



ANNUAL BUDGET OF

GASEGONYANA LOCAL MUNICIPALITY

2024/25 TO 2026/2027



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THE 2024/25 BUDGET SPEECH OF MAYOR NEO GEORGE MASEGELA TABLED AT GA-SEGONYANA COUNCIL CHAMBERS

31 May 2024

Honourable Speaker of Council,

Chief Whip of Council;

Fellow Councillors;

Magosi a rona, Kgosikgolo Pelonomi Toto and Kgosikgolo Tumo Jantjie,

Municipal Manager Mr Martin Tsatsimpe and Senior Managers;

Members of the Media;

Representatives of SAMWU and IMATU present here;

Fellow Residents of Ga-Segonyana;

Ladies and Gentlemen,

I wish to take this opportunity to greet you all in the powerful mighty name of God and express my gratitude for the courtesy you have shown by joining us this morning as I table the 2024/25 Budget for the communities of Ga-Segonyana.

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Madam Speaker, I am presenting this budget at a critical time in our democracy following the peaceful National Elections held two days ago! As South Africans, we have again demonstrated the embrace of democratic processes and re-affirmed our Country's Constitutional rights through the ballot paper. We are grateful for the large turnout of our people for these highly contested elections. We now look forward to the 7th Administration where, together we will do even more.

President Cyril Ramaphosa signing into law the National Health Insurance bill is one of the fundamental and radical change that shifts the paradigm of the health access. The universal access to health is intended to ensure of equality, dignified and quality health services to everyone regardless of their financial status.

As the Council of Ga-Segonyana Local Municipality we have made great strides towards sustainable development to the people of Ga-Segonyana. Madam Speaker, as I highlight few successful projects under our administration such as the construction of Two Sub-Stations namely Gamohaan & Mothibistad Sub-Stations, Improvement of roads such as upgrading of Stormwater project and installations of robots, construction of Fire department just to name a few reflect our commitment to the Batho Pele Principles. We have improved our municipal basic services to our people, nonetheless we are aware that more still needs to be done.

Under this 6th Administration led by Premier Dr Zamani Saul we have brought honour to our land through the recent elevation and rightful recognition of our Traditional leaders/ Magosi a rona. We aim to strengthen and forge impactful partnerships with our Traditional leaders for the greater development of our people. Furthermore, acknowledging the influence and support structure provided by sector departments and mining houses that have made our mission and vision as the municipality possible.

Madam Speaker, this budget seeks to continue to cultivate a positive change to the lives of our people. This, we will achieve by ensuring that governance structures are strengthened, the Administration is efficient, effective and economical in its execution of its duties and that we are accountable to the citizens of Ga-Segonyana.

INDIGENT SERVICES

As the caring government of the people by the people, we assist the indigents to have access to the basic services despite the inability to pay for services.

✱ /

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 Ga-Segonyana 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.

PROPOSED TARIFFS

The proposed tariffs when the draft budget was tabled in March 2024, were as follows:

- Water 18.6%
- Waste Water 18.6%
- Waste Management 23%
- Electricity 12.72%

The revised tariffs are as follows:

- Water 4.9%
- Waste Water 4.9%
- Waste Management 4.9%
- Electricity 4.63%

Madame Speaker it is a distinguished privilege and a great honour to present the 2024/25 Medium-Term Revenue and Expenditure Framework (Budget) for consideration and approval by the Council.

BUDGET OVERVIEW

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Consolidated Overview of the 2024/25 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET

Description	R thousand	2024/25 Medium Term Revenue & Expenditure Framework		
		Adjusted Budget 2023/24	Budget Year 2024/25	Budget Year +1 2025/26
Total Revenue (excluding capital transfers and contributions)	654 955	628 693	661 558	680 941
Total Expenditure	689 949	686 087	726 989	757 773
Surplus/(Deficit)	(34 994)	(57 394)	(65 432)	(76 832)
Total Capital Expenditure	212 456	165 413	103 748	131 563

The municipality continues to derive revenue from service charges from utility services and property rates.

The Municipality's operating revenue (excluding capital grants and contributions) is **R628 693 million** and escalates to **R680 940 million** in 2026/27. The revenue represents a decrease of **5%** against the 2023/24 Adjustment Budget.

The operating expenditure amounts to **R686 087 million**, a decrease of **1%** against the 2023/24 adjustment budget, resulting in a deficit of **R57 394 million** for the 2024/25 financial year.

The total capital expenditure amounts to **R165 413 million**. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2024 and per Minister of Finance Budget Speech 2024.

The following grants allocation in terms of the 2024/25 Division of Revenue Act have been included in the medium-term budget:

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Description	2024/25 Medium Term Revenue & Expend Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
RECEIPTS:			
Operating Transfers and Grants			
National Government:	252 120	267 694	269 298
Local Government Equitable Share	244 849	250 982	253 900
Finance Management	3 000	2000	3 000
EPWP Incentive	1 271	—	—
Municipal Infrastructure Grant (MIG)	3 000	14 712	12 398
Provincial Government:	1 300	1328	1 443
Sport and Recreation	1 300	1328	1 443
Total Operating Transfers and Grants	253 420	269 022	270 741
Capital Transfers and Grants			
National Government:	147 688	104 748	131 563
Municipal Infrastructure Grant (MIG)	58 505	50 748	57 563
Neighbourhood Development Partnership	1 000	1000	10 000
Water Services Infrastructure Grant	31 000	35 000	50 000
Integrated National Electrification Program	53 183	15 000	14 000
Energy Efficiency and Demand Manage	4 000	3000	—
TOTAL RECEIPTS OF TRANSFERS & GR	401 108	373 770	402 304

Conclusion:

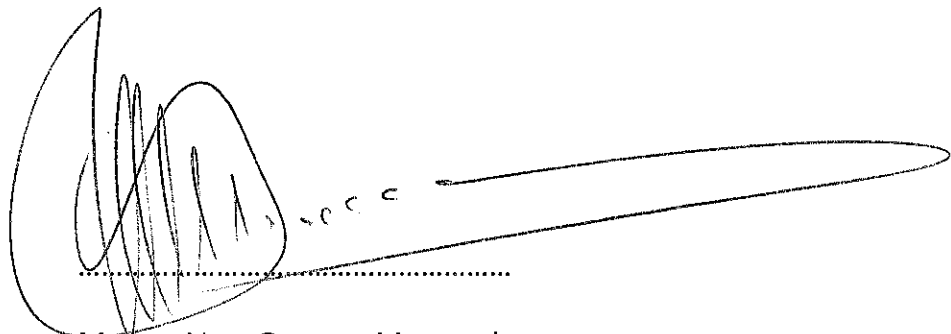
As your Mayor, I am committed to strengthening governance systems and promoting clean administration as the backbone of effective service delivery and leading us to obtaining clean audit outcomes.

Let me make a special mention to the CFO Mr Levy Mashiane, Ms Desiree Pelele and her team for the great work of putting the budget together.

Honourable Speaker, I hereby table before this house the Final Reviewed IDP & Budget for 2024/25, all budget related policies for approval and the adjustment budget for 2024/25.

Thank You.

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A handwritten signature in black ink, consisting of a large, stylized initial 'N' followed by several vertical strokes and a long horizontal flourish extending to the right. A horizontal dotted line is drawn across the signature.

Mayor Neo George Masegela

3. ANNUAL BUDGET 2024/25

(6.1.1 2024/25) (Municipal Manager)

PURPOSE

To **CONSIDER** and **APPROVE** the Annual Budget for 2024/25 that has been deliberated and compiled in terms of section 24 of the Municipal Financial Management Act 56 of 2003.

BACKGROUND

National Treasury's MFMA circular 126 and 128 was used to guide the compilation of the 2024/25 MTREF. Tariff increases were based on the CPI/Inflation of 4.9

Find the following documents attached:

- Executive summary
- A1 Schedule
- Tariff Schedule
- MFMA Circular 126 and 128
- Budget Related Policies

LEGAL AUTHORITY

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

(1). The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget

(2) An annual budget-

- (a) must be approved before the start of the budget year;
- (b) is approved by the adoption by the council of a resolution referred to in **section 17(3)(a)(i)**; and
- (c) must be approved together with the adoption of resolutions as may be necessary-
 - (i) imposing any municipal tax for the budget year;
 - (ii) setting any municipal tariffs for the budget year;
 - (iii) approving measurable performance objectives for revenue from each source and for each vote in the budget;
 - (iv) approving any changes to the municipality's integrated development plan; and
 - (v) approving any changes to the municipality's budget- related policies.

(3) The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.



Council RESOLVED

1. That the Council of Ga-segonyana Local Municipality, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves the Annual budget of the municipality for the financial year 2024/25 and the multi-year and single-year capital appropriations as set out in the following tables:
 - Budgeted Financial Performance (revenue and expenditure by standard classification) Table A2
 - Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3
 - Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and
 - Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.
 2. That in terms of Section 24(c) (v) of the Municipal Finance Management Act, Act 56 of 2003, the budget related policies, including any amendments be approved for the budget year 2024/25
 3. That the General Tariffs as set out in the Tariffs Schedule with any amendments be approved for the 2024/25 financial year
 4. That MFMA Circular 126 and 128 be approved
 5. That the 2024/25 Annual budget be uploaded in the Lg Portal.
- ❖ **EFF Indicated that their vote of descent be NOTED regarding this item.**



1.3 EXECUTIVE SUMMARY

The 2024/25 - 2026/27 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 126 and 128 to guide the compilation of the 2024/25 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 2024/25 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 2024/25 budget year and beyond. These initiatives will reduce impairment of receivables, and will include:

- Meter audits to curb electricity theft.
- Procurement of electricity and water prepaid smart meters to improve billing accuracy and cash inflows.
- Improve Internal Controls within Revenue Management Value Chain (TID Roll over)
- Improvement in planning of budget implementation.

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 thirty (20) hours across most units 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 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 2024/25 projected Consumer Price Index of 4.9% average increase.

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 ~~still~~ 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 936 million**. This will cover rebates on property rates up to 100%, **50kwh electricity** per month per household, refuse removal service and **6kl of water** per month to all registered indigents households.

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

All data strings are submitted on time and all issues raised by the provincial treasury are timeously corrected. The municipality is at version 6.8. This version being the latest prescribed by the National Treasury.

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

We had a Municipal Budget and Benchmark Engagement which was held with Provincial Treasury on 23 April 2024 where the tabled budget for 2024/25 was assessed. From the assessment of Provincial Treasury Ga-segonyana Local Municipality tabled budget had been assessed as funded.

This report is for the Operational Revenue, Operational Expenditure and Capital Expenditure Framework for the 2024/2027 MTREF covering a three-year period, with 2024/2025 as the base year. The operational revenue framework details out revenue sources and projections per source for the next three years. Each projection is based on previous years audited actuals, year to date budget and actuals as well as growth prospects and general increases as informed by inflation and estimated cost of service delivery, management and administration.

The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. Included in the operational expenditure is the portion of revenue anticipated not

to be collected, and as such gives rise to provision for bad debts and write offs to take place in the year. The provision for bad debts ensures that ~~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 2024/25 & 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 2024/25 MTREF process.
- Electricity theft and resultant losses.

Consolidated Overview of the 2024/25 MTREF

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Surplus/(Deficit)	(34 994)	(57 394)	(65 432)	(76 832)
Total Capital Expenditure	212 456	165 413	103 748	131 563

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

The Municipality's operating revenue (excluding capital grants and contributions) is R628 693 million and escalates to R680 940 million in 2026/27. The revenue represents a decrease of 5% against the 2023/24 Adjustment Budget.

The operating expenditure amounts to R686 087 million, a decrease of 1% against the 2023/24 adjustment budget, resulting in a deficit of R57 394 million for the 2024/25 financial year.

The total capital expenditure amounts to R165 413 million. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2024 and per Minister of Finance Budget Speech 2024.

1.4 ANNUAL BUDGET TABLES

OPERATING REVENUE FRAMEWORK

The following table is a summary of 2023/24 MTREF classified by revenue source

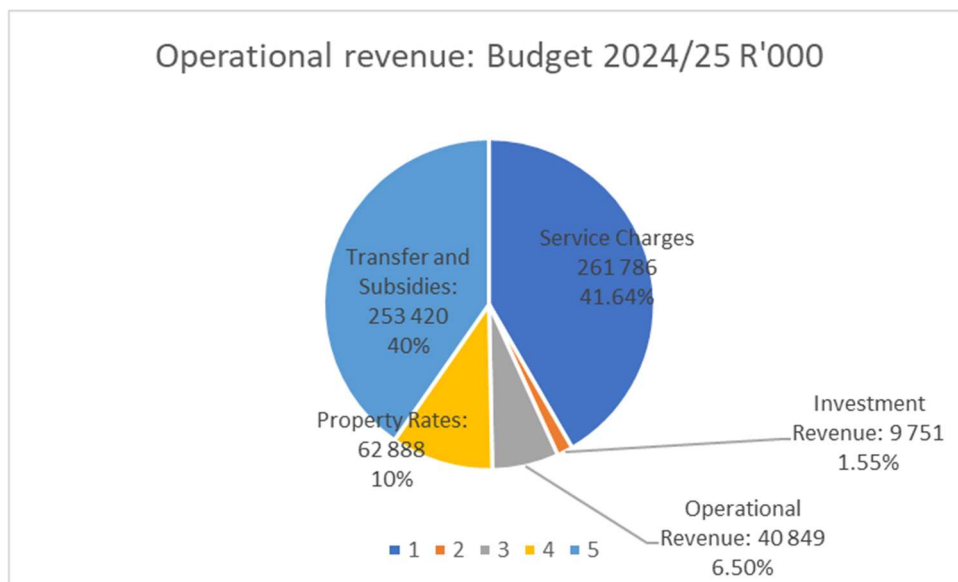
Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
Revenue By Source			
Exchange Revenue			
Service charges electricity revenue	170 602	178 450	186 480
Service charges water revenue	47 793	49 992	52 241
Service charges sanitation revenue	26 783	28 015	29 276
Service charges refuse revenue	16 608	17 372	18 153
Sale of Goods and Rendering of Services	2 631	2 752	2 876
Interest earned from Receivables	7 123	7 450	7 786
Interest earned from Current and Non Current Assets	9 751	10 199	10 658
Rental from Fixed Assets	1 772	1 854	1 937
Licences and permits	4 159	4 350	4 546
Operational Revenue	23 412	24 489	25 591
NonExchange Revenue			
Property rates	62 888	65 780	68 741
Surcharges and Taxes			
Fines, penalties and forfeits	1 751	1 832	1 914
Transfers and subsidies	253 420	269 022	270 741
Total Revenue (excluding capital transfers and contributions)	628 693	661 558	680 941
Expenditure By Type			
Employee related costs	262 650	273 477	285 760
Remuneration of councillors	15 598	16 316	17 050
Bulk purchases electricity	137 419	143 740	150 209
Inventory consumed	35 556	37 191	38 865
Debt impairment	15 703	16 425	17 164
Depreciation & asset impairment	60 000	62 760	65 584
Interest	1 291	1 350	1 411
Contracted services	89 631	104 359	107 153
Transfers and subsidies	69	72	75
Irrecoverable debts written off	589	617	644
Operational Costs	67 581	70 683	73 857
Total Expenditure	686 087	726 989	757 773
Surplus/(Deficit)	(57 394)	(65 432)	(76 832)

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 51% of total electricity sales and Conventional meters, 49% 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

The pie-chart below represent the percentage weighting of each revenue source against the total revenue estimated for the financial year 2024/25.



The total operating revenue budget is projected at **R628 693million** in 2024/25, representing a decrease in revenue of **R26 262million** on the 2023/24 Adjustment Budget of **R654 955million**. The allocation for the outer two years of the MTREF period is **R661 557million** and **R680 940million** respectively.

1.4.1 PROPERTY RATES

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

The Assessment property rates revenue is projected at **R62 888 million in 2024/25**, representing revenue increase of **R2 934 million** when compared to 2023/24 adjustment Budget. The resultant projected income from this source of revenue is **R65 780 million and R68 741 million** respectively for the two outer years of the MTREF period.

Tariffs per rating category will be as follows

CATEGORY	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Households	0.0085	0.0088	0.0092
Business	0.0143	0.0150	0.0156
Agriculture	0.0005	0.0005	0.0005
Properties owned by the state	0.0206	0.0216	0.0225
State Owned Farm	0.0195	0.0204	0.0213
Public service infrastructure property	0.0000	0.0000	0.0000
Industrial	0.0145	0.0152	0.0159
Vacant Land- Residential	0.0195	0.0204	0.0213
Vacant Land- Business and Commercial	0.0286	0.0299	0.0313
Vacant Land- Industrial	0.0291	0.0304	0.0318

1.4.2 SERVICE CHARGES

The proposed service charges tariffs percentage increase for 2024/25 are as follows:

Electricity	-	11.21%
Water	-	4.9%
Sanitation	-	4.9%
Refuse	-	4.9%

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 R170 602million in 2024/25, representing revenue decrease of R35 504 million when compared to 2023/24 adjustment Budget. The allocation for the outer two years of the MTREF period is R178 449 million and R186 480 million respectively.

The electricity revenue decrease for the 2024/25 budget and MTREF is informed by the following:

- Illegal connections in the past and current years
- Results from the tariff monitoring tool calculations
- Performance outcome as reflected in the mid-year budget assessment results.
- Overstatement of the electricity revenue budget in the past financial years.

The Municipality will electrify 500 new houses in Promised Land, 675 houses in Diamond Vies, 300 houses in Seven Miles and 31 houses in Gatlose.

- **WATER SERVICE**

The water service revenue is projected to increase from **R41 695 million** in the 2023/24 Adjustment Budget to **R47 793 million**. The projected revenue for the two outer years of the MTREF period is **R49 992 million** and **R52 241 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 on their accounts 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 **R26 783 million** in the 2024/25 budget year and to **R28 015 million** and **R29 276 million** respectively for the two outer years of the MTREF period. The Sanitation tariffs are linked to the percentages of water charged and 4.9% increase is proposed.

1.4.3 RENTAL FROM FIXED ASSETS

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

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

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

The rental from fixed assets revenue is projected at **R1 772 million** in 2024/25 representing an increase of **R82 thousands** when compared to the 2023/24 adjustment budget

1.4.4 FINES AND PENALTIES

The fines, penalties and forfeits revenue is projected at **R1 751 million** in 2024/25 (**R1 669 million** in the current financial year) representing an increase of **R0 082 million** (4.91%) on the 2023/24 adjustment budget. The projection for the outer two years of the MTREF period is **R1 831 million** and **R1 914million** respectively

1.4.5 LICENSE AND PERMITS

The License and Permits revenue is projected at **R4 159 million** in 2024/25 representing an increase of **R194 thousands** when compared to the 2023/24 adjustment budget

1.4.6 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals **R253 420 million or 40%** of total income budget in the 2024/25 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium-term:

Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
RECEIPTS:			
Operating Transfers and Grants			
National Government:	252 120	267 694	269 298
Local Government Equitable Share	244 849	250 982	253 900
Finance Management	3 000	2 000	3 000
EPWP Incentive	1 271	–	–
Municipal Infrastructure Grant (MIG)	3 000	14 712	12 398
Provincial Government:	1 300	1 328	1 443
Sport and Recreation	1 300	1 328	1 443
Total Operating Transfers and Grants	253 420	269 022	270 741

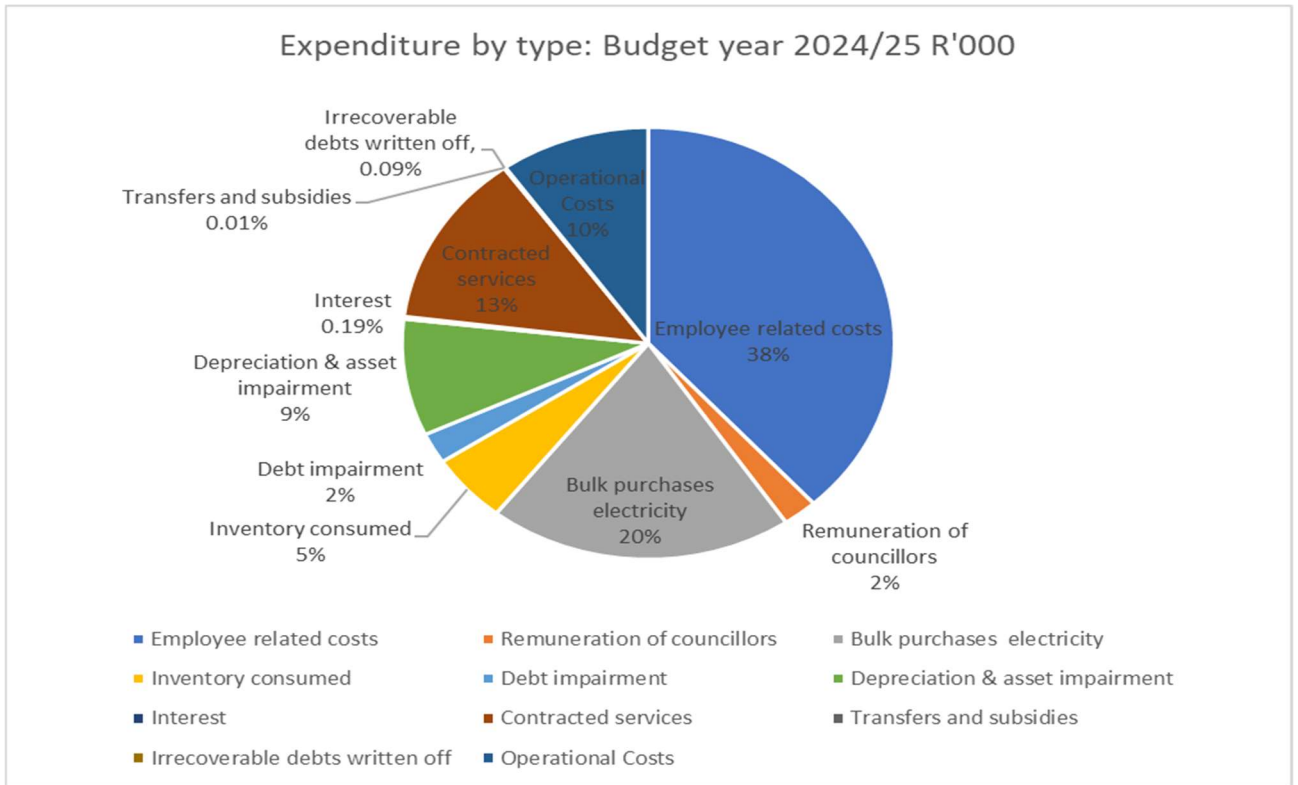
1.4.7 OPERATIONAL REVENUE

Other revenue reflects an increase of **R348 thousand** to a projected 204/25 budget of **R23 412 million**. The revenue projections for the two outer years of the MTREF period is **R24 489 million** and **R25 591 million** respectively.

1.5 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure decreased from the 2023/24 adjustment budget amount of **R689 949 million** to a new budget amount of **R686 086 million** representing a decrease of **R3 863 million** in 2024/25. The allocation of the outer two years of the MTREF period is R726 989 million and R757 773 million respectively.

Indicated in the pie chart below is the weighting per expenditure type for 2024/25 financial year):



The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. Included in the expenditure is the portion of revenue anticipated not to be collected, and as such gives rise to provision for bad debts and write offs to take place in the year. The provision for bad debts ensures that that the municipality's spending is aligned to the collection rather than billed revenue, as this will result in an unfunded and unrealistic budget.

The municipality's expenditure for the 2024/25 budget and MTREF is informed by the following:

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

1.5.1 EMPLOYEE RELATED COSTS

The norm range between 25% and 40% as per MFMA Circular 71, Employee related costs for the 2024/25 financial year equates to 38% of the total operating expenditure.

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases.

The proposed salary increase for employee related costs is CPI plus 1% with effect from 1 July 2024. This increase will be revised once the new salary and wage collective agreement has passed through the negotiation stage.

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 **R18 475 million** when compared to the 2023/24 Adjustment Budget of **R244 174 million**. The allocation for the two outer years of the MTREF period is **R273 476 million** and **R285 760 million** respectively.

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

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

1.5.2 REMUNERATION OF COUNCILORS

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

The projected expenditure is **R15 598 million** for 2024/25 which is only 4.90% increase. The Municipality currently have 29 Councilors, which includes 15 ward Councilors as per the latest demarcations for 2021 Local Government Elections.

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

1.5.3 DEPRECIATION AND ASSETS IMPAIRMENT

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Budget appropriations in this regard total **R60 000 million** for the 2024/25 financial year and represent 8% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is **R62 760 million** and **R65 584 million** respectively.

1.5.4 FINANCE CHARGES

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital) and finance leases. The Municipality does not owe Eskom account and there won't be any interest charged on the account. Finance Charges budget is **R1 291 million** for the 2024/25 budget year. The allocation for the two outer years of the MTREF period is **R1 350 million** and **R1 411 million** respectively.

1.5.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of **R137 419 million** for the 2024/25 budget year. The allocation for the two outer years of the MTREF period is **R143 740 million** and **R150 209 million** respectively. Bulk purchases take up to 20% of the operating budget for 2024/24.

1.5.6 CONTRACTED SERVICES

Contracted Service budget is **R89 630 million** for the 2024/25 budget year. The allocation for the two outer years of the MTREF period is **R104 358 million** and **R107 153 million** respectively. Included in the contracted services is the amount we pay Vaal Central Water Board to operate and maintain water supply ~~water~~ to most of Ga-segonyana Wards.

Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
<i>Outsourced Services</i>	51 173 258.28	52 430 168.16	55 739 575.72
<i>Consultants and Professional Services</i>	38 230 040.10	39 978 041.94	41 766 703.83
<i>Contractors</i>	227 633.00	11 950 536.12	9 647 144.80
Contracted Services	89 630 931.38	104 358 746.22	107 153 424.36

1.5.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at **R35 556 million** in 2024/25. The allocation for the outer two years of the MTREF period is **R37 191 million** and **R38 864 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

In relation to the total operating expenditure, repairs and maintenance is 1.4% of the total PPE over the respective financial years of the MTREF, even though the National Treasury guidelines provides for 8% of the Property, Plant and Equipment and Investment Property (Carrying Value).

During the compilation of the 2024/25 MTREF, operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the Municipality's infrastructure.

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

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

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

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

Repairs and Maintenance by Expenditure Item			
Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Inventory Consumed (Project Maintenance)	21 050	22 018	23 009
Contracted Services	1 000	–	1 000
Other Expenditure	4 500	4 707	4 919
Repairs and Maintenance by Expenditure Item	26 550	26 725	28 928

1.6 CAPITAL EXPENDITURE

Total capital budget of **R165 413 million** has been committed for 2024/2025 however this shows a decrease by 23 per cent when compared to the 2023/2024 Adjustment Budget. Decrease in capital budget is due to reduction in MIG and WSIG Grant.

The capital budget has decreased by **R47 043 million** for the 2024/25 financial year to **R165 413 million** as compared to the approved Adjustment Budget of **R212 456 million** for the 2023/24 period.

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

The Capital Budget will be funded as follows

Capital Expenditure			
	2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional			
Governance and administration	5 025	–	–
Finance and administration	5 025	–	–
Community and public safety	13 809	–	16 679
Community and social services	13 809	–	16 679
Economic and environmental services	38 759	31 014	20 790
Planning and development	8 200		
Road transport	30 559	31 014	20 790
Trading services	107 820	72 734	94 094
Energy sources	61 183	19 000	24 000
Water management	46 637	53 734	70 094
Total Capital Expenditure - Functional	165 413	103 748	131 563
Funded by:			
National Government	147 688	103 748	131 563
Internally generated funds	17 725	–	–
Total Capital Funding	165 413	103 748	131 563

TableSA36 provides a detailed breakdown of capital projects for 2024/25 MREF.

These tables present the main budget tables as required in terms of section 18 of the Municipal Budget and Reporting Regulations. These tables set out the Municipality 2024/25 budget and MTRF.

