,044</b>	<b>53,762</b>	<b>55,482</b>		
<b>Non-Exchange revenue</b>												
<b>Property Rates</b>												
Agricultural Properties	679	714	792	800	815	815	546	845	873	901		
Business and Commercial Properties	15,370	8,587	3,305	3,498	3,539	3,539	2,333	3,669	3,791	3,912		
Industrial Properties	2,882	1,571	3,712	3,845	3,895	3,895	2,614	4,039	4,172	4,306		
Mining Properties												
Public Benefit Organisations												
Public Service Infrastructure Properties												
Public Service Purposes Properties	11,282	11,505	12,230	12,564	12,824	12,824	8,528	13,299	13,738	14,177		
Residential Properties	22,547	36,244	40,257	42,363	43,483	43,483	29,021	45,092	46,580	48,071		
Residential Sectional Title Garages												
Sport Clubs and Fields												
Vacant Land	3,908	1,750	4,555	4,918	4,934	4,934	3,037	5,116	5,285	5,454		
<b>Total Property Rates</b>	<b>56,868</b>	<b>60,372</b>	<b>64,851</b>	<b>67,988</b>	<b>69,490</b>	<b>69,490</b>	<b>46,078</b>	<b>72,061</b>	<b>74,438</b>	<b>76,821</b>		
Less revenue foregone (exemptions, reductions and rebates and impermissible values in	(18,388)	(2,047)	(2,188)	(1,951)	(2,231)	(2,231)	(1,523)	(2,314)	(2,390)	(2,486)		
<b>Net Property Rates</b>	<b>38,480</b>	<b>58,325</b>	<b>62,663</b>	<b>66,037</b>	<b>67,259</b>	<b>67,259</b>	<b>44,555</b>	<b>69,747</b>	<b>72,048</b>	<b>74,335</b>		
<b>Surcharges and Taxes</b>												
Surcharges												
Taxes												
<b>Total Surcharges and Taxes</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fines, Penalties and Forfeits</b>												
Fines	7,528	8,201	8,346	9,224	10,102	10,102	1,771	10,457	10,802	11,148		
Forfeits												
Penalties	28	47	111	183	150	150	36					
<b>Total Fines, Penalties and Forfeits</b>	<b>7,556</b>	<b>8,248</b>	<b>8,457</b>	<b>9,408</b>	<b>10,252</b>	<b>10,252</b>	<b>1,807</b>	<b>10,457</b>	<b>10,802</b>	<b>11,148</b>		
<b>Licences or Permits</b>												
Angling/Fishing												
Atmospheric Emission												
Boat												
Dog												
Fauna and Flora												
Filming Fees												
Game												
Health Certificates												
Hiking Trails												
Hoarding (Collecting/Storing)												
Market Porters												
Road and Transport												
Threatened and Protected Species												
Trading												
<b>Total Licences or Permits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Transfer and subsidies - Operational</b>												
<b>Allocations In-kind</b>												
Departmental Agencies and Accounts												
District Municipalities												
Foreign Government and International Organisations												
Higher Educational Institutions												
Households												
National Government												
Non-Profit Institutions												
Parent Municipality												
Private Enterprises	3,542											
Provincial Government												
Public Corporations												
<b>Total Allocations In-kind</b>	<b>3,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Monetary Allocations</b>												
Departmental Agencies and Accounts												
District Municipalities												
Foreign Government and International Organisations												
Higher Educational Institutions												
Households												
National Governments	19,195	21,036	7,329	20,392	21,013	21,013	17,884	7,420	6,000	6,000		
National Revenue Fund	210,902	230,911	244,849	251,740	251,740	251,740	251,736	255,910	262,007	274,227		
Non-Profit Institutions												
Parent Municipality												
Private Enterprises												
Provincial Government	1,200	1,252	1,300	1,328	1,328	1,328	1,664	1,388	1,422	1,468		
Public Corporations												
<b>Total Monetary Allocations</b>	<b>231,297</b>	<b>253,199</b>	<b>253,478</b>	<b>273,460</b>	<b>274,081</b>	<b>274,081</b>	<b>271,284</b>	<b>264,718</b>	<b>269,429</b>	<b>281,695</b>		
<b>Total transfer and subsidies - Operational</b>	<b>234,839</b>	<b>253,199</b>	<b>253,478</b>	<b>273,460</b>	<b>274,081</b>	<b>274,081</b>	<b>271,284</b>	<b>264,718</b>	<b>269,429</b>	<b>281,695</b>		
<b>Interest Receivables</b>												

Property Rates			5,175	4,588	5,718	5,718	3,845	5,930	6,126	6,322
<b>Service Charges</b>										
Electricity										
Waste Management										
Waste Water Management										
Water										
<b>Total Service Charges</b>										
<b>Total Interest Receivables</b>										
<b>Fuel Levy (RSC Replacement Grant)</b>			5,175	4,588	5,718	5,718	3,845	5,930	6,126	6,322
<b>Operational Revenue - Service Charges</b>										
Electricity - Availability Charges										
Waste Management - Availability Charges										
Waste Water Management - Availability Charges										
Water - Availability Charges										
<b>Total Operational Revenue - Service Charges</b>										
<b>Gains on Disposal of Fixed and Intangible Assets</b>										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment	17	(13)	(1,067)							
<b>Total Disposal of Fixed and Intangible Assets</b>	17	(13)	(1,067)							
<b>Other Gains</b>										
Debt waived			11,640							
<b>Discontinued Operations and Disposals of Non-current Assets</b>										
<b>Inventory</b>										
Fair value assessment - Water stock										
Increase to net-realizable Value	15,521	69					276			
<b>Total Inventory</b>	15,521	69					276			
<b>Fair Value Adjustment</b>										
<b>Actuarial Assessments</b>										
Leave Gratuity										
Long Service Awards										
Medical	5,676	(2,141)	(1,951)							
Pension Funds										
<b>Total Actuarial Assessments</b>	5,676	(2,141)	(1,951)							
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property		527	47,558							
Investments										
Living resources										
<b>Total Fair Value Adjustment</b>	5,676	(1,614)	45,607							
<b>Foreign Exchange</b>										
<b>Contributions to Provisions for landfill sites</b>										
<b>Total Other Gains</b>	21,197	(1,544)	57,247				276			
<b>Discontinued Operations</b>										
<b>Total Revenue</b>	536,605	390,035	689,799	721,760	750,469	750,469	554,384	765,489	786,726	815,545
<b>EXPENDITURE ITEMS:</b>										
<b>Employee related costs</b>										
<b>Salaries and Allowances</b>										
Basic Salary	120,002	161,399	184,099	188,638	188,598	188,598	131,352	212,441	218,028	225,004
Bonuses	9,848	12,926	13,870	16,108	15,796	15,796	13,092	16,407	16,948	17,490
<b>Allowance</b>										
Accommodation, Travel and Incidental										
Cellular and Telephone	633	666	692	689	684	684	484	673	695	717
Housing Benefits	4,663	5,397	6,175	6,806	6,469	6,469	4,328	6,725	6,947	7,170
Non-pensionable										
Travel or Motor Vehicle	5,377	5,991	6,215	6,572	5,983	5,983	4,376	6,142	6,344	6,547
Voluntary Work										
<b>Total Allowance</b>	10,673	12,053	13,081	14,067	13,137	13,137	9,188	13,540	13,987	14,434
<b>Service Related Benefits</b>										
Acting	2,362	719	1,067	120	1,099	1,099	1,771	435	449	464
Bonus										
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay	212	2,373	(959)	49	302	302	345			
Lifeguard/Duty Squads										
Long Service Award	12,491	8,723	8,392	4,289	5,465	5,465	7,095	20	21	21
Overtime								4,936	5,099	5,262
Scarcity										
Standby Allowance	1,302	1,405	1,488	733	997	997	1,090	1,060	1,095	1,130
Tools Allowance										
Uniform-Special-Protective Clothing										
Leave gratuity										
Long Term Service Award										
<b>Total Service Related Benefits</b>	16,367	13,220	9,989	5,192	7,863	7,863	10,302	6,451	6,664	6,877
<b>Total Salaries and Allowances</b>	156,891	199,598	221,039	224,005	225,394	225,394	163,934	248,638	255,626	263,806
<b>Social Contributions</b>										
Bargaining Council	50	58	66	72	72	72	46	314	324	334
Group Life Insurance	3,668	4,239	4,841	5,730	5,366	5,366	3,552	6,618	6,836	7,055
Medical	9,183	11,022	13,621	13,693	13,724	13,724	10,185	17,062	17,625	18,189
Pension	18,386	25,359	28,759	30,656	30,138	30,138	21,002	33,701	34,814	35,928
Unemployment Insurance	900	1,027	1,112	1,172	1,142	1,142	751	1,185	1,182	1,220
<b>Total Social Contributions</b>	32,186	41,705	48,399	51,323	50,442	50,442	35,536	58,879	60,780	62,725
Post-retirement Benefit										
Medical	3,144	4,815	(257)							
Other Benefits										
Pension		4,925	6,324	1,738	1,738	1,738	1,274	1,803	1,862	1,922
<b>Total Post-retirement Benefit</b>	3,144	9,740	6,067	1,738	1,738	1,738	1,274	1,803	1,862	1,922
<b>Sub-Total</b>	192,222	251,043	275,505	277,066	277,574	277,574	200,744	309,520	318,268	328,453
Less: Employees costs capitalised to PPE										
<b>Total Employee Related Cost</b>	192,222	251,043	275,505	277,066	277,574	277,574	200,744	309,520	318,268	328,453
<b>Remuneration of Councillors</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary	10,928	12,213	12,156	13,397	12,697	12,697	7,810	13,167	13,602	14,037
Cell phone Allowance	1,299	1,338	1,367	1,499	1,489	1,489	909	1,544	1,595	1,646
Housing Allowance										
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance										
Office-bearer Allowance										
Out of pocket Expenses										
Travelling Allowance	960	1,259	1,415	1,388	1,381	1,381	951	1,432	1,479	1,527
Use of Personal Facilities										
<b>Total Allowances and Service Related Benefits</b>	13,186	14,810	14,938	16,285	15,568	15,568	9,670	16,144	16,676	17,210
<b>Social Contributions</b>										
Medial Aid Benefits										
Pension Fund Contributions										
<b>Total Social Contributions</b>										
<b>Total Remuneration of Councillors</b>	13,186	14,810	14,938	16,285	15,568	15,568	9,670	16,144	16,676	17,210
<b>Bulk Purchases - Electricity</b>										