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	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	49,763	50,223	54,919	57,938	59,954	59,954	59,954	62,888	65,780	68,741
Service charges	157,440	174,461	180,455	282,120	288,083	288,083	288,083	261,786	273,828	286,150
Investment revenue	3,865	5,055	5,692	5,075	8,771	8,771	8,771	7,123	7,450	7,786
Transfer and subsidies - Operational	198,531	214,651	234,839	239,374	255,970	255,970	255,970	253,420	269,160	271,021
Other own revenue	27,096	31,722	37,201	38,741	42,924	42,924	42,924	43,477	45,477	47,523
Total Revenue (excluding capital transfers and contributions)	436,695	476,111	513,106	623,249	655,703	655,703	655,703	628,693	661,696	681,220
Employee costs	153,998	173,050	193,534	249,355	244,219	244,219	244,219	262,650	273,379	285,658
Remuneration of councillors	9,843	10,472	13,186	13,567	14,870	14,870	14,870	15,598	16,316	17,050
Depreciation and amortisation	67,227	55,465	89,915	58,907	68,219	68,219	68,219	60,000	62,760	65,584
Interest	10,463	6,515	3,378	976	1,231	1,231	1,231	1,291	1,350	1,411
Inventory consumed and bulk purchases	134,846	159,937	167,802	169,081	180,440	180,440	180,440	172,975	180,931	189,073
Transfers and subsidies	24	30	61	65	65	65	65	69	72	75
Other expenditure	145,288	140,662	255,298	156,224	184,125	184,125	184,125	173,504	180,371	189,420
Total Expenditure	521,689	546,131	723,175	648,175	693,169	693,169	693,169	686,087	715,180	748,272
Surplus/(Deficit)	(84,993)	(70,019)	(210,069)	(24,926)	(37,466)	(37,466)	(37,466)	(57,394)	(53,484)	(67,052)
Transfers and subsidies - capital (monetary allocations)	153,054	170,177	142,599	165,674	149,211	149,211	149,211	147,688	97,748	131,563
Transfers and subsidies - capital (in-kind)	37,973	17,487	9,668	-	20,127	20,127	20,127	-	-	-
Surplus/(Deficit) after capital transfers & contributions	106,034	117,645	(57,802)	140,748	131,872	131,872	131,872	90,294	44,264	64,510
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,034	117,645	(57,802)	140,748	131,872	131,872	131,872	90,294	44,264	64,510
Capital expenditure & funds sources										
Capital expenditure	155,272	169,704	151,441	190,734	202,456	202,456	202,456	165,413	103,748	131,563
Transfers recognised - capital	135,389	175,089	130,796	165,674	169,338	169,338	169,338	147,688	103,748	131,563
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14,638	(5,501)	20,645	25,060	33,119	33,119	33,119	17,725	-	-
Total sources of capital funds	150,027	169,588	151,441	190,734	202,456	202,456	202,456	165,413	103,748	131,563
Financial position										
Investments	-	-	-	-	-	-	-	-	-	-
LIABILITIES										
Financial liabilities	9,739	19,538	17,374	7,038	3,875	3,875	3,875	3,875	3,875	3,875
NET ASSETS	1,662,692	1,771,679	1,708,137	1,917,236	1,886,803	1,886,803	1,886,803	1,849,762	1,894,026	1,958,536
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	505,678	216,834	123,127	203,917	279,283	279,283	279,283	205,458	109,434	135,755
Net cash from (used) investing	(142,159)	(171,995)	(167,326)	(190,734)	(212,456)	(212,456)	(212,456)	(165,413)	(103,748)	(131,563)
Net cash from (used) financing	(2,104)	(1,511)	(796)	(1,500)	(1,500)	(1,500)	(1,500)	2,000	-	-
Cash/cash equivalents at the year end	361,415	132,581	51,372	108,051	103,537	103,537	103,537	120,255	125,942	130,134
Cash backing/surplus reconciliation										
Non current Investments	31,596	17,400	14,857	17,313	8,941	8,941	8,941	14,857	14,857	14,857
Statutory requirements	28,943	91,370	(16,822)	146,536	8,096	8,096	8,096	32,080	28,685	26,076
Balance - surplus (shortfall)	2,653	(73,970)	31,679	(129,223)	846	846	846	(17,222)	(13,828)	(11,218)
Asset management										
Asset register summary (WDV)	1,457,390	1,445,356	1,492,569	1,692,274	1,899,673	1,899,673		1,735,287	1,672,527	1,606,943
Depreciation	67,227	55,465	89,915	58,907	68,219	68,219		60,000	62,760	65,584
Renewal and Upgrading of Existing Assets	66,167	67,833	46,064	65,171	84,706	84,706		39,799	49,014	80,790
Repairs and Maintenance	20,833	32,755	35,450	35,074	31,544	31,544		25,550	26,725	27,928
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-		-	-	-
Revenue cost of free services provided	4,188	5,116	2,190	2,996	3,380	3,380		3,636	3,803	3,974
Households below minimum service level										
Water:	-	26	27	27	27	-		28	30	31
Sanitation/sewerage:	-	4	4	4	4	-		4	4	5
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	23	24	26	26	-		27	28	30

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

Functional Classification Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Revenue - Functional										
Governance and administration		84,300	106,752	109,147	104,271	113,435	113,435	122,246	126,660	133,199
Executive and council		6,991	7,243	11,340	8,073	8,073	8,073	8,343	8,692	9,048
Finance and administration		77,309	99,508	97,807	94,598	103,762	103,762	112,224	116,213	122,317
Internal audit		-	-	-	1,600	1,600	1,600	1,678	1,756	1,835
Community and public safety		39,759	48,278	39,940	32,675	34,105	34,105	32,384	19,398	37,005
Community and social services		16,733	21,636	5,634	19,632	6,418	6,418	18,416	4,788	21,737
Sport and recreation		4,483	2,258	9,977	3,827	18,152	18,152	3,966	4,149	4,335
Public safety		18,543	24,383	24,329	9,216	9,536	9,536	10,001	10,461	10,932
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		43,480	58,383	42,705	53,743	64,029	64,029	69,427	70,340	61,886
Planning and development		18,194	14,227	20,516	35,482	35,739	35,739	36,205	36,541	38,186
Road transport		24,764	43,620	21,939	17,923	27,921	27,921	32,867	33,428	23,312
Environmental protection		522	537	250	338	368	368	355	371	388
Trading services		460,162	450,410	473,574	598,180	613,472	613,472	552,324	543,045	580,692
Energy sources		246,933	254,425	231,189	330,967	324,238	324,238	293,963	259,626	281,724
Water management		138,834	104,719	132,801	167,895	165,704	165,704	148,783	157,089	169,794
Waste water management		35,434	49,351	62,587	48,606	72,067	72,067	54,681	68,909	69,169
Waste management		38,962	41,915	46,997	50,712	51,462	51,462	54,896	57,421	60,005
Other	4	20	(47)	9	55	-	-	-	-	-
Total Revenue - Functional	2	627,722	663,776	665,373	788,923	825,040	825,040	776,381	759,443	812,783
Expenditure - Functional										
Governance and administration		252,291	252,268	248,603	226,244	238,804	238,804	243,775	253,851	266,184
Executive and council		14,778	17,507	22,646	26,537	25,999	25,999	28,151	29,446	30,771
Finance and administration		237,513	234,761	225,957	190,738	205,576	205,576	206,775	215,148	225,740
Internal audit		-	-	-	8,969	7,229	7,229	8,850	9,257	9,674
Community and public safety		41,706	46,570	57,691	69,965	66,564	66,564	72,750	76,096	79,521
Community and social services		12,799	15,066	14,096	17,548	16,891	16,891	18,558	19,412	20,285
Sport and recreation		8,703	9,629	12,117	18,534	17,118	17,118	18,313	19,156	20,018
Public safety		20,204	21,874	31,478	33,883	32,556	32,556	35,878	37,529	39,217
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		44,385	42,333	83,879	89,342	82,158	82,158	83,188	85,686	89,541
Planning and development		34,295	31,685	39,346	46,963	43,888	43,888	47,165	48,005	50,166
Road transport		9,905	10,447	44,328	42,090	37,981	37,981	35,714	37,357	39,038
Environmental protection		185	201	205	290	290	290	309	324	338
Trading services		183,307	204,961	332,836	262,404	305,643	305,643	284,373	297,455	310,840
Energy sources		117,677	142,050	179,301	160,710	181,254	181,254	167,537	175,244	183,130
Water management		37,444	32,223	76,960	55,880	59,068	59,068	68,740	71,902	75,137
Waste water management		2,952	10,855	46,821	19,695	38,174	38,174	20,341	21,277	22,234
Waste management		25,234	19,833	29,754	26,119	27,147	27,147	27,756	29,032	30,339
Other	4	-	-	166	220	0	0	2,000	2,092	2,186
Total Expenditure - Functional	3	521,689	546,131	723,175	648,175	693,169	693,169	686,087	715,180	748,272
Surplus/(Deficit) for the year		106,034	117,645	(57,802)	140,748	131,872	131,872	90,294	44,264	64,510

References

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

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

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		6,991	7,243	11,340	8,073	8,073	8,073	8,343	8,692	9,048
Vote 2 - FINANCE AND ADMINISTRATION		77,309	99,508	97,807	96,198	105,362	105,362	113,902	117,968	124,152
Vote 3 - COMMUNITY AND SOCIAL SERVICES		16,733	21,636	5,634	19,632	6,418	6,418	18,416	4,788	21,737
Vote 4 - SPORTS & RECREATION		4,483	2,258	9,977	3,827	18,152	18,152	3,966	4,149	4,335
Vote 5 - PUBLIC SAFETY		10,880	15,121	12,101	1,610	1,640	1,640	1,720	1,799	1,880
Vote 6 - PLANNING AND DEVELOPMENT		18,194	14,227	20,516	35,482	35,739	35,739	36,205	36,541	38,186
Vote 7 - ROAD TRANSPORT		32,427	52,882	34,167	25,529	35,817	35,817	41,148	42,090	32,364
Vote 8 - ENVIRONMENTAL PROTECTION		522	537	250	338	368	368	355	371	388
Vote 9 - ENERGY SOURCES		246,933	254,425	231,189	330,967	324,238	324,238	293,963	259,626	281,724
Vote 10 - WATER MANAGEMENT		138,834	104,719	132,801	167,895	165,704	165,704	148,783	157,089	169,794
Vote 11 - WASTE WATER MANAGEMENT		35,434	49,351	62,587	48,606	72,067	72,067	54,681	68,909	69,169
Vote 12 - WASTE MANAGEMENT		38,962	41,915	46,997	50,712	51,462	51,462	54,896	57,421	60,005
Vote 13 - Other		20	(47)	9	55	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	627,722	663,776	665,373	788,923	825,040	825,040	776,381	759,443	812,783
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		14,778	17,507	22,646	26,537	25,999	25,999	28,151	29,446	30,771
Vote 2 - FINANCE AND ADMINISTRATION		237,513	234,761	225,957	199,707	212,804	212,804	215,625	224,405	235,414
Vote 3 - COMMUNITY AND SOCIAL SERVICES		12,799	15,066	14,096	17,548	16,891	16,891	18,558	19,412	20,285
Vote 4 - SPORTS & RECREATION		8,703	9,629	12,117	18,534	17,118	17,118	18,313	19,156	20,018
Vote 5 - PUBLIC SAFETY		4,292	4,865	11,951	7,725	7,853	7,853	8,478	8,868	9,267
Vote 6 - PLANNING AND DEVELOPMENT		34,295	31,685	39,346	46,963	43,888	43,888	47,165	48,005	50,166
Vote 7 - ROAD TRANSPORT		25,817	27,456	63,855	68,248	62,684	62,684	63,115	66,018	68,989
Vote 8 - ENVIRONMENTAL PROTECTION		185	201	205	290	290	290	309	324	338
Vote 9 - ENERGY SOURCES		117,677	142,050	179,301	160,710	181,254	181,254	167,537	175,244	183,130
Vote 10 - WATER MANAGEMENT		37,444	32,223	76,960	55,880	59,068	59,068	68,740	71,902	75,137
Vote 11 - WASTE WATER MANAGEMENT		2,952	10,855	46,821	19,695	38,174	38,174	20,341	21,277	22,234
Vote 12 - WASTE MANAGEMENT		25,234	19,833	29,754	26,119	27,147	27,147	27,756	29,032	30,339
Vote 13 - Other		-	-	166	220	0	0	2,000	2,092	2,186
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	521,689	546,131	723,175	648,175	693,169	693,169	686,087	715,180	748,272
Surplus/(Deficit) for the year	2	106,034	117,645	(57,802)	140,748	131,872	131,872	90,294	44,264	64,510

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	112,384	124,957	121,383	206,107	206,107	206,107	206,107	170,602	178,450	186,480
Service charges - Water	2	22,279	23,394	28,319	39,696	41,696	41,696	41,696	47,793	49,992	52,241
Service charges - Waste Water Management	2	13,434	15,004	17,936	22,106	25,319	25,319	25,319	26,783	28,015	29,276
Service charges - Waste Management	2	9,343	11,107	12,818	14,212	14,962	14,962	14,962	16,608	17,372	18,153
Sale of Goods and Rendering of Services		1,302	2,598	3,691	2,565	2,760	2,760	2,760	2,631	2,752	2,876
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5,048	2,491	5,633	6,245	9,746	9,746	9,746	8,251	8,630	9,019
Interest earned from Current and Non Current Assets		3,865	5,055	5,692	5,075	8,771	8,771	8,771	7,123	7,450	7,786
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		468	349	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,012	3,273	2,873	1,690	1,690	1,690	1,690	1,772	1,854	1,937
Licence and permits		3,351	3,680	3,643	3,715	3,965	3,965	3,965	4,159	4,350	4,546
Operational Revenue		11,497	11,205	5,406	22,883	23,064	23,064	23,064	23,412	24,489	25,591
Non-Exchange Revenue											
Property rates	2	49,763	50,223	54,919	57,938	59,954	59,954	59,954	62,888	65,780	68,741
Surcharges and Taxes		-	-	-	-	(0)	(0)	(0)	-	-	-
Fines, penalties and forfeits		3,418	4,898	7,556	1,644	1,699	1,699	1,699	1,751	1,832	1,914
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		198,531	214,651	234,839	239,374	255,970	255,970	255,970	253,420	269,160	271,021
Interest		-	1,669	-	-	-	-	-	1,500	1,569	1,640
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	(353)	17	-	-	-	-	-	-	-
Other Gains		-	1,912	8,381	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		436,695	476,111	513,106	623,249	655,703	655,703	655,703	628,693	661,696	681,220
Expenditure											
Employee related costs	2	153,998	173,050	193,534	249,355	244,219	244,219	244,219	262,650	273,379	285,658
Remuneration of councillors		9,843	10,472	13,186	13,567	14,870	14,870	14,870	15,598	16,316	17,050
Bulk purchases - electricity	2	99,409	120,722	124,535	130,000	143,000	143,000	143,000	137,419	143,740	150,209
Inventory consumed	8	35,437	39,215	43,268	39,081	37,440	37,440	37,440	35,556	37,191	38,865
Debt impairment	3	-	-	77,307	14,969	14,969	14,969	14,969	15,703	16,425	17,164
Depreciation and amortisation		67,227	55,465	89,915	58,907	68,219	68,219	68,219	60,000	62,760	65,584
Interest		10,463	6,515	3,378	976	1,231	1,231	1,231	1,291	1,350	1,411
Contracted services		73,644	71,559	97,359	70,351	101,992	101,992	101,992	89,631	92,646	97,755
Transfers and subsidies		24	30	61	65	65	65	65	69	72	75
Irrecoverable debts written off		15,292	11,721	11,618	516	562	562	562	589	617	644
Operational costs		38,578	52,766	62,230	70,388	66,601	66,601	66,601	67,581	70,683	73,857
Losses on disposal of Assets		17,774	4,562	2,486	-	-	-	-	-	-	-
Other Losses		-	53	4,297	-	-	-	-	-	-	-
Total Expenditure		521,689	546,131	723,175	648,175	693,169	693,169	693,169	686,087	715,180	748,272
Surplus/(Deficit)		(84,993)	(70,019)	(210,069)	(24,926)	(37,466)	(37,466)	(37,466)	(57,394)	(53,484)	(67,052)
Transfers and subsidies - capital (monetary)	6	153,054	170,177	142,599	165,674	149,211	149,211	149,211	147,688	97,748	131,563
Transfers and subsidies - capital (in-kind)	6	37,973	17,487	9,668	-	20,127	20,127	20,127	-	-	-
Surplus/(Deficit) after capital transfers & contributions		106,034	117,645	(57,802)	140,748	131,872	131,872	131,872	90,294	44,264	64,510
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		106,034	117,645	(57,802)	140,748	131,872	131,872	131,872	90,294	44,264	64,510
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		106,034	117,645	(57,802)	140,748	131,872	131,872	131,872	90,294	44,264	64,510
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	106,034	117,645	(57,802)	140,748	131,872	131,872	131,872	90,294	44,264	64,510

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

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	1,335	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		2,089	3,547	4,072	5,060	4,875	4,875	4,875	5,025	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		2,792	(22,541)	-	15,228	2,000	2,000	2,000	13,809	-	-
Vote 4 - SPORTS & RECREATION		886	-	5,764	-	14,373	14,373	14,373	-	-	-
Vote 5 - PUBLIC SAFETY		8,867	12,415	9,259	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	37	5,953	15,500	21,300	21,300	21,300	8,200	-	-
Vote 7 - ROAD TRANSPORT		20,450	39,122	16,591	15,723	28,365	28,365	28,365	30,559	31,014	20,790
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		43,019	98,318	49,989	66,025	59,785	59,785	59,785	61,183	19,000	40,679
Vote 10 - WATER MANAGEMENT		71,925	31,430	53,434	73,198	68,158	68,158	68,158	46,637	53,734	70,094
Vote 11 - WASTE WATER MANAGEMENT		5,244	7,376	5,045	-	3,600	3,600	3,600	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		155,272	169,704	151,441	190,734	202,456	202,456	202,456	165,413	103,748	131,563
Total Capital Expenditure - Vote		155,272	169,704	151,441	190,734	202,456	202,456	202,456	165,413	103,748	131,563
Capital Expenditure - Functional											
Governance and administration		2,089	3,547	5,407	5,060	4,875	4,875	4,875	5,025	-	-
Executive and council		-	-	1,335	-	-	-	-	-	-	-
Finance and administration		2,089	3,547	4,072	5,060	4,875	4,875	4,875	5,025	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		12,545	(10,125)	15,023	15,228	16,373	16,373	16,373	13,809	-	-
Community and social services		2,792	(22,541)	-	15,228	2,000	2,000	2,000	13,809	-	-
Sport and recreation		886	-	5,764	-	14,373	14,373	14,373	-	-	-
Public safety		8,867	12,415	9,259	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		20,450	39,158	22,543	31,223	49,665	49,665	49,665	38,759	31,014	20,790
Planning and development		-	37	5,953	15,500	21,300	21,300	21,300	8,200	-	-
Road transport		20,450	39,122	16,591	15,723	28,365	28,365	28,365	30,559	31,014	20,790
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		120,188	137,124	108,468	139,223	131,543	131,543	131,543	107,820	72,734	110,773
Energy sources		43,019	98,318	49,989	66,025	59,785	59,785	59,785	61,183	19,000	40,679
Water management		71,925	31,430	53,434	73,198	68,158	68,158	68,158	46,637	53,734	70,094
Waste water management		5,244	7,376	5,045	-	3,600	3,600	3,600	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	155,272	169,704	151,441	190,734	202,456	202,456	202,456	165,413	103,748	131,563
Funded by:											
National Government		133,549	163,657	121,128	165,674	149,211	149,211	149,211	147,688	103,748	131,563
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		1,840	11,431	9,668	-	20,127	20,127	20,127	-	-	-
Transfers recognised - capital	4	135,389	175,089	130,796	165,674	169,338	169,338	169,338	147,688	103,748	131,563
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		14,638	(5,501)	20,645	25,060	33,119	33,119	33,119	17,725	-	-
Total Capital Funding	7	150,027	169,588	151,441	190,734	202,456	202,456	202,456	165,413	103,748	131,563

NC452 Ga-Segonyana - Table A6 Budgeted Financial Position

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS											
Current assets											
Cash and cash equivalents		90,467	95,153	38,210	113,237	112,023	112,023	112,023	121,546	127,783	132,550
Trade and other receivables from exchange transactions	1	25,313	34,314	(11,190)	31,416	33,260	33,260	33,260	7,762	(15,798)	(40,419)
Receivables from non-exchange transactions	1	17,133	29,904	13,809	19,673	25,965	25,965	25,965	30,310	31,247	32,226
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	67,804	62,619	61,141	24,575	46,864	46,864	46,864	46,256	45,542	44,797
VAT		6,124	40,174	47,002	94,692	(2,528)	(2,528)	(2,528)	(5,762)	33,222	74,431
Other current assets		19,239	0	0	19,239	-	-	-	-	-	-
Total current assets		226,081	262,164	148,972	302,831	215,583	215,583	215,583	200,113	221,997	243,585
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		20,302	20,254	20,268	10,145	20,268	20,268	20,268	20,268	20,268	20,268
Property, plant and equipment	3	1,593,356	1,703,556	1,760,423	1,841,043	1,897,379	1,897,379	1,897,379	1,868,555	1,909,543	1,975,521
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Intangible assets		918	486	486	918	496	496	496	496	496	496
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		1,616,231	1,725,951	1,782,832	1,853,761	1,919,799	1,919,799	1,919,799	1,890,975	1,931,963	1,997,941
TOTAL ASSETS		1,842,312	1,988,115	1,931,804	2,156,592	2,135,382	2,135,382	2,135,382	2,091,088	2,153,959	2,241,527
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		2,203	(10,010)	(11,365)	990	705	705	705	4,205	4,205	4,205
Consumer deposits		5,310	5,914	6,401	5,915	6,401	6,401	6,401	6,401	6,401	6,401
Trade and other payables from exchange transactions	4	71,000	93,711	80,014	77,962	117,262	117,262	117,262	68,144	45,678	25,812
Trade and other payables from non-exchange transactions	5	31,596	17,400	14,857	17,313	8,941	8,941	8,941	14,857	14,857	14,857
Provision		3,448	2,904	5,324	761	-	-	-	-	-	-
VAT		(1,980)	23,827	50,715	66,225	50,400	50,400	50,400	47,349	88,424	131,346
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		111,577	133,745	145,945	169,166	183,709	183,709	183,709	140,956	159,564	182,621
Non current liabilities											
Financial liabilities	6	9,739	19,538	17,374	7,038	3,875	3,875	3,875	3,875	3,875	3,875
Provision	7	49,526	54,374	51,569	54,374	25,496	25,496	25,496	60,995	60,995	60,995
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		8,779	8,779	8,779	8,779	35,500	35,500	35,500	35,500	35,500	35,500
Total non current liabilities		68,044	82,690	77,722	70,190	64,870	64,870	64,870	100,370	100,370	100,370
TOTAL LIABILITIES		179,621	216,436	223,667	239,356	248,579	248,579	248,579	241,326	259,934	282,991
NET ASSETS		1,662,692	1,771,679	1,708,137	1,917,236	1,886,803	1,886,803	1,886,803	1,849,762	1,894,026	1,958,536
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	1,625,304	1,740,524	1,669,826	1,902,401	1,886,803	1,886,803	1,886,803	1,885,261	1,929,525	1,994,035
Reserves and funds	9	40,188	40,188	40,188	14,835	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	1,665,492	1,780,712	1,710,014	1,917,236	1,886,803	1,886,803	1,886,803	1,885,261	1,929,525	1,994,035

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
10. Net assets must balance with Total Community Wealth/Equity

(2,800) (9,033) (1,878) 0 0 0 0 (35,500) (35,500) (35,500)

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		46,551	42,821	41,055	59,464	61,624	61,624	61,624	63,146	66,364	69,351
Service charges		172,250	195,286	198,340	309,823	314,040	314,040	314,040	266,318	278,569	291,105
Other revenue		9,701	54,025	132,372	48,570	106,264	106,264	106,264	107,472	56,811	62,509
Transfers and Subsidies - Operational	1	212,237	192,412	206,587	235,163	255,970	255,970	255,970	253,420	269,160	271,021
Transfers and Subsidies - Capital	1	136,289	179,995	162,431	165,674	159,211	159,211	159,211	147,688	97,748	131,563
Interest		2,979	4,648	4,294	5,075	8,771	8,771	8,771	13,373	13,988	14,618
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(74,330)	(451,982)	(621,302)	(618,811)	(625,306)	(625,306)	(625,306)	(644,600)	(671,784)	(702,924)
Interest		-	(371)	(650)	(976)	(1,226)	(1,226)	(1,226)	(1,291)	(1,350)	(1,411)
Transfers and Subsidies	1	-	-	-	(65)	(65)	(65)	(65)	(69)	(72)	(75)
NET CASH FROM/(USED) OPERATING ACTIVITIES		505,678	216,834	123,127	203,917	279,283	279,283	279,283	205,458	109,434	135,755
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(142,159)	(171,995)	(167,326)	(190,734)	(212,456)	(212,456)	(212,456)	(165,413)	(103,748)	(131,563)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(142,159)	(171,995)	(167,326)	(190,734)	(212,456)	(212,456)	(212,456)	(165,413)	(103,748)	(131,563)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(2,104)	(1,511)	(796)	(1,500)	(1,500)	(1,500)	(1,500)	2,000	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,104)	(1,511)	(796)	(1,500)	(1,500)	(1,500)	(1,500)	2,000	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		361,415	43,328	(44,996)	11,683	65,327	65,327	65,327	42,045	5,687	4,192
Cash/cash equivalents at the year begin:	2	-	89,253	96,367	96,367	38,210	38,210	38,210	78,210	120,255	125,942
Cash/cash equivalents at the year end:	2	361,415	132,581	51,372	108,051	103,537	103,537	103,537	120,255	125,942	130,134

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	361,415	132,581	51,372	108,051	103,537	103,537	103,537	120,255	125,942	130,134
Other current investments > 90 days		(270,948)	(37,428)	(13,162)	5,187	8,487	8,487	8,487	1,291	1,842	2,416
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		90,467	95,153	38,210	113,237	112,023	112,023	112,023	121,546	127,783	132,550
Application of cash and investments											
Unspent conditional transfers		31,596	17,400	14,857	17,313	8,941	8,941	8,941	14,857	14,857	14,857
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(27,101)	(59,652)	(66,706)	(71,772)	52,928	52,928	52,928	53,111	55,202	56,915
Other working capital requirements	3	28,229	17,779	76,205	20,400	42,058	42,058	42,058	21,498	29,040	34,702
Other provisions		3,448	2,904	5,324	761	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25,352	25,352	25,352	-	-	-	-	-	-	-
Total Application of cash and investments:		61,524	3,783	55,032	(33,298)	103,928	103,928	103,928	89,467	99,099	106,475
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		28,943	91,370	(16,822)	146,536	8,096	8,096	8,096	32,080	28,685	26,076
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		28,943	91,370	(16,822)	146,536	8,096	8,096	8,096	32,080	28,685	26,076

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	42,771	75,932	3,809	57,562	75,204	75,204	75,204	46,646	16,638	(8,890)
Creditors due	71,000	93,711	80,014	77,962	117,262	117,262	117,262	68,144	45,678	25,812
Total	(28,229)	(17,779)	(76,205)	(20,400)	(42,058)	(42,058)	(42,058)	(21,498)	(29,040)	(34,702)

Debtors collection assumptions

Balance outstanding - debtors	42,447	64,218	2,619	51,088	59,224	59,224	59,224	38,072	15,449	(8,193)
Estimate of debtors collection rate	100.8%	118.2%	145.4%	112.7%	127.0%	127.0%	127.0%	122.5%	107.7%	108.5%

Long term investments committed

Balance (Insert description; eg sinking fund)										

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases										
Employee Benefit reserve										
Non-current Provisions reserve										
Valuation roll reserve										
Investment in associate account										
Capitalisation										
6	-	-	-	-	-	-	-	-	-	-

Note:

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

NC452 Ga-Segonyana - Table A9 Asset Management

Description	####	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	89,104	101,872	105,377	125,563	117,750	117,750	125,614	54,734	50,773
<i>Roads Infrastructure</i>		8,036	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		38,924	68,535	29,018	43,025	43,025	43,025	53,183	15,000	30,679
<i>Water Supply Infrastructure</i>		12,531	27,224	52,192	42,250	42,250	42,250	40,897	39,734	20,094
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		59,491	95,759	81,210	85,275	85,275	85,275	94,080	54,734	50,773
Community Facilities		11,509	(10,405)	9,259	15,228	2,000	2,000	13,809	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		11,509	(10,405)	9,259	15,228	2,000	2,000	13,809	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,718	12,676	8,259	18,000	24,400	24,400	11,000	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,718	12,676	8,259	18,000	24,400	24,400	11,000	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		1,435	637	2,472	1,000	1,000	1,000	2,000	-	-
Furniture and Office Equipment		1,184	1,589	677	2,400	2,400	2,400	2,350	-	-
Machinery and Equipment		10,291	1,685	2,164	3,660	2,675	2,675	2,375	-	-
Transport Assets		3,476	(69)	1,335	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	4,276	-	-	-	-	-	4,000	3,000	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	4,000	3,000	-
<i>Water Supply Infrastructure</i>		4,276	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		4,276	-	-	-	-	-	4,000	3,000	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	61,892	67,833	46,064	65,171	84,706	84,706	35,799	46,014	80,790
Roads Infrastructure		12,415	39,122	16,591	15,723	13,498	13,498	30,559	31,014	20,790
Storm water Infrastructure		-	-	-	-	13,367	13,367	-	-	-
Electrical Infrastructure		-	17,176	18,664	20,000	13,160	13,160	1,000	1,000	10,000
Water Supply Infrastructure		43,347	4,159	-	29,448	26,708	26,708	4,240	14,000	50,000
Sanitation Infrastructure		-	8,854	5,045	-	3,600	3,600	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		55,761	69,311	40,300	65,171	70,333	70,333	35,799	46,014	80,790
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		886	-	5,764	-	14,373	14,373	-	-	-
Community Assets		886	-	5,764	-	14,373	14,373	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		5,244	(1,478)	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	155,272	169,704	151,441	190,734	202,456	202,456	165,413	103,748	131,563
Roads Infrastructure		20,450	39,122	16,591	15,723	13,498	13,498	30,559	31,014	20,790
Storm water Infrastructure		-	-	-	-	13,367	13,367	-	-	-
Electrical Infrastructure		38,924	85,711	47,682	63,025	56,185	56,185	58,183	19,000	40,679
Water Supply Infrastructure		60,153	31,383	52,192	71,698	68,958	68,958	45,137	53,734	70,094
Sanitation Infrastructure		-	8,854	5,045	-	3,600	3,600	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		119,528	165,070	121,510	150,446	155,608	155,608	133,879	103,748	131,563
Community Facilities		11,509	(10,405)	9,259	15,228	2,000	2,000	13,809	-	-
Sport and Recreation Facilities		886	-	5,764	-	14,373	14,373	-	-	-
Community Assets		12,395	(10,405)	15,023	15,228	16,373	16,373	13,809	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,718	12,676	8,259	18,000	24,400	24,400	11,000	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,718	12,676	8,259	18,000	24,400	24,400	11,000	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		1,435	637	2,472	1,000	1,000	1,000	2,000	-	-
Furniture and Office Equipment		1,184	1,589	677	2,400	2,400	2,400	2,350	-	-
Machinery and Equipment		15,536	207	2,164	3,660	2,675	2,675	2,375	-	-
Transport Assets		3,476	(69)	1,335	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		155,272	169,704	151,441	190,734	202,456	202,456	165,413	103,748	131,563

ASSET REGISTER SUMMARY - PPE (WDV)	5	1,457,390	1,445,356	1,492,569	1,692,274	1,899,673	1,899,673	1,735,287	1,672,527	1,606,943
<i>Roads Infrastructure</i>		421,675	441,040	424,516	432,408	(6,002)	(6,002)	(18,000)	(36,828)	(56,503)
<i>Storm water Infrastructure</i>		(907)	(907)	(907)	(907)	-	-	(10,500)	(21,483)	(32,960)
<i>Electrical Infrastructure</i>		401,367	(240,513)	(204,042)	524,796	1,610,459	1,610,459	1,559,804	1,553,005	1,545,900
<i>Water Supply Infrastructure</i>		115,426	125,243	139,705	180,564	47,689	47,689	(6,129)	(14,109)	(22,448)
<i>Sanitation Infrastructure</i>		953,129	955,940	948,848	951,940	(6,200)	(6,200)	(5,000)	(10,230)	(15,695)
<i>Solid Waste Infrastructure</i>		(4,023)	(5,243)	(6,628)	(6,703)	(1,311)	(1,311)	(1,375)	(2,813)	(4,316)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		1,886,667	1,275,561	1,301,493	2,082,098	1,644,635	1,644,635	1,518,800	1,467,542	1,413,978
Community Assets		255,337	66,917	77,403	285,795	183,964	183,964	167,590	167,590	167,590
Heritage Assets		1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656	1,656
Investment properties		20,302	20,254	20,268	10,145	20,268	20,268	20,268	20,268	20,268
Other Assets		(766,384)	54,116	66,720	(756,047)	17,500	17,500	(3,500)	(10,299)	(17,404)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		918	486	486	918	496	496	496	496	496
Computer Equipment		1,567	2,325	4,797	2,402	691	691	1,676	1,337	983
Furniture and Office Equipment		25,058	2,299	(4,255)	27,312	5,699	5,699	4,741	2,208	(440)
Machinery and Equipment		6,088	1,301	2,224	9,886	3,822	3,822	2,722	2,722	2,722
Transport Assets		12,433	6,694	8,029	14,362	5,177	5,177	5,072	3,242	1,329
Land		13,748	13,748	13,748	13,748	15,765	15,765	15,765	15,765	15,765
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,457,390	1,445,356	1,492,569	1,692,274	1,899,673	1,899,673	1,735,287	1,672,527	1,606,943
EXPENDITURE OTHER ITEMS		88,060	88,220	125,365	93,981	99,763	99,763	85,550	89,485	93,512
Depreciation	7	67,227	55,465	89,915	58,907	68,219	68,219	60,000	62,760	65,584
Repairs and Maintenance by Asset Class	3	20,833	32,755	35,450	35,074	31,544	31,544	25,550	26,725	27,928
<i>Roads Infrastructure</i>		2,694	4,151	4,522	6,500	5,900	5,900	6,000	6,276	6,558
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		6,781	8,785	11,375	9,500	11,220	11,220	7,000	7,322	7,651
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		4,930	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		14,405	12,936	15,897	16,000	17,120	17,120	13,000	13,598	14,210
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		(435)	5,181	3,768	5,525	2,425	2,425	2,553	2,671	2,791
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		(435)	5,181	3,768	5,525	2,425	2,425	2,553	2,671	2,791
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		3,019	4,029	4,287	4,900	4,400	4,400	4,500	4,707	4,919
Machinery and Equipment		3,240	9,639	10,644	7,650	6,550	6,550	4,552	4,762	4,976
Transport Assets		603	970	854	1,000	1,050	1,050	944	988	1,032
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		88,060	88,220	125,365	93,981	99,763	99,763	85,550	89,485	93,512
Renewal and upgrading of Existing Assets as % of total capex		42.6%	40.0%	30.4%	34.2%	41.8%	41.8%	24.1%	47.2%	61.4%
Renewal and upgrading of Existing Assets as % of deprecn		98.4%	122.3%	51.2%	110.6%	124.2%	124.2%	66.3%	78.1%	123.2%
R&M as a % of PPE		1.4%	2.3%	2.4%	2.1%	1.7%	1.7%	1.5%	1.6%	1.7%
Renewal and upgrading and R&M as a % of PPE		6.0%	7.0%	5.5%	5.9%	6.1%	6.1%	3.8%	4.5%	6.8%

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		-	5,587	5,838	5,878	5,878	-	6,189	6,480	6,797
Piped water inside yard (but not in dwelling)		-	4,516	4,719	4,719	4,932	-	5,193	5,437	5,703
Using public tap (at least min.service level)	2	-	8,970	9,374	9,374	9,795	-	10,315	10,799	11,329
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	19,073	19,931	19,970	20,605	-	21,697	22,716	23,829
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	19,073	19,931	20,065	20,065	-	21,128	22,121	23,205
No water supply		-	6,482	6,774	6,819	6,819	-	7,180	7,518	7,886
<i>Below Minimum Service Level sub-total</i>		-	25,555	26,705	26,884	26,884	-	28,309	29,639	31,092
Total number of households	5	-	44,628	46,636	46,854	47,488	-	50,005	52,356	54,921
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	4,152	4,339	4,538	4,538	-	4,779	5,003	5,249
Flush toilet (with septic tank)		-	702	734	767	767	-	808	846	887
Chemical toilet		-	282	295	308	308	-	325	340	356
Pit toilet (ventilated)		-	3,488	3,645	3,812	3,812	-	4,015	4,203	4,409
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	8,624	9,012	9,426	9,426	-	9,926	10,392	10,902
Bucket toilet		-	468	489	468	468	-	493	516	541
Other toilet provisions (< min.service level)		-	689	720	689	689	-	725	759	796
No toilet provisions		-	2,907	3,038	2,907	2,907	-	3,062	3,205	3,363
<i>Below Minimum Service Level sub-total</i>		-	4,064	4,247	4,064	4,064	-	4,279	4,480	4,700
Total number of households	5	-	12,688	13,259	13,490	13,490	-	14,205	14,873	15,602
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	10,033	10,484	10,966	10,966	-	11,548	12,090	12,683
<i>Minimum Service Level and Above sub-total</i>		-	10,033	10,484	10,966	10,966	-	11,548	12,090	12,683
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	23,382	24,434	25,557	25,557	-	26,912	28,177	29,557
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	1	1	1	1	-	1	1	1
<i>Below Minimum Service Level sub-total</i>		-	23,383	24,435	25,558	25,558	-	26,913	28,178	29,558
Total number of households	5	-	33,416	34,920	36,525	36,525	-	38,460	40,268	42,241
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tarrn adjustment) (impermissable values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		3,389	2,913	1,636	1,525	1,909	1,909	2,003	2,095	2,189
Water (in excess of 6 kilolitres per indigent household per month)		-	137	2	352	352	352	390	408	427
Sanitation (in excess of free sanitation service to indigent households)		339	1,099	6	337	337	337	374	392	409
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	12	516	2	2	2	2	2	3
Refuse (in excess of one removal a week for indigent households)		460	954	29	780	780	780	865	905	946
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6		4,188	5,116	2,190	2,996	3,380	3,636	3,803	3,974

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 April 2024 in which the Mayor lead the Council and Administration to engage all the Wards to engage on the Integrated Development Plan and Budget.

The adopted 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 adopted 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 2023) 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 31 August 2023. 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 2024/25 IDP Framework and process plans in	IDP/PMS & Budget Office	IDP/PMS & Budget Manager	Internal Processes	August 2023	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
accordance with the relevant legislation					
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 2023	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 2023	Achieved
PMS Coordinating Meeting	PMS Manager	PMS Manager	Internal Process	August	Achieved
IDP Public Participation Meetings. Communicate Capital Projects per Ward on 2023/24 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 2023 & Feb 2024	Achieved
Tabling of 2024/2025 IDP/PMS & Budget Process Plan for approval, including time schedules for IDP/Budget Public	Municipal Manager	Council	MFMA 21(1)(b)	August 2023	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
participation meetings.					
Submit the monthly report to PT, NT and other stakeholders within 10 working days		CFO	MFMA 71	On monthly basis (01/07/2023 – 30/06/2024)	Achieved
Compile and submit municipal audit file (AFS included) to AG		Municipal Manager	MFMA	31 August 2023	Achieved
Place quarterly (s52) report on the budget implementation on the municipal website		BTO &MM's Office	MFMA 75 (1)k	On quarterly basis (01/07/2023 – 30/06/2024)	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 2023	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 2023	Achieved
Convene IDP Representative Forum Meeting	IDP Office	Mayor, Municipal Manager and IDP/PMS Manager	Internal Process	Sept 2023	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/Nov2023 & Jan/Feb 2024	Achieved
IDP Steering Committee Meeting	IDP Manager	IDP Manager	Internal Process	November 2023	Achieved
IDP Representative Forum Meeting	IDP Manager	IDP Manager	Internal Process	November 2023	Achieved

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
Adjustment Budget: Income / Expenditure inputs and statistics to be returned to Budget Office	All Departments	BTO &HOD's	Internal Process	December 2023	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 2023 &Jan/Feb 2024	Achieved
Mid-year performance review session	Municipal Manager	Mayor and Municipal Manager	MSA	January 2024	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	2023/24 Medium Term		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand			
KPA: Institutional Development and Organisational Development	8 000	8 368	8 753
KPA: Local Economic Development	1 600	1 674	1 751
KPA: Good Governance and Public Participation	8 073	2 531	8 880
KPA: Basic Service Delivery and Infrastructure Development	474 012	455 706	464 858
KPA: Financial Viability and Accountability	24 353	25 486	26 662
Allocations to other priorities	112 655	167 794	170 038
Total Revenue (excluding capital transfers and contributions)	628 693	661 558	680 941

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

Strategic Objective	2023/24 Medium Term		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand			
KPA: Institutional Development and Organisational Development	33 519	35 061	36 662
KPA: Local Economic Development	4 077	4 264	4 456
KPA: Good Governance and Public Participation	3 195	3 342	3 494
KPA: Basic Service Delivery and Infrastructure Development	292 148	304 479	318 296
KPA: Financial Viability and Accountability	16 936	17 751	18 587
Allocations to other priorities	336 212	362 092	376 278
Total Revenue (excluding capital transfers and contributions)	686 087	726 989	757 773

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

Strategic Objective	2023/24 Medium Term		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	160 388	103 748	131 563
KPA: Financial Viability and Accountability			
Allocations to other priorities	5 025	-	-
Total Revenue (excluding capital transfers and contributions)	165 413	103 748	131 563

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

NC452 - Gasegonyana Municipality - Supporting Table SA7 Measureable performance objectives				
Description	Unit of measurement	2024/25 Medium Term Revenue & Expenditure		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +1 2026/27
KPA: Institutional Development and Organisational Development				
LABOUR RELATIONS				
Disciplinary cases finalized within 90 days by 30 June 2025.	Days	360.00	360.00	360.00
LLF meetings held by 30 June 2025	Number	4.00	4.00	4.00
EMPLOYEE ASSISTANCE PROGRAMME (EAP)				
Number of Employee wellness campaigns conducted by 30 June 2025.	Number	2.00	2.00	2.00
TRAINING AND SKILLS DEVELOPMENT				
Work skills plan developed and submitted to LGSETA by 30 April 2025.	Date	2025/04/30	2026/04/30	2027/04/30
Number of Employees trained by 30 June 2025.	number	50.00	50.00	50.00
IT AND SUPPORT				
Documents uploaded on the Municipal website by 30 June 2025.	number	4.00	4.00	4.00
SPECIAL PROJECTS				
Number of Mayor's special projects held by 30 June 2025.	number	6.00	6.00	6.00
COMMUNICATIONS				
Newsletters developed by 30 June 2025	number	4.00	4.00	4.00
KPA: Local Economic Development				
LOCAL ECONOMIC DEVELOPMENT				
Number of Businesses inspections conducted for compliance by 30 June 2025.	number	120.00	120.00	120.00
SMMEs				
Number of Tourism awareness campaigns conducted by 30 June 2025.	number	6.00	6.00	6.00
Number of Meetings held per ward committee by 30 June 2025.		60.00	60.00	60.00

KPA: Good Governance and Public Participation				
RISK MANAGEMENT				
Strategic risk assessments/reviews conducted by 30 June 2025.	number	4.00	4.00	4.00
Operational risk assessments/reviews conducted by 30 June 2025.		4.00	4.00	4.00
INTEGRATED DEVELOPMENT PLANNING				
IDP/PMS/Budget process plan approved by 31st August 2024.	DATE	2024/08/30	2025/08/30	2026/08/30
ANTI-CORRUPTION				
Fraud Prevention Policy Annually reviewed and submitted to council by 30 June 2025.	DATE	2025/06/30	2026/06/30	2027/06/30
KPA: Basic Service Delivery and Infrastructure Development				
ELECTRICAL CONNECTION				
Electrification of 1701 households for 150 Bankhara Bodulong, 701 Seven miles & Diamond View 850 by 30 June 2025.	Number	1701.00	1701.00	1701.00
WATER MANAGEMENT				
Report on Dikgweng Donkerhook bulk water supply (Ward 12) by June 2025.	Number	1.00		
Report on Mapoteng: diamond view – Extension of water supply network by 30 June 2025.(multyear)	Number	1.00		
Replacement of faulty metres (replacement of the old water meter with the new meters) by June 2025.	Number	200.00	200.00	200.00
WASTE WATER MANAGEMENT				
Installation of 400 lined double pit	Number		1.00	1.00
WASTE MANAGEMENT				
Households provided with door-to-door waste collection by 30 June 2025	Number	24000.00	24000.00	24000.00
ROADS				
Upgrading of gravel internal road to paved road in Maruping Tsago section completed by 30 June 2025. (Multiyear)	Number	1.00	0.00	0.00
Patching and resealing of existing tarred roads by 30 June 2025.	Kilometers	1000M	1000M	1000M
LIBRARY				
Library awareness campaigns conducted by 30 June 2025.	Number	32.00	32.00	32.00
Number of participants attending library programmes held by 30 June 2025.	%	100.0%	100.0%	100.0%
DISASTER MANAGEMENT				
Emergency incidents attended to within an hour expressed as a % of incidents reported by 30 June 2025	%	100.0%	100.0%	100.0%
CEMETRIES				
% of graves provided against the total number of applications received by 30 June 2025.	%	100.0%	100.0%	100.0%

KPA: Financial Viability and Accountability				
FREE BASIC SERVICES				
Number of indigent campaigns conducted by 30 June 2025.	Number	2.00	2.00	2.00
BUDGETING				
2024/2025. Adjusted budget submitted to Council for approval by 28 February 2025	DATE	2025/02/28	2026/02/28	2027/02/28
2025/2026 draft budget tabled to council by 31 March 2025.	DATE	2025/03/31	2026/03/31	2027/03/31
2025/26 budget tabled to council for approval by the 31 May 2025	DATE	2025/05/31	2026/05/31	2027/05/31
Performance and budget reports submitted to council by 30 June 2025.	Number	1.00	1.00	1.00
Annual Financial Statements submitted to the Auditor General by 31 August 2025	DATE	2024/08/31	2025/08/31	2026/08/31
DEBT COLLECTION				
Receipts from debtors expressed as a % of total revenue for the period from 1 July 2024 to 30 June 2025.	%	90.0%	90.0%	90.0%
Supplementary valuations conducted by 30 June 2025	Number	1.00	1.00	1.00

2.3.1. KEY FINANCIAL RATIOS

i. **Borrowing management**

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

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

ii. **Liquidity**

Current Ratio is a measure of the municipality's ability to pay short-term obligations with its short-term assets. The higher the ratio, the better the municipality's ability to adhere to its short-term obligations. National Treasury has set a current ratio minimum of 1.5 in circular 71. For the 2024/25 MTREF the ratio is expected to be 1.3.

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

Revenue management

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

iii. **Creditors management**

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

iv. Other Indicators

- **Employee costs**

The employee related costs represent 38% of the total expenditure budget.

- **Repairs & Maintenance**

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

2.3.2. Free Basic Services: basic social services package for Indigent households

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

For indigent households, the threshold to qualify for free basic services is an income of less than R4,121 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 2024/25 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 2022-2027					
Fiscal Year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate		Forecast	
CPI Inflation	6.90%	6.00%	4.90%	4.60%	4.60%

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 2024/25 MTREF.

2.7 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES

The following grants allocated to the municipality in terms of the 2024/25 Division of Revenue Act have been included in the medium-term budget:

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

Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			
RECEIPTS:			
Operating Transfers and Grants			
National Government:	252 120	267 694	269 298
Local Government Equitable Share	244 849	250 982	253 900
Finance Management	3 000	2 000	3 000
EPWP Incentive	1 271	–	–
Municipal Infrastructure Grant (MIG)	3 000	14 712	12 398
Provincial Government:	1 300	1 328	1 443
Sport and Recreation	1 300	1 328	1 443
Total Operating Transfers and Grants	253 420	269 022	270 741
Capital Transfers and Grants			
National Government:	147 688	104 748	131 563
Municipal Infrastructure Grant (MIG)	58 505	50 748	57 563
Neighbourhood Development Partnerships	1 000	1 000	10 000
Water Services Infrastructure Grant	31 000	35 000	50 000
Integrated National Electrification Programme	53 183	15 000	14 000
Energy Efficiency and Demand Management	4 000	3 000	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	401 108	373 770	402 304

2.8 COUNCILLORS AND EMPLOYEE 'S BENEFITS

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

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

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

NC452 Ga-Segonyana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	709 097	7872	173 387	-	-	890 356
Chief Whip		1	648 624	5568	115 116	-	-	769 308
Executive Mayor		1	762 546	6840	329 360	-	-	1 098 746
Deputy Executive Mayor		-	-	-	-	-	-	0
Executive Committee		1	2 928 764	25440	401 119	-	-	3 355 323
Total for all other councillors		1	7 665 190	76824	1 742 402	-	-	9 484 416
Total Councillors	8	5	12 714 221	122 544	2 761 384	0	0	15 598 149
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 458 852	16 236	224 400	141 141	-	1 840 629
Chief Finance Officer		1	1 187 316	16 344	270 000	157 350	-	1 631 010
Director Corporate Services			1 098 276	23 316	185 964	125 880		1 433 436
Director Community Services			927 046	2 480	338 906	104 900		1 373 332
Director Infrastructure Services			1 079 832	12 816	17 400	157 350		1 267 398
								-
Total Senior Managers of the Municipality	8,1	2	5 751 322	71 192	1 036 670	686 621		7 545 805
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	10	7	18 465 543	193 736	3 798 054	686 621	0	23 143 954

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Monthly target for Revenue and Expenditure

NC452 Ga-Segonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure														
Description R thousand	###	Budget Year 2024/25											Medium Term Revenue	
		July	August	Sept.	October	Novemb er	Decemb er	January	February	March	April	May	June	Budget Year 2024/25
Revenue														
Exchange Revenue														
Service charges - Electricity		15 352	14 352	14 352	13 352	13 352	13 352	13 352	13 352	13 352	15 352	15 352	15 730	170 602
Service charges - Water		3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 980	47 793
Service charges - Waste Water Management		2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 231	26 783
Service charges - Waste Management		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 608
Sale of Goods and Rendering of Services		219	219	219	219	219	219	219	219	219	219	219	222	2 631
Interest eamed from Receivables		813	813	813	813	813	813	813	813	813	813	813	808	9 751
Interest eamed from Current and Non Current		594	594	594	594	594	594	594	594	594	594	594	589	7 123
Rental from Fixed Assets		148	148	148	148	148	148	148	148	148	148	148	144	1 772
Licence and permits		347	347	347	347	347	347	347	347	347	347	347	342	4 159
Operational Revenue		1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	2 413	23 412
Non-Exchange Revenue														
Property rates		5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 852	62 887
Fines, penalties and forfeits		146	146	146	146	146	146	146	146	146	146	146	145	1 751
Transfer and subsidies - Operational		21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 166	253 420
Total Revenue (excluding capital transfers)		53 426	52 426	52 426	51 426	51 426	51 426	51 426	51 426	51 426	53 426	53 426	55 006	628 692
Expenditure														
Employee related costs		20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	33 602	262 743
Remuneration of councillors		1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 298	15 598
Bulk purchases - electricity		11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 447	137 419
Inventory consumed		2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	5 174	35 556
Debt impairment		1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 304	15 703
Depreciation and amortisation		5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	4 934	60 000
Interest		108	108	108	108	108	108	108	108	108	108	108	103	1 291
Contracted services		6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	17 251	89 631
Transfers and subsidies		6	6	6	6	6	6	6	6	6	6	6	3	69
Irrecoverable debts written off		49	49	49	49	49	49	49	49	49	49	49	50	589
Operational costs		5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	7 587	67 581
Total Expenditure		54 857	54 857	54 857	54 857	54 857	54 857	54 857	54 857	54 857	54 857	54 857	82 753	686 180
Surplus/(Deficit)		-1431	-2431	-2431	-3431	-3431	-3431	-3431	-3431	-3431	-1431	-1431	-27747	-57488

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 R165 413 million for 2024/25 is 19% less** when compared to the 2023/24 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 2024/25 MTREF

2.12 Legislation Compliance Status

The promulgation of the Municipal Finance Management Act 56 of 2003) has without doubt, enhanced efficiency and control measures to local

government in terms of budgeting monitoring and accounting of public funds.

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

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

Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. The publication of the monthly budget statement (MBS) on the municipality's website has progressively improved. The conversion to version 6.8 for 2024/25 has been successfully concluded, including the use of A-schedules aligned to version 6.8

➤ **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 2024/25 budget, directly aligned and informed by the 2024/25 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 5 interns in August 2021. These interns are funded by National Treasury (NT) with a R100 000.00 per intern per annum. In December 2023 2 of the interns were permanently employed by the Municipality.

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	53,153	53,136	56,555	59,464	61,864	61,864	61,864	64,891	67,876	70,930
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3,389	2,913	1,636	1,525	1,909	1,909	1,909	2,003	2,095	2,189
Net Property Rates		49,763	50,223	54,919	57,938	59,954	59,954	59,954	62,888	65,780	68,741
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	112,384	124,969	121,899	206,109	206,109	206,109	206,109	170,604	178,452	186,482
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	12	516	2	2	2	2	2	2	3
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		112,384	124,957	121,383	206,107	206,107	206,107	206,107	170,602	178,450	186,480
Service charges - Water											
Total Service charges - Water	6	22,279	23,531	28,321	40,047	42,047	42,047	42,047	48,184	50,400	52,668
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	137	2	352	352	352	352	390	408	427
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		22,279	23,394	28,319	39,696	41,696	41,696	41,696	47,793	49,992	52,241
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	13,772	16,103	17,942	22,444	25,657	25,657	25,657	27,157	28,407	29,685
Less Revenue Foregone (in excess of free sanitation service to indigent households)		339	1,099	6	337	337	337	337	374	392	409
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		13,434	15,004	17,936	22,106	25,319	25,319	25,319	26,783	28,015	29,276
Service charges - Waste Management											
Total refuse removal revenue	6	9,803	12,037	12,871	14,966	15,716	15,716	15,716	17,473	18,277	19,099
Total landfill revenue		-	24	(24)	25	25	25	25	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		460	954	29	780	780	780	780	865	905	946
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		9,343	11,107	12,818	14,212	14,962	14,962	14,962	16,608	17,372	18,153
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	98,005	106,865	120,002	169,518	163,664	163,664	163,664	176,387	183,149	191,369
Pension and UIF Contributions		16,163	18,834	22,954	34,304	32,220	32,220	32,220	35,679	37,320	39,000
Medical Aid Contributions		9,963	8,725	9,183	11,774	10,798	10,798	10,798	12,729	13,314	13,913
Overtime		4,870	6,737	7,364	4,305	7,153	7,153	7,153	5,540	5,795	6,056
Performance Bonus		7,538	8,731	9,357	13,747	13,747	13,747	13,747	14,678	15,353	16,044
Motor Vehicle Allowance		3,788	5,059	5,377	5,767	5,866	5,866	5,866	6,349	6,641	6,939
Cellphone Allowance		568	608	633	681	701	701	701	692	724	757
Housing Allowances		3,931	4,266	4,663	5,947	5,656	5,656	5,656	6,331	6,622	6,920
Other benefits and allowances		1,082	1,375	1,352	1,035	1,215	1,215	1,215	1,100	1,150	1,202
Payments in lieu of leave		2,947	3,338	212	-	336	336	336	228	239	250
Long service awards		281	241	5,088	-	395	395	395	626	655	684
Post-retirement benefit obligations	4	4,370	4,416	4,947	1,960	1,860	1,860	1,860	1,700	1,778	1,858
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		491	3,852	2,401	315	609	609	609	610	638	667
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	153,998	173,050	193,534	249,355	244,219	244,219	244,219	262,650	273,379	285,658
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	153,998	173,050	193,534	249,355	244,219	244,219	244,219	262,650	273,379	285,658

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	67,227	55,465	89,915	58,907	68,219	68,219	68,219	60,000	62,760	65,584
Lease amortisation	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	67,227	55,465	89,915	58,907	68,219	68,219	68,219	60,000	62,760	65,584
Bulk purchases - electricity										
Electricity bulk purchases	99,409	120,722	124,535	130,000	143,000	143,000	143,000	137,419	143,740	150,209
Total bulk purchases	99,409	120,722	124,535	130,000	143,000	143,000	143,000	137,419	143,740	150,209
Transfers and grants										
Cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants	24	30	61	65	65	65	27	69	72	75
Total transfers and grants	24	30	61	65	65	65	27	69	72	75
Contracted Services										
Outsourced Services	38,168	35,841	41,111	33,262	39,993	39,993	39,993	51,173	52,430	55,740
Consultants and Professional Services	30,379	35,526	45,614	36,889	45,185	45,185	45,185	38,230	39,978	41,767
Contractors	5,096	192	10,634	200	16,813	16,813	16,813	228	238	249
Total contracted services	73,644	71,559	97,359	70,351	101,992	101,992	101,992	89,631	92,646	97,755
Operational Costs										
Collection costs	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions	-	-	(4,786)	-	-	-	-	-	-	-
Audit fees	5,904	5,092	6,591	7,500	5,700	5,700	5,700	6,000	6,276	6,558
Other Operational Costs	32,674	47,674	60,424	62,888	60,901	60,901	60,901	61,581	64,407	67,298
Total Operational Costs	38,578	52,766	62,230	70,388	66,601	66,601	66,601	67,581	70,683	73,857
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	12,894	28,755	31,163	30,174	27,144	27,144	27,144	21,050	22,018	23,009
Contracted Services	4,930	-	-	-	-	-	-	-	-	-
Operational Costs	3,009	4,000	4,287	4,900	4,400	4,400	4,400	4,500	4,707	4,919
Total Repairs and Maintenance Expenditure	20,833	32,755	35,450	35,074	31,544	31,544	31,544	25,550	26,725	27,928
Inventory Consumed										
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	6,621	12,766	33,166	39,081	37,440	37,440	37,440	35,556	37,191	38,865
Total Inventory Consumed & Other Material	6,621	12,766	33,166	39,081	37,440	37,440	37,440	35,556	37,191	38,865

NC452 Ga-Segonyana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Executive & Council	Vote 2 - FINANCE AND ADMINISTRATI ON	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPMENT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENT AL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	170,602	-	-	-	-	-	-	170,602
Service charges - Water		-	-	-	-	-	-	-	-	-	47,793	-	-	-	-	-	47,793
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	26,783	-	-	-	-	26,783
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	16,608	-	-	-	16,608
Sale of Goods and Rendering of Services		-	151	130	232	-	1,596	522	-	-	-	-	-	-	-	-	2,631
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	8,251	-	-	-	-	-	-	-	-	-	-	-	-	-	8,251
Interest earned from Current and Non Current Assets		-	7,123	-	-	-	-	-	-	-	-	-	-	-	-	-	7,123
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	21	378	-	1,374	-	-	-	-	-	-	-	-	-	1,772
Licence and permits		-	-	-	-	-	48	4,111	-	-	-	-	-	-	-	-	4,159
Operational Revenue		-	2,469	-	-	42	20,000	-	-	301	500	100	-	-	-	-	23,412
Non-Exchange Revenue																	
Property rates		-	62,888	-	-	-	-	-	-	-	-	-	-	-	-	-	62,888
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	37	10	-	-	-	1,549	40	115	-	-	-	-	-	-	1,751
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,343	31,484	4,447	3,357	1,678	13,188	4,406	315	64,762	55,353	27,799	38,289	-	-	-	253,420
Interest		-	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		8,343	113,902	4,608	3,966	1,720	36,205	10,589	355	235,780	103,646	54,681	54,896	-	-	-	628,693
Expenditure																	
Employee related costs		8,056	108,210	16,508	16,073	8,209	30,015	31,648	257	9,533	6,426	7,961	19,754	-	-	-	262,650
Remuneration of councillors		15,598	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,598
Bulk purchases - electricity		-	-	-	-	-	-	-	-	137,419	-	-	-	-	-	-	137,419
Inventory consumed		1,129	7,416	465	531	200	3,162	6,975	50	7,500	4,536	1,403	189	2,000	-	-	35,556
Debt impairment		-	1,014	-	-	-	-	-	-	1,548	7,516	3,079	2,545	-	-	-	15,703
Depreciation and amortisation		-	2,746	-	-	-	6,500	19,750	-	6,500	18,129	5,000	1,375	-	-	-	60,000
Interest		-	269	-	39	-	55	173	0	511	172	66	6	-	-	-	1,291
Contracted services		-	49,350	-	220	-	6,050	412	-	-	30,000	338	3,261	-	-	-	89,631
Transfers and subsidies		-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	69
Irrecoverable debts written off		-	51	-	-	-	-	-	-	57	336	68	77	-	-	-	589
Operational costs		3,368	46,499	1,585	1,451	69	1,383	4,157	2	4,469	1,626	2,426	548	-	-	-	67,581
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		28,151	215,625	18,558	18,313	8,478	47,165	63,115	309	167,537	68,740	20,341	27,756	2,000	-	-	686,087
Surplus/(Deficit)		(19,807)	(101,722)	(13,950)	(14,347)	(6,757)	(10,960)	(52,526)	45	68,243	34,907	34,340	27,140	(2,000)	-	-	(57,394)
Transfers and subsidies - capital (monetary allocations)		-	-	13,809	-	-	-	30,559	-	58,183	45,137	-	-	-	-	-	147,688
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(19,807)	(101,722)	(142)	(14,347)	(6,757)	(10,960)	(21,966)	45	126,426	80,043	34,340	27,140	(2,000)	-	-	90,294

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
KPA: Institutional Development and Organisational												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			800	837							
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			1,356	1,555		1,500	1,500		2,100	2,197	2,298
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development						2,000	2,000		2,700	2,824	2,954
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			800	837		1,500	1,500		1,600	1,674	1,751
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development						1,500	1,500		1,600	1,674	1,751
KPA: Local Economic Development												
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment						1,500	1,500		1,600	1,674	1,751
KPA: Good Governance and Public Participation												
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			6,591	6,029		6,473	6,473		6,473	857	7,129
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration			800	837		1,500	1,500		1,600	1,674	1,751
KPA: Basic Service Delivery and Infrastructure Development												
Provision of electricity to new households	Develop and maintain infrastructural community services			120,712			226,616	226,616		311,223	300,819	303,386
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services			21,052	147,801		139,539	139,539		152,462	145,247	151,389
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment			1,580	1,709		1,519	1,519		1,111		
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	Develop and maintain infrastructural community services						6,791	6,791		9,216	9,640	10,083
KPA: Financial Viability and Accountability												
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			107,314	83,492		11,564	11,564		20,200	21,129	22,101
To ensure provision of free basic services to registered	Enhance revenue and financial management				1,311		1,518	1,518		4,153	4,356	4,561
To promote Financial Viability and accountability	Enhance revenue and financial management			19,765								

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
KPA: Institutional Development and												
Organisational Development												
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			3,000	18,137		-	-		4,900	5,125	5,361
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			250	14,387		4,000	4,000		16,276	17,024	17,807
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development			215			100	100		1,210	104	109
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development			250			824	824		1,000	1,046	1,094
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			6,789	7,078		7,513	7,513		10,134	10,600	11,077
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development						267	267				
KPA: Local Economic Development												
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment			1,375	3,064		3,444	3,444		4,077	4,264	4,456
KPA: Good Governance and Public Participation												
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			657	17,654		350	350		1,000	1,046	1,094
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration				1,521		1,493	1,493		2,195	2,296	2,400
KPA: Basic Service Delivery and Infrastructure Development												
Provision of electricity to new households	Develop and maintain infrastructural community services			2,500	133,129		147,819	147,819		167,537	175,144	183,130
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services			20,645	34,894		86,127	86,127		68,779	71,943	75,181
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business			1,580	1,709		1,519	1,519		1,111		
To supply at least basic waste water management services to all households in the municipal area by 2025	Develop and maintain infrastructural community services						19,290	19,290		27,319	28,579	29,862
To continuously ensure that vehicles are roadworthy	Develop and maintain infrastructural community services									27,401	28,716	30,123
KPA: Financial Viability and Accountability												
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			6,000	169,224					12,000	12,588	13,192
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management				11,639		3,565	3,565		4,936	5,163	5,395

2. Balance of allocations not directly linked to an IDP strategic objective
check op expenditure balance

(521,689) (546,131) (723,175) (648,175) (693,169) (693,169) (686,087) (715,180) (748,272)