ESKOM	124,535	152,962	174,090	154,053	169,053	169,053	133,743	173,308	179,027	184,756
<b>Independent Power Producers</b>										
<b>Green Electricity</b>										
Green Charges								-	-	-
Green Rights and Certificates								-	-	-
<b>Total Green Electricity</b>	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc								-	-	-
<b>Total Independent Power Producers</b>	-	-	-	-	-	-	-	-	-	-
Self Generation								-	-	-
Capitalisation Electricity Costs (Credit Account)								-	-	-
<b>Total Bulk Purchases - Electricity</b>	124,535	152,962	174,090	154,053	169,053	169,053	133,743	173,308	179,027	184,756
<b>Inventory Consumed</b>										
Agricultural								-	-	-
Consumables	22,662	18,329	19,736	18,581	13,791	13,791	5,985	12,422	12,826	13,236
Finished Goods								-	-	-
Housing Stock								-	-	-
Land	1,783	919	1,405					-	-	-
Materials and Supplies	18,291	12,181	15,123	12,988	13,235	13,235	6,759	12,897	13,323	13,749
Water		(230)	567	713	558	558	332	578	597	616
<b>Sub-total</b>	42,737	31,200	36,832	32,282	27,584	27,584	13,076	25,897	26,746	27,602
Less: Capitalisation of inventory consumed										
<b>Total Inventory Consumed</b>	42,737	31,200	36,832	32,282	27,584	27,584	13,076	25,897	26,746	27,602
<b>Debt Impairment</b>										
<b>Trade and Other Receivables from Exchange Transactions</b>										
Electricity	(1,072)	(12,845)	(1,810)	1,200	1,200	1,200		1,244	1,285	1,327
Shared Services								-	-	-
Waste Management	5,901	4,244	(420)	2,200	2,200	2,200		2,281	2,357	2,432
Waste Water Management	3,675	6,293	(949)	2,500	2,500	2,500		2,593	2,678	2,764
Water	3,557	32	(1,135)	7,300	7,300	7,300		7,570	7,820	8,070
Non Specific Accounts	(8,122)	316	(475)					-	-	-
<b>Total Trade and Other Receivables from Exchange Transactions</b>	3,939	(1,960)	(4,790)	13,200	13,200	13,200	-	13,688	14,140	14,593
<b>Other Receivables from Non-exchange Revenue</b>										
<b>Property Rates</b>										
Property Rates General	11,529	(2,285)	1,457	300	300	300		-	-	-
Agricultural Properties	3,306	5,476	7,049					-	-	-
Business and Commercial Properties								-	-	-
Industrial Properties								-	-	-
Mining Properties								-	-	-
Public Benefit Organisations								-	-	-
Public Service Infrastructure Properties								-	-	-
Public Service Purposes Properties								-	-	-
Residential Properties								311	321	332
Residential Sectional Title Garages								-	-	-
Sport Clubs and Fields								-	-	-
Vacant Land								-	-	-
<b>Total Property Rates</b>	14,835	3,191	8,508	300	300	300	-	311	321	332
<b>Service Charges</b>										
Service Charges General								-	-	-
Electricity								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water								-	-	-
<b>Total Service Charges</b>	-	-	-	-	-	-	-	-	-	-
<b>Non Specific Accounts</b>										
<b>Total Other Receivables from Non-exchange Revenue</b>	14,835	3,191	8,508	300	300	300	-	311	321	332
<b>Total Debt Impairment</b>	18,774	1,231	3,718	13,500	13,500	13,500	-	14,000	14,462	14,924
<b>Depreciation, Amortisation and Impairment</b>										
<b>Amortisation</b>										
Intangible Assets								-	-	-
<b>Total Amortisation</b>	-	-	-	-	-	-	-	-	-	-
<b>Depreciation</b>										
Biological or Cultivated Assets								-	-	-
Coastal Infrastructure								-	-	-
Community Assets								-	-	-
Computer Equipment	407	206	326	324	324	324	260	336	347	358
Electrical Infrastructure	9,623	10,629	11,438	8,593	8,593	8,593	7,441	8,911	9,205	9,500
Furniture and Office Equipment	3,423	2,701	3,321	3,451	3,451	3,451	2,396	3,578	3,696	3,815
Heritage Assets								-	-	-
Information and Communication Infrastructure								-	-	-
Investment Property								-	-	-
Land								-	-	-
Libraries								-	-	-
Living resources								-	-	-
Machinery and Equipment								-	-	-
Other Assets	4,379	8,048	8,461	7,287	7,287	7,287	6,660	7,557	7,806	8,056
Rail Infrastructure								-	-	-
Roads Infrastructure	32,526	26,429	30,000	22,334	22,334	22,334	21,060	23,570	24,348	25,127
Sanitation Infrastructure	6,967	6,966	6,956	6,000	6,000	6,000	4,534	6,222	6,427	6,633
Solid Waste Infrastructure	1,385	1,388	385	388	388	388	763	403	416	429
Storm water Infrastructure								-	-	-
Transport Assets	(285)	1,623	665	671	671	671	442	696	719	742
Water Supply Infrastructure	32,729	30,295	36,455	20,952	20,952	20,952	16,209	21,727	22,445	23,163
Zoo, Marine and Non-biological Animals								-	-	-
<b>Total Depreciation</b>	91,154	88,286	98,008	70,000	70,000	70,000	59,766	73,000	75,409	77,822
<b>Capital Impairment Losses and Reversals</b>										
Biological or Cultivated Assets								-	-	-
Construction Work-in-progress								-	-	-
Heritage Assets								-	-	-
Intangible Assets								-	-	-
Investment Property								-	-	-
Living resources								-	-	-
Contributions to Provisions for landfill sites								-	-	-
<b>Property, Plant and Equipment</b>										
Coastal Infrastructure								-	-	-
Community Assets								-	-	-
Computer Equipment								-	-	-
Electrical Infrastructure								-	-	-
Furniture and Office Equipment								-	-	-
Housing								-	-	-
Information and Communication Infrastructure								-	-	-
Land								-	-	-
Machinery and Equipment								-	-	-
Operational Buildings								-	-	-
Other Assets								-	-	-
Rails Infrastructure								-	-	-
Roads Infrastructure								-	-	-
Sanitation Infrastructure								-	-	-
Solid Waste Infrastructure								-	-	-
Storm water Infrastructure								-	-	-
Transport Assets								-	-	-
Water Supply Infrastructure								-	-	-
Zoo, Marine and Non-biological Assets								-	-	-
<b>Total Property, Plant and Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Impairment Losses and Reversals</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation, Amortisation and Impairment</b>	91,154	88,286	98,008	70,000	70,000	70,000	59,766	73,000	75,409	77,822

<b>Interest, Dividends and Rent on Land</b>											
Dividends Paid											
Interest Paid	3,378	3,998	9,691	346	331	331	729	345	357	368	
Rent on Land											
<b>Total Interest, Dividends and Rent on Land</b>	<b>3,378</b>	<b>3,998</b>	<b>9,691</b>	<b>346</b>	<b>331</b>	<b>331</b>	<b>729</b>	<b>345</b>	<b>357</b>	<b>368</b>	
<b>Contracted Services</b>											
Consultants and Professional Services	45,614	48,104	44,738	31,100	32,900	32,900	22,725	31,604	32,647	33,691	
Contractors	10,634	12,755	273	14,225	14,846	14,846	12,852	268	277	286	
Outsourced Services	41,111	54,951	55,207	45,910	53,944	53,944	38,631	52,821	54,465	56,112	
<b>Total Contracted Services</b>	<b>97,359</b>	<b>115,810</b>	<b>100,218</b>	<b>91,235</b>	<b>101,690</b>	<b>101,690</b>	<b>74,208</b>	<b>84,693</b>	<b>87,389</b>	<b>90,090</b>	
<b>Transfers and Subsidies</b>											
Capital											
Allocations In-kind											
Monetary Allocations											
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Operational											
Allocations In-kind	61	31	54	60	55	55	37	57	59	61	
Monetary Allocations											
<b>Total Operational</b>	<b>61</b>	<b>31</b>	<b>54</b>	<b>60</b>	<b>55</b>	<b>55</b>	<b>37</b>	<b>57</b>	<b>59</b>	<b>61</b>	
<b>Total Transfers and Subsidies</b>	<b>61</b>	<b>31</b>	<b>54</b>	<b>60</b>	<b>55</b>	<b>55</b>	<b>37</b>	<b>57</b>	<b>59</b>	<b>61</b>	
<b>Irrecoverable Debts Written Off</b>											
Bad debt written off	15,198	32,749									
Exchange											
Electricity			237	59	59	59	108	62	64	66	
Non Specific Accounts			833				402				
Waste Management				81	81	81		84	87	89	
Waste Water Management			1,532	71	71	71	530	74	76	79	
Water			2,812	351	351	351	1,122	364	376	388	
<b>Total Exchange</b>	<b>-</b>	<b>-</b>	<b>5,414</b>	<b>562</b>	<b>562</b>	<b>562</b>	<b>2,161</b>	<b>583</b>	<b>602</b>	<b>622</b>	
Non-exchange											
Non Specific Accounts			232				100				
Property Rates			1,687	176	176	176	391	182	188	194	
Service Charges											
<b>Total Non-exchange</b>	<b>-</b>	<b>-</b>	<b>1,919</b>	<b>176</b>	<b>176</b>	<b>176</b>	<b>491</b>	<b>182</b>	<b>188</b>	<b>194</b>	
<b>Total Irrecoverable Debts Written Off</b>	<b>15,198</b>	<b>32,749</b>	<b>7,333</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>2,653</b>	<b>765</b>	<b>791</b>	<b>816</b>	
<b>Operational Cost and Other Cost</b>											
<b>Operational Cost</b>											
Achievements and Awards											
Advertising, Publicity and Marketing	297	114	224	494	294	294	43	183	189	195	
Assets less than the Capitalisation Threshold											
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees	987	730	988	900	1,200	1,200	776	1,000	1,033	1,066	
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees											
Bursaries (Employees)											
Cash Discount											
Cleaning Services											
Commission											
Communication	1,637	1,155	224	261	260	260	167	270	279	288	
Contribution to Provisions	(4,786)	184									
Copy Right Fees											
Cost relating to the Sale of Houses											
Courier and Delivery Services											
Deeds	62	171	15	15	15	15	9	16	16	17	
Drivers Licences and Permits											
Dumping Fees (District Council)											
Electricity Compliance Certificate											
Entertainment	1,207	833	868	535	532	532	432	436	451	465	
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees	6,591	5,474	6,273	6,535	6,535	6,535	5,655	6,000	6,198	6,396	
External Computer Service	4,562	781	4,770	5,523	5,523	5,523	3,186	5,293	5,468	5,643	
Fines and Penalties											
Firearm Handling Fees											
Freight Services											
Full Time Union Representative											
Hire Charges	519	68	116	80	115	115	133	119	123	127	
Honoraria (Voluntarily Workers)											
Indigent Relief	1,855	1,361	2,351	1,359	1,359	1,359	2,343	1,600	1,653	1,706	
Insurance Underwriting	11,832	15,890	13,108	12,091	12,091	12,091	9,650	11,496	11,875	12,255	
Capitalisation of Wet Fuel Costs (Credit Account)											
Land Alienation Costs											
Leasherships and Internships	1,125	638	762	270	78	78	78				
Levies Paid - Water Resource Management Charges											
Licences	401	421	213	500	500	500	287	200	207	213	
Management Fee											
Municipal Services	6,622	2,353	2,207	2,135	1,935	1,935	1,263	2,125	2,196	2,266	
Office Decorations											
Parking Fees											
Permits											
Personnel Agency Fees [Personnel Recruitment Costs]											
Printing, Publications and Books	846	878	1,178	1,012	675	675	362	625	646	667	
Professional Bodies, Membership and Subscription	2,053	2,223	2,782	3,318	3,068	3,068	2,237	3,143	3,246	3,350	
Registration Fees											
Remuneration to Section 79 Committee Members											
Repayment of Forfeited Deposits											
Resettlement Cost											
Rewards Incentives	73	46	95	150	90	90	22	94	97	100	
Road Worthy Test											
Samples and Specimens											
Search Fees											
Seating Allowance for Traditional Leaders	3	10	11	18	18	18	4	19	19	20	
Servitudes and Land Surveys											
Signage											
Skills Development Fund Levy	1,630	2,074	2,323	2,012	2,055	2,055	1,711	2,131	2,201	2,271	
Small Differences Tolerances											
Storage of Assets and Goods											
Storage of Files (Archiving)											
Supplier Development Programme											
System Access and Information Fees											
Taking over Contractual Obligations											
Toll Gate Fees											
Transport Provided as Part of Departmental Activities	6										
Travel Agency and Visas											
Travel and Subsistence	3,852	3,320	3,569	3,589	3,670	3,670	2,648	3,691	3,775	3,896	
Uniform and Protective Clothing	334	786	354	2,088	2,088	2,088	1,309	2,165	2,237	2,308	
Vehicle Tracking											
Ward Committees	1,664	1,619	1,674	1,600	1,650	1,650	1,251	1,500	1,550	1,599	
Warrantees and Guarantees											
Wet Fuel											
Witness Fees											
Workmens Compensation Fund	4,290	1,900	22	2,714				4,000	4,132	4,264	
<b>Total Operational Cost</b>	<b>47,662</b>	<b>43,026</b>	<b>44,127</b>	<b>47,200</b>	<b>43,750</b>	<b>43,750</b>	<b>33,563</b>	<b>46,106</b>	<b>47,590</b>	<b>49,113</b>	

Operating Leases											
Biological Assets											
Community Assets											
Computer Equipment											
Furniture and Office Equipment	279	582	948	1,450	1,450	1,450	1,029	1,508	1,558	1,608	
Heritage Assets											
Infrastructure											
Intangible Assets											
Investment Properties											
Land											
Libraries											
Machinery and Equipment											
Other Assets											
Transport Assets	17,865	16,622	16,227	20,000	15,000	15,000	9,629	15,000	15,495	15,991	
Zoo, Marine and Non-biological Animals											
<b>Total Operational Leases</b>	<b>18,144</b>	<b>17,203</b>	<b>17,175</b>	<b>21,450</b>	<b>16,450</b>	<b>16,450</b>	<b>10,658</b>	<b>16,508</b>	<b>17,053</b>	<b>17,598</b>	
<b>Discontinued Operations</b>											
<b>Statutory Payments other than Income Taxes</b>											
<b>Total Operational Cost and Other Cost</b>	<b>65,806</b>	<b>60,230</b>	<b>61,302</b>	<b>68,650</b>	<b>60,200</b>	<b>60,200</b>	<b>44,221</b>	<b>62,614</b>	<b>64,643</b>	<b>66,711</b>	
<b>Disposal of Fixed and Intangible Assets</b>											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment	7,377	1,715	-	-	-	-	45	-	-	-	
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>7,377</b>	<b>1,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Losses</b>											
<b>Inventory</b>											
Decrease in net-realizable Value	48,789	493	707	-	-	-	238	-	-	-	
<b>Total Inventory</b>	<b>48,789</b>	<b>493</b>	<b>707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Water Losses</b>											
<b>Apparent Losses</b>											
Customer Meter Inaccuracies											
Unauthorized Consumption											
<b>Total Apparent Losses</b>											
<b>Data Transfer and Management Errors</b>											
<b>Real Losses</b>											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
<b>Total Real Losses</b>											
Unavoidable Annual Real Losses											
<b>Total Water Losses</b>											
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Leave Gratuity											
Long Service Awards											
Medical											
Pension Funds											
<b>Total Actuarial Assessments</b>											
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
<b>Total Fair Value Adjustment</b>											
<b>Foreign Exchange</b>											
<b>Discontinued Operations and Disposals of Non-current Assets</b>											
<b>Contributions to Provisions for landfill sites</b>											
<b>Total Other Losses</b>											
<b>Total expenditure</b>	<b>720,375</b>	<b>734,338</b>	<b>782,393</b>	<b>724,214</b>	<b>738,293</b>	<b>738,293</b>	<b>539,130</b>	<b>760,342</b>	<b>783,926</b>	<b>806,812</b>	
<b>Surplus/(Deficit)</b>	<b>(183,970)</b>	<b>(164,523)</b>	<b>(92,594)</b>	<b>(2,455)</b>	<b>14,175</b>	<b>14,175</b>	<b>15,254</b>	<b>5,147</b>	<b>2,900</b>	<b>6,732</b>	
<b>Transfers and subsidies - capital (monetary allocations)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government	142,599	150,463	173,498	125,587	124,966	124,966	(106,440)	118,570	156,729	162,411	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises			12,300		7,250	7,250	(7,250)				
Provincial Governments											
Public Corporations											
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>142,599</b>	<b>150,463</b>	<b>185,798</b>	<b>125,587</b>	<b>132,215</b>	<b>132,215</b>	<b>(113,689)</b>	<b>118,570</b>	<b>156,729</b>	<b>162,411</b>	
<b>Transfers and subsidies - capital (in-kind)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises	9,668	26,614	5,313	-	-	-	-	-	-	-	
Provincial Governments			111								
Public Corporations											
<b>Total Transfers and subsidies - capital (in-kind)</b>	<b>9,668</b>	<b>26,614</b>	<b>5,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>	
<b>Income Tax</b>											
Continuing Operations											
Discontinued Operations											
<b>Total Income Tax</b>											
<b>Surplus/(Deficit) after income tax</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>	
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>	
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
<b>Surplus/(Deficit) for the year</b>	<b>(31,703)</b>	<b>12,553</b>	<b>98,627</b>	<b>123,132</b>	<b>146,391</b>	<b>146,391</b>	<b>(98,436)</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>	
<b>repairs and maintenance by expenditure item</b>											
Employee related costs							(187)				
Inventory Consumed (Project Maintenance)	31,132	17,989	24,047	20,042	19,709	19,709		18,576	19,189	19,804	
Contracted Services											
Operational Costs	4,287	381	4,304	4,698	4,983	4,983	49				
<b>Total Repairs and Maintenance Expenditure</b>	<b>35,419</b>	<b>18,370</b>	<b>28,351</b>	<b>24,740</b>	<b>24,692</b>	<b>24,692</b>	<b>(138)</b>	<b>18,576</b>	<b>19,189</b>	<b>19,804</b>	
check	-	-	-	-	-	-	-	(4,700)	(4,855)	(5,010)	

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

4. Expenditure to meet any 'unfunded obligations'

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

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

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

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

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

Description	###	Vote 1 - Executive & Council	Vote 2 - FINANCE AND ADMINISTRATION	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPMENT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENTAL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
<b>R thousand</b>	1																
<b>Revenue</b>		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue		-	-	-	-	-	-	-	-	222,041	-	-	-	-	-	-	222,041
Service charges - Electricity		-	-	-	-	-	-	-	-	-	52,371	-	-	-	-	-	52,371
Service charges - Water		-	-	-	-	-	-	-	-	-	-	35,305	-	-	-	-	35,305
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	20,364	-	-	-	20,364
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,467
Sale of Goods and Rendering of Services		-	155	125	187	50	2,922	1,029	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	8,825	-	-	-	-	-	-	-	-	-	-	-	-	-	8,825
Interest earned from Current and Non Current Assets		-	9,852	-	-	-	-	-	-	-	-	-	-	-	-	-	9,852
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	650	33	506	-	2,525	-	-	-	-	-	-	-	-	-	3,715
Licence and permits		-	-	-	-	-	52	4,626	-	-	-	-	-	-	-	-	4,678
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	325	542	108	-	-	-	-	975
Operational Revenue		-	5,279	-	-	100	46,665	-	-	0	-	-	-	-	-	-	52,044
<b>Non-Exchange Revenue</b>																	
Property rates		-	69,747	-	-	-	-	-	-	-	-	-	-	-	-	-	69,747
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	11	-	-	739	8,669	43	632	363	-	-	-	-	-	10,457
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,996	32,025	4,798	3,638	1,819	14,077	4,774	341	60,832	59,984	30,124	41,492	-	-	-	262,901
Interest		-	5,930	-	-	-	-	-	-	-	-	-	-	-	-	-	5,930
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		8,996	132,462	4,967	4,331	1,969	66,980	19,098	384	283,831	113,260	65,537	61,856	-	-	-	763,672
<b>Expenditure</b>																	
Employee related costs		8,465	124,696	18,800	20,505	11,167	35,343	36,104	294	11,209	7,626	9,686	21,965	-	-	-	305,861
Remuneration of councillors		16,144	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,144
Bulk purchases - electricity		-	-	-	-	-	-	-	-	173,308	-	-	-	-	-	-	173,308
Inventory consumed		645	4,904	182	409	83	987	7,350	21	6,584	3,157	1,504	72	-	-	-	25,997
Debt impairment		-	311	-	-	-	-	-	-	1,244	7,570	2,593	2,281	-	-	-	14,000
Depreciation, amortisation and impairment		-	3,914	-	-	-	7,557	24,266	-	8,911	21,727	6,222	403	-	-	-	73,000
Interest, Dividends and Rent on Land		-	1	-	4	-	-	56	0	211	48	19	6	-	-	-	345
Contracted services		-	44,414	-	250	-	4,000	363	-	-	32,544	372	2,750	-	-	-	84,693
Transfers and subsidies		-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	57
Irrecoverable debts written off		-	182	-	-	-	-	-	-	62	364	74	84	-	-	-	765
Operational costs		1,673	39,318	1,043	1,494	75	1,226	2,574	2	4,885	996	1,169	132	-	-	-	54,586
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		26,926	217,798	20,025	22,662	11,324	49,112	70,713	318	206,413	74,033	21,638	27,693	-	-	-	748,656
<b>Surplus/(Deficit)</b>		(17,930)	(85,336)	(15,058)	(18,331)	(9,356)	17,867	(51,614)	67	77,417	39,227	43,900	34,163	-	-	-	15,016
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	73,070	-	15,500	30,000	-	-	-	-	-	118,570
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
surplus/(deficit) after capital transfers &		(17,930)	(85,336)	(15,058)	(18,331)	(9,356)	17,867	21,456	67	92,917	69,227	43,900	34,163	-	-	-	133,586

1. Departmental columns to be based on municipal organisation structure

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

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

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

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

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

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

<b>Borrowings</b>		
Annuity and Bullet Loans	3,875	2,746
Bankers Acceptance Certificate	-	-
Concessionary Loan	-	-
Derivative Financial Liability	-	-
Finance Lease Liability	-	-
Government Loans	-	-
Intercompany/Parent-subsiary Transactions	-	-
Local Registered Stock	-	-
Marketable Bonds	-	-
Non-annuity Loans	-	-
Non-marketable Bonds	-	-
PPP Liabilities	-	-
Securities	-	-
Interest Rate Swaps	-	-
<b>Total Borrowings</b>	<b>3,875</b>	<b>2,746</b>
Operating Lease Liability	4,074	7,877
<b>Total Financial Liabilities</b>	<b>7,949</b>	<b>10,623</b>
<b>Provisions</b>		
Alien Vegetation	-	-
Bonus	-	-
Decommissioning, Restoration and Similar Liabilities	25,496	28,464
Ex-gratia Pension	-	-
Impairment	-	-
Insurance Claims	-	-
Leave	-	-
Litigation	-	-
Pension Fund Investment Return Shortfall	-	-
Staff Parity	-	-
<b>Total Provisions</b>	<b>25,496</b>	<b>28,464</b>
<b>Long term Trade and other Payables</b>		
Bulk Water	-	-
Electricity Bulk Purchase	-	-
Municipal Debt Relief	-	-
Payables and Accruals	-	-
<b>Total Long term Trade and other Payables</b>	<b>-</b>	<b>-</b>
<b>Other non-current liabilities</b>		
<b>Employee Benefits</b>		
Post-employment Benefits	8,779	8,779
Other Long-Term Benefits	26,721	34,813
Termination Benefits	-	-
<b>Total Employee Benefits</b>	<b>35,500</b>	<b>43,592</b>
Deferred Tax Liabilities	-	-
Intercompany/Parent-subsiary Transactions	-	-
<b>Total Other non-current liabilities</b>	<b>35,500</b>	<b>43,592</b>
<b>Total non current liabilities</b>	<b>68,944</b>	<b>82,678</b>
<b>TOTAL LIABILITIES</b>	<b>227,437</b>	<b>310,696</b>
<b>CHANGES IN NET ASSETS</b>	<b>1,728,174</b>	<b>1,738,471</b>
<b>COMMUNITY WEALTH/EQUITY</b>		
<b>Accumulated Surplus/(Deficit)</b>		
Changes in Accounting Policy	-	-
Correction of Prior Period Error	(4,689)	-
Depreciation Offsets	-	-
Opening Balance	1,723,909	1,685,730
Transfers to/from operating revenue and expenditure	(33,490)	14,208
Transfers to/from Reserves	-	-
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,685,730</b>	<b>1,699,938</b>
<b>Reserves and Funds</b>		

Capital Replacement Reserve		-	-
Capitalisation Reserve		-	-
Compensation for Occupational Injuries and Diseases		-	-
Employee Benefit Reserve		25,352	25,352
Housing Development Fund		-	-
Investment in associate account		-	-
Non-current Provisions Reserve		-	-
Revaluation Reserve		14,835	14,835
Self Insurance Reserve		-	-
Valuation Reserve		-	-
<b>Total Reserves and Funds</b>	<b>2</b>	<b>40,188</b>	<b>40,188</b>
<b>Other</b>			
<b>Equity</b>			
Capital Contributed by Other Government Units		-	-
Ordinary Shares		-	-
Preference Shares		-	-
Share Premium		-	-
<b>Total Equity</b>		-	-
<b>Non-controlling Interest</b>			
Opening Balance		-	-
Movement during the year		-	-
<b>Total Non-controlling Interest</b>		-	-
Intercompany/Parent-subsiidiary Transactions		-	-
<b>Total Other</b>	<b>2</b>	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1,725,918</b>	<b>1,740,126</b>

References

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

2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
0	-	-	-	0	0	0	0
7,334	85,005	57,358	57,358	122,250	94,393	207,784	327,811
2	-	-	-	2	-	-	-
<b>7,336</b>	<b>85,005</b>	<b>57,358</b>	<b>57,358</b>	<b>122,252</b>	<b>94,393</b>	<b>207,784</b>	<b>327,811</b>
-	-	-	-	-	-	-	-
28,294	99,903	99,298	99,298	23,645	86,627	146,884	209,069
18,405	337	892	892	22,317	19,136	19,891	20,670
34,189	2,828	1,719	1,719	41,446	35,527	36,910	38,336
25,318	2,328	7,460	7,460	25,524	68,544	70,332	72,178
16,679	(53,329)	(53,329)	(53,329)	17,838	16,679	16,679	16,679
(21,210)	(53,528)	(53,528)	(53,528)	(16,536)	-	-	-
<b>101,676</b>	<b>(1,461)</b>	<b>2,511</b>	<b>2,511</b>	<b>114,233</b>	<b>226,512</b>	<b>290,695</b>	<b>356,931</b>
(1,889)	(1,200)	(1,200)	(1,200)	(1,889)	(3,134)	(4,419)	(5,746)
(12,568)	(4,700)	(4,700)	(4,700)	(12,568)	(17,442)	(22,477)	(27,673)
(20,834)	-	-	-	(20,834)	(20,834)	(20,834)	(20,834)
(8,870)	(7,300)	(7,300)	(7,300)	(8,870)	(16,440)	(24,260)	(32,330)
(6,705)	-	-	-	(6,705)	(6,705)	(6,705)	(6,705)
<b>(50,866)</b>	<b>(13,200)</b>	<b>(13,200)</b>	<b>(13,200)</b>	<b>(50,866)</b>	<b>(64,555)</b>	<b>(78,695)</b>	<b>(93,288)</b>
<b>50,809</b>	<b>(14,661)</b>	<b>(10,689)</b>	<b>(10,689)</b>	<b>63,367</b>	<b>161,958</b>	<b>212,000</b>	<b>263,644</b>
1,635	40	40	40	1,955	1,635	1,635	1,635
29,551	(1)	(1)	(1)	33,247	29,369	29,181	28,986
1,478	192	192	192	1,172	1,478	1,478	1,478
-	-	-	-	-	-	-	-
5	-	-	-	3	5	5	5
-	628	628	628	-	-	-	-
4,360	38,393	38,393	38,393	4,164	4,360	4,360	4,360
15,281	(1,399)	6,950	6,950	16,180	18,071	20,953	23,927
-	-	-	-	-	-	-	-
-	-	-	-	(0)	-	-	-
15,935	246	246	246	19,222	22,175	22,175	22,175
-	-	-	-	-	-	-	-
<b>68,245</b>	<b>38,100</b>	<b>46,449</b>	<b>46,449</b>	<b>75,942</b>	<b>77,094</b>	<b>79,787</b>	<b>82,567</b>
(30,057)	(300)	(300)	(300)	(30,057)	(30,368)	(30,689)	(31,021)
<b>38,188</b>	<b>37,800</b>	<b>46,149</b>	<b>46,149</b>	<b>45,886</b>	<b>46,726</b>	<b>49,098</b>	<b>51,546</b>
29,012	(374)	(374)	(374)	29,012	29,012	29,012	29,012
(15,824)	-	-	-	(15,824)	(15,824)	(15,824)	(15,824)
<b>13,188</b>	<b>(374)</b>	<b>(374)</b>	<b>(374)</b>	<b>13,188</b>	<b>13,188</b>	<b>13,188</b>	<b>13,188</b>
<b>51,376</b>	<b>37,426</b>	<b>45,775</b>	<b>45,775</b>	<b>59,074</b>	<b>59,914</b>	<b>62,286</b>	<b>64,734</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-