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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
KPA: Institutional Development and Organisational Development To integrate management system in order to provide consolidated and accurate information To ensure labour peace and productivity by maintaining continuous engagements To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety Act To ensure that the socio- needs of employees are met To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development Municipal Capacity and Infrastructure Development Municipal Capacity and Infrastructure Development Municipal Capacity and Infrastructure Development											
KPA: Local Economic Development To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as an ideal investment destination	Create a conducive environment for prosperous investment											
KPA: Good Governance and Public Participation Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds s and when needed HIV/AIDS and other communicable diseases Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration Foster Participative Cohesion and Collaboration Foster Participative Cohesion and Collaboration Foster Participative Cohesion and Collaboration											
KPA: Basic Service Delivery and Infrastructure Development To continuously comply to national building act and regulations Provision of basic level of services for electricity to households To supply at least basic water services to all households in the municipal area. To upgrade 35.85k main gravel roads to paved standard by 2025 To promote Infrastructure Development To compile a funded and realistic budget annually for approved by Council by the end of May each year. To collect 80% of outstanding debt by 2022 To promote Financial Viability and accountability	Develop and maintain infrastructural community services Develop and maintain infrastructural community services Develop and maintain infrastructural community services Develop and maintain infrastructural community services Develop and maintain infrastructural community services Enhance revenue and financial management Enhance revenue and financial management Enhance revenue and financial management											
Allocations to other priorities			3									
Total Capital Expenditure			1	-	86,739	-	106,184	106,184	-	160,388	103,748	-

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

(155,272) (82,966) (151,441) (84,550) (96,273) (202,456) (5,025) - (131,563)

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

Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
4.00	4.00		360.00	360.00	360.00
4.00	4.00		4.00	4.00	4.00
2.00	2.00		2.00	2.00	2.00
			4/30/2025	4/30/2026	4/30/2027
			50.00	50.00	50.00
4.00	4.00		4.00	4.00	4.00
4.00	4.00		6.00	6.00	6.00
4.00	4.00		4.00	4.00	4.00
40.00	40.00		120.00	120.00	120.00
4.00	4.00		6.00	6.00	6.00
			60.00	60.00	60.00
4.00	4.00		4.00	4.00	4.00
			4.00	4.00	4.00
			8/30/2024	8/30/2025	8/30/2026
			6/30/2025	6/30/2026	6/30/2027
			1701.00	1701.00	1701.00
			1.00		
			1.00		
			200.00	200.00	200.00
0.00	0.00			1.00	1.00
18400.00	18400.00		24000.00	24000.00	24000.00
0.00	0.00		1.00	0.00	0.00
			1000M	1000M	1000M
4.00	4.00		32.00	32.00	32.00
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%
			2.00	2.00	2.00
			2/28/2025	2/28/2026	2/28/2027
			3/31/2025	3/31/2026	3/31/2027
			5/31/2025	5/31/2026	5/31/2027
			1.00	1.00	1.00
			8/31/2024	8/31/2025	8/31/2026
90.0%	90.0%		90.0%	90.0%	90.0%
1.00	1.00	1.00	1.00	1.00	1.00

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

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	2.0%	1.2%	0.5%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	2.4%	1.4%	0.7%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.0	2.0	1.0	1.8	1.2	1.2	1.2	1.4	1.4	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	2.0	2.0	1.0	1.8	1.2	1.2	1.2	1.4	1.4	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	1.0	0.2	0.9	0.8	0.8	0.8	0.9	0.7	0.5
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	137.8%	134.5%	130.0%	129.7%	129.2%	129.2%	129.2%	124.6%	124.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		137.8%	134.5%	130.0%	129.7%	129.2%	129.2%	129.2%	124.6%	124.7%	124.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	105.0%	83.0%	80.9%	306.9%	306.9%	306.9%	87.1%	38.0%	20.5%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	35.3%	36.3%	37.7%	40.0%	37.2%	37.2%	37.2%	41.8%	41.3%	41.9%
Remuneration	Total remuneration/(Total Revenue - capital	37.5%	38.5%	40.3%	42.2%	39.5%	39.5%	42.4%	46.1%	45.7%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	4.8%	6.9%	6.9%	5.6%	4.8%	4.8%	3.9%	4.3%	4.2%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.8%	13.0%	18.2%	9.6%	10.6%	10.6%	10.6%	9.7%	9.7%	9.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating	9395.3%	11095.5%	10110.1%	7105.7%	7475.7%	7475.7%	4903.1%	4494.4%	4526.6%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	57.4%	74.9%	66.2%	48.8%	24.2%	24.2%	24.2%	26.8%	39.8%	52.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure		31,414	34,926	45,958	43,584	46,825	46,825	46,825	46,962	48,917	51,195
Fixed operational expenditure % assumption		40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex		19,883	(5,384)	20,645	25,060	33,119	33,119	33,119	17,725	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-

NC452 Ga-Segonyana - Supporting Table SA9 Social, economic and demographic statistics and assumptions											
Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	5,587	5,838	5,878	5,878	-	6,189	6,480	6,797
Ref				4,516	4,719	4,719	4,932	-	5,193	5,437	5,703
Demographics				8,970	9,374	9,374	9,795	-	10,315	10,799	11,329
Population				-	-	-	-	-	-	-	-
Females aged 5 - 14				19,073	19,931	19,970	20,605	-	21,697	22,716	23,829
Males aged 5 - 14				19,073	19,931	20,065	20,065	-	21,128	22,121	23,205
Females aged 15 - 34				6,482	6,774	6,819	6,819	-	7,180	7,518	7,886
Males aged 15 - 34				25,555	26,705	26,884	26,884	-	28,309	29,639	31,092
Unemployment				44,628	46,636	46,854	47,488	-	50,005	52,356	54,921
Monthly household income (no. of households)	1, 12										
No income				4,152	4,339	4,538	4,538	-	4,779	5,003	5,249
R1 - R1 600				702	734	767	767	-	808	846	887
R1 601 - R3 200				282	295	308	308	-	325	340	356
R3 201 - R5 400				3,468	3,645	3,812	3,812	-	4,015	4,203	4,408
R5 401 - R12 800				-	-	-	-	-	-	-	-
R12 801 - R25 600				8,624	9,012	9,426	9,426	-	9,926	10,392	10,902
R25 601 - R51 200				468	489	468	468	-	493	516	541
R52 201 - R102 400				689	720	689	688	-	725	759	796
R102 401 - R204 800				2,907	3,038	2,907	2,907	-	3,062	3,205	3,353
R204 801 - R409 600				4,064	4,247	4,064	4,064	-	4,279	4,480	4,700
R409 601 - R819 200				12,688	13,259	13,490	13,490	-	14,205	14,873	15,602
> R819 200				-	-	-	-	-	-	-	-
Poverty profiles (no. of households)											
< R5 500 per household per month	13			-	-	-	-	-	-	-	-
Insert description	2			-	-	-	-	-	-	-	-
Household demographics (000)											
Number of people in municipal area				-	-	-	-	-	-	-	-
Number of poor people in municipal area				-	-	-	-	-	-	-	-
Number of households in municipal area				10,033	10,484	10,996	10,996	-	11,548	12,090	12,683
Number of poor households in municipal area				10,033	10,484	10,996	10,996	-	11,548	12,090	12,683
Definition of poor household (R per month)				-	-	-	-	-	-	-	-
				23,382	24,434	25,557	25,557	-	26,912	28,177	29,557
Housing statistics											
Formal	3			-	-	-	-	-	-	-	-
Informal				1	1	1	1	-	1	1	1
Total number of households				23,383	24,435	25,558	25,558	-	26,913	28,178	29,558
Dwellings provided by municipality	4			33,416	34,920	36,525	36,525	-	38,460	40,268	42,241
Dwellings provided by provincials				-	-	-	-	-	-	-	-
Dwellings provided by private sector				-	-	-	-	-	-	-	-
Total new housing dwellings	5			33,416	34,920	36,525	36,525	-	38,460	40,268	42,241
Economic											
Inflation/inflation outlook (CPI)	6										
Interest rate - borrowing				6.0%	6.4%	6.9%	6.0%		4.9%	4.6%	4.6%
Interest rate - investment											
Remuneration increases				7.0%	7.0%	7.0%			4.9%	4.6%	4.6%
Consumption growth (electricity)				9.4%	2.2%	6.8%			11.2%	11.2%	11.2%
Consumption growth (water)				6.0%	6.4%	10.0%			4.9%	4.6%	4.6%
Collection rates											
Property tax/service charges	7										
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

Municipal entity services	Ref.	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Name of municipal entity		Household service targets (000)								
		Water:								
	8									
	10									
	9									
	10									
Name of municipal entity										
Name of municipal entity										
Name of municipal entity										
Services provided by 'external mechanisms'										
Names of service providers										
Names of service providers										
Names of service providers										
Names of service providers										
Detail of Free Basic Services (FBS) provided										
Electricity	Ref.	Location of households for each type of FBS								

List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS												
Total cost of FBS - Electricity for informal settlements		-	-	-	-	-	-	-	-	-	-	-	-
Water	Ref	Location of households for each type of FBS											
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS												
Total cost of FBS - Water for informal settlements		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref	Location of households for each type of FBS											
List type of FBS service	Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS												
Total cost of FBS - Sanitation for informal settlements		-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref	Location of households for each type of FBS											
List type of FBS service	Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS												
Total cost of FBS - Refuse Removal for informal settlements		-	-	-	-	-	-	-	-	-	-	-	-

References

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

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:										
Date of valuation:	1	0	0	0	0	0	0	0	0	0
Financial year valuation used		2021	2022	2023	2024	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		2	2	2	2	0	0	2	0	0
Implementation time of new valuation roll (mths)		12	12	12	12	12	12	12	12	12
No. of properties	5	11679	11365	11967	12601	13801	15101	16501	18001	19601
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		1	1	1	1	1	1	1	1	1
No. of objections by rate payers		70	70	70	70	70	70	70	70	70
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	1	2	1	1	0	0	1	0	0
Differential rates used? (Y/N)		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)		2	2	2	2	0	0	2	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	49763	50223	54919	57938	59954	59954	62224	65086	68015
Rate revenue expected to collect (R'000)	6	46551	42821	41055	59464	61624	61624	56002	58578	61214
Expected cash collection rate (%)		90	95	90	90	90	90	90	90	90
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2023/24												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

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

6. *Provide relevant information for historical comparisons.*

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2024/25												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-
References												

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

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

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)	1								
Residential properties			0.01	-	0.01	0.01	0.01	0.01	0.01
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
R15 000 threshold rebate			-	-	-	-	-	-	-
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water tariffs			-	-	-	-	-	-	-
Domestic			-	-	-	-	-	-	-
Basic charge/ fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/k)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0

Water usage - Block 3 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Other	2	0	0	0	0	0	0	0
Waste water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		0	0	0	0	0	0	0
Service point - vacant land (Rands/month)		0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)		0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)	(fill in structure)	0	0	0	0	0	0	0

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

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

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

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Exemptions, reductions and rebates (Rands)									
General residential rebate			25,000	25,000	25,000	25,000	25,000	25,000	25,000
Water tariffs									
Indigent Households with an income < R4.381.00		0kl - 6kl		-	-	-	-	-	-
		7kl-12kl		11	11	14	18	19	20
Basic Charge		0kl - 12kl		11	11	14	18	19	20
		13kl-35kl		11	12	14	19	20	20
		36kl>		11	12	15	19	20	21
PREPAID WATER RESIDENTIAL									
Indigent Households with an income < R4.381.00		0kl - 6kl					-	-	-
		0kl - 12kl		8	9	10	24	25	26
		13kl-35kl		9	9	11	25	26	27
		36kl>		9	10	12	25	26	27
Non indigent households		0kl - 12kl		11	11	14	24	25	26
		13kl-35kl		11	12	14	25	26	27
		36kl>		11	12	15	25	26	27
ALL OTHER PROPERTIES NOT DEFINED ABOVE									
Basic Charge				65	68	84	109	114	119
Per kiloliter usage				19	20	24	31	33	34
Prepaid kiloliter usage							49	51	53
Per kiloliter usage (R0.10 per l)									
Bulk water purchases - Commercial supply (As per				120	126	154	105	110	115
SEWER WATER IRRIGATION									
Filling of swimmingpool + VAT				505	528	648	842	881	921
Swimming pool draining				655	685	840	1,092	1,143	1,195
First Eye (Water)									
Per Liter				10	10	13	17	17	18
Waste water tariffs									
Basic charge: All residential consumers including indigents using > 6kl of water		(fill in structure)		86	90	93	121	127	133
Fixed charge for Mothibistadt									

NC452 Ga-Segonyana - Supporting Table SA14 Household bills

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		49,763,000.00	50,223,000.00	54,919,000.00	57,938.00	59,954.00	59,954.00	159077.10%	92,224,000.00	95,086,000.00	68,015,000.00
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		112,384,000.00	124,957,000.00	121,383,000.00	206,107,000.00	206,107,000.00	206,107,000.00	1.00%	208,225,000.00	217,803,000.00	227,604,000.00
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		22,279,000.00	23,394,000.00	28,319,000.00	39,696,000.00	41,696,000.00	41,696,000.00	20.40%	47,793,000.00	49,992,000.00	52,241,000.00
Sanitation		13,434,000.00	15,004,000.00	17,936,000.00	22,106,000.00	23,806,000.00	23,806,000.00	21.20%	26,783,000.00	28,015,000.00	29,276,000.00
Refuse removal		9,343,000.00	11,107,000.00	12,818,000.00	14,212,000.00	14,962,000.00	14,962,000.00	16.90%	16,608,000.00	17,372,000.00	18,153,000.00
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		207,203,000.00	224,685,000.00	235,375,000.00	282,178,938.00	286,630,954.00	286,630,954.00	38.8%	391,633,000.00	408,268,000.00	395,289,000.00
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		207,203,000.00	224,685,000.00	235,375,000.00	282,178,938.00	286,630,954.00	286,630,954.00	38.8%	391,633,000.00	408,268,000.00	395,289,000.00
% increase/-decrease		-	8.4%	4.8%	19.9%	1.6%	-	(100.0%)	36.6%	4.2%	(3.2%)
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

References

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

NC452 Ga-Segonyana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

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

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

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

References

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

check

NC452 Ga-Segonyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

check borrowing balance #REF! #REF! #REF! #REF! #REF! #REF! #REF! #REF! #REF!

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		(180,921)	(200,514)	(206,283)	(227,911)	(207,104)	(226,215)	(237,578)	(234,132)	(238,222)
Expanded Public Works Programme Integrated Grant		1,580	1,421	1,519	-	1,111	1,111	1,271	-	-
Local Government Financial Management Grant		3,000	3,100	3,100	-	3,100	3,100	3,000	2,000	3,000
Municipal Infrastructure Grant		-	-	-	3,000	19,596	-	3,000	14,850	12,678
Water Services Infrastructure Grant		74	-	-	-	-	-	-	-	-
Equitable Share		(185,574)	(205,035)	(210,902)	(230,911)	(230,911)	(230,426)	(244,849)	(250,982)	(253,900)
Provincial Government:		-	2,095	1,200	1,252	1,252	1,252	1,300	1,328	1,443

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		189,331	210,547	215,521	233,911	250,507	248,604	252,120	267,832	269,578
Expanded Public Works Programme Integrated Grant		1,460	1,709	1,519	-	-	875	1,271	-	-
Local Government Financial Management Grant		2,296	3,804	3,100	-	-	2,312	3,000	2,000	3,000
Municipal Infrastructure Grant		-	-	-	3,000	19,596	14,991	3,000	14,850	12,678
Equitable Share		185,574	205,035	210,902	230,911	230,911	230,426	244,849	250,982	253,900
Provincial Government:		-	2,095	1,200	-	-	1,682	-	-	-

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(168)	(21,081)	(74)	(74)	-	(74)	-	(0)	0
Current year receipts		(180,921)	(200,514)	(206,283)	(227,911)	(207,104)	(226,215)	(237,578)	(234,132)	(238,222)
Repayment of grants										
Conditions met - transferred to revenue		189,331	210,547	215,521	233,911	250,507	248,604	252,120	267,832	269,578
Conditions still to be met - transferred to liabilities		(370,419)	(432,142)	(421,878)	(461,896)	(457,611)	(474,893)	(489,698)	(501,964)	(507,800)
Provincial Government:										
Balance unspent at beginning of the year		(9)	(9)	(9)	(9)	(0)	(9)	(0)	(1,300)	(2,628)
Current year receipts		-	2,095	1,200	1,252	1,252	1,252	1,300	1,328	1,443
Conditions met - transferred to revenue		-	2,095	1,200	-	-	1,682	-	-	-
Conditions still to be met - transferred to liabilities		(9)	(9)	(9)	1,243	1,252	(439)	1,300	28	(1,185)
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		63	(0)	(0)	87	-	(0)	-	-	-
Current year receipts		63	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		127	(0)	(0)	87	-	(0)	-	-	-
Total operating transfers and grants revenue		189,331	212,642	216,721	233,911	250,507	250,286	252,120	267,832	269,578
Total operating transfers and grants - CTBM	2	(370,302)	(432,151)	(421,887)	(460,566)	(456,359)	(475,332)	(488,398)	(501,936)	(508,985)
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(35,465)	(10,515)	(17,326)	(17,326)	(14,857)	(14,784)	(14,857)	(14,857)	(14,857)
Current year receipts		136,289	179,921	162,431	165,674	159,211	154,434	147,688	97,748	131,563
Conditions met - transferred to revenue		161,239	173,110	164,974	165,674	149,211	122,110	147,688	97,748	131,563
Conditions still to be met - transferred to liabilities		(60,414)	(3,704)	(19,869)	(17,326)	(4,857)	17,541	(14,857)	(14,857)	(14,857)
Provincial Government:										
Balance unspent at beginning of the year		9	9	9	9	(0)	9	(0)	1,300	2,628
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	1,252	1,252	229	1,300	1,328	1,443
Conditions still to be met - transferred to liabilities		9	9	9	(1,243)	(1,252)	(220)	(1,300)	(28)	1,185
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	(0)	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	20,127	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	(20,127)	-	-	-	-
Total capital transfers and grants revenue		161,239	173,110	164,974	166,926	170,590	122,339	148,988	99,076	133,006
Total capital transfers and grants - CTBM	2	(60,405)	(3,695)	(19,860)	(18,569)	(26,236)	17,321	(16,157)	(14,885)	(13,672)
TOTAL TRANSFERS AND GRANTS REVENUE		350,569	385,752	381,695	400,837	421,097	372,625	401,108	366,908	402,583
TOTAL TRANSFERS AND GRANTS - CTBM		(430,707)	(435,846)	(441,746)	(479,135)	(482,595)	(458,011)	(504,555)	(516,821)	(522,657)

References

- 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
- CTBM = conditions to be met
- National Treasury database will require this reconciliation for each transfer/grant

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

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

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

Summary of Employee and Councillor remuneration	####	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		8,112	8,909	10,928	11,060	12,233	12,233	12,833	13,423	14,027
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1,184	1,251	1,299	1,362	1,369	1,369	1,436	1,502	1,570
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		547	312	960	1,145	1,267	1,267	1,329	1,391	1,453
Sub Total - Councillors		9,843	10,472	13,186	13,567	14,870	14,870	15,598	16,316	17,050
% increase	4		6.4%	25.9%	2.9%	9.6%	-	4.9%	4.6%	4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5,907	4,835	5,656	5,478	5,965	5,965	6,257	6,545	6,840
Pension and UIF Contributions		5	5	9	11	11	11	11	12	12
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	1,274	1,066	655	655	655	687	718	751
Motor Vehicle Allowance	3	824	835	859	967	990	990	1,208	1,264	1,321
Cellphone Allowance	3	166	138	143	165	162	162	170	178	186
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	0	1	1	1	1	1	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	24	39	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,223	7,111	7,771	7,276	7,783	7,783	8,334	8,718	9,110
% increase	4		(1.6%)	9.3%	(6.4%)	7.0%	-	7.1%	4.6%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		92,098	102,031	114,347	164,040	157,699	157,699	170,130	176,604	184,529
Pension and UIF Contributions		16,158	18,828	22,945	34,293	32,209	32,209	35,668	37,309	38,987
Medical Aid Contributions		9,963	8,725	9,183	11,774	10,798	10,798	12,729	13,314	13,913
Overtime		4,870	6,737	7,364	4,305	7,153	7,153	5,540	5,795	6,056
Performance Bonus		7,217	7,457	8,291	13,093	13,093	13,093	13,991	14,635	15,293
Motor Vehicle Allowance	3	2,964	4,225	4,518	4,800	4,876	4,876	5,140	5,377	5,619
Cellphone Allowance	3	402	470	490	517	539	539	522	546	570
Housing Allowances	3	3,931	4,266	4,663	5,947	5,656	5,656	6,331	6,622	6,920
Other benefits and allowances	3	1,082	1,375	1,351	1,034	1,214	1,214	1,099	1,150	1,201
Payments in lieu of leave		2,947	3,338	212	-	336	336	228	239	250
Long service awards		281	241	5,088	-	395	395	626	655	684
Post-retirement benefit obligations	6	4,370	4,416	4,947	1,960	1,860	1,860	1,700	1,778	1,858
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		491	3,828	2,362	315	609	609	610	638	667
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		146,775	165,938	185,763	242,079	236,436	236,436	254,316	264,662	276,548
% increase	4		13.1%	11.9%	30.3%	(2.3%)	-	7.6%	4.1%	4.5%
Total Parent Municipality		163,841	183,522	206,720	262,922	259,089	259,089	278,248	289,695	302,708
			12.0%	12.6%	27.2%	(1.5%)	-	7.4%	4.1%	4.5%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-

Sub Total - Board Members of Entities
% increase

4	-	-	-	-	-	-	-	-	-	-
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Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		163,841	183,522	206,720	262,922	259,089	259,089	278,248	289,695	302,708
% increase	4		12.0%	12.6%	27.2%	(1.5%)	-	7.4%	4.1%	4.5%
TOTAL MANAGERS AND STAFF	5.7	153,998	173,050	193,534	249,355	244,219	244,219	262,650	273,379	285,658

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

Summary of Personnel Numbers	###	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	29	-	-	29	-	-	29
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	4	-	4	5	-	5	5	-	5
Other Managers	7	18	17	1	18	18	-	20	20	-
Professionals		72	69	3	76	73	3	96	81	15
Finance		63	61	2	66	64	2	71	66	5
Spatial/town planning		7	6	1	8	7	1	13	9	4
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		1	1	-	1	1	-	6	3	3
Water		1	1	-	1	1	-	6	3	3
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		183	148	33	189	154	36	224	168	57
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		2	2	-	-	-	-	-	-	-
Information Technology		4	4	-	4	4	-	9	6	3
Roads		24	20	4	25	21	4	30	23	7
Electricity		22	20	2	23	21	2	28	23	5
Water		20	19	1	21	20	1	26	22	4
Sanitation		29	23	6	30	24	7	35	26	10
Refuse		57	46	10	60	49	11	65	51	14
Other		25	14	10	26	15	11	31	17	14
Clerks (Clerical and administrative)		65	49	15	68	52	16	73	54	19
Service and sales workers		66	60	6	69	63	7	74	65	10
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		62	41	21	65	43	22	70	45	25
Elementary Occupations		10	10	-	11	11	-	16	13	-
TOTAL PERSONNEL NUMBERS	9	480	394	112	501	414	118	578	446	160
% increase					4.4%	5.1%	5.4%	15.4%	7.7%	35.6%
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number 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 SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 1 - Executive & Council		695	695	695	695	695	695	695	695	695	695	695	695	8,343	8,692	9,048
Vote 2 - FINANCE AND ADMINISTRATION		9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	9,492	113,902	117,968	124,152
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	18,416	4,788	21,737
Vote 4 - SPORTS & RECREATION		331	331	331	331	331	331	331	331	331	331	331	331	3,966	4,149	4,335
Vote 5 - PUBLIC SAFETY		143	143	143	143	143	143	143	143	143	143	143	143	1,720	1,799	1,880
Vote 6 - PLANNING AND DEVELOPMENT		3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	36,205	36,541	38,186
Vote 7 - ROAD TRANSPORT		3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	3,429	41,148	42,090	32,364
Vote 8 - ENVIRONMENTAL PROTECTION		30	30	30	30	30	30	30	30	30	30	30	30	355	371	388
Vote 9 - ENERGY SOURCES		24,497	24,497	24,497	24,497	24,497	24,497	24,497	24,497	24,497	24,497	24,497	24,497	293,963	259,626	281,724
Vote 10 - WATER MANAGEMENT		12,399	12,399	12,399	12,399	12,399	12,399	12,399	12,399	12,399	12,399	12,399	12,399	148,783	157,089	169,794
Vote 11 - WASTE WATER MANAGEMENT		4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	54,681	68,909	69,169
Vote 12 - WASTE MANAGEMENT		4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	4,575	54,896	57,421	60,005
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		64,698	64,698	64,698	64,698	64,698	64,698	64,698	64,698	64,698	64,698	64,698	64,698	776,381	759,443	812,783
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council		2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	28,151	29,446	30,771
Vote 2 - FINANCE AND ADMINISTRATION		17,969	17,969	17,969	17,969	17,969	17,969	17,969	17,969	17,969	17,969	17,969	17,969	215,625	224,405	235,414
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	1,547	18,558	19,412	20,285
Vote 4 - SPORTS & RECREATION		1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	18,313	19,156	20,018
Vote 5 - PUBLIC SAFETY		706	706	706	706	706	706	706	706	706	706	706	706	8,478	8,868	9,267
Vote 6 - PLANNING AND DEVELOPMENT		3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	47,165	48,005	50,166
Vote 7 - ROAD TRANSPORT		5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	5,260	63,115	66,018	68,989
Vote 8 - ENVIRONMENTAL PROTECTION		26	26	26	26	26	26	26	26	26	26	26	26	309	324	338
Vote 9 - ENERGY SOURCES		13,961	13,961	13,961	13,961	13,961	13,961	13,961	13,961	13,961	13,961	13,961	13,961	167,537	175,244	183,130
Vote 10 - WATER MANAGEMENT		5,728	5,728	5,728	5,728	5,728	5,728	5,728	5,728	5,728	5,728	5,728	5,728	68,740	71,902	75,137
Vote 11 - WASTE WATER MANAGEMENT		1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	20,341	21,277	22,234
Vote 12 - WASTE MANAGEMENT		2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	2,313	27,756	29,032	30,339
Vote 13 - Other		167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,092	2,186
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		57,174	57,174	57,174	57,174	57,174	57,174	57,174	57,174	57,174	57,174	57,174	57,174	686,087	715,180	748,272
Surplus/(Deficit) before assoc.		7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,527	90,294	44,264	64,510
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,524	7,527	90,294	44,264	64,510	

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

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		419	419	419	419	419	419	419	419	419	419	419	419	5,025	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	13,809	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		683	683	683	683	683	683	683	683	683	683	683	683	8,200	-	-
Vote 7 - ROAD TRANSPORT		2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	30,559	31,014	20,790
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	61,183	19,000	40,679
Vote 10 - WATER MANAGEMENT		3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	46,637	53,734	70,094
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	165,413	103,748	131,563
Total Capital Expenditure	2	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	165,413	103,748	131,563

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

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
Governance and administration		419	419	419	419	419	419	419	419	419	419	419	419	5,025	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		419	419	419	419	419	419	419	419	419	419	419	419	5,025	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	13,809	-	-
Community and social services		1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	13,809	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	3,230	38,759	31,014	20,790
Planning and development		683	683	683	683	683	683	683	683	683	683	683	683	8,200	-	-
Road transport		2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	30,559	31,014	20,790
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	107,820	72,734	110,773
Energy sources		5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	61,183	19,000	40,679
Water management		3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	3,886	46,637	53,734	70,094
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	165,413	103,748	131,563
Funded by:																
National Government		12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	147,688	103,748	131,563
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	12,307	147,688	103,748	131,563
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	17,725	-	-
Total Capital Funding		13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	13,784	165,413	103,748	131,563

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources of capital funds		-	-	-	-	-	-	-	-	-
Financial position										
#REF!		-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

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

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation	Number	R thousand			

References

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

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

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

- 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	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		59,491	95,759	81,210	85,275	85,275	85,275	94,080	54,734	50,773
Roads Infrastructure		8,036	-	-	-	-	-	-	-	-
Roads		8,036	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		38,924	68,535	29,018	43,025	43,025	43,025	53,183	15,000	30,679
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		38,924	68,535	29,018	43,025	43,025	43,025	53,183	15,000	30,679
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		12,531	27,224	52,192	42,250	42,250	42,250	40,897	39,734	20,094
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2,646	3,422	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		12,531	24,578	48,770	42,250	42,250	42,250	40,897	39,734	20,094
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	11,509	(10,405)	9,259	15,228	2,000	2,000	13,809	-	-
Community Facilities	11,509	(10,405)	9,259	15,228	2,000	2,000	13,809	-	-
Halls	2,642	(22,820)	-	15,228	2,000	2,000	13,809	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	8,867	12,415	9,259	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1,718	12,676	8,259	18,000	24,400	24,400	11,000	-	-
Operational Buildings	1,718	12,676	8,259	18,000	24,400	24,400	11,000	-	-
Municipal Offices	(536)	-	5,953	15,000	20,800	20,800	8,000	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	2,254	12,676	2,306	3,000	3,600	3,600	3,000	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,435	637	2,472	1,000	1,000	1,000	2,000	-	-
Computer Equipment	1,435	637	2,472	1,000	1,000	1,000	2,000	-	-
Furniture and Office Equipment	1,184	1,589	677	2,400	2,400	2,400	2,350	-	-
Furniture and Office Equipment	1,184	1,589	677	2,400	2,400	2,400	2,350	-	-
Machinery and Equipment	10,291	1,685	2,164	3,660	2,675	2,675	2,375	-	-
Machinery and Equipment	10,291	1,685	2,164	3,660	2,675	2,675	2,375	-	-
Transport Assets	3,476	(69)	1,335	-	-	-	-	-	-
Transport Assets	3,476	(69)	1,335	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immunature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	89,104	101,872	105,377	125,563	117,750	117,750	125,614	54,734	50,773

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1	4,276	-	-	-	-	-	4,000	3,000	-
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	4,000	3,000	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	4,000	3,000	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4,276	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		4,276	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	4,276	-	-	-	-	-	4,000	3,000	-
Renewal of Existing Assets as % of total capex		2.8%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	2.9%	0.0%
Renewal of Existing Assets as % of deprecn"		6.4%	0.0%	0.0%	0.0%	0.0%	0.0%	6.7%	4.8%	0.0%

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		14,405	12,936	15,897	16,000	17,120	17,120	13,000	13,598	14,210
Roads Infrastructure		2,694	4,151	4,522	6,500	5,900	5,900	6,000	6,276	6,558
Roads		2,694	4,151	4,522	6,500	5,900	5,900	6,000	6,276	6,558
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,781	8,785	11,375	9,500	11,220	11,220	7,000	7,322	7,651
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		660	109	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5,441	6,954	11,375	8,000	9,720	9,720	6,000	6,276	6,558
LV Networks		680	1,722	-	1,500	1,500	1,500	1,000	1,046	1,093
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		4,930	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		4,930	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	(435)	5,181	3,768	5,525	2,425	2,425	2,553	2,671	2,791
Operational Buildings	(435)	5,181	3,768	5,525	2,425	2,425	2,553	2,671	2,791
Municipal Offices	(435)	5,181	3,768	5,525	2,425	2,425	2,553	2,671	2,791
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	3,019	4,029	4,287	4,900	4,400	4,400	4,500	4,707	4,919
Furniture and Office Equipment	3,019	4,029	4,287	4,900	4,400	4,400	4,500	4,707	4,919
Machinery and Equipment	3,240	9,639	10,644	7,650	6,550	6,550	4,552	4,762	4,976
Machinery and Equipment	3,240	9,639	10,644	7,650	6,550	6,550	4,552	4,762	4,976
Transport Assets	603	970	854	1,000	1,050	1,050	944	988	1,032
Transport Assets	603	970	854	1,000	1,050	1,050	944	988	1,032
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	20,833	32,755	35,450	35,074	31,544	31,544	25,550	26,725	27,928
R&M as a % of PPE & Investment Property		1.4%	2.3%	2.4%	2.1%	1.7%	1.7%	1.5%	1.6%	1.7%
R&M as % Operating Expenditure		4.0%	6.0%	4.9%	5.4%	4.6%	4.6%	3.7%	3.9%	3.9%