-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,172	-	-	-	13,172	13,172	13,172	13,172	13,172
-	297	297	297	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
72,361	(60,853)	(60,853)	(60,853)	37,335	131,210	193,241	257,452	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19,860	-	-	-	20,697	19,860	19,860	19,860	19,860
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,416	-	-	-	3,977	39,112	39,112	39,112	39,112
-	653	653	653	-	-	-	-	-
15,955	-	-	-	16,816	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>130,300</b>	<b>55,427</b>	<b>40,427</b>	<b>40,427</b>	<b>121,179</b>	<b>208,889</b>	<b>270,920</b>	<b>335,132</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,195	(1,328)	(1,328)	(1,328)	61,258	28,195	28,195	28,195	28,195
(28,189)	2,846	2,846	2,846	(42,961)	(28,189)	(28,189)	(28,189)	(28,189)
<b>6</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>18,297</b>	<b>6</b>	<b>6</b>	<b>6</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>6</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>18,297</b>	<b>6</b>	<b>6</b>	<b>6</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(79)	2,115	2,115	2,115	(398)	2,653	2,653	2,653	2,653
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>(79)</b>	<b>2,115</b>	<b>2,115</b>	<b>2,115</b>	<b>(398)</b>	<b>2,653</b>	<b>2,653</b>	<b>2,653</b>	
123,014	55,444	72,703	72,703	153,237	188,481	239,627	292,410	292,410
(3,819)	36,269	19,010	19,010	(3,819)	(3,819)	(3,819)	(3,819)	(3,819)
<b>119,195</b>	<b>91,713</b>	<b>91,713</b>	<b>91,713</b>	<b>149,418</b>	<b>184,662</b>	<b>235,808</b>	<b>288,591</b>	
-	-	-	-	-	-	-	-	-
2,732	-	-	-	2,732	2,732	2,732	2,732	2,732
-	-	-	-	-	-	-	-	-
<b>2,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	<b>2,732</b>	
<b>259,453</b>	<b>165,862</b>	<b>150,862</b>	<b>150,862</b>	<b>298,027</b>	<b>406,242</b>	<b>519,419</b>	<b>636,413</b>	



-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,352	-	-	-	25,352	25,352	25,352	25,352	25,352
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,835	-	-	-	14,835	14,835	14,835	14,835	14,835
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
40,188	-	-	-	40,188	40,188	40,188	40,188	40,188
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,814,891	1,861,075	1,869,723	1,869,723	1,917,002	1,871,177	2,030,805	2,199,949	

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

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

References

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

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

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

References

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

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

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>												
KPA: Institutional Development and Organisational Development												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development											
To ensure labour peace and productivity by maintaining continuous engagements	Municipal Capacity and Infrastructure Development											
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety	Municipal Capacity and Infrastructure Development											
To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development											
KPA: Local Economic Development												
To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as KPA: Good Governance and Public Participation	Create a conducive environment for prosperous investment			7,638								
Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds and HIV/AIDS and other communicable diseases	Foster Participative Cohesion and Collaboration											
Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration			1,206								
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the KPA: Basic Service Delivery and Infrastructure Development	Foster Participative Cohesion and Collaboration											
To continuously comply to national building act and regulations	Develop and maintain infrastructural community services								3,100	-	-	
Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services			52,450	33,985	71,289	71,289		14,702	12,174	13,299	
To upgrade gravel roads to paved standard by 2028	Develop and maintain infrastructural community services			34,289	19,168				60,930	59,943	61,903	
To supply at least basic water services to all households in the municipal area by 2028 - To supply water to communities with	Develop and maintain infrastructural community services			111,324	71,974	26,468	26,468		26,387	48,261	50,428	
To promote Infrastructure Development	Develop and maintain infrastructural community services				20,233							
Maintain of Parks and sports grounds to an acceptable environmental standard annually	Develop and maintain infrastructural community services			-	-				-	-	-	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as	Create a conducive environment for prosperous business investment					19,088	21,174	21,174				
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services											
Ensure ongoing accessibility to reading and learning material and provide enabling environment for studies	Develop and maintain infrastructural community services											
To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and	Develop and maintain infrastructural community services											
To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman	Develop and maintain infrastructural community services											
KPA: Financial Viability and Accountability												
To compile a funded and realistic budget annually for approved by Council by the end of May each year.	Enhance revenue and financial management			1,970					3,310	-	-	
To collect 80% of outstanding debt by 2022	Enhance revenue and financial management											
To promote Financial Viability and accountability	Enhance revenue and financial management											
<b>Allocations to other priorities</b>		3		103,046	5,981	13,582	62,527	62,527				
<b>Total Capital Expenditure</b>		1		103,046	214,858	178,030	181,459	181,459	-	108,429	120,378	125,630
<i>References</i>												
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure												
2. IUDF code must be used on Table SA36												
3. Balance of allocations not directly linked to an IDP strategic objective												

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

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

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

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

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

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

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

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

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

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

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

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Borrowing management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.6%	0.6%	1.4%	0.4%	0.4%	0.4%	0.6%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.8%	0.8%	1.6%	0.4%	0.4%	0.4%	0.6%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.1	0.8	0.7	1.0	1.1	1.1	1.0	1.1	1.3	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.1	0.8	0.7	1.0	1.1	1.1	1.0	1.1	1.3	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.2	0.2	0.4	0.3	0.3	0.6	0.6	0.8	0.9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	125.4%	0.0%	0.0%	118.9%	114.0%	114.0%	173.6%	115.1%	115.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		125.4%	0.0%	0.0%	118.9%	114.0%	114.0%	173.6%	115.1%	115.1%	115.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	28.2%	24.2%	26.2%	16.0%	18.8%	18.8%	31.2%	29.6%	37.0%	43.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<b>Creditors management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		158.7%	-26.5%	-15.0%	65.2%	70.5%	70.5%	211.3%	221.3%	130.4%	102.2%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	22387530	26952951	41112212	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		13819463	15948492	20252321	0	0	0	0	0	0	0
Water Volumes :System input	Bulk Purchase	u	u	u	u	u	u	u	u	u	u
	Water treatment works	u	u	u	u	u	u	u	u	u	u
	Natural sources	u	u	u	u	u	u	u	u	u	u
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	3587000	0	6745161	0	0	0	0	0	0	0
		850	0.0%	65487000.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital	35.8%	42.5%	39.9%	38.4%	37.0%	37.0%	36.2%	40.4%	40.5%	40.3%
Remuneration	Total remuneration/(Total Revenue - capital	38.3%	45.1%	42.1%	40.6%	39.1%	39.1%	58.7%	42.5%	42.6%	42.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	6.6%	3.1%	4.1%	3.4%	3.3%	3.3%	4.2%	3.0%	3.1%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.6%	15.6%	15.6%	9.7%	9.4%	9.4%	10.9%	9.6%	9.6%	9.6%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating	674.3	405.7	45.2	39.9	41.5	41.5	22.5	30.1	30.0	31.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	68.6%	51.7%	47.8%	31.7%	37.7%	37.7%	59.6%	53.1%	70.0%	86.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

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

Calculation data

Debtors > 90 days	#REF!	#REF!	#REF!	#REF!	#REF!	-	-	-	#REF!	#REF!
Monthly fixed operational expenditure	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Fixed operational expenditure % assumption	12,302	32,918	13,247	9,000	12,161	12,161	(99,643)	7,910	-	0
Own capex	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-