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		57,235	46,865	81,992	53,138	57,850	57,850	49,004	51,258	53,565
Roads Infrastructure		28,174	19,062	31,565	25,000	21,000	21,000	18,000	18,828	19,675
Roads		28,174	19,062	31,565	25,000	21,000	21,000	18,000	18,828	19,675
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,017	5,127	9,623	4,800	8,870	8,870	6,500	6,799	7,105
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		5,017	5,127	9,623	4,800	8,870	8,870	6,500	6,799	7,105
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17,968	15,880	32,452	17,877	20,469	20,469	18,129	18,963	19,816
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	7,000	7,322	7,651
Reservoirs		-	-	-	-	-	-	3,500	3,661	3,826
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		17,968	15,880	32,452	17,877	20,469	20,469	7,629	7,980	8,339
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5,052	5,577	6,967	4,000	6,200	6,200	5,000	5,230	5,465
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5,052	5,577	6,967	4,000	6,200	6,200	5,000	5,230	5,465
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,025	1,220	1,385	1,461	1,311	1,311	1,375	1,438	1,503
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1,025	1,220	1,385	1,461	1,311	1,311	1,375	1,438	1,503
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		513	-	-	-	-	-	-	-	-
Community Facilities		513	-	-	-	-	-	-	-	-
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	513	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	2,081	5,093	4,379	4,500	6,900	6,900	6,500	6,799	7,105
Operational Buildings	2,081	5,093	4,379	4,500	6,900	6,900	6,500	6,799	7,105
Municipal Offices	2,081	5,093	4,379	4,500	6,900	6,900	6,500	6,799	7,105
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	459	380	407	409	309	309	324	339	354
Computer Equipment	459	380	407	409	309	309	324	339	354
Furniture and Office Equipment	3,288	2,440	3,423	215	1,515	1,515	2,422	2,534	2,648
Furniture and Office Equipment	3,288	2,440	3,423	215	1,515	1,515	2,422	2,534	2,648
Machinery and Equipment	125	-	-	-	-	-	-	-	-
Machinery and Equipment	125	-	-	-	-	-	-	-	-
Transport Assets	3,526	688	(285)	645	1,645	1,645	1,750	1,831	1,913
Transport Assets	3,526	688	(285)	645	1,645	1,645	1,750	1,831	1,913
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

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 Depreciation	1	67,227	55,465	89,915	58,907	68,219	68,219	60,000	62,760	65,584

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

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1	55,761	69,311	40,300	65,171	70,333	70,333	35,799	46,014	80,790
Infrastructure										
Roads Infrastructure		12,415	39,122	16,591	15,723	13,498	13,498	30,559	31,014	20,790
Roads		12,415	39,122	16,591	15,723	13,498	13,498	30,559	31,014	20,790
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	13,367	13,367	-	-	-
Drainage Collection		-	-	-	-	13,367	13,367	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	17,176	18,664	20,000	13,160	13,160	1,000	1,000	10,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	17,176	17,463	20,000	10,000	10,000	1,000	1,000	10,000
HV Switching Stations		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	1,201	-	3,160	3,160	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		43,347	4,159	-	29,448	26,708	26,708	4,240	14,000	50,000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		43,347	4,159	-	29,448	26,708	26,708	4,240	14,000	50,000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	8,854	5,045	-	3,600	3,600	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	8,854	5,045	-	3,600	3,600	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		886	-	5,764	-	14,373	14,373	-	-	-
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	886	-	5,764	-	14,373	14,373	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	886	-	5,764	-	14,373	14,373	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	5,244	(1,478)	-	-	-	-	-	-	-	-
Machinery and Equipment	5,244	(1,478)	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	61,892	67,833	46,064	65,171	84,706	84,706	35,799	46,014	80,790
Upgrading of Existing Assets as % of total capex		39.9%	40.0%	30.4%	34.2%	41.8%	41.8%	21.6%	44.4%	61.4%

Upgrading of Existing Assets as % of depreca			92.1%	122.3%	51.2%	110.6%	124.2%	124.2%	59.7%	73.3%	123.2%
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NC452 Ga-Segonyana - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		-	-	-				
Vote 2 - FINANCE AND ADMINISTRATION		5,025	-	-				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		13,809	-	-				
Vote 4 - SPORTS & RECREATION		-	-	-				
Vote 5 - PUBLIC SAFETY		-	-	-				
Vote 6 - PLANNING AND DEVELOPMENT		8,200	-	-				
Vote 7 - ROAD TRANSPORT		30,559	31,014	20,790				
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-				
Vote 9 - ENERGY SOURCES		61,183	19,000	40,679				
Vote 10 - WATER MANAGEMENT		46,637	53,734	70,094				
Vote 11 - WASTE WATER MANAGEMENT		-	-	-				
Vote 12 - WASTE MANAGEMENT		-	-	-				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		165,413	103,748	131,563	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive & Council		28,151	29,446	30,771				
Vote 2 - FINANCE AND ADMINISTRATION		215,625	224,405	235,414				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		18,558	19,412	20,285				
Vote 4 - SPORTS & RECREATION		18,313	19,156	20,018				
Vote 5 - PUBLIC SAFETY		8,478	8,868	9,267				
Vote 6 - PLANNING AND DEVELOPMENT		47,165	48,005	50,166				
Vote 7 - ROAD TRANSPORT		63,115	66,018	68,989				
Vote 8 - ENVIRONMENTAL PROTECTION		309	324	338				
Vote 9 - ENERGY SOURCES		167,537	175,244	183,130				
Vote 10 - WATER MANAGEMENT		68,740	71,902	75,137				
Vote 11 - WASTE WATER MANAGEMENT		20,341	21,277	22,234				
Vote 12 - WASTE MANAGEMENT		27,756	29,032	30,339				
Vote 13 - Other		2,000	2,092	2,186				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total future operational costs		686,087	715,180	748,272	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		170,602	178,450	186,480				
Service charges - Water		47,793	49,992	52,241				
Service charges - Waste Water Management		26,783	28,015	29,276				
Service charges - Waste Management		16,608	17,372	18,153				
Agency services		-	-	-				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		261,786	273,828	286,150	-	-	-	-
Net Financial Implications		589,714	545,099	593,685	-	-	-	-

References

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

NC452 Ga-Segonyana - Supporting Table SA36 Detailed capital budget

R thousand												2024/25 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																
<i>List all capital projects grouped by Function</i>																
Water Distribution:Water (Dept 380)	Technical Machinery New						Machinery and Equipment							1,500		
Asset Management:Asset Management Adm	Municipal Laptops New						Computer Equipment							2,000		
Administrative and Corporate Support:Comm	Community Services Office Equipment New						Furniture and Office Equipment							1,500		
Economic Development/Planning:Technical	Technical Dept Furniture New						Furniture and Office Equipment							200		
Finance:Finance	Finance Office Equipment New						Furniture and Office Equipment							300		
Administrative and Corporate Support:Office	Corporate Office equipment New						Furniture and Office Equipment							350		
Administrative and Corporate Support:Comm	Community Services Machinery and Equipment						Machinery and Equipment							875		
Electricity:Electricity (Dept 410; 405)	Mini Transformer New						Electrical Infrastructure							3,000		
Development Facilitation:Municipal Buildings	Renovation of Municipal Buildings Use						Operational Buildings							8,000		
Electricity:Electricity (Dept 410; 405)	EEDMG Electricity Consumption Reduction						Electrical Infrastructure							4,000	3,000	
Electricity:Electricity (Dept 410; 405)	Moffat Substation NDPG						Electrical Infrastructure							1,000	1,000	10,000
Electricity:Electricity (Dept 410; 405)	Seven Miles Electrification INEP						Electrical Infrastructure							20,516	15,000	14,000
Electricity:Electricity (Dept 410; 405)	Diamond View Electrification INEP						Electrical Infrastructure							17,044		
Electricity:Electricity (Dept 410; 405)	Galose Electrification						Electrical Infrastructure							2,998		
Electricity:Electricity (Dept 410; 405)	Obama, PiLand & W/ville Electrification						Electrical Infrastructure							12,625		
Water Distribution:Water (Dept 380)	Maruping: Remmogo Extension of water network						Water Supply Infrastructure							9,897	18,734	20,094
Roads:Public Works (Dept 330)	Batharos RDP - Upgrading of gravel Road						Roads Infrastructure							-	15,598	20,790
Community Halls and Facilities:Community H	Refurbishment and Upgrading of Bankhara Community Hall						Community Facilities							-	-	16,679
Water Distribution:Water (Dept 380)	Motibitstad Paved Road(Learamele Methodist Church &Unit 2)						Roads Infrastructure							9,281	15,416	
Roads:Public Works (Dept 330)	Maruping Tsogo Road						Roads Infrastructure							21,278	-	
Community Halls and Facilities:Community H	Secoding Comm Hall						Community Facilities							13,809	-	
Water Distribution:Water (Dept 380)	Dikgweg Donkerhook Bulk Water Supply MIG						Water Supply Infrastructure							4,240	-	
Water Distribution:Water (Dept 380)	Ditshoswaneng Bulk Water Supply						Water Supply Infrastructure							-	14,000	50,000
Water Distribution:Water (Dept 380)	Seven Miles Bulk Water (Block H)						Water Supply Infrastructure							12,000	21,000	
Water Distribution:Water (Dept 380)	Mapoteng diamond view Water						Water Supply Infrastructure							19,000	-	
Parent Capital expenditure												-	-	165,413	103,748	131,563
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A	Water project A															
Entity B	Electricity project B															

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

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																		
<i>List all capital projects grouped by Function</i>																		
Entities:																		
<i>List all capital projects grouped by Entity</i>																		
	Entity Name																	
	<i>Project name</i>																	

References

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

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

R thousand													Prior year outcomes		2024/25 Medium T
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	
Parent municipality: <i>List all operational projects grouped by Function</i>															
Parent Operational expenditure															
Entities: <i>List all Operational projects grouped by Entity</i>															
Entity A Water project A															
Entity B Electricity project B															
Entity Operational expenditure															
Total Operational expenditure															
												-	-	-	
												-	-	-	

References
 Must reconcile with Budgeted Operating Expenditure
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check 723,175 693,169 686,087

TARIFF(RATES AND TAXES) 2024/25

2023/24

2024/2025

2025/2026

2026/2027

Note: The percentage increases are on average 4.9% CPI
(rounded off where applicable) excluding electricity which is 11.21%.

1. MUNICIPAL SERVICES

1.1 ASSESSMENT RATES

ZERO RATED VAT

1.1.1 Market Value					
Households	0.008057	0.008452	0.008841	0.01	
Business	0.013630	0.014298	0.014956	0.02	
Agriculture	0.000449	0.000494	0.000517	0.00	
Properties owned by the state	0.019640	0.020602	0.021550	0.02	
State Owned Farm	0.018560	0.019469	0.020365	0.02	
Public service infrastructure property	0.000000	0.000000	0.000000	-	
Industrial	0.013870	0.014550	0.015219	0.02	
Vacant Land- Residential	0.018560	0.019470	0.020365	0.02	
Vacant Land- Business and Commercial	0.027270	0.028606	0.029922	0.03	
Vacant Land- Industrial	0.027730	0.029089	0.030427	0.03	
Indigent households qualify for exemption but only upon registration as indigents.					
Residential households qualify for R25,000.00 exemption on the value of the property.					
Bankhara residents qualify for additional rebate of R31 802 based on R56 802 average valuation					

1.2 ELECTRICITY TARIFFS - MONTHLY CHARGES

VAT EXCLUDED(BUT PAYABLE)

		c/kWh	c/kWh	c/kWh	
					23.40
1.2.1 PROPERTIES USED FOR RESIDENTIAL PURPOSES					
NPO's, OLD AGE HOMES AND CHURCHES					
Indigent Households with an income < R4,381.00 Conventional					
Basic Charge	R	192.97	R 214.60	R 224.47	234.79
Usage per kWh					
	0 - 50	R	-	R	-
	51 - 200	R	168.81	R 187.73	196.36
	>200	R	272.68	R 303.25	317.20
Prepaid per kWh usage					
Indigent Households with an income < R4,381.00					
Basic Charge					
Usage per kWh					
	0 - 50	R	-	R	-
	51 - 200	R	168.81	R 187.73	196.36
	>200	R	272.68	R 303.25	317.20
Non indigents, NPO's, Old age homes and churches					
Conventional					
Basic Charge	R	192.97	R 214.60	R 224.47	234.79
Usage per kWh					
	0 - 200	R	168.81	R 187.73	196.36
	>200	R	272.68	R 303.25	317.20
Prepaid					
Basic Charge	R	100.00	R 111.21	R 116.33	121.68
Prepaid per kWh usage					
	0 - 200	R	168.81	R 187.73	196.36
	>200	R	272.68	R 303.25	317.20
1.2.2 BUSINESSES(includes guesthouses, private schools and hospitals) (40-69KVA)					
Conventional					
Basic Charge	R	936.33	R 1 041.29	R 1 089.19	1 139.29
Usage per kWh	R	241.34	R 268.40	R 280.74	293.66
Prepaid					
Basic Charge	R	496.99	R 552.70	R 578.13	604.72
Prepaid per kWh usage	R	301.11	R 334.87	R 350.27	366.38
1.2.3 INDUSTRIAL: TRANSFORMER SUPPLIED BY CONSUMER					
Basic Charge	R	3 478.76	R 3 868.73	R 4 046.69	4 232.84
Usage per KVA	R	380.03	R 422.63	R 442.07	462.40
Usage per kWh	R	135.51	R 150.70	R 157.63	164.88
NOTE: A minimum KVA charge is payable based on 70 KVA/Month					
1.2.4 INDUSTRIAL: TRANSFORMER SUPPLIED BY MUNICIPALITY					
Basic Charge	R	5 048.64	R 5 614.60	R 5 872.87	6 143.02
Usage per KVA(Demand charge)	R	373.55	R 415.42	R 434.53	454.52
Usage per kWh(Energy charge)	R	136.08	R 151.34	R 158.30	165.58
NOTE: A minimum KVA charge is payable based on 70 KVA/Month					

		2023/24	2024/2025	2025/2026	2026/2027
1.2.5 RESELLERS					
TRANSFORMER SUPPLIED BY CONSUMER					
Basic Charge	R	3 478.76	R 3 868.73	R 4 046.69	4 232.84
Usage per KVA(Demand charge)	R	380.03	R 422.63	R 442.07	462.40
Usage per kWh(Energy charge)	R	135.51	R 150.70	R 157.63	164.88
NOTE: A minimum KVA charge is payable based on 70 KVA/Month					
1.2.6 BULK USERS 2 - Large Power Users (>500kVA)					
Basic Charge	R	2 020.29	R 2 246.77	R 2 350.12	2 458.22
Usage per KVA - Demand charge	R	278.51	R 309.73	R 323.98	338.88
Usage per kWh - Peak	R	430.98	R 479.29	R 501.34	524.40
- Standard	R	191.39	R 212.84	R 222.63	232.87
- Off Peak	R	101.70	R 113.10	R 118.31	123.75
1.2.7 ORGANS OF STATE					
Conventional					
Basic Charge	R	936.33	R 1 041.29	R 1 089.19	1 139.29
Usage per kWh	R	241.34	R 268.40	R 280.74	293.66
Prepaid					
Basic Charge	R	496.90	R 552.60	R 578.02	604.61
Prepaid per kWh usage	R	301.11	R 334.87	R 350.27	366.38
1.2.8 Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service.					
Domestic	R	192.77	R 214.38	R 224.24	234.56
Commercial, Industrial and Organs of state	R	496.97	R 552.68	R 578.10	604.69
1.2.9 Shifting of Prepaid meters	R	5 364.62	R 5 965.99	R 6 240.43	6 527.49
1.2.10 Reverting back from prepaid power to conventional metered power	R	5 364.62	R 5 965.99	R 6 240.43	6 527.49
1.2.11 Temporary meters (220v 3-phase mainstream breaker - 80amps)	R	1 470.59	R 1 635.44	R 1 710.67	1 789.36
1.2.12 Replacement of meters					
1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES					
VAT EXCLUDED(BUT PAYABLE)					
1.3.1 Indigent Households with an income < R4.121.00	0kl - 6kl	R -	R -	R -	-
	7kl-12kl	R 17.34	R 18.18	R 19.02	19.90
	13kl-36kl	R 17.83	R 18.71	R 19.57	20.47
	>36kl	R 18.00	R 18.88	R 19.75	20.66
1.3.2 RESIDENTIAL PROPERTIES, NON PROFIT ORGANISATIONS AND CHURCHES					
Basic Charge	R	100.00	R 104.90	R 109.73	114.77
	0kl - 12kl	R 17.34	R 18.18	R 19.02	19.90
	13kl-36kl	R 17.83	R 18.71	R 19.57	20.47
	>36kl	R 18.00	R 18.88	R 19.75	20.66
PREPAID WATER RESIDENTIAL					
Indigent Households with an income < R4.381.00	0kl - 6kl	R -	R -	R -	-
	7kl-12kl	R 23.07	R 24.20	R 25.31	26.48
	13kl-36kl	R 23.71	R 24.88	R 26.02	27.22
	>36kl	R 23.94	R 25.11	R 26.27	27.47
Non indigent households	0kl - 12kl	R 23.07	R 24.20	R 25.31	26.48
	13kl-36kl	R 23.71	R 24.88	R 26.02	27.22
	>36kl	R 23.94	R 25.11	R 26.27	27.47

	2023/24	2024/2025	2025/2026	2026/2027
1.3.3 ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT BUILDINGS)				
Basic Charge	R 103.51	R 108.58	R 113.58	118.80
Per kiloliter usage	R 29.90	R 31.37	R 32.81	34.32
Prepaid kiloliter usage	R 46.30	R 48.57	R 50.80	53.14
WATER RESELLERS				
Per kiloliter usage (R0.10 per l)	R 100.00	R 104.90	R 109.73	114.77
Bulk water purchases - Commercial supply (As per contract)				
1.3.4 SEWER WATER IRRIGATION	R 351.15	R 368.35	R 385.30	403.02
Filling of swimmingpool + VAT	R 802.49	R 841.81	R 880.53	921.04
Swimming pool draining	R 1 041.24	R 1 092.26	R 1 142.51	1 195.06
Penalty - Draining of Swimming Pool/Unauthorised Connection/Overflow Sewerage without notice (Excludes Draining Fee where applicable)	R 5 000.00	R 5 245.00	R 5 486.27	5 738.64
Penalty - Illegal Swimming Pool Connection/Sewer Connections (Excludes damage to Municipal Infrastructure)	R 12 987.01	R 13 623.38	R 14 250.05	14 905.55
1.3.5 First Eye (Water)				
Per Liter	R 15.89	R 16.67	R 17.43	18.24
Shifting of water meters (meter only to new position), interconnecting				
1.3.6 pipework and transfer of connection as per quote for material and labour				
Residential	R 842.52	R 883.80	R 924.46	966.98
Business	R 1 053.15	R 1 104.75	R 1 155.57	1 208.73
Industrial	R 1 486.80	R 1 559.65	R 1 631.40	1 706.44
Customer request for disconnection				
15mm meter size	R 2 500.00	R 2 622.50	R 2 743.14	2 869.32
20mm meter size	R 3 000.00	R 3 147.00	R 3 291.76	3 443.18
25mm meter size	R 4 000.00	R 4 196.00	R 4 389.02	4 590.91
40mm meter size	R 15 000.00	R 15 735.00	R 16 458.81	17 215.92
50mm meter size	R 20 000.00	R 20 980.00	R 21 945.08	22 954.55
80mm meter size	R 35 000.00	R 36 715.00	R 38 403.89	40 170.47
100mm meter size	R 40 000.00	R 41 960.00	R 43 890.16	45 909.11
1.3.7 Damage or tampering to Municipal Water and Sewerage infrastructure				
Pipes with a diameter 50mm or less	R 18 585.00	R 19 495.67	R 20 392.47	21 330.52
Pipes with a diameter larger than 50mm but less than 100mm	R 25 000.00	R 26 225.00	R 27 431.35	28 693.19
Pipes with a diameter larger than 100mm but less than 250mm	R 40 000.00	R 41 960.00	R 43 890.16	45 909.11
Pipes with a diameter larger than 250mm but less than 400mm	R 50 000.00	R 52 450.00	R 54 862.70	57 386.38
Pipes with a diameter larger than 400mm but less than 600mm	R 110 000.00	R 115 390.00	R 120 697.94	126 250.05
found by the Municipality will have a 10% surcharge Contractors damaging infrastructure will be required to immediately conduct repairs at own costs. Penalty for no Wayleave Charged separately.				
No Approved Wayleave Penalty for Contractors / Private Agents	R 200 000.00	R 209 800.00	R 219 450.80	229 545.54
1.3.8 <u>Illegal Connection for Construction</u>				
purchase charges. Charges exclude applicable damage/tempairing charges:				
Kl per month for pipes with a diameter 20mm or less				
60Kl per month for pipes with a diameter larger than 25mm but less than 40mm				
90Kl per month for pipes with a diameter larger than 40mm but less than 50mm				
120Kl per month for pipes with a diameter larger than 50mm but less than 80mm				
200Kl per month for pipes with a diameter larger than 80mm but less than 100mm				
400Kl per month for pipes with a diameter larger than 100mm and above				
<u>Unauthorised Use of Water from fire hydrant, connection point and stand</u>				
1.3.9 <u>pipe within Ga-Segonyana Local Municipality</u>				
Pipes with a diameter 20mm or less	R 18 000.00	R 18 882.00	R 19 750.57	20 659.10
Pipes with a diameter larger than 25mm but less than 40mm	R 29 000.00	R 30 421.00	R 31 820.37	33 284.10
Pipes with a diameter larger than 40mm but less than 50mm	R 35 000.00	R 36 715.00	R 38 403.89	40 170.47
Pipes with a diameter larger than 50mm but less than 80mm	R 55 000.00	R 57 695.00	R 60 348.97	63 125.02
Pipes with a diameter larger than 80mm but less than 100mm	R 70 000.00	R 73 430.00	R 76 807.78	80 340.94
Pipes with a diameter larger than 100mm and above	R 105 000.00	R 110 145.00	R 115 211.67	120 511.41
vehicles or any vehicle used unauthorised usage shall be applicable. the fee excludes storage charges. The truck will be released upon receipt of all applicable payments.	R 45 000.00	R 47 205.00	R 49 376.43	51 647.75
1.3.10 Reporting of water incidents not on Muncipal side (False Reporting).	R 500.00	R 524.50	R 548.63	573.86
1.3.11 Fine for lack of maintenance of furrows - as per Bylaws 3.11.1				

	2023/24	2024/2025	2025/2026	2026/2027
1.4. DOMESTIC REFUSE - MONTHLY CHARGES				
VAT EXCLUDED				
1.4.1 Residential -1 x removal/week				
R0 - R4 320	R -	R -	R -	-
> R4 320	R 182.37	R 191.30	R 200.10	209.31
1.4.3 GARDEN (RESIDENTIAL) REFUSE				
1. Removal (with 14 days notice)				
(If dumped in dumping site by resident)				
(If dumped outside property a fine of R500.00 may be levied)				
(On open sites, the owner will be penalized R150.00)				
Illegal Dumping (Household)	R 1 858.50	R 1 949.57	R 2 039.25	2 133.05
Illegal Dumping (Business and organ of state)	R 5 469.81	R 5 737.83	R 6 001.77	6 277.85
1.4.4 BUSINESSES				
Per holder 1 x removal per week	R 374.74	R 393.10	R 411.18	430.09
Per holder 7x removals per week	R 1 557.42	R 1 633.74	R 1 708.89	1 787.50
AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS)				
1 x removal per week	R 285.02	R 298.99	R 312.74	327.12
2 x removal per week	R 507.44	R 532.30	R 556.79	582.40
3 x or more removals per week	R 754.98	R 791.98	R 828.41	866.51
This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.				
1.4.5 USE OF LANDFILL SITE				
0-99.9kg per month (free)				
1 ton per month		R 1 553.12	R 1 624.56	1 699.29
2-4 ton per week		R 1 553.12	R 1 624.56	1 699.29
4-8 Ton per week		R 3 106.24	R 3 249.13	3 398.59
More than 8 tons pw - Quote (as per special quote)				
1.4.6 BUILDING WASTE				
Load = 8 cubic metres Tipper Truck	R 1 510.59	R 1 584.61	R 1 657.50	1 733.74
Less than 4 and 8 tons pw	R 2 517.65	R 2 641.01	R 2 762.50	2 889.57
Between 4 and 8 tons	R 4 877.94	R 5 116.96	R 5 352.34	5 598.55
More than 8 tons - Quote (as per special quote)				
1.4.7 Putreasabale waste (as per quotation)				
<u>NOTE:</u>				
The Community Service Department provides the information for the quantity removals per week and on which the tariff is established.				
1.5. SEWERAGE SERVICES - MONTHLY CHARGES				
VAT EXCLUDED(BUT PAYABLE)				
1.5.1 Basic charge: All residential consumers including indigents using > 6kl of water				
	R 115.71	R 121.38	R 126.96	132.80
1.5.2 Fixed charge for Mothibistadt				
1.5.2.1 RESIDENTIAL				
(Including Businesses on Residential Properties, Flats)	R 309.67	R 324.84	R 339.78	355.41

	2023/24	2024/2025	2025/2026	2026/2027
1.5.2.2 Business, Industries and Institutional in Mothibistad	R 638.06	R 669.33	R 700.12	732.32
1.5.3 Consumption based on water usage for Kuruman and Wrenchville consumers				
1.5.3.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	34%	35%	37%	0.39
			0%	-
1.5.3.2 Business, Industries and Institutional	59%	62%	64%	0.67
1.5.3.3 Water Purification Dealers	R 1 032.78	R 1 083.38	R 1 133.22	1 185.35
			R -	-
1.5.4 AVAILABILITY CHARGES	R 291.89	R 306.19	R 320.27	335.01
This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.				
1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES				
VAT EXCLUDED				
1.6.1 Basic charge per month to be levied with the exception that no charge will be levied in the event that a suction service was rendered in a particular month.	R 122.75	R 128.76	R 134.69	140.88
1.6.2 SUCTION SERVICES:				
Ga-Segonyana area per kiloliter	R 72.29	R 75.83	R 79.32	82.97
Transport per km	(Empty) R 4.78	R 5.02	R 5.25	5.49
	(Loaded) R 5.78	R 6.06	R 6.34	6.63
OUTSIDE GASEGONYANA AREA				
Per kiloliter	R 72.93	R 76.50	R 80.02	83.70
Transport per km	(Empty) R 9.66	R 10.13	R 10.60	11.08
	(Loaded) R 13.54	R 14.20	R 14.86	15.54
Dumping at Sewer Plant (per load)				
load over 5Kl or more.	R 1 263.58	R 1 325.50	R 1 386.47	1 450.25
load less than 2.5Kl ad not exceeding 5Kl.	R 631.79	R 662.75	R 693.24	725.12
load less than 2.5Kl.	R 315.90	R 331.37	R 346.62	362.56
1.6.3 Exempted Services Providers (Strictly Services for Villages in Ga-Segonyana LM)				
load over 5Kl or more.	R 656.43	R 688.60	R 720.28	753.41
load less than 2.5Kl ad not exceeding 5Kl.	R 656.43	R 688.60	R 720.28	753.41
	R 328.22	R 344.30	R 360.14	376.70
1.6.4 120 to 150 litres		R 65.22	R 68.22	71.36
Trailer unit with 2 toilettes		R 130.44	R 136.44	142.72
1.6.5 Unauthorised Usage of Road Haul Sewerage				
Trucks HDV		R 25 000.00	R 26 150.00	27 352.90
LDV		R 10 000.00	R 10 460.00	10 941.16
Mobile Toilets (Cost Per Toilet)		R 5 000.00	R 5 230.00	5 470.58
third party utalization of an unauthorised sewer truck, LDV or Mobile Toilet. (Penalty will be for truck/LDV/ Mobile Toilet found at property of service providers not having permit)	R 3 000.00	R 3 147.00	R 3 880.25	4 058.74
1.6.6 Unblocking of overflowing private sewer as per notice served				
Residential	R 3 500.00	R 3 671.50	R 3 833.07	4 009.39
Business	R 5 000.00	R 5 245.00	R 5 475.81	5 727.70
Industrial	R 7 500.00	R 7 867.50	R 8 213.72	8 591.55
1.6.7 Reporting of Sewer incidents not no Muncipal side	R 1 000.00	R 1 049.00	R 1 095.16	1 145.54
1.7 CONSUMER DEPOSITS				
VAT NOT LEVIABLE				
1.7.1 Residential Properties:				
Wrenchville	R 4 140.37	R 4 343.25	R 4 543.04	4 752.02
Mothibistad	R 4 140.37	R 4 343.25	R 4 543.04	4 752.02
Bankhara-Bodulong	R 1 159.95	R 1 216.79	R 1 272.76	1 331.30
All Indigent Households	R 547.75	R 574.59	R 601.02	628.67
Households pre-paid metering	R 547.75	R 574.59	R 601.02	628.67
	R 2 029.91	R 2 129.38	R 2 227.33	2 329.78
1.7.2 Business Properties:				
Wrenchville	R 5 074.77	R 5 323.44	R 5 568.32	5 824.46
Mothibistad	R 3 044.86	R 3 194.06	R 3 340.99	3 494.67
Bankhara-Bodulong	R 3 044.86	R 3 194.06	R 3 340.99	3 494.67
Pre-paid Metering	R 3 044.86	R 3 194.06	R 3 340.99	3 494.67
180+ amp Users	R 2 432.67	R 2 551.87	R 2 669.26	2 792.04
	R 6 331.38	R 6 641.62	R 6 947.14	7 266.70

NOTE: New Consumers blacklisted at Credit Bureau:-
Applicable deposit x 2.0 excluding registered Indigent Households

2023/24 2024/2025 2025/2026 2026/2027

1.8 CONNECTION FEES CONSUMER SERVICES

VAT EXCLUDED

Electricity	R	253.21	R	265.62	R	278.10	290.89
Water	R	253.21	R	265.62	R	278.10	290.89

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

NEW CONNECTIONS for water, electricity and sewerage

Water (Drilling and Saddle Connection Only)	R	1 747.34	R	1 832.96	R	1 917.27	2 005.47
Water - Provision and installation of 15mm connection including meter	R	8 500.00	R	8 916.50	R	9 326.66	9 755.69
Water - Provision and installation of 20mm connection including meter	R	12 500.00	R	13 112.50	R	13 715.68	14 346.60
Water - Provision and installation of 25mm connection including meter	R	15 000.00	R	15 735.00	R	16 458.81	17 215.92
Water - Provision and installation of 40mm connection including meter	R	30 000.00	R	31 470.00	R	32 917.62	34 431.83
Water - Provision and installation of 50mm connection including meter	R	45 000.00	R	47 205.00	R	49 376.43	51 647.75

All over 50mm meters to be undertaken by specialised contractor and approved by municipal. Inspection Fee Applicable

	R	1 500.00	R	1 573.50	R	1 645.88	1 721.59
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Sewerage (160x110Y-Junction or direct into manhole) R 1 579.50 R 1 656.90 R 1 733.11 1 812.84

The electricity new connection is determined by a quotation from electricians

Prepaid water meter R 5 000.00 R 5 245.00 R 5 486.27 5 738.64

Sewerage R 1 579.50 R 1 656.90 R 1 733.11 1 812.84

The electricity new connection is determined by a quotation from electricians

Prepaid water meter R 4 738.50 R 4 970.69 R 5 199.34 5 438.51

1.8.1 Fire water connection (cost plus 10%)

1.9 METER TESTING

VAT EXCLUDED BUT PAYABLE

Electricity Installation Safety R 1 579.50 R 1 656.90 R 1 733.11 1 812.84

Water Meters R 2 632.50 R 2 761.49 R 2 888.52 3 021.39

1.10 INVESTIGATION OF COMPLAINTS

VAT EXCLUDED BUT PAYABLE

Normal working hours R 529.36 R 555.30 R 580.85 607.56

After hours R 690.47 R 724.30 R 757.62 792.47

1.11 TAMPERING FEE / BYPASS(METERS)

Penalty: Households R 7 371.00 R 7 732.18 R 8 087.86 8 459.90

: Business R 15 795.00 R 16 568.96 R 17 331.13 18 128.36

: Industrial R 21 060.00 R 22 091.94 R 23 108.17 24 171.15

Plus: Average must be determined

Plus: Cost of replacing the meter

1.12 DEBT COLLECTION ADMINISTRATION

1.12.1 VAT EXCLUDED(BUT PAYABLE)

1.12.2 Administration cost per record per month	R	57.85	R	60.68	R	63.47	66.39
Default/non-payment of accounts:							
Telephone notice	R	81.33	R	85.32	R	89.24	93.34
Written final notice	R	128.30	R	134.58	R	140.77	147.25
Re-connection of services - Households	R	612.84	R	642.87	R	672.44	703.37
1.13 Re-connection of services -Businesses	R	1 019.49	R	1 069.45	R	1 118.64	1 170.10

Illegal reconnection 25% outstanding debt(mimimum amount same as tampering fee)

COLLECTION COSTS

Final notice posted or delivered	R	127.15	R	133.38	R	139.52	145.93
Summons: Revenue stamp							
Sheriff fees							
Advertisements							
1.14 Judgement notice to debtor	R	127.15	R	133.38	R	139.52	145.93

2. COMMUNITY FACILITIES

2.1 MUNICIPAL BUILDINGS

VAT INCLUDED - RENTAL PER OCCASION

2.1.1 TOWN HALL AND CIVIC CENTRE:

Rental : Weddings and Parties	R	3 948.75	R	4 200.00	R	4 393.20	4 595.29
Use of kitchen facilities	R	1 326.78	R	1 400.00	R	1 464.40	1 531.76
Deposit	R	5 265.00	R	5 500.00	R	5 753.00	6 017.64
Entertainment events - Rental	R	10 530.00	R	11 045.97	R	11 554.08	12 085.57
Deposit	R	13 183.56	R	13 829.55	R	14 465.71	15 131.14

10% Discount where there is an entrance fee for Charitable occasions.

	2023/24	2024/2025	2025/2026	2026/2027
2.1.1.1 OTHER FACILITIES AT CIVIC CENTRE				
Use of braai facilities	R 1 272.11	R 1 334.45	R 1 395.83	1 460.04
Use of kitchen facilities	R 1 272.11	R 1 334.45	R 1 395.83	1 460.04
Deposit on kitchen equipment	R 2 521.28	R 2 644.82	R 2 766.48	2 893.74
2.1.1.2 DEPOSIT PER OCCASION				
Where no entrance fees are charged by organisation in 7.1, for example training groups schools and churches, meetings sport clubs/schools/churches/charity organisations/agricultural unions/pauper burial services:				
Rental per occasion	R 1 158.30	R 1 200.00	R 1 255.20	1 312.94
Deposit per occasion	R 1 368.90	R 1 400.00	R 1 464.40	1 531.76
2.1.1.3 Rental of halls by government departments and unions				
Rental per occasion	R 1 642.68	R 1 723.17	R 1 802.44	1 885.35
Deposit per occasion	R 2 190.24	R 2 297.56	R 2 403.25	2 513.80
2.1.1.4 Rental of halls by government departments, unions for meetings and schools for the purpose of writing examinations, per occasion.	R 1 115.87	R 1 170.55	R 1 224.40	1 280.72
2.1.2 LIBRARY HALL PER OCCASION				
Rental	R 547.56	R 600.00	R 627.60	656.47
Deposit	R 378.59	R 397.15	R 415.41	434.52
10% Discount for Charitable groups.				
2.1.4 COMMUNITY HALLS				
Rental	R 876.10	R 1 200.00	R 1 255.20	1 312.94
Deposit	R 1 272.11	R 1 400.00	R 1 464.40	1 531.76
Use of kitchen facilities	R 256.19	R 270.00	R 282.42	295.41
Entertainment events - Rental	R 2 632.50	R 2 760.00	R 2 886.96	3 019.76
Deposit	R 2 632.50	R 2 760.00	R 2 886.96	3 019.76
Water and electricity charges included in the rental				
2.1.5 RENTAL HOSTELS				
Rental - smaller room	R 1 439.25	R 1 510.00	R 1 579.46	1 652.12
Rental - small room	R 1 727.10	R 1 810.00	R 1 893.26	1 980.35
Rental - medium room	R 2 158.88	R 2 265.00	R 2 369.19	2 478.17
2.1.6 DEPOSIT HOSTELS				
Deposit - smaller rooms	R 1 528.51	R 1 600.00	R 1 673.60	1 750.59
Deposit - small room	R 1 834.21	R 1 920.00	R 2 008.32	2 100.70
Deposit - medium room	R 2 751.32	R 2 880.00	R 3 012.48	3 151.05
2.1.7 RENTAL SMME HUB				
SMALL STALL	R 723.04	R 800.00	R 836.80	875.29
LARGE STALL	R 1 446.07	R 1 600.00	R 1 673.60	1 750.59
2.1.8 RENTAL OFFICES				
Cost per square meter (Under roof) as measured over the external wall of the building	R 71.56	R 75.00	R 78.45	82.06
2.1.9 ZEBRA STALLS	R 631.80	R 660.00	R 690.36	722.12
2.1.10 MOTHIBISTADT HOUSES				
As per contract amount plus CPI				
Municipal services as per approved tariffs				
2.2 SPORTS GROUND				
VAT INCLUDED - RENTAL PER OCCASION				
2.2.1 Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Gamopedi				
Friendly games:Rental	R 303.97	R 320.00	R 334.72	350.12
Deposit	R 303.97	R 320.00	R 334.72	350.12
Outside teams : Rental	R 1 350.14	R 1 415.00	R 1 480.09	1 548.17
Deposit	R 1 350.14	R 1 415.00	R 1 480.09	1 548.17
Betting games (Tournaments): Rental	R 1 215.88	R 1 280.00	R 1 338.88	1 400.47
Deposit	R 1 215.88	R 1 280.00	R 1 338.88	1 400.47

Festivals and Bashes: Rental(Category A) *	R	19 033.94	R	19 970.00	R	20 888.62	21 849.50
Deposit	R	19 033.94	R	19 970.00	R	20 888.62	21 849.50
Festivals and Bashes: Rental(Category B)*	R	6 839.32	R	7 175.00	R	7 505.05	7 850.28
Deposit	R	11 398.86	R	11 960.00	R	12 510.16	13 085.63
*Categories will be determined by the Municipality							
Developmental games (Schools, Charities, Sports and culture programmes): Rental	R	531.95	R	560.00	R	585.76	612.70
: Deposit	R	531.95	R	560.00	R	585.76	612.70

2.3

2.3.1 GRAVE YARD

VAT INCLUDED - LEVIES PER OCCASION

2.3.2 A 100% rebate is allowed for indigents appearing on our register

2.3.3 Graves at no charge is delegated to Municipal Manager for approval and report back to Council.

2.3.4.1 GRAVES FEES

2.3.4.2 RESIDENTS OF GA-SEGONYANA

Applicable in accordance with the following set conditions namely, proof of income of household must be submitted with reservation and payment of grave and death certificate to establish age of the deceased.

2.3.4.3 Indigents Income up to R4 380:	R	480.00	R	503.52	R	526.68	550.91
6 - 13 years of age	R	650.00	R	681.85	R	713.22	746.02
14 years and older	R	540.00	R	566.46	R	592.52	619.77
Double graves	R	1 570.00	R	1 646.93	R	1 722.69	1 801.93
Deeper gaves	R	1 300.00	R	1 363.70	R	1 426.43	1 492.05
2.3.4.4 Non indigents Income >R4 380 :	R	820.00	R	860.18	R	899.75	941.14
6 - 13 years of age	R	950.00	R	996.55	R	1 042.39	1 090.34
14 years and older	R	1 110.00	R	1 164.39	R	1 217.95	1 273.98
Double graves	R	2 100.00	R	2 202.90	R	2 304.23	2 410.23
Deeper gaves	R	1 470.00	R	1 542.03	R	1 612.96	1 687.16
Berm system and build out of graves	R	4 960.00	R	5 203.04	R	5 442.38	5 692.73

		2023/24	2024/2025	2025/2026	2026/2027
2.3.4.9 NON-RESIDENTS					
	13 years and older	0 R 1 290.00	R 1 353.21	R 1 415.46	1 480.57
	Double graves	R 1 710.00	R 1 793.79	R 1 876.30	1 962.61
		R 2 130.00	R 2 234.37	R 2 337.15	2 444.66
	Berm system and build out of graves	R 6 630.00	R 6 954.87	R 7 274.79	7 609.43
2.4 CARAVAN PARK					
VAT INCLUDED					
2.4.1 Pensioners above the age of 60 years qualify for a rebate of 10% on all tariffs.					
2.4.2 OVERNIGHT TARIFFS:					
	2 bed Exclusive Chalet	R 740.00	R 780.00	R 815.88	853.41
	3 bed Open Plan	R 620.00	R 650.00	R 679.90	711.18
	Single room	R 490.00	R 500.00	R 523.00	547.06
	Encampment per caravan or tent	R 220.00	R 250.00	R 261.50	273.53
	Daily visitors: per person	R 32.00	R 40.00	R 41.84	43.76
	per caravan	R 250.00	R 300.00	R 313.80	328.23
2.5 NATURE RESERVE					
VAT INCLUDED - ENTRANCE FEE					
	Organised school children (per child)	R 8.00	R 8.00	R 8.37	8.75
	Children	R 15.00	R 15.00	R 15.69	16.41
	Adult	R 30.00	R 30.00	R 31.38	32.82
	Vehicle	R 45.00	R 45.00	R 47.07	49.24
	Bus	R 150.00	R 150.00	R 156.90	164.12
2.6 THE EYE					
VAT INCLUDED - ENTRANCE FEE					
	Organised school children (per child)	R 12.00	R 15.00	R 15.69	16.41
	Children up to 18 years	R 16.00	R 20.00	R 20.92	21.88
	Adults	R 22.00	R 40.00	R 41.84	43.76
	Wedding per group up to 20	R 540.00	R 600.00	R 627.60	656.47
2.7 PARKS					
ENTRANCE FEES					
	Children up to 18 years	R 22.00	R 20.00	R 20.92	21.88
	Adults	R 32.00	R 40.00	R 41.84	43.76
2.8 SWIMMING BATHS					
VAT INCLUDED - ENTRANCE FEE					
	Children up to 18 years For 2 hours	R 10.00	R 10.00	R 10.46	10.94
	Adults For 2 hours	R 20.00	R 20.00	R 20.92	21.88
2.9 ENCROACHMENT					
VAT INCLUDED					
	Fees	R 160.00	R 167.84	R 175.56	183.64
2.10 ILLEGAL LAND USE					
VAT INCLUDED					
	With minimum penalty of	R 25 308.82	R 26 548.95	R 27 770.20	29 047.63
	With maximum penalty of	R 75 948.80	R 79 670.29	R 83 335.12	87 168.54
	Depends on size of stand.				
2.11 TRADE LICENCES					
VAT INCLUDED					
	Per Licence : Informal trading i.e Tuckshops, salons	R 684.45	R 800.00	R 836.80	875.29
	: Formal trading i.e wholesale and retail	R 1 705.86	R 1 800.00	R 1 882.80	1 969.41

	2023/24	2024/2025	2025/2026	2026/2027
2.12 HAWKERS PERMITS				
VAT INCLUDED				
Permits	R 165.00	R 180.00	R 188.28	196.94
Trade licences - Renewal	R 850.00	R 900.00	R 941.40	984.70
Hawkers Permit - Renewal	R 125.00	R 140.00	R 146.44	153.18
2.12 ILLEGAL LOGGING AT TUCKSHOPS & SHOPS				
VAT INCLUDED				
Penalty	R 5 265.00	R 5 522.99	R 5 777.04	6 042.79
2.13 LIBRARY				
VAT INCLUDED				
Identity ticket replacement due to misplacement	R 80.00	R 83.92	R 87.78	91.82
Admin Levy books outstanding after 4 weeks	R 65.00	R 68.19	R 71.32	74.60
2.14 ADVERTISING SIGNS AND HOARDINGS				
2.14.1 Advertisng signs				
Cost per square meter	R 161.10	R 169.00	R 176.77	184.90
Minimum charge	R 1 611.04	R 1 689.98	R 1 767.72	1 849.03
Guest house Board-Single sided	R 644.42	R 675.99	R 707.09	739.61
Guest house Board-double sided	R 902.18	R 946.39	R 989.92	1 035.46
Illegal advertising signs	R 15 795.00	R 16 568.96	R 17 331.13	18 128.36
	R -	R -	R -	-
2.14.2 BANNERS				
Deposit	R 1 031.07	R 1 081.59	R 1 131.34	1 183.38
Fees per week	R 620.25	R 650.64	R 680.57	711.88
Illegal banners	R 5 265.00	R 5 522.99	R 5 777.04	6 042.79
2.14.3 POSTERS				
(i) Application per poster - non profit organisation	R 21.06	R 22.09	R 23.11	24.17
No commercial advertising and logos of sponsors will appear on posters				
(ii) Application for religious, sporting and cultural events, commercial logos of sponsors p	R 80.55	R 84.50	R 88.39	92.45
Minimum charge per week	R 161.10	R 169.00	R 176.77	184.90
(iii) Application per candidate	R 1 611.04	R 1 689.98	R 1 767.72	1 849.03
(iv) Application per registered political party and independents	R 1 611.04	R 1 689.98	R 1 767.72	1 849.03
Fully refundable on removal				
Excluding present serving councillors that hold and arrange community meetings.				
Poster should be removed within 48 hours. Failing to do so deposit will not be reclaimable				
Application to display advertising signs	R 1 611.04	R 1 689.98	R 1 767.72	1 849.03
Advertising signs displayed on municipal property	R 2 416.56	R 2 534.97	R 2 651.58	2 773.55
Advertising fee per month	R 273.88	R 287.30	R 300.51	314.34
Removal cost per poster	R 210.60	R 220.92	R 231.08	241.71

	2023/24	2024/2025	2025/2026	2026/2027
2.15 PHOTOCOPIES VAT INCLUDED				
A4 size	R 2.19	R 1.00	R 1.05	1.09
A3 size	R 3.83	R 2.00	R 2.09	2.19
A4 size colour	R 2.74	R 2.00	R 2.09	2.19
A3 size colour	R 5.48	R 3.00	R 3.14	3.28
2.16 FAXES PER PAGE VAT INCLUDED				
Received	R 6.30	R 6.61	R 6.91	7.23
Send	R 4.58	R 4.80	R 5.02	5.25
Special tariff to Staff and Councillors tariff less 20%				
2.17 TESTING OF VEHICLE BRAKES VAT EXCLUDED				
Fee	R 379.43	R 398.00	R 416.31	435.46
2.18 POUNDING FEES VAT EXCLUDED				
Impounding:				
Trolleys per trolley per day: Minimum	R 91.64	R 96.13	R 100.55	105.18
LDV's per LDV per day: Minimum	R 687.30	R 721.00	R 754.17	788.86
Horses, donkey's cattle and pigs per day	R 383.29	R 500.00	R 523.00	547.06
Sheep and goat (each)	R 219.02	R 250.00	R 261.50	273.53
Maintenance:				
Horses, donkey's cattle and pigs per day	R 164.27	R 200.00	R 209.20	218.82
Sheep and goat (each)	R 65.71	R 100.00	R 104.60	109.41
2.19 TRAFFIC				
<u>Functions, Marches and Sports</u>				
<u>Monday to Saturday</u>				
One or two officer per event per hour	R 1 288.83	R 1 352.00	R 1 414.19	1 479.24
Three or four officers per event per hour	R 2 577.66	R 2 704.00	R 2 828.38	2 958.49
More than four officers per event per hour	R 3 222.08	R 3 380.00	R 3 535.48	3 698.11
<u>Sunday and Public Holidays</u>				
Per officer per hour	R 1 208.28	R 1 270.00	R 1 328.42	1 389.53
ESCORT OF ABNORMAL LOADS				
<u>Monday to Friday</u>				
Per truck per officer	R 1 053.00	R 1 110.00	R 1 161.06	1 214.47
<u>Saturday, Sunday and Public Holidays</u>				
Per truck per officer	R 2 632.50	R 2 770.00	R 2 897.42	3 030.70
Indigint Funerals Government Event				
	R 2 632.50	R 2 761.49	R 2 888.52	3 021.39
2.20	Penalty for offloading during unauthorised hours			
2.21 AIRSTRIP				
Event : Rental	R 12 689.30	R 13 311.07	R 13 923.38	14 563.86
Deposit 100%	R 12 689.30	R 13 311.07	R 13 923.38	14 563.86
Rental of Hangers : As per contract				
3. LAND USE				
3.1 GROUND AND GRAVEL SALES VAT INCLUDED				
3.1.1	Ground Private - per 6 cubic metre truck			
	R 379.43	R 398.02	R 416.33	435.48
	Ground Contractor - per 6 cubic metre truck			
	R 379.43	R 398.02	R 416.33	435.48
3.1.2	Gravel Private - per 6 cubic metre truck			
	R 379.43	R 398.02	R 416.33	435.48
	Gravel Contractor - per 6 cubic metre truck			
	R 379.43	R 398.02	R 416.33	435.48
3.1.3	Open land per square meter(serviced)			
	R 84.24	R 88.37	R 92.43	96.68
	Open land per square meter(unserviced)			
	R 42.12	R 44.18	R 46.22	48.34
	Open land per square meter(serviced) - Industrial			
	R 105.30	R 110.46	R 115.54	120.86
	Open land per square meter(unserviced)- Industrial			
	R 52.65	R 55.23	R 57.77	60.43

	2023/24	2024/2025	2025/2026	2026/2027
3.2 BUILDING AND OTHER PLANS COPIES VAT INCLUDED				
3.2.1 Black and White				
Size A4(Removed A0)	R 16.43	R 17.23	R 18.02	18.85
Size A3(Removed A1)	R 27.38	R 28.72	R 30.04	31.42
A2	R 109.51	R 114.88	R 120.16	125.69
3.3 BUILDING PLAN APPROVAL - VAT INCLUDED VAT INCLUDED				
3.3.1 Residential and Agricultural stands				
Cost per square metre	R 30.66	R 32.17	R 33.65	35.19
Minimum charge	R 1 423.66	R 1 493.42	R 1 562.11	1 633.97
Maximum charge	R 22 909.91	R 24 032.50	R 25 137.99	26 294.34
Penalty: R 20 000 Minimum charge: If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.2 Business, Residential zone 2 and 3 and Guest houses				
Cost per square metre	R 60.23	R 63.18	R 66.09	69.13
Minimum charge	R 5 727.48	R 6 008.12	R 6 284.50	6 573.58
Penalty: R 50 000 minimum charge If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.3 Industrial stands				
Cost per square metre	R 109.51	R 114.88	R 120.16	125.69
Minimum charge	R 9 308.52	R 9 764.64	R 10 213.81	10 683.65
Penalty: R 80 000 minium charge If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.4 NGOS, NPOS and churches				
Cost per square metre	R 10.53	R 11.05	R 11.55	12.09
Penalty: R 5 000 minimum If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.5 Government buildings				
Cost per square metre	R 15.80	R 16.57	R 17.33	18.13
Penalty: R10 000 minimum If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%				
3.3.4 Residential Zone 2(2 or more Townhouses) per square meter				
Residential Zone 3 (Flats) per square meter per unit	R 32.85	R 34.46	R 36.05	37.71
	R 32.85	R 34.46	R 36.05	37.71
3.3.5 Occupation certificates				
	R 164.27	R 172.32	R 180.24	188.53
3.4 BUILDING DEPOSITS VAT EXCLUDED(BUT PAYABLE)				
3.4.1 Residential: 0 - 80 square metre				
80+ square metre	R 1 752.19	R 1 838.05	R 1 922.60	2 011.04
	R 2 956.82	R 3 101.71	R 3 244.39	3 393.63
3.4.2 Businesses				
	R 8 103.89	R 8 500.98	R 8 892.02	9 301.06
3.4.3 INTERNAL ALTERATIONS				
(i) Residential: 0 - 80 square metre				
80+ square metre	R 1 752.19	R 1 838.05	R 1 922.60	2 011.04
	R 2 956.82	R 3 101.71	R 3 244.39	3 393.63
(ii) Business				
	R 9 199.01	R 9 649.76	R 10 093.65	10 557.96
3.5 LAND USE MANAGEMENT FEES VAT EXCLUDED(BUT PAYABLE)				
3.5.1 Category 1 Applications MPT				
Township establishment	R 2 737.80	R 2 871.95	R 3 004.06	3 142.25
0-20 Erven		(Plus R 100 per erf)		
Plus tariff per erf in addition to the first 20 erven (Plus bulk service contribution)				

	2023/24	2024/2025	2025/2026	2026/2027
Application for Rezoning	R 2 737.80	R 2 871.95	R 3 004.06	3 142.25
Removal, amendment or suspension of a restrictive conditions, servitude or reservation against title of the land	R 4 599.50	R 4 824.88	R 5 046.82	5 278.98
Permanent closure of any public place or road	R 3 285.36	R 3 446.34	R 3 604.87	3 770.70
Amendment or cancellation in whole or in part of a general plan	R 3 285.36	R 3 446.34	R 3 604.87	3 770.70
Subdivision/ Consolidation of any land other than the subdivision which is provided for category 2 applications per additional portion after 5. the per erf tariff per erf in additional	R 4 599.50	R 4 824.88	R 5 046.82	5 278.98
Any consent or approval required in terms of a condition of title, a condition of establishment or condition of an existing scheme or land use scheme	R 3 832.92	R 4 020.73	R 4 205.69	4 399.15
3.5.2 Category 2 Applications (Authorised officials)				
Application to occupational practice, relaxation of building lines, coverage, boundary amendment of site development plan(Separate tariff will be charged for simultaneous application)	R 4 599.50	R 4 824.88	R 5 046.82	5 278.98
Subdivision/ consolidation of any land where subdivision is expressly provided for in a land use scheme Per additional portion after 5. then per erf tariff per erf in addition	R 3 832.92	R 4 020.73	R 4 205.69	4 399.15
The consent of the municipality for any land use purpose or departure or deviation in a land use scheme or existing scheme which does not constitute a land development application	R 3 832.92	R 4 020.73	R 4 205.69	4 399.15
3.5.3 Other tariffs as per specific need				
Hard Copy of SDF	R 2 299.75	R 2 412.44	R 2 523.41	2 639.49
Hard Copy of Land Use Regulations	R 492.80	R 516.95	R 540.73	565.60
Customised product compilation fee (DVD, CD of documents)	R 328.54	R 344.63	R 360.49	377.07
3.5.4 CONTRAVENTION PENALTY (LAND USE)				
Application cost + 50%				
Residential, Government and NGO's	R 25 308.82	R 26 548.95	R 27 770.20	29 047.63
Business, Residential 2&3 and Industrial	R 75 948.80	R 79 670.29	R 83 335.12	87 168.54
3.5.5 ENCHROACHMENT				
Municipal Land Rate per square metre				
3.6 APPLICATION FOR HOME ENTERPRISE VAT EXCLUDED(BUT PAYABLE)				
Application fee	R 328.54	R 344.63	R 360.49	377.07
Departures land use restrictions on stands				
< 500 square metre	R 328.54	R 344.63	R 360.49	377.07
501 - 750 square metre	R 438.05	R 459.51	R 480.65	502.76
> 750 square metre	R 438.05	R 459.51	R 480.65	502.76

	2023/24	2024/2025	2025/2026	2026/2027
3.7 CERTIFICATE PER ISSUE VAT EXCLUDED(BUT PAYABLE)				
Valuation	R 330.44	R 346.63	R 362.58	379.26
Clearance	R 480.65	R 504.20	R 527.40	551.66
Zoning	R 328.54	R 344.63	R 360.49	377.07
SPLUMA Certificate	R 526.50	R 552.30	R 577.70	604.28
3.8 HIRING OF MACHINES(If machine used less than an hour still pay full price)				
Grader per hour	R 1 160.56	R 1 217.42	R 1 273.42	1 332.00
TLB per hour	R 714.18	R 749.18	R 783.64	819.69
Front end loader	R 1 115.87	R 1 170.55	R 1 224.40	1 280.72
Water truck	R 669.49	R 702.30	R 734.60	768.40
Compactor	R 669.49	R 702.30	R 734.60	768.40
3.9 CONTRIBUTION TO BULK SERVICES				
Payments to be made prior to approval of business plans To be levied as per council policy subject to liason with developers when land salesor new developments are concluded				
Cost per square metre				
Residential low cost				
Non subsidised household				
Business				
Industrial				
3.9.1 Residential Bulk Contribution				
3.9.1.1 Water				
Intermediate LOS	R 3 362.21	R 3 526.96	R 3 689.20	3 858.90
Low	R 7 240.03	R 7 594.79	R 7 944.15	8 309.58
Medim	R 14 135.27	R 14 827.90	R 15 509.99	16 223.44
High	R 27 150.87	R 28 481.27	R 29 791.41	31 161.81
3.9.1.2 Sanitation				
Low	R 9 308.62	R 9 764.74	R 10 213.92	10 683.76
Medium	R 15 238.84	R 15 985.54	R 16 720.87	17 490.03
High	R 22 134.08	R 23 218.65	R 24 286.71	25 403.90
3.9.1.3 Electricity				
LOS	R 6 895.25	R 7 233.12	R 7 565.84	7 913.87
Low	R 13 790.50	R 14 466.23	R 15 131.68	15 827.73
Medium	R 27 580.99	R 28 932.46	R 30 263.35	31 655.47
high	R 41 371.49	R 43 398.69	R 45 395.03	47 483.20
3.9.2 Commercial / Industrial Bulk Contribution				
Water (Per 100sqm. of GLA)	R 12 082.50	R 12 674.54	R 13 257.57	13 867.42
Sanitation (Per 100sqm. of GLA)	R 15 981.12	R 16 764.19	R 17 535.35	18 341.97
Electricity (Per 100sqm. of GLA)	R 25 776.00	R 27 039.02	R 28 282.82	29 583.83
3.10 DISASTER MANAGEMENT FEES				
3.10.1 Emergency Services Kuruman Airstrip	R 2 737.80	R 2 871.95	R 3 004.06	3 142.25
3.10.2 Emergency Services Tswalu Airstrip	R 7 583.71	R 7 955.31	R 8 321.25	8 704.03
3.10.3 Emergency Services Danielskuil Airstrip	R 3 969.81	R 4 164.33	R 4 355.89	4 556.26
3.10.4 Emergency Services Kathu Airstrip	R 3 312.74	R 3 475.06	R 3 634.92	3 802.12