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

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

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

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

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

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

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

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

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

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

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

References

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

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

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





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



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

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

-	-	-
-	-	-

NC452 Ga-Segonyana Supporting Table SA10 Funding measurement

Description	MFMA section	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)(b)	1	55,263	(913,799)	(896,140)	85,005	57,358	57,358	57,358	94,393	207,794	327,811
Cash + investments at the yr end less applications - R'000	18(1)(b)	2	15,711	(618,312)	(967,393)	(73,747)	(64,738)	(64,738)	(64,738)	140,440	253,842	373,882
Cash year end/monthly employee/supplier payments	18(1)(b)	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(31,703)	12,553	96,627	123,132	146,391	146,391	(98,436)	123,717	159,629	169,144
Service charge rev % change - macro CPXK target exclusive	18(1)(a)(2)	5	N.A.	15.7%	8.1%	1.8%	(0.2%)	(6.1%)	(40.2%)	(0.8%)	(2.1%)	(2.8%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	59.3%	0.0%	0.0%	40.8%	39.0%	39.0%	76.3%	97.6%	97.6%	97.6%
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	7.8%	0.4%	1.1%	3.8%	3.6%	3.6%	3.5%	3.5%	3.5%	3.5%
Capital payments % of capital expenditure	18(1)(c)(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov. legislated/gazetted allocations	18(1)(a)	10	-	-	-	-	-	-	-	100.8%	104.5%	104.8%
Current consumer debtors % change - inc/(dec)	18(1)(a)	11	N.A.	27.3%	100.2%	(77.7%)	54.1%	0.0%	249.0%	81.2%	23.6%	19.7%
Long term receivables % change - inc/(dec)	18(1)(a)	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.4%	1.2%	1.8%	1.3%	1.3%	1.3%	1.5%	1.7%	1.8%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	1.9%	2.2%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
<b>References</b>												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)(a)	0.0%	21.7%	14.1%	7.8%	5.8%	0.0%	(34.2%)	5.2%	3.3%	3.2%	
% incr Property Tax	18(1)(a)	0.0%	6.0%	7.4%	5.4%	1.9%	0.0%	(33.8%)	3.7%	3.3%	3.2%	
% incr Service charges - Electricity	18(1)(a)	0.0%	18.2%	17.8%	8.4%	10.4%	0.0%	(30.9%)	6.0%	3.3%	3.2%	
% incr Service charges - Water	18(1)(a)	0.0%	51.2%	7.3%	8.9%	0.0%	0.0%	(44.4%)	4.7%	3.3%	3.2%	
% incr Service charges - Waste Water Management	18(1)(a)	0.0%	46.2%	10.8%	8.2%	0.0%	0.0%	(40.2%)	4.7%	3.3%	3.2%	
% incr Service charges - Waste Management	18(1)(a)	0.0%	23.5%	14.6%	7.2%	0.0%	0.0%	(34.4%)	4.7%	3.3%	3.2%	
% incr in Sale of Goods and Rendering of Services	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)(a)	239,816	291,804	333,019	358,949	379,921	379,921	250,066	399,828	413,022	426,239	
Service charges	18(1)(a)	239,816	291,804	333,019	358,949	379,921	379,921	250,066	399,828	413,022	426,239	
Property rates	18(1)(a)	35,032	36,325	62,868	66,037	67,259	67,259	44,596	69,147	72,949	74,359	
Service charges - electricity revenue	18(1)(a)	125,711	148,600	175,100	189,722	209,472	209,472	144,757	222,041	229,368	236,708	
Service charges - water revenue	18(1)(a)	28,319	42,822	45,945	50,020	50,020	50,020	27,822	52,371	54,099	55,830	
Service charges - sanitation revenue	18(1)(a)	17,936	26,228	31,167	33,720	33,720	33,720	20,169	35,305	36,470	37,637	
Service charges - refuse removal	18(1)(a)	12,818	15,629	18,142	19,450	19,450	19,450	12,763	20,364	21,036	21,710	
Agency services	18(1)(a)	-	-	-	-	-	-	-	-	-	-	
Capital expenditure excluding capital grant funding	18(1)(a)	12,302	32,918	13,247	9,000	12,161	12,161	7,198	7,910	-	-	
Cash receipts from ratepayers	18(1)(a)	371,767	-	-	436,714	432,694	432,694	432,694	460,172	475,357	490,569	
Ratepayer & Other revenue	18(1)(a)	626,762	704,870	771,533	1,071,137	1,110,012	1,110,012	566,791	471,475	487,033	502,618	
Change in consumer debtors (current and non-current)	18(1)(a)	N/A	10,940	51,148	(79,421)	12,321	-	87,355	99,431	52,415	54,092	
Operating and Capital Grant Revenue	18(1)(a)	377,438	403,662	439,276	399,047	406,297	406,297	157,595	383,288	426,158	444,106	
Capital expenditure - total	20(1)(v)	133,430	159,316	177,664	134,587	126,301	126,301	106,841	108,429	120,378	125,630	
Capital expenditure - renewal	20(1)(v)	-	-	3,427	3,000	2,465	2,465	-	-	-	-	
<b>Supporting benchmarks</b>												
Growth guideline maximum	18(1)(a)	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPH guideline	18(1)(a)	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	
DoRA operating grants total MFY	18(1)(a)	-	-	-	-	-	-	-	254,718	289,429	280,227	
DoRA capital grants total MFY	18(1)(a)	-	-	-	-	-	-	-	114,209	137,013	143,474	
Provincial operating grants	18(1)(a)	-	-	-	-	-	-	-	1,388	1,422	-	
Provincial capital grants	18(1)(a)	-	-	-	-	-	-	-	-	-	-	
District Municipality grants	18(1)(a)	-	-	-	-	-	-	-	-	-	-	
Total gazetted/divided national, provincial and district grants	18(1)(a)	-	-	-	-	-	-	-	380,315	407,864	423,701	
Average annual collection rate (arrear inclusive)	18(1)(a)	-	-	-	-	-	-	-	-	-	-	
<b>DoRA operating</b>												
<i>List operating grants</i>												
Local Government Equitable Share	18(1)(a)	-	-	-	-	-	-	-	255,910	262,007	274,227	
Finance Management	18(1)(a)	-	-	-	-	-	-	-	3,000	3,000	3,000	
EPWP Incentive	18(1)(a)	-	-	-	-	-	-	-	1,420	-	-	
Municipal Infrastructure Grant (MIG)	18(1)(a)	-	-	-	-	-	-	-	3,000	3,000	3,000	
Sport and Recreation	18(1)(a)	-	-	-	-	-	-	-	1,388	1,422	-	
<b>DoRA capital</b>												
<i>List capital grants</i>												
Municipal Infrastructure Grant (MIG)	18(1)(a)	-	-	-	-	-	-	-	61,846	68,935	71,188	
Neighbourhood Development Partnership	18(1)(a)	-	-	-	-	-	-	-	8,224	-	-	
Water Services Infrastructure Grant	18(1)(a)	-	-	-	-	-	-	-	30,000	55,500	57,992	
Integrated National Electrification Programme	18(1)(a)	-	-	-	-	-	-	-	15,527	14,000	14,294	
<b>Trend</b>												
Change in consumer debtors (current and non-current)	18(1)(a)	N/A	10,940	51,148	(79,421)	12,321	-	87,355	99,431	52,415	54,092	
<b>Total Operating Revenue</b>												
Total Operating Revenue	18(1)(a)	536,605	590,035	689,799	721,760	750,469	750,469	554,384	765,489	786,726	815,545	
Total Operating Expenditure	18(1)(a)	720,575	754,558	782,393	724,214	736,293	736,293	539,130	760,342	783,626	808,812	
Operating Performance Surplus/(Deficit)	18(1)(a)	(183,970)	(164,523)	(92,594)	(2,455)	14,175	14,175	15,254	5,147	2,900	6,732	
<b>Cash and Cash Equivalents (30 June 2012)</b>												
<b>Revenue</b>												
% Increase in Total Operating Revenue	18(1)(a)	-	10.0%	16.9%	4.6%	4.0%	0.0%	(26.1%)	2.0%	2.8%	3.7%	
% Increase in Property Rates Revenue	18(1)(a)	-	6.0%	7.4%	5.4%	1.9%	0.0%	(33.8%)	3.7%	3.3%	3.2%	
% Increase in Electricity Revenue	18(1)(a)	-	18.2%	17.8%	8.4%	10.4%	0.0%	(30.9%)	6.0%	3.3%	3.2%	
% Increase in Property Rates & Services Charges	18(1)(a)	-	21.7%	14.1%	7.8%	5.8%	0.0%	(34.2%)	5.2%	3.3%	3.2%	
<b>Expenditure</b>												
% Increase in Total Operating Expenditure	18(1)(a)	0.0%	4.7%	3.7%	(7.4%)	1.7%	0.0%	(26.8%)	3.3%	3.1%	3.2%	
% Increase in Employee Costs	18(1)(a)	0.0%	30.6%	9.7%	0.6%	0.2%	0.0%	(27.7%)	11.5%	2.8%	3.2%	
% Increase in Electricity Bulk Purchases	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost Per Budgeted Employee Position (Remuneration)	18(1)(a)	0	212208.3902	229867.3294	459479.1244	461853.2346	461853.2346	328013.4638	505751.2465	519198.1834	534070.0488	
Average Cost Per Councilor (Remuneration)	18(1)(a)	0	0	515102.1141	561537.1034	536812.9655	536812.9655	333464.2945	556675.0138	575045.2883	593446.7379	
R&M % of PPE	18(1)(a)	2.4%	1.2%	1.8%	1.3%	1.3%	1.3%	1.5%	1.5%	1.7%	1.8%	
Asset Renewal and R&M as a % of PPE	18(1)(a)	5.5%	6.3%	5.1%	2.6%	2.4%	2.4%	5.1%	5.1%	5.9%	6.4%	
Debt Impairment % of Total Billable Revenue	18(1)(a)	7.8%	0.4%	1.1%	3.8%	3.6%	3.6%	0.0%	3.5%	3.5%	3.5%	
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)	18(1)(a)	12,386	4,356	9,027	9,000	12,161	12,161	7,198	7,910	-	-	
Borrowing (R'000)	18(1)(a)	-	-	-	-	-	-	-	-	-	-	
Grant Funding and Other (R'000)	18(1)(a)	121,128	126,398	164,417	125,587	114,140	114,140	99,643	100,519	120,378	125,630	
Internally Generated Funds % of Non Grant Funding	18(1)(a)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	
Borrowing % of Non Grant Funding	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Grant Funding % of Total Funding	18(1)(a)	90.7%	96.7%	94.8%	93.3%	90.4%	90.4%	93.3%	92.7%	100.0%	100.0%	
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)	18(1)(a)	133,430	159,316	177,664	134,587	126,301	126,301	106,841	108,429	120,378	125,630	
Asset Renewal	18(1)(a)	46,064	77,544	51,556	23,596	20,897	20,897	-	53,779	59,943	61,903	
Asset Renewal % of Total Capital Expenditure	18(1)(a)	34.5%	59.3%	29.7%	17.5%	16.5%	16.5%	0.0%	49.6%	49.8%	49.3%	
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other	18(1)(a)	59.3%	0.0%	0.0%	40.8%	39.0%	39.0%	76.3%	97.6%	97.6%	97.6%	
Cash Coverage Ratio	18(1)(a)	-	-	-	-	-	-	-	-	-	-	
<b>Borrowing</b>												
Most recent Credit Rating	18(1)(a)	-	-	-	-	-	-	-	0	-	-	
Capital Charges to Operating	18(1)(a)	0.6%	0.6%	1.4%	0.4%	0.4%	0.4%	0.6%	0.0%	0.0%	0.0%	
Borrowing Receipts % of Capital Expenditure	18(1)(a)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments	18(1)(a)	15,711	(618,312)	(967,393)	(73,747)	(64,738)	(64,738)	(8,036)	140,440	253,842	373,882	
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share	18(1)(											

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

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

References

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

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

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

**References**

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

6. *Provide relevant information for historical comparisons.*

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

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

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

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

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

**Domestic**

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

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

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

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

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

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

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









NC452 Ga-Segonyana - Supporting Table SA14 Household bills

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

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

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

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

NG45Z Ga-Segonyana - Supporting Table SA16 investment particulars by maturity

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

References

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

NC4542-24-00000000 - Supporting Table 5A/1 - Borrowing

Borrowing - Categorized by Type (Borrower)	2023	2024	202421	Current Year 202026			20207 Medium Term Revenue & Expenditure Framework		
				Actual Balance	Actual Balance	Actual Balance	Actual Year 202026	Actual Year 21 202026	Actual Year 22 202026
<b>Borrowings</b>									
<b>Amorty and Bullet Loans</b>									
Banks									
Development Bank of South Africa	1,875	2,146	2,200	1,700	1,700	1,700	2,000	2,000	2,000
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Amorty and Bullet Loans</b>	<b>1,875</b>	<b>2,146</b>	<b>2,200</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>Borrowers Assuption Certificate</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Borrowers Assuption Certificate</b>									
<b>Contingency Loan</b>									
<b>Developer Financial Liability</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Developer Financial Liability</b>									
<b>Finance Lease Liability</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Finance Lease Liability</b>									
<b>Government Loans</b>									
<b>Intercompany/Related Entity Transactions</b>									
<b>Local Registered Stock</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Registered Stock</b>									
<b>Marketable Bonds</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Marketable Bonds</b>									
<b>Non-marketable Loans</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Non-marketable Loans</b>									
<b>Non-marketable Bonds</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Non-marketable Bonds</b>									
<b>PPF Liabilities</b>									
Banks									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total PPF Liabilities</b>									
<b>Securities</b>									
Development Bank of South Africa									
Foreign Government and International Organizations									
General Public									
Infrastructure Finance Corporation									
Insurance Companies and Private Pension Funds									
Municipal Pension Funds									
Other Public Pension Funds									
Private Enterprises									
Public Corporations									
Public Institutions/Commissioners									
<b>Total Securities</b>									
<b>Interest Rate Swaps</b>									
<b>Total Borrowings</b>	<b>1,875</b>	<b>2,146</b>	<b>2,200</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

0 0 0 0 0 0 0 0 0

4302300 2544230  
 1804123 2447890  
 8504208 4428717  
 8154408 1021261  
 1118017 1911417  
 2217083 1911191  
 9026252 1458979  
 6200280 1944259  
 4091197 3854629  
 1462425 198000

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		215,521	235,122	249,120	272,132	272,753	255,162	263,330	268,007	280,227
Expanded Public Works Programme Integrated Grant		1,519	1,111	1,271	1,426	1,426	1,426	1,420	-	-
Local Government Financial Management Grant		3,100	3,100	3,000	2,000	2,000	2,000	3,000	3,000	3,000
Municipal Infrastructure Grant		-	-	-	16,966	17,587	-	3,000	3,000	3,000
Equitable Share		210,902	230,911	244,849	251,740	251,740	251,736	255,910	262,007	274,227
<b>Provincial Government:</b>		1,200	1,252	1,300	1,328	1,328	1,350	-	-	-
Specify (Add grant description)		1,200	1,252	1,300	1,328	1,328	1,350	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>216,721</b>	<b>236,374</b>	<b>250,420</b>	<b>273,460</b>	<b>274,081</b>	<b>256,512</b>	<b>263,330</b>	<b>268,007</b>	<b>280,227</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		162,431	154,434	175,124	125,587	124,966	139,503	118,570	156,729	162,411
Energy Efficiency and Demand Side Management Grant		5,000	-	4,000	3,000	3,000	1,950	-	-	-
Neighbourhood Development Partnership Grant		13,485	10,000	24,004	30,000	30,000	28,000	8,224	-	-
Municipal Infrastructure Grant		75,738	59,159	69,137	47,087	46,466	64,053	64,846	71,935	74,188
Integrated National Electrification Programme Grant		31,250	43,025	53,183	15,500	15,500	15,500	15,500	29,294	30,231
Water Services Infrastructure Grant		36,958	42,250	24,800	30,000	30,000	30,000	30,000	55,500	57,992
<b>Provincial Government:</b>		-	-	-	-	-	-	1,388	1,422	1,468
Specify (Add grant description)		-	-	-	-	-	-	1,388	1,422	1,468
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	(0)	-	7,250	-	-	-	-
Mining Companies		-	-	(0)	-	7,250	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>162,431</b>	<b>154,434</b>	<b>175,124</b>	<b>125,587</b>	<b>132,215</b>	<b>139,503</b>	<b>119,958</b>	<b>158,151</b>	<b>163,879</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>379,152</b>	<b>390,808</b>	<b>425,544</b>	<b>399,047</b>	<b>406,297</b>	<b>396,015</b>	<b>383,288</b>	<b>426,158</b>	<b>444,106</b>

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>215,521</b>	<b>251,100</b>	<b>261,413</b>	<b>272,132</b>	<b>272,753</b>	<b>269,620</b>	<b>263,330</b>	<b>268,007</b>	<b>280,227</b>
Expanded Public Works Programme Integrated Grant		1,519	1,111	1,271	1,426	1,426	858	1,420	-	-
Integrated National Electrification Programme Grant		-	-	9,293	-	-	20	-	-	-
Local Government Financial Management Grant		3,100	3,100	3,000	2,000	2,000	403	3,000	3,000	3,000
Municipal Infrastructure Grant		-	15,978	3,000	16,966	17,587	16,604	3,000	3,000	3,000
Equitable Share		210,902	230,911	244,849	251,740	251,740	251,736	255,910	262,007	274,227
<b>Provincial Government:</b>		<b>1,200</b>	<b>1,252</b>	<b>1,300</b>	<b>-</b>	<b>-</b>	<b>1,664</b>	<b>-</b>	<b>-</b>	<b>-</b>
Specify (Add grant description)		1,200	1,252	1,300	-	-	1,664	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenditure of Transfers and Grants:</b>		<b>216,721</b>	<b>252,352</b>	<b>262,713</b>	<b>272,132</b>	<b>272,753</b>	<b>271,284</b>	<b>263,330</b>	<b>268,007</b>	<b>280,227</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>164,974</b>	<b>151,310</b>	<b>164,343</b>	<b>125,587</b>	<b>124,966</b>	<b>106,440</b>	<b>118,570</b>	<b>156,729</b>	<b>162,411</b>
Energy Efficiency and Demand Side Management Grant		5,000	3,513	3,942	3,000	3,000	-	-	-	-
Neighbourhood Development Partnership Grant		21,079	10,000	24,000	30,000	30,000	30,046	8,224	-	-
Municipal Infrastructure Grant		60,930	57,554	66,137	47,087	46,466	30,456	64,846	71,935	74,188
Integrated National Electrification Programme Grant		33,302	39,512	43,948	15,500	15,500	12,943	15,500	29,294	30,231
Water Services Infrastructure Grant		44,662	40,731	26,316	30,000	30,000	32,995	30,000	55,500	57,992
<b>Provincial Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,328</b>	<b>1,328</b>	<b>-</b>	<b>1,388</b>	<b>1,422</b>	<b>1,468</b>
Specify (Add grant description)		-	-	-	1,328	1,328	-	1,388	1,422	1,468
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mining Companies		-	-	-	-	7,250	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>164,974</b>	<b>151,310</b>	<b>164,343</b>	<b>126,915</b>	<b>133,543</b>	<b>106,440</b>	<b>119,958</b>	<b>158,151</b>	<b>163,879</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>381,695</b>	<b>403,662</b>	<b>427,056</b>	<b>399,047</b>	<b>406,297</b>	<b>377,724</b>	<b>383,288</b>	<b>426,158</b>	<b>444,106</b>