	2023/24	2024/2025	2025/2026	2026/2027
3.10.5 Flammable liquid registration				
3.10.5.1 1 Litre to 46000 Litres	R 400.14	R 419.75	R 439.06	459.25
3.10.5.2 46001 to 120 000 Litres	R 684.45	R 717.99	R 751.02	785.56
3.10.5.3 120001 and more	R 1 021.41	R 1 071.46	R 1 120.75	1 172.30
3.10.6 Re- print of Flammable Certificate	R 136.89	R 143.60	R 150.20	157.11
3.10.7 Safety Certificates	R 210.60	R 220.92	R 231.08	241.71
3.10.8 Re- print of Safety Certificate	R 136.89	R 143.60	R 150.20	157.11
3.10.9 Personnel responding to emergency incidents				
3.10.1 Fire engine per hour	R 164.27	R 172.32	R 180.24	188.53
3.10.2 Fire engine per kilometre	R 21.90	R 22.98	R 24.03	25.14
3.10.3 Utility Bakkie per kilometre	R 84.24	R 88.37	R 92.43	96.68
3.10.4 1 x Firefighter per hour	R 32.85	R 34.46	R 36.05	37.71
3.10.5 1 x Officer per hour	R 43.80	R 45.95	R 48.06	50.28
3.11 BY LAWS FINES SECTION 2 ACT 32/2000 - LAW ENFORCEMENT				
3.11.1 No person/owner shall damage, deface or tamper with public property	R 1 579.50	R 1 656.90	R 1 733.11	1 812.84
3.11.2 No person shall remove, displace, conceal or tamper with public property	R 1 579.50	R 1 656.90	R 1 733.11	1 812.84
3.11.3 No person shall deface the street surface by means of paint or any other markings	R 789.75	R 828.45	R 866.56	906.42
3.11.4 No person shall throw, discard or deposit refuse on any public place or vacant stand	R 789.75	R 828.45	R 866.56	906.42
3.11.5 No person shall refuse any authorized officer without lawful reason, entrance to or upon any premises on officer's request	R 473.85	R 497.07	R 519.93	543.85
3.11.6 No person shall refuse or fail to give any information lawfully required by the officer.	R 473.85	R 497.07	R 519.93	543.85
3.11.7 No person shall hinder or obstruct an officer in execution of his/her duties.	R 789.75	R 828.45	R 866.56	906.42
3.11.8 No person shall display any sign, poster or banner that is indecent offensive in a public space.	R 315.90	R 331.38	R 346.62	362.57
3.11.9 No person shall display any sign, poster or banner that is indecent offensive in such a manner that is visible from a public space.	R 315.90	R 331.38	R 346.62	362.57
3.11.10 No person shall display any sign, poster or banner without written permission of the Municipality.	R 789.75	R 828.45	R 866.56	906.42
3.11.11 No person shall fail to display the allocated street number.	R 210.60	R 220.92	R 231.08	241.71
3.11.12 No person shall obstruct or hinder an officer that may prohibit the sale, detain, seize of any food wrapping or packaging which in his/her opinion is diseased, unsound, unwholesome, contaminated or unfit for human consumption.	R 1 579.50	R 1 656.90	R 1 733.11	1 812.84
3.11.13 No person shall damage or de-place a plate displaying street name.	R 473.85	R 497.07	R 519.93	543.85
3.11.14 No person shall damage or de-place a street number.	R 473.85	R 497.07	R 519.93	543.85
3.11.15 No person shall damage or de-place any sign authorized or erected by the Municipal	R 473.85	R 497.07	R 519.93	543.85
3.11.16 No person shall beg in a public place without written permission from the Municipality	R 210.60	R 220.92	R 231.08	241.71
3.11.17 No person shall beg from door to door without written permission from the Municipality.				
3.11.18 No person shall act as a car guard while not employed by a Municipality or any permitted organization.	R 210.60	R 220.92	R 231.08	241.71
3.11.19 No organization shall render a car guard service without prior written permission of the Municipality	R 789.75	R 828.45	R 866.56	906.42
3.11.20 No person shall spill, drop or place in a public place any matter that may impede the cleanliness of town	R 210.60	R 220.92	R 231.08	241.71
3.11.21 No person shall spill, drop or place in a public place any matter that may cause annoyance or danger.	R 210.60	R 220.92	R 231.08	241.71
3.11.22 No person shall spit in or at a public place.	R 105.30	R 110.46	R 115.54	120.86
3.11.23 No person shall urinate or defecate in or at a public place.	R 210.60	R 220.92	R 231.08	241.71
3.11.24 No person shall micro manufacture any form of liquor.	R 3 159.00	R 3 313.79	R 3 466.23	3 625.67
3.11.25 No person shall retail sale of consumption of liquor in a public place.	R 3 159.00	R 3 313.79	R 3 466.23	3 625.67
3.11.26 No person shall consume any form of liquor in a public place.	R 789.75	R 828.45	R 866.56	906.42
3.11.27 No person shall inhale the fumes of any glue, adhesive or volatile substance.	R 105.30	R 110.46	R 115.54	120.86
3.11.28 No person shall provide a substance referred to in subsection 10(1) if it is reasonably evident that the substance is acquired for the inhalation of the fumes as indicated in subsection 10(1).	R -	R -	R -	-
3.11.29 No person shall gather, sit, lie or walk in a street or sidewalk in a manner as to cause obstruction or to impeded person.	R 157.95	R 165.69	R 173.31	181.28
3.11.30 No person shall use indecent, offensive or loud language in a public space.	R 157.95	R 165.69	R 173.31	181.28
3.11.31 No person shall fight, threaten or disturb other persons by shouting or arguing in a public place that may lead to violence.	R 315.90	R 331.38	R 346.62	362.57
3.11.32 No person shall cause excessive noise on a public place	R 315.90	R 331.38	R 346.62	362.57
3.11.33 No person shall disturb the peace in a residential area by causing excessive noise or by fighting, shouting or arguing.	R 315.90	R 331.38	R 346.62	362.57
3.11.34 No person shall explode a firecracker or other fireworks causing a loud noise without the written permission of the Municipality.	R 789.75	R 828.45	R 866.56	906.42
3.11.35 No person shall without prior written permission of the Municipality play music or use a microphone to invite the public to business premises.	R 789.75	R 828.45	R 866.56	906.42
3.11.36 No person shall in or from a public place taut or indicate willingness to work for reward except in an area designated by the Municipality.	R 789.75	R 828.45	R 866.56	906.42
3.11.37 No person shall distribute, place or hand out handbills without prior written permission of the Municipality.	R 210.60	R 220.92	R 231.08	241.71

	2023/24	2024/2025	2025/2026	2026/2027
3.12 BY LAWS FINES SECTION 2 ACT 32/2000 - STREET TRADERS				
3.12.1 No person shall do business as a street trader with prior written permission of the Municipality.	R 473.85	R 497.07	R 519.93	543.85
3.12.2 No person shall fail to carry written proof of permission to do business as a street trader in possession.	R 210.60	R 220.92	R 231.08	241.71
3.12.3 No person who do business as a street trader shall allow his/her property to corner a large space.	R 210.60	R 220.92	R 231.08	241.71
3.12.4 No person shall place his/her goods to constitute a danger to persons.	R 210.60	R 220.92	R 231.08	241.71
3.12.5 No person known as a street trader shall erect a structure to provide shelter/shade.	R 210.60	R 220.92	R 231.08	241.71
3.12.6 No person shall obstruct a fire hydrant or demarcated area for the use of emergency vehicle or service.	R 210.60	R 220.92	R 231.08	241.71
3.12.7 No person shall leave his/her property or goods after trading hours at the designated area.	R 210.60	R 220.92	R 231.08	241.71
3.12.8 No person shall make an open fire that could harm a person or damage buildings or vehicles.	R 473.85	R 497.07	R 519.93	543.85
3.12.9 No person may keep combustibles in quantities contrary to any law regarding prevention fighting of fires.	R 473.85	R 497.07	R 519.93	543.85
3.12.10 No person shall store his/her goods in a manhole, storm water drain, bus shelter or public toilet.	R 315.90	R 331.38	R 346.62	362.57
3.12.11 No person shall fail to keep his/her goods or property clean and in a sanitary condition	R 315.90	R 331.38	R 346.62	362.57
3.12.12 No person shall dispose litter generated by his/her business.	R 315.90	R 331.38	R 346.62	362.57
3.12.13 No person shall fail to ensure that the area is free of litter at the end of the day at the designated area.	R 210.60	R 220.92	R 231.08	241.71
3.12.14 No person shall do street trading who obstructs access to or use of a street bus stop shelter or other facility intended for public use.	R 315.90	R 331.38	R 346.62	362.57
3.12.15 No person shall do street trading who obstructs the visibility of a display window signboard or premises.	R 315.90	R 331.38	R 346.62	362.57
3.12.16 No person shall do street trading who obstructs access to a building automatic bank teller or pedestrian crossing.	R 315.90	R 331.38	R 346.62	362.57
3.12.17 No person shall leave less than 2m width of a sidewalk clear for pedestrian use, or any other manner obstructs pedestrians.	R 315.90	R 331.38	R 346.62	362.57
3.12.18 No person shall do street trading who obstructs the view of any road user.	R 315.90	R 331.38	R 346.62	362.57
3.12.19 No person shall do street trading who causes an obstruction on the road way.	R 789.75	R 828.45	R 866.56	906.42
3.12.20 No person shall do street trading who obstruct any Road marking.	R 473.85	R 497.07	R 519.93	543.85
3.12.21 No person shall do street trading or interfere in any way with any vehicle park along side such place.	R 473.85	R 497.07	R 519.93	543.85
3.12.22 No street trader may compete with existing businesses.	R 473.85	R 497.07	R 519.93	543.85
3.12.23 No person shall do business as a street trader on verge.	R 473.85	R 497.07	R 519.93	543.85
3.12.24 No person shall do business as a street trader at a place of worship of any faith or denomination.	R 473.85	R 497.07	R 519.93	543.85
3.12.25 No person shall do business as street trader in front of a historical monument.	R 473.85	R 497.07	R 519.93	543.85
3.12.26 No person shall do business as street trader in front of a building used for public purposes.	R 473.85	R 497.07	R 519.93	543.85
3.13 BY LAWS FINES SECTION 2 ACT 32/2000 - WASTE MANAGEMENT BY - LAWS				
3.13.1 No person shall open, tamper with or remove anything from a plastic bin liner placed outside a property.	R 210.60	R 220.92	R 231.08	241.71
3.13.2 No person shall enter a disposal site for any purpose other than the disposal of refuse.	R 210.60	R 220.92	R 231.08	241.71
3.13.3 No person shall remove or interfere with refuse at a Municipal disposal site.	R 210.60	R 220.92	R 231.08	241.71
3.14 NOISE ABATEMENT AND PREVENTION OF NUISANCE BY-LAWS				
3.14.1 No person shall dump accumulate objectionable material on any erf, street drain, water furrow or sewer thoroughfare.	R 1 579.50	R 1 656.90	R 1 733.11	1 812.84
3.14.2 No person shall do work business or profession on any erf in Municipal area source or become a discomfort or annoyance to the neighbourhood.	R 473.85	R 497.07	R 519.93	543.85
3.14.3 No person shall deposit, drop or place any fruit or vegetable peels, broken glass bottles	R 473.85	R 497.07	R 519.93	543.85
3.14.4 No person will be allowed any erf to be overgrown with bush, weeds or grass or other vegetation except cultivated trees.	R 473.85	R 497.07	R 519.93	543.85
3.14.5 No person shall be allowed to keep on his premises any animal or bird which creates a disturbance or a nuisance to the neighbours by making frequent and excessive noise.	R 315.90	R 331.38	R 346.62	362.57
3.14.6 No person will be permitted the carcass of any animal being his property of which he is in charge on his premises in a Municipal area.	R 315.90	R 331.38	R 346.62	362.57
3.14.7 No person shall disturb the public peace in any street or public by means of shouting insistent hooting wrangling quarreling by collecting a crowd for striking.	R 315.90	R 331.38	R 346.62	362.57
3.14.8 No person will be allowed to advertise in any street or public place by means of omega phone, loudspeaker or similar device shouting blowing horns.	R 315.90	R 331.38	R 346.62	362.57

		2023/24	2024/2025	2025/2026	2026/2027
3.15 BY -LAWS PARKS FOR CARAVANS & MOBILE HOMES					
3.15.1	No person will be allowed to camp on a site without a valid camping permit.	R 789.75	R 828.45	R 866.56	906.42
3.15.2	No person will be allowed to wash or hang out to dry articles else where than in the washing area.	R 210.60	R 220.92	R 231.08	241.71
3.15.3	No person will be allowed to dispose of refuse else where than in a refuse bin.	R 1 579.50	R 1 656.90	R 1 733.11	1 812.84
3.15.4	No person will be allowed to disturb, deface, damage, destroy or remove any movable or immovable property belonging to the Municipality including signs, trees and bushes:	R 789.75	R 828.45	R 866.56	906.42
3.15.5	No person will be allowed to injure, kill, capture or disturb any animal, bird, nest or eggs of any bird.	R 210.60	R 220.92	R 231.08	241.71
3.15.6	No person will be allowed to do any repairs on any vehicle within the caravan park or mobile homes.	R 210.60	R 220.92	R 231.08	241.71
3.15.7	No person will be allowed to appear in a nude state or improperly dressed.	R 210.60	R 220.92	R 231.08	241.71
3.15.8	No person will be allowed to enter any sanitary convenience or dressing room for the opposite sex.	R 473.85	R 497.07	R 519.93	543.85
3.15.9	No person will be allowed to deposit bottles, broken glass or rubbish at caravans and mobile homes.	R 473.85	R 497.07	R 519.93	543.85
3.15.10	No person will be allowed to make any music in a manner which disturbs the peace and cause a nuisance to campers.	R 473.85	R 497.07	R 519.93	543.85
3.15.11	No person will be allowed to make a fire if it is not in an assigned place or mobile bar equipment.	R 315.90	R 331.38	R 346.62	362.57
3.15.12	No person will be allowed to discharge a fire arm, air rifle or air pistol at Caravan Park mobile homes.	R 315.90	R 331.38	R 346.62	362.57
3.15.13	No person will be allowed to discharge any fireworks at Caravan park or mobile homes.	R 315.90	R 331.38	R 346.62	362.57
3.15.14	No person will be allowed to collect alms, beg or gamble at Caravan park or mobile homes.	R 473.85	R 497.07	R 519.93	543.85
3.15.15	No person will be allowed to make an electrical connection without the permission of the caretaker.	R 473.85	R 497.07	R 519.93	543.85
3.15.16	No person will be allowed to use an electrical connection for a purpose other than campers or camping needs.	R 473.85	R 497.07	R 519.93	543.85
3.15.17	No person will be allowed to hinder any employee of the Municipality in the execution of his/her duties.	R 473.85	R 497.07	R 519.93	543.85

3.16 SELLING OF FOOD

3.16.1	No person shall sell food from any premises whereon a case fo communicable disease has occurred.	R	789.75	R	828.45	R	866.56	906.42
3.16.2	No person shall sell food from any source wherefrom food previously supplied is suspected to have been the cause of any case of cummunicable disease.							
3.16.3	No person shall sell food from a vehicle(other than a bicycle) which is not registered or approved of in terms of the By-Laws.							
3.16.4	No person shall sell food if he is of the opinion that consumption thereof is likely to cause sickness or disease.	R	789.75	R	828.45	R	866.56	906.42
3.16.5	No person shall sell food if it does not meet with the standards of these By-Laws.	R	789.75	R	828.45	R	866.56	906.42
3.16.6	No person shall sell food at or from any premises whereon the buildings or other circumstances do not meet with the requirements of these By-Laws.	R	1 579.50	R	1 656.90	R	1 733.11	1 812.84
3.16.7	No person shall operate a business involbint the preparation, storing, handling, sale or distribution of food without a valid licence.	R	1 579.50	R	1 656.90	R	1 733.11	1 812.84
3.16.8	No person shall caryy on with business if the walls are not constructed of brick, concrete or any any approved materiall not smoothly finished of portions the premises, where food is prepared must be in addition suitably covered with tiles.							
3.16.9	No person shall carry on with business if the floors of the premises where food is being prepared, stored and handled is not constructed of concrete or other similar solid impervious rat proof materia.l	R	789.75	R	828.45	R	866.56	906.42
3.16.10	No person shall carry on with business of preparationof food if the ceilings are not of approved material with lime or cement plate or other suitable impervious material.	R	789.75	R	828.45	R	866.56	906.42
3.16.11	No person shall carry on with business if not comply with the adequate natural or article means of lighting and ventilation in conformity with the requirements of the Municipal Building By-Laws.	R	473.85	R	497.07	R	519.93	543.85
3.16.12	No person shall carry on business if the premises is not constructed to fully vermin proof in all respect in the prescribed standards.	R	473.85	R	497.07	R	519.93	543.85
3.6.13	No person or owner shall use a premises with an opening or an inlet to the drains form a urinal or stable.	R	789.75	R	828.45	R	866.56	906.42
3.6.14	No person shall use a space in the yard for the storage of refuse receptacles and no acces thereto other than through the shop of manufactory.	R	789.75	R	828.45	R	866.56	906.42
3.6.15	No person shall be allowed to make use of other than effective means of draining and disposal of waste liquids and storm water.	R	789.75	R	828.45	R	866.56	906.42
3.6.16	No person shall be allowed to do business in a kiosk tht is not approved by a Municipal engineer.	R	789.75	R	828.45	R	866.56	906.42
3.6.17	The owner fails to repair or maintain all the building, hardened areas, drains, drainage corrections and or other appurtenances in a good order and condition.	R	789.75	R	828.45	R	866.56	906.42
3.6.18	The owner fails to paint color wash, lime wash or otherwise suitably renovate any exterior part of the premises owned by him when so required by the Health Inspector.	R	473.85	R	497.07	R	519.93	543.85
3.6.19	The occupier fails to paint or otherwise suitably renovate any internal part of the premises occupied by him at least once every year and at such other times as may be required by the Health Inspector.	R	473.85	R	497.07	R	519.93	543.85
3.6.20	No flesh of any animal or carcass of any bird that died as the result of an accident or disease shall be prepared for sale, store or kept.	R	1 579.50	R	1 656.90	R	1 733.11	1 812.84
3.6.21	No owner shall fail to keep all milk dairy products, meat dressed poultry, fish or any other article of food whether frozen cooker or otherwise at the correct temperatures.	R	789.75	R	828.45	R	866.56	906.42
3.6.22	No owner shall fail to comply of any authorized officer that forbid the use of any vessel, utensil, machine, equipment or apparatus used for the manufacture, preparation, storage, handling, sale or distribution of food which in his opinion is unsuitable.	R	789.75	R	828.45	R	866.56	906.42
3.6.23	No owner shall fail to comply of any authorized officer that forbid the use of any type of glass of bottle, jar, tin, carton, plastic, tube or other container for the packing of any article of food or without the written authority of the Health Inspector.	R	789.75	R	828.45	R	866.56	906.42
3.6.24	No person shall handle, convey, transit, deliver, store or deposit any food or cause or permit any food to be handled, conveyed, delivered, stored or deposited unless such food is effectively protected against contamination.							
3.6.25	No person shall cause or permit in any matter a substance or ingredient which is diseased, unsound, unwholesome or injurious to health to be used in the manufacture or preparation of any article food or drink for human consumption.	R	473.85	R	497.07	R	519.93	543.85



Municipal Budget Circular for the 2024/25 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury forecasts real GDP growth of 0.8 per cent in 2023, compared with 0.9 per cent projected in the 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024 to 2026. Relative to the 2023 Budget, the weaker projection for 2023 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024. Faster, determined implementation of energy and logistics reforms remains critical to boosting economic growth.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. A combination of a stable macroeconomic framework, the rapid implementation of economic and structural reforms, and improvements in state capability remains central to achieving higher growth, employment, and competitiveness.

Employment growth continues to lag South Africa's post-COVID-19 economic recovery, with 74 000 fewer people in employment in the second quarter of 2023 than in the fourth quarter of 2019. Improving employment growth sustainably over the long term requires faster GDP growth and improved education and skills development.

Headline inflation is expected to decelerate as the energy and food price shocks associated with global supply chain disruptions and the war in Ukraine dissipate. Headline consumer prices are expected to fall from an expected 6 per cent in 2023 to 4.9 per cent in 2024. Fuel prices have fallen since June 2023, largely reflecting base effects. Food price inflation, which peaked at 14.4 per cent in March 2023, slowed to 8.2 per cent by August 2023. However, the pace of deceleration has been slow relative to global food prices. This can be attributed to a weaker rand exchange rate and elevated production costs. Core inflation has remained near 5 per cent for most of 2023 due mainly to higher insurance and vehicle price inflation. Headline inflation is projected to return towards the mid-point of the 3 to 6 per cent target range in 2025.

Household consumption expenditure is expected to slow from 2.5 per cent in 2022 to 0.8 per cent in 2023 due to the cumulative effect of interest rate increases, elevated inflation and falling real disposable income, and generally weak consumer confidence. Growth in credit

extended to households continues to decelerate for both secured and unsecured credit. National Credit Regulator data shows that in the first quarter of 2023, banks rejected 70 per cent of credit applications – the highest rate on record – reflecting concerns over households' ability to repay loans. Household consumption expenditure is expected to average 1.6 per cent from 2024 to 2026.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2022 - 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 2023.

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.

The above economic challenges will place pressure on households' ability to pay municipal accounts and Eskom power cuts affect sustainability of small and large businesses. Both these factors have placed pressure on municipal own revenues.

It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2024/25 budget process

2.1 Local government conditional grants allocations

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government's efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

Notable changes to the conditional grants system

While the review of the conditional grants system is on-going and reforms envisaged to be implemented from 2025/26, changes will be considered for the *urban settlements development grant*, *integrated urban development grant*, and *the municipal infrastructure grant* to make better use of regulatory frameworks and improve the water business of urban municipalities from 2024/25.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations. It is crucial to also make considerations to the proposed reductions to baselines that were presented in the 2023 MTBPS, as they may have a significant impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2026/27 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

<http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx>

Division Of Revenue Amendment Bill, 2023 (DoRAB)

Declared underspending in the local government equitable share – In January 2023, the National Energy Regulator of South Africa (NERSA) approved a bulk electricity tariff increase of 18.7 per cent for the 2023/24 financial year. The subsidy for free basic electricity in 2023/24 was calculated to include an additional 2 per cent in anticipation of higher municipal tariff increases than that published in January, due to the difference in the financial years of Eskom customers and municipalities. A further R1.4 billion was left unallocated in the local government equitable share to enable additional funding for municipalities should the final municipal tariff increase that was expected to be published between March and June 2023, exceed the 20.7 per cent increase provided for. In June 2023, NERSA approved a municipal tariff increase of 15.1 per cent. The unallocated amount of R1.4 billion in the local government equitable share is therefore surrendered as declared under-expenditure.

Fiscal consolidation reductions – There is a total downward adjustment of R3.4 billion to direct municipal conditional grants. This is made up of reductions of R9 million from the *infrastructure skills development grant*; R58 million from the *programme and project preparation support grant*; R32 million from the *expanded public works programme integrated grant for municipalities*; R1.2 billion from the *municipal infrastructure grant*; R306 million from the informal settlements upgrading partnership grant for municipalities; R553 million from the *urban settlements development grant*; R180 million from the *integrated national electrification programme grant for municipalities*; R40 million from the *neighbourhood development partnership grant*; R600 million from the *public transport network grant*; R237 million from the *regional bulk infrastructure grant*; and R244 million from the *water services infrastructure grant*.

Funds for post disaster repair and recovery – An amount of R1.2 billion is added to the *municipal disaster recovery grant* to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the floods that occurred between February and March 2023.

Top-up of the municipal disaster response grant – Due to the floods that occurred between February and March 2023, the *municipal disaster response grant* was depleted by June 2023. R372 million is added to this grant to enable immediate response by municipalities in the event that a disaster occurs in the remaining months of the 2023/24 financial year.

Conversion of municipal infrastructure grant allocations – R10 million from uThukela Local Municipality's allocation is converted to an indirect allocation for implementation of the Ekuvukeni Water Supply Project by the Department of Cooperative Governance on the municipality's behalf. The project entails the replacement of an asbestos rising main from the Oliphanskop water treatment works. Similarly, R20 million from Emfuleni Local Municipality's allocation is converted to an indirect allocation to address the outfall of sewer in Evaton and Sebokeng.

Conversion of neighbourhood development partnership grant allocations – R88 million in the neighbourhood development partnership grant is converted from the direct to the indirect component of the grant. This is to expedite project implementation in municipalities that are experiencing administrative and financial challenges.

Reduction in the integrated national electrification programme (Eskom) grant – As part of the fiscal consolidation reductions, the integrated national electrification programme (Eskom) grant is reduced by R250 million.

Reprioritisation from the integrated national electrification (Eskom) grant – An amount of R53 million is reprioritised from the integrated national electrification (Eskom) grant to the vote

of the national Department of Mineral Resources and Energy to fund the rehabilitation of derelict and ownerless mines.

Shift of funds from the regional bulk infrastructure grant to the water services infrastructure grant – R309 million has been shifted from the indirect component of the regional bulk infrastructure grant to the indirect component of the water services infrastructure grant. This is to enable the Department of Water and Sanitation to manage contractual obligations, budget pressures, accruals and payables for projects in several municipalities.

Changes to the municipal disaster recovery grant framework – The framework of the municipal disaster recovery grant is amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023.

Correction of an error in the indirect allocations of the regional bulk infrastructure grant – An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

Amendment to the framework of the *municipal disaster recover grant* – Parliament has approved that the National Treasury amend the framework of the *municipal disaster recover grant* to ring-fence and conditionalize the fund added for the repair and recovery of infrastructure damaged by the floods that occurred in February and March 2023.

Correction of an error in the indirect allocations of the regional bulk infrastructure grant – Parliament has approved that the National Treasury correct an oversight in the indirect allocations of the *regional bulk infrastructure grant*. An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

2.2 Publication of allocations from the municipal disaster response grant and changes from the stopping and reallocation process

National Treasury has through Government Gazette No. 49584 dated 30 October 2023 published in terms of the Division of Revenue Act, 2023, (Act No. 5 of 2023) (DoRA), and provided information regarding the disaster allocations and the conversion of disaster grants to municipalities in the 2023/24 financial year. The Gazette further provided for the stopping and reallocation of funds to municipalities and reallocated to their districts.

Allocation of disaster response funding

Transfers in terms of section 27 of the 2022 DoRA

Section 27 of the 2022 DoRA provides:

“(1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each —

- (a) equitable share in terms of section 4(1), be transferred to the relevant province;*
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;*
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.*

(2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year.”

Using this section of the DoRA, immediate relief funds were transferred to municipalities from the 2023/24 Municipal Disaster Response Grant (MDRG) baseline in June 2023 (before the start of the 2023/24 municipal financial year). Section 27(2) requires that these funds be subject to the 2022/23 MDRG framework and the DoRA as if these were allocations for the 2022/23 financial year. The implications of this:

MDRG condition 1: Funds from this grant must be utilised within six calendar months following the date of the transfer of the funds to the municipality

By approving the release of these funds in June 2023, National Treasury implicitly approved the roll-over of these funds to the 2023/24 financial year. Therefore, the immediate relief funds transferred to municipalities on 15 June 2023 must be spent by 15 December 2023.

In terms of section 25(3)(d) of the Division of Revenue Act, 2023 (Act No. 5 of 2023 – herein referred to as “2023 DoRA”), which is now applicable to the immediate relief funds, the National Treasury may approve that, funds allocated in Schedule 7 be used at any time. In terms of section 25(3)(e) of the 2023 DoRA, funds approved in terms of paragraph (d) must be included in either the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriate legislation.

Expenditure need not wait for the passing of such adjustments budget as this is emergency spending or unforeseen and unavoidable expenditure, which is provided for in section 29 of the Municipal Finance Management Act, 2003 (“MFMA”).

Municipalities must ensure that the disaster funding and expenditure are ring fenced (isolated) and classified correctly in terms of the *mSCOA* when budgeting and transacting, as per the guidance provided in *mSCOA* Circular No. 14 dated 16 May 2022.

3. Revenue Management

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

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25 in

their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Maximizing the revenue generation of the municipal revenue base

Property Rates

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

Requirements of a billing report

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

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

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

Part A and Part B Register

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

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

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

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

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

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

3.2 Setting the Cost reflective tariffs

Municipalities must ensure that the capital repayment of loans are included in the cost when determining the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate energy efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis.

3.3 Consumer Deposits and securities

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

3.4 Contracts with customers

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

- Requirements of POPIA;
- Digital and Physical Domicilium for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;

- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.5 Indigent Management

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

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

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

3.6 Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with NT that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with NT, Eskom will within 30 days of NT request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between NT and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a

voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

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

NT notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

3.8 Maximising the revenue generation of the municipal revenue base Revenue on Property rates

(This section should be read in addition to the information provided on MFMA Circular No. 123 and previous circulars pertaining to this matter).

It is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2024. Furthermore, it must as a best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with section 23(1) and section 23(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

3.9 Setting the Cost reflective tariffs

Municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff.

Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs. Fixed costs e.g. salary and wages, etc. should be covered by a fixed charge. The municipality must ensure its budgeting process address the requirement to maintain its infrastructure. New developments in/ a municipality should mandatorily make provision for alternative energy such as solar or wind or any other energy option available.

3.10 Critical Notice Affecting STS Meters and the RT29 Transversal Tender for Smart Meters

As highlighted in MFMA Circulars No. 115 and 123 (dated 04 March 2022 and 03 March 2023 respectively) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that

the National Treasury, through the Office of the Chief Procurement Officer (OCPO), have issued a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage.

Municipalities are cautioned against issuing their own tender to address the STS TID rollover and a smart solution for electricity and water meters as the RT29 tender should be available for municipalities to participate as early as January 2024 for participation.

3.11 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2023/24, bulk electricity costs increased significantly at 15.1 per cent, compared to 8.61 per cent in the 2022/23 municipal financial year. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26. This is the average of the approved increases for the two years of the MYPD-5 period. Municipalities in arrears with Eskom should ensure that their payment arrangements are included in the 2024/25 MTREF budget.

3.12 Consumer Deposits and securities

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

4. Funding choices and management issues

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice provided in MFMA Circular No 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

4.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. Municipalities that are

already not in a position to afford the current wage cost, would have to limit the increase in the 2024/25 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

4.2 Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors 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 councillor(s) concerned.

5. FUNDING MUNICIPAL BUDGETS

5.1 Approval of deficit budgets

National/ Provincial Treasuries encourage municipalities to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024 all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

5.2 Funded Budget

Subsequently, the National Treasury would like to re-emphasise that municipalities must not adopt an unfunded budget. The emphasis is on municipalities to comply with section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted. Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromise their financial sustainability.

5.3 Credible Funding Plans

Municipalities must adopt a credible funding plan in cases where the budget is unfunded (an unfunded budget is not encouraged). Where a funding plan lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council and the changes to budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA. The funding plan must show progressive improvement in the funding of the budget.

5.4 Budgeting for Debt Impairment Loss, Write Off of irrecoverable debt and Reversal of Impairment Loss

Assessment of the funding position of 2023/24 tabled and adopted municipal budgets revealed that a large number of municipalities incorrectly accounted for debt impairment and the write off of irrecoverable debt with the result that their budgets were assessed as unfunded. The two common mistakes made by most municipalities were:

- Provision for impairment losses was budgeted as Irrecoverable Debt Written Off on Table A4; and
- Provision to write off irrecoverable debt was budgeted for on Table A4 without any adjustment to the Accumulated Provision for Debt Impairment by way of a concomitant reversal of the impairment loss.

Any write off of irrecoverable debt previously impaired and accounted for as an impairment loss should be adjusted as a reversal of impairment loss when the write-off takes place. Failure to adjust the previous impairment loss by the reversal will impact negatively on the net receivables and therefore the funding of the budget. The receivables will be reduced by the amount of the debt written off whilst still providing for the impairment of the receivables already written off.

Municipalities should consider the following when budgeting for the annual Debt Impairment Loss, Write Off of Irrecoverable Debt and Reversal of Impairment Loss. The *m*SCOA chart includes data strings for:

- **Impairment loss** – contribution to the provision for annual non-payment based on the realistic collection rate for the municipality. Any increase in impairment is accounted for per debt type. This is treated as a loss in the Statement of Financial Performance;
- **Reversal of Impairment loss** – used to facilitate the reversal of overstated impairment losses. Any decrease in impairment is accounted for per debt type. This is treated as a gain in the Statement of Financial Performance. The reversal of impairment loss enables the reduction of debt impairment provision. Therefore, the data strings for impairment loss and reversal of impairment loss are aggregated to populate debt impairment on table A4; and
- **Irrecoverable Debts Written Off** – this is no longer written off against the Accumulated Provision for Debt Impairment but is expensed in the Statement of Financial Performance. Therefore, municipalities must record the reversal of impairment loss to reduce the Accumulated Provision for Debt Impairment with the irrecoverable Debts Written Off. The previous versions of the *m*SCOA chart provided for a single expenditure account for the recognition of any bad/ irrecoverable debt written off. However, in version 6.8 the *m*SCOA chart was expanded to include the write off of irrecoverable debt by debt type.

5.5 Burial of councillors using public funds

In terms of National Treasury's Budget Circulars No. 122 and 123 municipalities were urged to ensure that public funds are not used for burial of councillors. The issuance of this requirement in both circulars would have required in certain cases amendment of Council approved policies dealing with these matters.

Therefore, municipalities are reminded to ensure that any policies to this effect are rescinded as this matter will be referred to the Auditor General South Africa (AGSA) to verify during the 2023/24 audit if there have been no instances where public funds are utilised for burial of councillors. If such activities occurred in the municipality w.e.f. the 2023/24 financial year,

each Accounting Officer and Chief Financial Officer will be held responsible, and each Council can deal with such instances in terms of section 171 of the MFMA.