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		74	74	(15,905)	1,518	1,518	1,518	(28,198)	(28,198)	(28,198)
Current year receipts		215,521	235,122	249,120	272,132	272,753	272,753	263,330	268,007	280,227
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>215,521</b>	<b>251,100</b>	<b>261,413</b>	<b>272,132</b>	<b>272,753</b>	<b>272,753</b>	<b>263,330</b>	<b>268,007</b>	<b>280,227</b>
Conditions still to be met - transferred to liabilities		74	(15,905)	(28,198)	1,518	1,518	1,518	(28,198)	(28,198)	(28,198)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		9	9	9	-	-	-	9	9	9
Current year receipts		1,200	1,252	1,300	1,328	1,328	1,328	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>1,200</b>	<b>1,252</b>	<b>1,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		9	9	9	1,328	1,328	1,328	9	9	9
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		0	0	0	-	-	-	0	0	0
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		0	0	0	-	-	-	0	0	0
<b>Total operating transfers and grants revenue</b>		<b>216,721</b>	<b>252,352</b>	<b>262,713</b>	<b>272,132</b>	<b>272,753</b>	<b>272,753</b>	<b>263,330</b>	<b>268,007</b>	<b>280,227</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>83</b>	<b>(15,896)</b>	<b>(28,189)</b>	<b>2,846</b>	<b>2,846</b>	<b>2,846</b>	<b>(28,189)</b>	<b>(28,189)</b>	<b>(28,189)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		17,326	14,784	17,423	-	-	-	28,204	28,204	28,204
Current year receipts		162,431	154,434	175,124	125,587	124,966	124,966	118,570	156,729	162,411
Repayment of grants		-	485	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>164,974</b>	<b>151,310</b>	<b>164,343</b>	<b>125,587</b>	<b>124,966</b>	<b>124,966</b>	<b>118,570</b>	<b>156,729</b>	<b>162,411</b>
Conditions still to be met - transferred to liabilities		14,784	17,423	28,204	-	-	-	28,204	28,204	28,204
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(9)	(9)	(9)	-	-	-	(9)	(9)	(9)
Current year receipts		-	-	-	-	-	-	1,388	1,422	1,468
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,328</b>	<b>1,328</b>	<b>1,328</b>	<b>1,388</b>	<b>1,422</b>	<b>1,468</b>
Conditions still to be met - transferred to liabilities		(9)	(9)	(9)	(1,328)	(1,328)	(1,328)	(9)	(9)	(9)
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	(0)	-	7,250	7,250	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,250</b>	<b>7,250</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	(0)	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>164,974</b>	<b>151,310</b>	<b>164,343</b>	<b>126,915</b>	<b>133,543</b>	<b>133,543</b>	<b>119,958</b>	<b>158,151</b>	<b>163,879</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>14,775</b>	<b>17,414</b>	<b>28,195</b>	<b>(1,328)</b>	<b>(1,328)</b>	<b>(1,328)</b>	<b>28,195</b>	<b>28,195</b>	<b>28,195</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>381,695</b>	<b>403,662</b>	<b>427,056</b>	<b>399,047</b>	<b>406,297</b>	<b>406,297</b>	<b>383,288</b>	<b>426,158</b>	<b>444,106</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>14,857</b>	<b>1,518</b>	<b>6</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>6</b>	<b>6</b>	<b>6</b>

**References**

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

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

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

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

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

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

**Sub Total - Senior Managers of Municipality**

% increase

**Other Municipal Staff**

**Salaries and Allowances**

Basic Salary

Bonuses

**Allowance**

Accommodation, Travel and Incidental

Cellular and Telephone

Housing Benefits

Non-pensionable

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

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

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

In-kind Benefits	3	-	-	-
Leave Pay	3	-	-	-
Lifeguard/Duty Squads		-	-	-
Long Service Award		-	-	-
Overtime		-	-	-
Scarcity	3	-	-	-
Standby Allowance	3	-	-	-
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		-	-	-
<b>Total Salaries and Allowances</b>		-	-	-
<b>Social Contributions</b>		-	-	-
Bargaining Council		-	-	-
Group Life Insurance		-	-	-
Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	0	-	-	-
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-
<b>% increase</b>	4	-	-	-
<b>Total Municipal Entities</b>		-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		205,408	265,852	290,443
<b>% increase</b>	4		29.4%	9.2%
<b>TOTAL MANAGERS AND STAFF</b>	0,1	192,222	251,043	275,505

References

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

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

References

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

Column Definitions:

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



8,704	6,275	6,275	7,860	8,119	8,379
19.1%	(27.9%)	-	25.3%	3.3%	3.2%
182,103	183,754	183,754	206,442	211,831	218,610
15,391	15,192	15,192	15,735	16,254	16,774
-	-	-	-	-	-
511	557	557	506	523	539
6,806	6,469	6,469	6,725	6,947	7,170
-	-	-	-	-	-

3101  
3102  
  
3121  
3122  
3123  
3124







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

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

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

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

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

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

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

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

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

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

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

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

Senior Managers of the Municipality / Costs Capitalised to PPE

Other Municipal Staff / Salaries and Allowances / Basic Salary

Other Municipal Staff / Salaries and Allowances / Bonuses

Other Municipal Staff / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental

Other Municipal Staff / Salaries and Allowances / Allowance / Cellular and Telephone

Other Municipal Staff / Salaries and Allowances / Allowance / Housing Benefits

Other Municipal Staff / Salaries and Allowances / Allowance / Non-pensionable

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

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

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

Other Municipal Staff / Post-retirement Benefit / Medical

Other Municipal Staff / Post-retirement Benefit / Pension

Other Municipal Staff / Costs Capitalised to PPE

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

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

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

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

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

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

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

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

Board Members of Entities / Post-retirement Benefit / Medical

Board Members of Entities / Post-retirement Benefit / Pension

Board Members of Entities / Costs Capitalised to PPE

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

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

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

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

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

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

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

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

Senior Managers of Entities / Post-retirement Benefit / Medical

Senior Managers of Entities / Post-retirement Benefit / Pension

Senior Managers of Entities / Costs Capitalised to PPE

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

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

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

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

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

Other Staff of Entities / Post-retirement Benefit / Medical

Other Staff of Entities / Post-retirement Benefit / Pension

Other Staff of Entities / Costs Capitalised to PPE



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

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

References

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

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		18,503	18,503	18,503	18,503	18,503	18,503	18,503	18,503	18,503	18,503	18,503	18,503	222,041	229,368	236,708
Service charges - Water		4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	4,364	52,371	54,099	55,830
Service charges - Waste Water Management		2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	35,305	36,470	37,637
Service charges - Waste Management		1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,364	21,036	21,710
Sale of Goods and Rendering of Services		372	372	372	372	372	372	372	372	372	372	372	372	4,467	4,615	4,762
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		735	735	735	735	735	735	735	735	735	735	735	735	8,825	9,116	9,408
Interest earned from Current and Non Current Assets		821	821	821	821	821	821	821	821	821	821	821	821	9,852	10,177	10,502
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		310	310	310	310	310	310	310	310	310	310	310	310	3,715	3,838	3,960
Licence and permits		390	390	390	390	390	390	390	390	390	390	390	390	4,678	4,832	4,987
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		81	81	81	81	81	81	81	81	81	81	81	81	975	1,007	1,040
Operational Revenue		4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	4,337	52,044	53,762	55,482
<b>Non-Exchange Revenue</b>																
Property rates		5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812	69,747	72,049	74,355
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		871	871	871	871	871	871	871	871	871	871	871	871	10,457	10,802	11,148
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	264,718	269,429	281,695
Interest		494	494	494	494	494	494	494	494	494	494	494	494	5,930	6,126	6,322
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>63,791</b>	<b>765,489</b>	<b>786,726</b>	<b>815,545</b>
<b>Expenditure</b>																
Employee related costs		25,793	25,793	25,793	25,793	25,793	25,793	25,793	25,793	25,793	25,793	25,793	25,793	309,520	318,268	328,453
Remuneration of councillors		1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	1,345	16,144	16,676	17,210
Bulk purchases - electricity		14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	173,308	179,027	184,756
Inventory consumed		2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	25,897	26,746	27,602
Debt impairment		1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	14,000	14,462	14,924
Depreciation, amortisation and impairment		6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	73,000	75,409	77,822
Interest, Dividends and Rent on Land		29	29	29	29	29	29	29	29	29	29	29	29	345	357	368
Contracted services		7,058	7,058	7,058	7,058	7,058	7,058	7,058	7,058	7,058	7,058	7,058	7,058	84,693	87,389	90,090
Transfers and subsidies		5	5	5	5	5	5	5	5	5	5	5	5	57	59	61
Irrecoverable debts written off		64	64	64	64	64	64	64	64	64	64	64	64	765	791	816
Operational costs		5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	5,218	62,614	64,643	66,711
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>63,362</b>	<b>760,342</b>	<b>783,826</b>	<b>808,812</b>
<b>Surplus/(Deficit)</b>		<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>5,147</b>	<b>2,900</b>	<b>6,732</b>
Transfers and subsidies - capital (monetary allocations)		9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	118,570	156,729	162,411
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>10,310</b>	<b>123,717</b>	<b>159,629</b>	<b>169,144</b>

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

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		750	750	750	750	750	750	750	750	750	750	750	750	8,996	9,306	9,597
Vote 2 - FINANCE AND ADMINISTRATION		11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	132,462	136,735	141,014
Vote 3 - COMMUNITY AND SOCIAL SERVICES		414	414	414	414	414	414	414	414	414	414	414	414	4,967	5,119	5,283
Vote 4 - SPORTS & RECREATION		361	361	361	361	361	361	361	361	361	361	361	361	4,331	4,474	4,617
Vote 5 - PUBLIC SAFETY		164	164	164	164	164	164	164	164	164	164	164	164	1,969	2,034	2,099
Vote 6 - PLANNING AND DEVELOPMENT		5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	66,980	67,624	69,692
Vote 7 - ROAD TRANSPORT		7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	92,168	91,664	94,548
Vote 8 - ENVIRONMENTAL PROTECTION		32	32	32	32	32	32	32	32	32	32	32	32	384	397	410
Vote 9 - ENERGY SOURCES		24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	299,331	320,130	334,216
Vote 10 - WATER MANAGEMENT		11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	143,260	172,497	178,733
Vote 11 - WASTE WATER MANAGEMENT		5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	65,537	67,700	69,866
Vote 12 - WASTE MANAGEMENT		5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	61,856	63,898	65,942
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>73,520</b>	<b>882,242</b>	<b>941,578</b>	<b>976,019</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive & Council		2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	26,926	27,815	28,705
Vote 2 - FINANCE AND ADMINISTRATION		18,150	18,150	18,150	18,150	18,150	18,150	18,150	18,150	18,150	18,150	18,150	18,150	217,798	224,886	231,987
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	20,025	20,686	21,348
Vote 4 - SPORTS & RECREATION		1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	22,662	23,410	24,159
Vote 5 - PUBLIC SAFETY		944	944	944	944	944	944	944	944	944	944	944	944	11,324	11,698	12,073
Vote 6 - PLANNING AND DEVELOPMENT		4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	49,112	49,266	50,843
Vote 7 - ROAD TRANSPORT		5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	70,713	73,046	75,384
Vote 8 - ENVIRONMENTAL PROTECTION		26	26	26	26	26	26	26	26	26	26	26	26	318	328	339
Vote 9 - ENERGY SOURCES		17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	206,413	213,183	220,005
Vote 10 - WATER MANAGEMENT		6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	74,033	76,476	78,923
Vote 11 - WASTE WATER MANAGEMENT		1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	21,638	22,352	23,067
Vote 12 - WASTE MANAGEMENT		2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	27,693	28,607	29,522
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>62,388</b>	<b>748,656</b>	<b>771,754</b>	<b>796,355</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>133,586</b>	<b>169,823</b>	<b>179,664</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>11,132</b>	<b>133,586</b>	<b>169,823</b>	<b>179,664</b>

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>																
Governance and administration		11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	11,940	143,275	147,918	152,548
Executive and council		750	750	750	750	750	750	750	750	750	750	750	750	8,996	9,306	9,597
Finance and administration		11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	11,039	132,462	136,735	141,014
<b>Internal audit</b>		151	151	151	151	151	151	151	151	151	151	151	151	1,817	1,877	1,937
Community and public safety		2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	27,606	28,505	29,417
Community and social services		414	414	414	414	414	414	414	414	414	414	414	414	4,967	5,119	5,283
Sport and recreation		361	361	361	361	361	361	361	361	361	361	361	361	4,331	4,474	4,617
Public safety		1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	18,307	18,911	19,516
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11,933	11,933	11,933	11,933	11,933	11,933	11,933	11,933	11,933	11,933	11,933	11,933	143,194	142,808	147,232
Planning and development		5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	5,582	66,980	67,624	69,692
Road transport		6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	75,830	74,786	77,130
<b>Environmental protection</b>		32	32	32	32	32	32	32	32	32	32	32	32	384	397	410
Trading services		47,499	47,499	47,499	47,499	47,499	47,499	47,499	47,499	47,499	47,499	47,499	47,499	569,984	624,225	648,758
Energy sources		24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	24,944	299,331	320,130	334,216
Water management		11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	11,938	143,260	172,497	178,733
Waste water management		5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	5,461	65,537	67,700	69,866
<b>Waste management</b>		5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	5,155	61,856	63,898	65,942
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		73,672	73,672	73,672	73,672	73,672	73,672	73,672	73,672	73,672	73,672	73,672	73,672	884,059	943,455	977,956
<b>Expenditure - Functional</b>																
Governance and administration		21,332	21,332	21,332	21,332	21,332	21,332	21,332	21,332	21,332	21,332	21,332	21,332	255,983	264,331	272,694
Executive and council		2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	2,244	26,926	27,815	28,705
Finance and administration		18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	18,282	219,388	226,528	233,681
<b>Internal audit</b>		806	806	806	806	806	806	806	806	806	806	806	806	9,669	9,988	10,308
Community and public safety		6,968	6,968	6,968	6,968	6,968	6,968	6,968	6,968	6,968	6,968	6,968	6,968	83,613	86,372	89,136
Community and social services		1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	20,025	20,686	21,348
Sport and recreation		1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	22,662	23,410	24,159
Public safety		3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	3,410	40,926	42,276	43,629
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	90,542	92,063	95,009
Planning and development		4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,093	49,112	49,266	50,843
Road transport		3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	41,111	42,468	43,827
<b>Environmental protection</b>		26	26	26	26	26	26	26	26	26	26	26	26	318	328	339
Trading services		27,517	27,517	27,517	27,517	27,517	27,517	27,517	27,517	27,517	27,517	27,517	27,517	330,205	341,060	351,974
Energy sources		17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	17,201	206,413	213,183	220,005
Water management		6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	6,169	74,033	76,476	78,923
Waste water management		1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	21,638	22,352	23,067
<b>Waste management</b>		2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	28,120	29,048	29,978
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	63,362	760,342	783,826	808,812
<b>Surplus/(Deficit) before assoc.</b>		10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	123,717	159,629	169,144
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	10,310	123,717	159,629	169,144

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

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		276	276	276	276	276	276	276	276	276	276	276	276	3,310	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		258	258	258	258	258	258	258	258	258	258	258	258	3,100	-	-	-
Vote 7 - ROAD TRANSPORT		5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	60,930	59,943	61,903	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,702	12,174	13,299	-
Vote 10 - WATER MANAGEMENT		2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	26,387	48,261	50,428	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	108,429	120,378	125,630	-
<b>Total Capital Expenditure</b>	2	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	108,429	120,378	125,630	-

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

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		276	276	276	276	276	276	276	276	276	276	276	276	3,310	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		276	276	276	276	276	276	276	276	276	276	276	276	3,310	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	64,030	59,943	61,903
Planning and development		258	258	258	258	258	258	258	258	258	258	258	258	3,100	-	-
Road transport		5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	5,078	60,930	59,943	61,903
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	41,089	60,435	63,727
Energy sources		1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	14,702	12,174	13,299
Water management		2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	2,199	26,387	48,261	50,428
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>108,429</b>	<b>120,378</b>	<b>125,630</b>
<b>Funded by:</b>																
National Government		8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	8,377	100,519	120,378	125,630
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>8,377</b>	<b>100,519</b>	<b>120,378</b>	<b>125,630</b>
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		659	659	659	659	659	659	659	659	659	659	659	659	7,910	-	-
<b>Total Capital Funding</b>		<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>108,429</b>	<b>120,378</b>	<b>125,630</b>

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

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580	66,958	69,167	71,380
Service charges - electricity revenue	17,790	17,790	17,790	17,790	17,790	17,790	17,790	17,790	17,790	17,790	17,790	17,790	213,484	220,529	227,586
Service charges - water revenue	4,265	4,265	4,265	4,265	4,265	4,265	4,265	4,265	4,265	4,265	4,265	4,265	51,181	52,870	54,561
Service charges - sanitation revenue	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	34,001	35,123	36,247
Service charges - refuse revenue	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	19,550	20,195	20,841
Rental of facilities and equipment	310	310	310	310	310	310	310	310	310	310	310	310	3,715	3,838	3,960
Interest earned - external investments	821	821	821	821	821	821	821	821	821	821	821	821	9,852	10,177	10,502
Interest earned - outstanding debtors	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	14,755	15,242	15,730
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	841	841	841	841	841	841	841	841	841	841	841	841	10,094	10,427	10,761
Licences and permits	390	390	390	390	390	390	390	390	390	390	390	390	4,678	4,832	4,987
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	264,718	269,429	281,695
Other revenue	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	56,512	58,376	60,244
<b>Cash Receipts by Source</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>62,458</b>	<b>749,496</b>	<b>770,205</b>	<b>798,495</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	9,881	118,570	156,729	162,411
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>72,339</b>	<b>868,066</b>	<b>926,934</b>	<b>960,906</b>
<b>Cash Payments by Type</b>															
Employee related costs	27,139	27,139	27,139	27,139	27,139	27,139	27,139	27,139	27,139	27,139	27,139	27,139	325,663	334,945	345,663
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	29	29	29	29	29	29	29	29	29	29	29	29	345	357	368
Bulk purchases - Electricity	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	14,442	173,308	179,027	184,756
	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	2,158	25,897	26,746	27,602
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	5	5	5	5	5	5	5	5	5	5	5	5	57	59	61
Other expenditure	12,276	12,276	12,276	12,276	12,276	12,276	12,276	12,276	12,276	12,276	12,276	12,276	147,307	152,032	156,801
<b>Cash Payments by Type</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>56,048</b>	<b>672,577</b>	<b>693,165</b>	<b>715,250</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	9,036	108,429	120,378	125,630
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>65,084</b>	<b>781,007</b>	<b>813,543</b>	<b>840,880</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>7,255</b>	<b>87,059</b>	<b>113,391</b>	<b>120,027</b>
Cash/cash equivalents at the month/year begin:	7,334	14,589	21,844	29,098	36,353	43,608	50,863	58,118	65,373	72,628	79,883	87,138	7,334	94,393	207,784
Cash/cash equivalents at the month/year end:	14,589	21,844	29,098	36,353	43,608	50,863	58,118	65,373	72,628	79,883	87,138	94,393	94,393	207,784	327,811

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

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

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

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

References

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

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

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

References

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		1								
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		71,458	69,568	114,863	98,620	89,870	89,870	46,740	60,435	63,727
Roads Infrastructure		-	-	33,170	30,000	31,705	31,705	7,151	-	-
Roads		-	-	33,170	30,000	31,705	31,705	7,151	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		29,018	37,413	46,246	15,500	13,478	13,478	13,502	12,174	13,299
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		29,018	37,413	46,246	15,500	13,478	13,478	13,502	12,174	13,299
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		42,440	32,155	35,447	53,120	44,687	44,687	26,087	48,261	50,428
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		(6,330)	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		48,770	32,155	35,447	53,120	44,687	44,687	26,087	48,261	50,428
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-

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

<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	<b>3,446</b>	-	-	-	-	-	-	-
Operational Buildings	-	-	<b>3,446</b>	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	<b>3,446</b>	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	591	-	-	-	1,310	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	591	-	-	-	1,310	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	591	-	-	-	1,310	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	2,472	836	1,315	750	450	450	1,200	-	-	-
Computer Equipment	2,472	836	1,315	750	450	450	1,200	-	-	-
<b>Furniture and Office Equipment</b>	677	2,484	1,029	250	479	479	400	-	-	-
Furniture and Office Equipment	677	2,484	1,029	250	479	479	400	-	-	-
<b>Machinery and Equipment</b>	2,164	1,312	662	4,000	3,000	3,000	2,000	-	-	-
Machinery and Equipment	2,164	1,312	662	4,000	3,000	3,000	2,000	-	-	-
<b>Transport Assets</b>	1,335	6,477	111	-	-	-	-	-	-	-
Transport Assets	1,335	6,477	111	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-

Total Capital Expenditure on new assets	1	87,366	81,773	126,108	110,991	105,405	105,405	54,650	60,435	63,727
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NC452 Ga-Segonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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

Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	3,427	3,000	2,465	2,465	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	1.9%	2.2%	2.0%	2.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.0%	0.0%	3.5%	4.3%	3.5%	3.5%	0.0%	0.0%

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15,897	12,262	13,965	13,045	13,725	13,725	12,584	12,999	13,415
Roads Infrastructure		4,522	3,731	4,496	5,500	7,150	7,150	6,500	6,714	6,929
Roads		4,522	3,731	4,496	5,500	7,150	7,150	6,500	6,714	6,929
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11,375	8,531	9,470	7,545	6,575	6,575	6,084	6,284	6,486
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		11,375	7,293	8,606	6,500	5,530	5,530	5,000	5,165	5,330
LV Networks		-	1,239	863	1,045	1,045	1,045	1,084	1,119	1,155
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Operational Buildings	3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Municipal Offices	3,768	1,905	1,007	1,867	1,006	1,006	779	805	831
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	4,287	381	4,304	4,698	4,983	4,983	4,700	4,855	5,010
Furniture and Office Equipment	4,287	381	4,304	4,698	4,983	4,983	4,700	4,855	5,010
<b>Machinery and Equipment</b>	10,614	3,128	8,493	4,430	3,777	3,777	4,413	4,559	4,705
Machinery and Equipment	10,614	3,128	8,493	4,430	3,777	3,777	4,413	4,559	4,705
<b>Transport Assets</b>	854	694	581	700	1,200	1,200	800	826	853
Transport Assets	854	694	581	700	1,200	1,200	800	826	853
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>35,419</b>	<b>18,370</b>	<b>28,350</b>	<b>24,740</b>	<b>24,692</b>	<b>24,692</b>	<b>23,276</b>	<b>24,045</b>	<b>24,614</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		2.4%	1.2%	1.8%	1.3%	1.3%	1.3%	1.5%	1.7%	1.8%
<b>R&amp;M as % Operating Expenditure</b>		4.9%	2.4%	3.6%	3.4%	3.4%	3.4%	4.3%	3.2%	3.2%

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

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

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

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		40,300	66,409	48,129	16,596	14,432	14,432	53,779	59,943	61,903
Roads Infrastructure		16,591	11,635	40,310	16,596	14,432	14,432	53,779	59,943	61,903
Roads		16,591	11,635	40,310	16,596	14,432	14,432	53,779	59,943	61,903
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	18,253	-	-	-	-	-	-	-
Drainage Collection		-	18,253	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		18,664	8,696	1,249	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		17,463	8,696	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1,201	-	1,249	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	26,002	6,569	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	3,944	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	26,002	2,625	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,045	1,824	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		5,045	1,824	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

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

Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	46,064	77,544	48,129	20,596	18,432	18,432	53,779	59,943	61,903
<b>Upgrading of Existing Assets as % of total capex</b>		34.5%	48.7%	27.1%	15.3%	14.6%	14.6%	49.6%	49.8%	49.3%
<b>Upgrading of Existing Assets as % of deprecn"</b>		50.5%	87.8%	49.1%	29.4%	26.3%	26.3%	73.7%	79.5%	79.5%

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive & Council		-	-	-				
Vote 2 - FINANCE AND ADMINISTRATION		3,310	-	-				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-				
Vote 4 - SPORTS & RECREATION		-	-	-				
Vote 5 - PUBLIC SAFETY		-	-	-				
Vote 6 - PLANNING AND DEVELOPMENT		3,100	-	-				
Vote 7 - ROAD TRANSPORT		60,930	59,943	61,903				
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-				
Vote 9 - ENERGY SOURCES		14,702	12,174	13,299				
Vote 10 - WATER MANAGEMENT		26,387	48,261	50,428				
Vote 11 - WASTE WATER MANAGEMENT		-	-	-				
Vote 12 - WASTE MANAGEMENT		-	-	-				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>108,429</b>	<b>120,378</b>	<b>125,630</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive & Council		26,926	27,815	28,705				
Vote 2 - FINANCE AND ADMINISTRATION		217,798	224,886	231,987				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		20,025	20,686	21,348				
Vote 4 - SPORTS & RECREATION		22,662	23,410	24,159				
Vote 5 - PUBLIC SAFETY		11,324	11,698	12,073				
Vote 6 - PLANNING AND DEVELOPMENT		49,112	49,266	50,843				
Vote 7 - ROAD TRANSPORT		70,713	73,046	75,384				
Vote 8 - ENVIRONMENTAL PROTECTION		318	328	339				
Vote 9 - ENERGY SOURCES		206,413	213,183	220,005				
Vote 10 - WATER MANAGEMENT		74,033	76,476	78,923				
Vote 11 - WASTE WATER MANAGEMENT		21,638	22,352	23,067				
Vote 12 - WASTE MANAGEMENT		27,693	28,607	29,522				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>748,656</b>	<b>771,754</b>	<b>796,355</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity		222,041	229,368	236,708				
Service charges - Water		52,371	54,099	55,830				
Service charges - Waste Water Management		35,305	36,470	37,637				
Service charges - Waste Management		20,364	21,036	21,710				
Agency services								
Interest		8,825	9,116	9,408				
Interest earned from Receivables		9,852	10,177	10,502				
Interest earned from Current and Non Current Assets		-	-	-				
Dividends		-	-	-				
Rent on Land		3,715	3,838	3,960				
Rental from Fixed Assets		4,678	4,832	4,987				
Licence and permits		-	-	-				
Special Rating Levies		-	-	-				
Construction Contract Revenue		975	1,007	1,040				
Development Charges		52,044	53,762	55,482				
Operational Revenue								
Property rates		69,747	72,049	74,355				
Surcharges and Taxes		-	-	-				
Fines, penalties and forfeits		10,457	10,802	11,148				
Licences or permits		-	-	-				
Transfer and subsidies - Operational		264,718	269,429	281,695				
Interest		5,930	6,126	6,322				
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
Discontinued Operations								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>761,022</b>	<b>782,111</b>	<b>810,782</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>96,063</b>	<b>110,022</b>	<b>111,202</b>	-	-	-	-

**References**

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



## Municipal Budget Circular for the 2026/27 MTREF

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## Introduction:

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

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

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

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

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

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

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

Source: National Treasury Budget Review 2025.

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

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

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

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

## 2.1 Local government allocations

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

### Notable changes to the conditional grants system

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

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

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2025 Division of Revenue Act when developing their 2026/27 MTREF calculations. It is also crucial to make considerations to the proposed amendments to baselines that were presented in the 2025 MTBPS, as they may have an impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2028/29 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2025 Division of Revenue Act for 2026/27. The Division of Revenue Bill, 2025, which includes the annexures outlining allocations to each municipality is available at:  
<https://www.treasury.gov.za/documents/National%20Budget/2025May/>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 25 of the 2025 DoRA provides that:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget preparation must include:

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

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

### Independent Verification: role and process

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

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

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

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

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

### Streamlined and Integrated Reporting Requirements

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

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

### Reference to Existing Guidance

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

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

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

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

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

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

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

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

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

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

## 2.4 Stopping and re-allocation guidelines

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

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

### Stopping criteria

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

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

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

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

### **Reallocations:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 4. Revenue Management

### 4.1 Prioritise funding the Electricity Revenue Protection Programme

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

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

### 4.2 Revenue Management Assessment Tool

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

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

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

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

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

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

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

#### 4.3 Cost Reflective Tariff Tool

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

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

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

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

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

#### 4.4 Electricity Tariffs

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

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

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

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

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

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

**4.5 Municipal Valuation Roll Reconciliation Tool**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Municipal Meter Requirements:

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

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

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

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

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

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

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

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

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

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

### **Tariff Tool**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 5. Budget and other management issues:

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

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

### 5.2 Employee related Costs

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

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

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

### 5.3 Remuneration of Councilors

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

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

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

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

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

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

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

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

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour

unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants.

## **5.6 Submission of payroll information on Central Supplier Database**

In recent years, more municipalities and municipal entities are incurring irregular expenditure due to awards made to persons in the service of the state, including municipal officials and councillors.

On 01 September 2015, the National Treasury launched the Central Supplier Database (CSD), which became fully effective for municipalities and municipal entities from 1 July 2016. The CSD provides a myriad of services, including the verification of state employees. Whilst information for National and provincial officials is available, municipalities and municipal entities are not consistent in submitting information to the CSD.

This lack of information has resulted in municipalities and municipal entities inadvertently making awards to persons in the service of the state, including awards made to their own officials and councillors. As such, municipalities and municipal entities are urged to submit all the relevant information to CSD.

This will enable all municipalities and municipal entities to be able to verify information and avoid possible non-compliance findings timeously.

## **5.7 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management**

As previously explained in MFMA Circular no. 129, municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) year-on-year. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating matters as required, or where such investigations are undertaken, municipal councils are not implementing the disciplinary boards' recommendations.

Municipalities are required to submit an action plan which must address the period from 02 January 2025 to 31 August 2026. The action plan should include monthly calendar actions that will allow for the monitoring of the action plan implementation.

### ***The action plan should include the following information:***

- plan to process the UIFWE balances up to 30 June 2026 by 31 August 2026, and how future UIFWE will be prevented with specific UIFWE prevention controls;

- the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2026 deadline; and
- the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board. This should include processes and procedures for the referral of matters to the disciplinary board.

This action plan must be uploaded to the *Muni eMonitor* as part of the evidence for UIFWE reporting.

### **5.8 Fruitless and Wasteful External Legal and Consultant Costs**

National Treasury has observed that municipalities (including municipal entities) incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. These costs place pressure on operating budgets and provide no value to the municipality. Legal or consultant fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure under the MFMA.

Legal costs linked to labour matters where procedures were not followed by the municipality, or for justified reasons, or to council matters involving unlawful meetings or invalid decisions, are avoidable and must be treated as wasted legal costs. Municipalities must also not incur legal costs to defend officials or councillors where there is clear negligence, misconduct, or deliberate misrepresentation of facts, including cases where material facts are withheld or altered, resulting in legal and consultant costs. Appointing lawyers or consultants to create a predetermined outcome, rationalise irregular conduct, or shield individuals from consequences exposes the municipality to irregular, fruitless and wasteful expenditure. Municipalities are reminded to exercise caution and prudence regarding such matters.

This section does not prevent a municipality from defending or instituting legal proceedings arising from a genuine and bona fide legal dispute. It also does not prevent a municipality from bringing self-review proceedings to set aside its own irregular or unlawful decisions.

### **5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes**

A recent concern noticed is the use of external consultants or lawyers to oppose Auditor-General South Africa (AGSA) audit findings, or to prepare opinions (including legal opinions) aimed at disputing audit findings that the municipality cannot justify in law or that do not align with the facts, or where material facts are distorted or have not been provided to the AGSA. Municipalities and municipal entities are forewarned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow AGSA's dispute resolution procedures to address audit disputes. Municipal officials are also specifically warned not to provide misleading or incomplete information to the AGSA to obtain a specific outcome, as these actions or inactions will qualify as both financial misconduct under sections 171 (municipalities) and 172 (municipal entities) of the MFMA and as a financial offence in terms of section 173 of the MFMA.

### **5.10 Request for information regarding procurement spend, employee related data and audit management reports**

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and

constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

One of the key principles underpinning the MFMA read with the Municipal Supply Chain Management Regulations is that of transparency. Therefore, a letter, signed by the Director General of the National Treasury in terms of section 74 of the MFMA, will be written to municipalities wherein similar information as referred to in the preceding paragraph is requested. The information requested is inclusive of personnel data within municipalities. The employee information requested should be available on the HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required template format directly from their relevant sub-systems.

### 5.11 Additional in-year reporting requirements

Reference is made to MFMA Circular No. 67 point 5.5. Municipalities must provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation include:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

## 6 Municipal Standard Chart of Accounts (*mSCOA*):

### 6.1 Release of Version 7.1 of the Chart

Version 7.1 of the *mSCOA* chart is released with this circular and must be used to compile the 2026/27 MTREF. The linkages to chart version 7.1 can be downloaded from the Local Government Database and Reporting System (LGDRS) on the following link under the *mSCOA*/List *mSCOA* WIP account linkages menu option:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

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

The MBRR Schedules (A to F) and non-financial data string (A1S) will be aligned to chart version 7.1. A protected version of these Schedules for version 7.1 of the A1S will be available by 31 January 2026 on the MFMA Webpage and the LGDRS under GoPublic / Explore *mSCOA* on the links below:

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

[https://lg.treasury.gov.za/ibi\\_apps/portal/Explore\\_mSCOA](https://lg.treasury.gov.za/ibi_apps/portal/Explore_mSCOA)

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal, as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

To ensure that all integrated municipal system solutions have incorporated the required changes for *m*SCOA chart version 7.1, several municipalities across all systems will be required to submit test data to the LGDRS in January and February 2026. Communication in this regard will follow in January 2026.

For the National Treasury to consider a new chart change in version 7.2 of the chart, the issue must be logged with all relevant details and supporting documents on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2026. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when an FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process concludes annually by the end of October. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be sent to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

## 6.2 Important changes in *m*SCOA chart version 7.1

### Capitalisation of conversion costs to water inventory

MFMA Budget Circular No 129 dated 6 December 2024 detailed the requirements for the accounting treatment of water inventory costs in terms of Generally Recognised Accounting Practises (GRAP) 1.104, 12 (paragraphs 19 to 28) and 17.22. *m*SCOA chart version 7.1 addresses the capitalisation of conversion cost from the nature of the expense to Water Inventory as required in terms of these GRAP standards.

In addition, the Accounting Standards Board (ASB) FAQ 3.3 guides the measurement of Water Inventory as follows:

- *Entities need to develop their own accounting policies to measure water using the principles in GRAP 12.*
- *After the entity demonstrates that it can recognise the water, it is initially measured as follows:*
  - *Costs incurred to bring the inventory to its current location and condition including related infrastructure costs. Some examples include costs of extraction and depreciation; plus*
  - *Costs of conversion.*

As per the guidance provided in the GRAP standards and ASB, the capitalisation of conversion costs should align with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). Toward this end, the following credit accounts have been included in version 7.1 of the *m*SCOA chart:

Account	Change in chart version 7.1
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1	Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory	<ul style="list-style-type: none"> <li>• Credit account adjusted</li> <li>• Updated the description and definition to include Water Inventory for all posting levels</li> </ul>
2	Capitalisation of Electricity Costs	Credit account added
3	Contracted Services (Maintenance)	Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Maintenance of Building and Facilities</li> <li>• Capitalisation of Maintenance of Equipment</li> <li>• Capitalisation of Maintenance of Unspecified Assets</li> </ul>
4	Capitalisation of Depreciation of Water Treatment Works	Credit accounts added
5	Operational Costs	Credit accounts added for: <ul style="list-style-type: none"> <li>• Capitalisation of Courier and Delivery Services Costs</li> <li>• Capitalisation of Vehicle Tracking Costs</li> <li>• Capitalisation of Wet Fuel Costs</li> <li>• Capitalisation of Licences Costs</li> </ul>

The chart was also updated to allow for the accumulation of the following additions to water inventory: system input volume:

- Water Treatment Works: Acquisitions;
- Bulk Purchases: Acquisitions; and
- Natural Resources: Acquisitions.

**Alignment of cash flow linkages**

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *mSCOA* chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and

- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *mSCOA* chart version 7.1. The updated linkages to the MBRR supporting table SA30 are attached as **Annexure H: Cash Flow Linkages**.

### Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *mSCOA* chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *mSCOA* chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

## 6.3 Improving *mSCOA* implementation

### *mSCOA* e-Road Map

Municipalities are required to develop and implement a *m*SCOA road map to address gaps in the implementation of the *m*SCOA Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *m*SCOA road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *m*SCOA road maps on the FMCMM web-based platform. The web-based *m*SCOA Road Map assesses compliance with regards to *m*SCOA implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *m*SCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *m*SCOA non-compliance, as well as the *m*SCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

### **Regulation of the minimum business process and system specifications for *m*SCOA**

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *m*SCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *m*SCOA implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *m*SCOA.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/Working Groups on the following link:

<https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

The draft documents are also available on the *m*SCOA one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

[E1 Draft Regulations - Consultation - Shared](#)

All comments and submissions are requested **by 31 January 2026** and must be submitted to [mscoa@treasury.gov.za](mailto:mscoa@treasury.gov.za) to allow for consolidation and inclusion in the final regulations.

## **6.4 Improving *m*SCOA data string credibility**

### **Introducing a 3<sup>rd</sup> validation rule**

Currently, the LGDRS implements automated stage 1 and 2 validations to ensure that credible data strings are submitted to the GoMuni Upload portal. The stage 1 validations verifies that the file structure is correct, while the stage 2 validation verifies that the *m*SCOA chart has been used correctly across 18 validation areas. Details on the stage 2 LGDRS validations are attached as **Annexure I**.

A third stage automated validation will be introduced from the 2026/27 MTREF to validate the credibility of *m*SCOA data strings. Details in this regard will be communicated when available.

## 7 The Municipal Budget and Reporting Regulations:

### 7.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Cethekile Moshane	012-315 5079	<a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156  012-315 5866/082 887 2968	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal  eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866  012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
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North West  Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156  012-315 5079	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Western Cape  Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:khanyisile.khoza@treasury.gov.za">khanyisile.khoza@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>

Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
Local government Conditional Grants			<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a> <a href="mailto:Sandra.admams@treasury.gov.za">Sandra.admams@treasury.gov.za</a>
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadash Ramjathan)		<a href="mailto:revenuemanagement@treasury.gov.za">revenuemanagement@treasury.gov.za</a>

## 8 Submitting budget documentation and A schedules for the 2026/27 MTREF

### 8.1 Submissions to the National Treasury

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

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

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

### 8.2 Time frames for submission

The LGDRS will be locked at 00:00 on the 10<sup>th</sup> working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the mSCOA data strings to the LGDRS.

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

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents, including budget-related documents, Annual Financial Statements, and Annual Reports, to the National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

### 8.3 Updating of contact details on GoMuni

Municipalities are reminded that it is their responsibility to ensure the minimum, that is, to update their contact details monthly on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned (“undeliverable”) and do not reach the intended LGDRS users because of outdated contact information. Updates to contact details made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators who were nominated by the Municipal Manager for this purpose within each municipality.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The names of the respective Contact Administrators for each municipality are indicated in the contact information list on the LGDRS.

### 8.4 Training on GoMuni and mSCOA

The National Treasury training schedule and registration links for 2026 to assist municipalities, national and provincial government departments and other stakeholders that require new or refresher training on how to draw reports on the LGDRS and technical support on mSCOA, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal/GoMuni\\_Navigation](https://lg.treasury.gov.za/ibi_apps/portal/GoMuni_Navigation)

## Contact



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**Chief Director: Local Government Budget Analysis**  
**05 December 2025**