5.6 The use of mayoral discretionary accounts and any other council discretionary accounts

In the previous Budget Circulars municipalities were cautioned against the tendency of utilising Mayoral Discretionary accounts. The risk or danger herein is that public funds are availed/ allocated or given out to other bodies or institutions or individuals by the Mayors of a municipality outside the budget process.

These allocations are at times not known by the Council as they were not disclosed in the budget approved by Council, meaning that there was a lack of transparency during the budgeting processes. Municipalities are reminded that this practice of utilising “Mayoral Discretionary Accounts is not supported by the National Treasury. Therefore, if there are policies developed by municipalities allowing or promoting such activities, those policies must be rescinded when the Council approves the 2024/25 MTREF budget.

Any further use of public funds in that manner will be audited by the AGSA with effect from 1 July 2024 with an intention of ensuring that Accounting Officers/ Executive Mayors and Chief Financial Officers, that allow such practices to continue in their municipalities will be held personally responsible.

5.7 Development charges

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities’ revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth.

Once enacted, these amendments will create legal certainty for municipalities to levy development charges, regulate their applicability and create a more standardised, equitable, and sustainable framework for development charges. The Bill was approved by Cabinet for tabling in Parliament on 17 August 2022 and subsequently introduced in Parliament on 08 September 2022. The Bill is currently being processed in line with the Parliamentary processes. Once the Bill has been enacted, the amendments will take effect from the next municipal financial year (commencing 1 July) or on a date prescribed by the President.

The National Treasury will clearly articulate the budgeting and accounting requirements upon the completion of the Parliamentary processes.

6. Municipal Standard Chart of Accounts (mSCOA)

6.1 Release of Version 6.8 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with this circular. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF. The linkages to chart version 6.8 can be downloaded from GoMuni on the following link under the mSCOA/ List mSCOA WIP account linkages menu option:

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

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

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.8. A protected version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the MFMA Webpage on the link below:

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

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

All municipalities must prepare their 2024/25 MTREF budgets using the budget modules of their ERP systems, generate their financial and non-financial data string and produce the Schedule A1 directly from the ERP system. The manual preparation of these documents outside the ERP system is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.9 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2024. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

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

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

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

Please note the following errata in MFMA Circular No.123 on page 5 in relation to property categories that were approved by the Minister of Cooperative Governance for Bitou and Drakenstein municipalities. It was **incorrectly** indicated that the approval was in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, and that municipalities may apply for categories other than the categories in 8(2)(a) to (i).

The paragraph is corrected as follows:

Kindly note that, in accordance with section **8(4)** of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply to the Minister for the authorisation to sub-categorise the property categories in subsection (2). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and

- Residential sectional title garages for Drakenstein Municipality.

6.2 Improving *m*SCOA data strings credibility

The credibility of the *m*SCOA data strings that have been submitted by municipalities to the GoMuni Upload portal has improved over the last financial year. However, the following areas of concern remain:

- Municipalities continue to **transact against line items without budgets** and as a result exceed the annual budget already in month 1 to 3 (quarter 1) of the new financial year;
- **Opening balances** for the previous year are **not transferred** in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in periods 14 and 15 are not transferred through journals to the opening balances of the current year in the month of the current year that the adjustments are done;
- **Cash flow tables** (Tables A7, B7 and C7) are still **not populating correctly** and fully. This can be attributed to the fact that several municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7, and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020);
- Budget and transacting for **water inventory** is **not done correctly** in terms of the guidance given in MFMA Budget Circular No.115 (dated 04 March 2022) and MFMA Budget Circular No. 122 (dated 12 December 2022); and
- Some municipalities **do not budget and transact correctly** or completely **for irrecoverable debt written off and impairment loss** as well as the reversal of impairment loss of consumer debtors that have a significant impact on the funding of budgets.

National and provincial treasuries analyse the data strings of municipalities monthly to identify errors and communicate these findings to municipalities. Municipalities must use the feedback received to correct recurring errors in subsequent periods. Going forward, the National Treasury will not allow data string errors made in a previous month to be corrected in the next open period as this skew the monthly figures on the National Treasury Local Government Database and Reporting System (LGDRS). Municipalities must therefore **verify** the credibility and accuracy of the information in their financial system **prior** to submitting the *m*SCOA data strings to the LGDRS. The data on the LGDRS is used by various stakeholders such as the South African Reserve Bank (SARB), STATSSA, SARS, Department of Water Affairs (DWA), NERSA, DCoG, SALGA, AGSA, World Bank universities and the public.

6.3 *m*SCOA reporting on Value Added Tax (VAT)

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared, and the input tax claimed by completing a VAT 201 return.

The guidance provided in *m*SCOA Circular No. 12 must be followed when reporting on VAT. It should be noted that the South African Revenue Services (SARS) will be using the data on the LGDRS submitted by municipalities to verify the VAT 201 return in 2024/25. It is therefore

crucial that municipalities report their VAT transaction correctly on their ERP systems and in their *mSCOA* data strings.

6.4 Use of function segment to achieve GRAP 18 segmental reporting

GRAP 18 is applicable to all entities on the accrual basis of accounting. The standard applies to separate (or individual) financial statements of an entity, as well as to consolidated financial statements of an economic entity. Municipalities control significant public resources and provide a wide variety of goods or services in different geographic areas with different socio-economic conditions. Consolidated financial statements provide an overview of assets, liabilities, revenues and costs etc. of an entity, but a greater level of aggregation is necessary to provide information which is relevant for accountability and decision-making purposes.

The objective of the disclosures is to enable users of the financial statements to evaluate the nature and financial effects of the activities in which it engages and the economic environment in which it operates. To achieve the objective, disclosures are required on two levels, namely:

- Specific segment disclosures
- Geographic disclosures

Detailed guidance on GRAP 18 reporting was provided by the National Treasury in the Accounting Guideline on GRAP 18 Segment Reporting (February 2020) which is available on the following link:

<https://ag.treasury.gov.za/>

The *mSCOA* function and region segments must be used to comply with the GRAP 18 reporting requirements.

The function segment records the major activities that generate the most economic benefits or service potential of the municipality. The implication will be that all income and expenditure transactions related to a specific trading service (function) must be budgeted for and transacted within that function. Therefore, where grants are allocated to trading services, the grant must be budgeted for and transacted in the Trading Services function. Municipalities must review their classification of the function segment as to whether the function is correctly identified as a core or non-core function.

The region segment identifies the lowest relevant geographical regional indicator of the intended contributor or beneficiaries that will contribute/ benefit directly from the given service or capital investment. Municipalities must ensure that they identify the lowest geographical regional indicator in the region segment when they budget, transact and report to provide data on the geographic disclosures required in GRAP 18.

Municipalities are also reminded to include the GPS Longitude for capital projects on supporting table SA36 on the A Schedule.

6.5 Period closure and reconciliation of General Ledger

Section 65 (2)(j) of the MFMA states that the accounting officer must take all reasonable steps to ensure that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Annexure B of MFMA Circular No. 80 (08 March 2016) provides guidance on the minimum system requirements in this regard, namely that the ERP system must contain the functionality for:

- Period closures (i.e. budget process, month-end and year-end) and certification within the statutory reporting dates;
- Reconciliations and balancing of the sub-system and the General Ledger of the core ERP System with control accounts as a condition of all period closures;
- System generated transfer of opening balance to month 1 in the following year subsequent to the year-end closures period 12 as at 30 June (of the current year);
- Automated roll-over of the closing balance from month 12 into period 13 of the current financial year and month 01 of the new financial year; and
- Automated roll-over of the closing balance from period 13 to 14 and 15 of the current financial year and the corresponding month in the new financial year.

Guidance on the required period closures will be provided in *mSCOA* Circular No. 15 that will be issued in 2024.

6.6 *mSCOA* governance and implementation

Municipalities that have not yet achieved the required level of *mSCOA* implementation, must develop and implement a road map (action plan) to fast track the implementation of *mSCOA*. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.

6.7 Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury will regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. This project will also include the following outputs:

- Review and update the set of minimum business processes and system specifications for *mSCOA* (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;
- Update and develop the standard operating procedures (SOPs) for *mSCOA*;
- Align the current ICT due diligence assessment for *mSCOA* to the new Regulations;
- Consultation with key stakeholders on draft regulations; and
- Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.

Further communication will be issued on the consultation processes and training in due course.

6.8 Training Initiatives

The National Treasury has introduced several training initiatives to capacitate municipalities, government departments, system vendors and other stakeholders on *mSCOA*. In 2024, these training initiatives will include:

- **Virtual Master classes:** This training is hosted by CIGFARO at no cost via zoom on a monthly basis and deals with technical and accounting aspects of the use of *mSCOA* chart;

- **Provincial training on mSCOA:** This is a new training initiative and will be hosted at a physical venue by CIGFARO at a cost (to cover expenses) and will include the fundamentals (part 1) and technical and accounting aspects (part 2) of mSCOA. Delegates will be required to pass a test on each part of the training to receive a certificate of completion;
- **mSCOA eLearning:** This self-paced web-based course hosted by the National School of Government (NSG) at no cost (until further notice) aims to equip learners with the fundamental of mSCOA. Municipal and government officials can register for the course at on the following link:

<https://www.thensg.gov.za/elearning>

- **Annual CIGFARO/mSCOA workshop:** This annual workshop provides a platform to share lessons learnt, best practices, technical aspects of mSCOA implementation and planned new developments by the National Treasury.

The full training program for 2024 is available on the GoMuni/ Go Training portal) on the following link:

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

7. The Municipal Budget and Reporting Regulations

7.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Oreal.Tshidino@Treasury.gov.za
City of Tshwane and City of Johannesburg	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi		Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Lesego Leqasa		Lesego.Leqasa@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Sibusisiwe Mchani	012-315 5539	Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues on GoMuni Website	Data management		lqdataqueries@treasury.gov.za

8. Submitting budget documentation and A schedules for the 2024/25 MTREF

8.1 Time frames for submission

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

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

Annexure A (attached) provides a list of the deadline dates for the submission of *m*SCOA data strings and documents to the GoMuni Upload portal in the 2024/25 MTREF. The GoMuni Upload portal can be accessed by registered users on the following link:

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

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

8.2 Updating of contact details on GoMuni

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur. Often emails containing important information and deadlines do not reach the intended GoMuni users due to outdated users contact information.

To update the contact details, municipalities (registered users) must download the excel report from GoMuni under Database/Contacts/Reporting/Contact information on the following link:

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

Changes/ additions made must be forwarded to lgdocuments@treasury.gov.za.

8.3 Submission of monthly sign-off

From 2024/25, municipalities will be required to sign off on the *m*SCOA data strings submitted for section 71 and grant reporting monthly. Currently this is being done manually on a quarterly basis. These monthly sign-off certificates will be system generated from the LGDRS and must be uploaded monthly with the data string submission to the GoMuni Upload portal.

8.4 Training on GoMuni

The training schedule and GoMuni links for 2024 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

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

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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

JH Hattingh
Chief Director: Local Government Budget Analysis
07 December 2023

Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

- a. **ICT Architecture**, which includes the hardware, servers, software, licences required to run the ERP management systems.
- b. **Governance and Institutional Requirements** - which includes:
 - A functioning *m*SCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
 - Regular reporting on *m*SCOA implementation to Management and Executive Committees and Council.
 - Appointment of a *m*SCOA champion to drive the *m*SCOA implementation at the municipality.
 - Appointment of a suitably qualified System Administrator.
 - The development and adoption of the required IT policies and securities.
 - Establishment of data back-up and disaster recovery procedures.
- c. **System Functionality** - which includes:
 - The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the *m*SCOA enabling version of the ERP.
 - Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *m*SCOA Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

*The ERP system represents the General Ledger. Any 3rd-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the *m*SCOA Regulations. This means that data contained in the 3rd party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3rd party system must be possible.*

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

Annexure B

SUBMISSION CHECKLIST 2024/25 MTREF BUDGET DOCUMENTS:

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
BUDGET DOCUMENTS				
Tabled Budget	<ol style="list-style-type: none"> 1. A1 Schedule Draft 2. Budget Document Draft 3. Council Resolution Draft 4. Quality Certificate Draft 5. IDP Draft 6. SDBIP Draft 7. Spatial Development Framework Draft 8. Long Term Financial Strategies Draft 9. Service Standards Draft 10. Rates Billing Draft 11. Tariff List Draft 12. Property Rates and Tariffs List Draft 13. Draft Tariff Policies on: <ol style="list-style-type: none"> a. Property Rates and Service charges b. Borrowing c. Budget Implementation and Management d. Cash Management and Investment e. Credit Control and Debt Collection f. Funding and Reserves g. Indigents h. Long-term Financial Planning i. Management and Disposal of Assets Draft j. Infrastructure Investment & Capital Projects k. Supply Chain Management 14. mSCOA Road Map Draft 15. Fixed Asset Register Draft 	<ol style="list-style-type: none"> 1. TABB – Tabled Budget 2. PRTA – Tabled Project Details 3. A1D – Tabled non-financial data 	Immediately (within 24 hours) after tabling by council	15 April 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	16. Funding Plan Draft 17. Indigent Register Draft 18. General Valuation Roll (GVR) Draft			
Adopted Budget	1. A1 Schedule Final 2. Budget Document Final 3. Council Resolution Final 4. Quality Certificate Final 5. Budget locking certificate Final 6. IDP Final 7. SDBIP Final 8. Spatial Development Framework Final 9. Long Term Financial Strategies Final 10. Service standards Final 11. Rates Billing Final 12. Tariff List Final 13. Property Rates and Tariffs List Final 14. Final Tariff Policies on: <ul style="list-style-type: none"> a. Property Rates and Service charges b. Borrowing c. Budget Implementation and Management d. Cash Management and Investment e. Credit Control and Debt Collection f. Funding and Reserves g. Indigents h. Long-term Financial Planning i. Management and Disposal of Assets j. Infrastructure Investment & Capital Projects k. Supply Chain Management 15. mSCOA Road Map Final 16. Fixed Asset Register Final	1. ORGB – Original (adopted) Budget 2. PROR – Project Details Original Budget 3. A1F – Final non-financial data	10 working days after approval by council	12 July 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	17. Funding Plan Final 18. Indigent Register Final 19. General Valuation Roll (GVR) Final 20. D Schedule (entities) 21. MTREF Budget Schedule Time Table			
Adjustment Budget	1. Mid-Year Budget Perform Assessment S72 2. Resolution Mid-Year Budget Perf Assess S72 3. Adjusted Budget 4. B Schedule 5. Council Resolution 6. Quality Certificate 7. Budget locking certificate Revised 8. E schedule (entities)	1. ADJB - Adjusted Budget 2. PRAD - Project details Adjusted Budget	10 working days after approval by council	14 March 2024
In-year Reporting	1. S71 monthly report 2. Monthly C Schedule 3. Monthly Quality Certificate 4. Monthly Primary Bank Statements 5. Monthly Primary Bank Recon 6. Monthly Trial Balance 7. Signed S71 Monthly Report to Council 8. Signed Conditional Grant Monthly Report to Council 9. Monthly F Schedule (entities) 10. Quarterly mSCOA Implementation Progress Reports 11. Quarterly S52d Performance Reports	1. M01 – M12 - Monthly Actuals 2. CR01 – CR12 - Monthly Creditors 3. DB01 – DB12 - Monthly Debtors 4. BMQ1 – BMQ4 – Quarterly Borrowing Monitoring 5. IMQ1 – IMQ4 - Quarterly Investment Monitoring	10 working days after the end of month/quarter	15 August 2024 13 September 2024 14 October 2024 14 November 2024 13 December 2024 15 January 2025 14 February 2025 14 March 2025 14 April 2025 15 May 2025 13 June 2025 14 July 2025
YEAR-END DOCUMENTS				
Pre-audit	1. Pre-audited AFS	PAUD - Pre-audited AFS CRPA – Creditors DBPA - Debtors	Immediately (within 24 hours) after submission to AGSA	13 September 2024
Audit	2. Audited AFS	1. AUDA - Audited AFS 2. CRAU – Creditors	Immediately (within 24 hours) after conclusion of audit	14 March 2025

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
		3.DBAU - Debtors		
Restated	4. Restated AFS	RAUD - Restated AFS	Immediately (within 24 hours) after approved by Council	2022/23: 15 August 2024
Annual Report	5. Annual Report 6. Council Oversight Report	Not applicable	Within nine months after the end of a financial year deal	15 May 2025
REVENUE MANAGEMENT DOCUMENTS				
Revenue	<ol style="list-style-type: none"> 1. Tariff Tool Draft and Final 2. Tariff Tool Final 3. Bulk Suppliers (water and electricity) proof of payment-M01 to M12 4. Proof of payment 3rd party (Staff benefits, SARS)-M01 to M12 5. Bulk Suppliers - repayment plans 6. Repayment plan (with any of its creditors excluding bulk suppliers) 7. Municipality Valuation Roll Reconciliation-Q1 to Q4 8. Revenue Enhancement Strategy 9. Municipality Revenue Assessment Tool 10. Schedule for the new general valuation roll 11. Supplementary Valuation Roll 12. Municipal Debt relief Application 	Not applicable	<ol style="list-style-type: none"> 1. Annually 2. Monthly 3. Monthly 4. As applicable* 5. As applicable* 6. As applicable 7. Quarterly 8. Every 3 years* 9. Every 3 years* 10. Annually 11. Annually 	
MFRS DOCUMENTS				
MFRS	1. Mandatory FRP Progress Report-M01 to M12	Not applicable	Monthly*	Not applicable



Municipal Budget Circular for the 2024/25 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 126 that was issued on 07 December 2023. It aims to provide further guidance to municipalities with the preparation of their 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2024 Budget Review and the 2024 Division of Revenue Bill are also key focus areas in this circular. 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

Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.

Power cuts and operational problems in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.

South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually. New energy projects will improve fixed investments and business sentiment.

To accelerate GDP growth after an extended period of weak economic performance, South Africa needs large-scale private investment. Government is working to improve the fiscal position, complete structural reforms and bolster the capacity of the state to reduce borrowing costs, raise confidence, increase investment, and put the economy on a higher job creating growth path.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2022 – 2027

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

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 is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

Fiscal strategy to contain debt (fiscal consolidation) through reduction of budgets and reprioritisation

The 2024 budget balances development and sustainable public finances. In the context of persistent low economic growth, government will protect critical services, support economic growth through reforms and public investment and stabilise public debt. Although South Africa continues to confront difficult economic conditions, a moderate recovery is forecast in the economic outlook. Broad reforms are underway in energy, freight, water and telecommunications. Yet it will take time to reverse the consequences of operational, maintenance and government failures at state owned companies responsible for electricity, rail and ports. Rapid growth in debt- service costs choke the economy and the public finances. Government is staying the course to narrow the budget deficit and stabilise debt. This year, for the first time since 2008/09, government will achieve a primary budget surplus. Debt will stabilise in 2025/26.

The balanced approach to fiscal consolidation includes expenditure restraint and moderate revenue increases, while continuing to support the social wage and ensuring additional funding for critical services. Government will after extensive consultation propose a binding fiscal anchor for future sustainability. In the interim, the debt stabilisation primary surplus will anchor fiscal policy.

The consolidated budget includes the main budget framework and spending by provinces, social security funds, public entities including municipalities finances from their own revenue sources. Government remains committed to fiscal consolidation that balances the needs of the most vulnerable in society and protects the public finances for future generations.

2. Key focus areas for the 2024/25 budget process

2.1. Local government conditional grants and unconditional grants allocations

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants. There were no proposed reductions on the sharing of the general fuel levy to the metropolitan municipalities.

Notable changes to the conditional grants system

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

New conditional grant for smart prepaid meters

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability.

This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

Improving regulatory levers and reforms

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

2.2. Post 2023 MTBPS changes

A number of reductions that were proposed in the 2023 MTBPS have been reversed but revised downwards, and several further cuts and other reprioritisations effected to make funds available for other government priorities. These include:

Reductions reversed: Previous reductions proposed on the sharing of the general fuel levy to the metropolitan municipalities, the rural roads asset management systems and the water services infrastructure grants have been reversed.

Reductions revised downwards: The previous reduction of R218 million to the integrated national electrification programme municipal grant is revised to R204 million; the previous reduction of R49 million to the municipal disaster response grant is revised to R35 million; and the previous reduction of R48 million to the municipal systems improvement grant is revised to R27 million.

Further reductions: To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period. These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

Reprioritisations: Reprioritisations over the MTEF period include the following: R58.3 million from the direct component of the municipal infrastructure grant is converted to the indirect component of the grant; R587 million from the direct component of the regional bulk infrastructure grant is converted to the indirect component; R91 million from the integrated urban development grant and R1.4 billion from the municipal infrastructure grant are shifted to the municipal disaster recovery grant to fund the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023; R400 million from the first two years of the MTEF period are shifted to the outer year in the public transport network grant; R2 billion is reprioritised from the integrated national electrification programme municipal grant to fund the baseline for the new smart meters grant; and R432 million is reprioritised from the integrated national electrification programme Eskom grant to fund other priorities in the energy sector.

2.3. Review of the local government fiscal framework

Government's five-year programme of action to improve local governance, as endorsed by the Budget Forum, includes efforts to improve the funding model for local government. The National Treasury is reviewing a draft report for regulating municipal surcharges on electricity and identifying alternative sources of revenue to replace these. The next step will be consultation with external stakeholders.

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions. The Department of Cooperative Governance, the National Treasury, the South African Local Government Association, the Financial and Fiscal Commission and statistics South Africa are identifying areas for refinement over the 2024 MTEF period.

2.4. Update on the review of the conditional grants

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in

the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

2.5. Funding for Local Economic Development (LED) Programmes

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

Whilst there is a call for creation of conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

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

2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services

Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

These reforms are commencing in the 2024/25 municipal financial year with the conditions being introduced in the Urban Settlement Development Grant (USDG). Thereafter, the reform will be extended to other revenue-generating trading services.

2024/25 USDG Financing Component for Trading Services

Municipalities must submit the following to the transferring officer and the National Treasury to qualify for making an application for the financing component:

- A council approved turnaround strategy to the Department of Human Settlement (DHS) and the National Treasury by 31 July 2024;
- A roadmap on the institutional reforms for improved management and governance to be submitted to DHS and National Treasury by 30 September 2024; and
- A business and investment plan that is consistent with the services development plan by 30 September 2024.

In support of these conditions, National Treasury will issue a guidance note by 1 April 2024, on requirements for turnaround strategies, institutional reforms and business plans for the financing component on trading services.

2025/26 onwards Improving the efficiency of urban utility services

Beyond 2024/25, the intention is to extend the reform agenda beyond water services to other revenue-generating trading services, including electricity and solid waste management. The Explanatory Memorandum, **Annexure W1**, to the 2024 Division of Revenue Bill provides the following direction on future work on municipal fiscal frameworks linked to trading/ utility services.

The grant reforms will aim to:

- Increase the level of investments in utility services (water, wastewater, electricity and solid waste) by leveraging grant finance with loan finance, linked to improved operational and financial performance of services providers;
- Catalyse changes in the structure, management, and governance of utility services businesses to support improvements in operational, technical and financial performance;
- Promote professional management with a single point of management accountability for utility services in cities, suitable managerial autonomy and the technical skills necessary to manage an effective service; and
- Promote and ensure full financial transparency, including by making the financial relationship between municipalities and the utility services explicit.

2.7. Criteria for the release of the Equitable Share:

- The criteria for the release of the equitable share were covered in Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2024/25 financial year.
- Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

3. Revenue Management

3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

Accounting Guidance

Municipalities whose Municipal Debt Relief applications were approved must fully account for and correctly report on the write-off of their Eskom arrear debt and related benefits. Municipalities should note the guidance in this regard provided in *MFMA Circular No. 124: Supplementary Guide on the accounting- and mSCOA reporting requirements* that can be accessed on the MFMA website at the following link: <http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>.

It is recommended that all municipalities familiarise themselves with the guidance as far as it relates to correctly budgeting- and accounting for free basic services as well as raising and paying their bulk accounts.

Debt relief reporting requirements

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during February 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 80 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2023/24 and/ or 2024/25 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved Budget Funding Plan – if the municipality has an approved the Financial Recovery Plan (FRP), the monthly FRP progress report must include the municipality's progress against the components of the FRP aimed to achieve a funded budget and revenue enhancement initiatives;
- The high-level summary of its monthly property rates reconciliation (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's progress in addressing any variances evident from its monthly property rates reconciliation; etc.

3.2. Smart Meter Grant

With regard to the smart meter grant referred under 2.1 above, the National Treasury has targeted MFMA Circular No. 124 debt relief applicants for the initial implementation of this grant.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities. This invitation will be sent out before 15 March 2024. Furthermore, the grant conditions require a council resolution endorsing the application.

A completed template with supporting documentation and council resolution must be submitted to revenuemanagement@treasury.gov.za and sadesh.ramjathan@treasury.gov.za before 30 April 2024.

The applications will be evaluated before 31 May 2024 and allocations will be completed determined the commencement of the municipal budget year.

3.3. Transversal tender RT-29

The National Treasury is finalising the RT-29 transversal tender for a smart metering solution, and the appointed panel is available to all municipalities from March 2024. The transversal tender is targeting smart meter solutions for the water and electricity functions, STS meters compliance and load reduction systems. It will also enable municipalities to implement bi-directional smart metering systems. Municipalities are once again cautioned not to contract any smart metering systems or solutions without considering the RT-29 transversal tender which provides a competitive pricing comparison and cost saving on procurement. Municipalities wishing to participate in the RT-29 transversal must make their interest known to the Office of the Chief Procurement Officer (OCPO) on the email TCcontract1@treasury.gov.za. These municipalities must show evidence of a budget allocation in the current budget as well as future budgets for participation.

4. Conditional Grant Transfers to Municipalities

4.1. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2023 (Act No.5 of 2023) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2023 (Act No. 24 of 2023), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2023/24 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2023 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2023 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that the service provider was appointed for delivery of the project before 29 March 2024; or
 - b) Proof of project tender and tender submissions published and closed before 31 March 2024 or with the appointment of contractor or service provider for delivery of service before 30 June 2024 in cases where additional funding was allocated during the course of the financial year of the project;
 - c) Incorporation of the Appropriation Statement; and
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

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

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2024, the application will be declined.

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

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2023 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2024;
3. Accurate disclosure of grant performance in the 2023/24 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2023/24 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2024 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

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

1. The entire 2023/24 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2023/24 allocation;

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

4.2. Unspent conditional grant funds for 2023/24

The process to ensure the return of unspent conditional grants for the 2023/24 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2024 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2024. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2023 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2024.

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

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2024;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2024. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2024; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 18 November 2024, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2024 equitable share allocation.

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

5. Funding choices and management issues

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice

provided in MFMA Circular No 126, 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

5.1. Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and this has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. The 2022 State of Local Government Finance Report revealed that 157 municipalities are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

5.2. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors 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 councillor(s) concerned.

5.3 Governance, performance, and investment matters

South Africa has reached a stage where all of government including municipalities need to play in pivotal role in igniting the economy of the country. There is a need for a concerted effort to put initiatives that will attract the investments which will stimulate the economy. The investments take place in the local government and municipalities in particular as the custodian of the spatial planning and enabling infrastructure.

Critical infrastructure such as water, sanitation and electricity to stimulate the economy is owned, maintained and developed by the municipalities. In the last 30 years, there has been investment in ensuring that access to basic services – water, electricity and refuse - is improved markedly.

However, there has been little to no investment on bulk infrastructure such as water treatment works, wastewater treatment works and electrical substations which are the backdrop for enabling investment in municipalities.

Of concern is that budget for operation and maintenance have been negligible. If the trends continue without arresting the decline, the municipalities will in all likelihood not experience

growth. This will reduce the prospect for economic growth leading to high unemployment and less economic activities in general.

As such, the municipalities need to take the responsibility to create initiatives which will attract more investment. Key initiatives to improve this are investing in bulk and connector infrastructure as well as strengthening good governance.

The budget allocation to address infrastructure requirements are not sufficient. As such, the municipalities should improve governance and the overall financial health which will allow for the financier to be attracted to borrow municipalities to finance enabling infrastructure.

Urban management and in particular cleaning of the environment is critical for ensuring that municipal area is attractive. Thus, ability to attract investment should also include clearly defined initiatives that ensure the city is continuously clean. This will retain existing investors and also enable the municipalities to attract new investors who wishes to locate in the municipal area.

A firm's decision to invest is influenced by factors such as infrastructure and land availability, the institutional and regulatory environment, skills availability and innovation levels and the availability of enterprise support and finance. Municipalities have key roles that influence a decision to invest and expand in a particular space. Poorly performing spaces – such as industrial parks, CBDs, logistics hubs, townships – discourage investment and encourage disinvestment. Poorly performing economic assets, such as roads, ports, rail, communications, do the same. Many of the reasons for poor performing spaces and assets lie within the ambit of the public sector, but not all within the local sphere. In some instances, municipalities are directly responsible for what needs to be done, in other areas the municipality needs to mediate inter-governmental solutions.

To turnaround these spaces and unlock their economic potential the immediate focus must be on getting the basics right first –

- Ensure reliable and sustainable service delivery – water, sanitation, stormwater, roads, lighting and waste management;
- Ensure effective land governance – urgently resolve inter-governmental issues that inhibit performance;
- Undertake bulk infrastructure repair and maintenance;
- Address business and community safety issues;
- Operationalise and manage public open spaces and assets; and
- Manage the spaces – at minimum put in place municipal transversal teams responsible for ensuring the basics are in place.

The quality and transparency of municipal governance has a direct impact on economic performance. Dysfunctional municipalities discourage new investment and result in job loss. Ensuring the effective management of municipal businesses through evidenced-based decision making and sound financial management is essential to attract and retain firms. Improving the efficiency and transparency of municipal business processes that impact on the private sector – such as registering property, getting electricity connections, construction permits, obtaining wayleaves, getting a water connection, and issuing an informal trader permit – goes a long way to building business confidence and municipal credibility.

5.4 Environmental Pollution

The deteriorating quality of water resources in urban and rural areas due to pollution, failing infrastructure such as wastewater treatment and the lack of enforcement of by-laws, legislation and urban management, exacerbates water scarcity, and increases costs of providing potable water.

Municipalities are urged to anticipate the imminent approval of the water pricing strategy, which introduces a waste discharge charge. This penalty underscores the need for municipalities to ensure that they comply with and enforce all legislation and by-laws governing urban and environmental management. This requires municipalities to prioritise effective and efficient service delivery, including sufficient investment in asset maintenance, expansion and renewal for solid waste management, wastewater treatment, as well as by-law enforcement to mitigate the continuous pollution of streams and rivers.

Collaboration among municipalities, sector departments, NGOs, citizens, and the private sector are essential for mobilising resources to prevent further deterioration and restoration of water resources. Such efforts need to only prevent pollution at source but also safeguard water quality for future generations, making the strategic investment in water resources a cornerstone of sustainability, economic growth and healthy environments.

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

6.1. Go Live on Version 6.8 of the Chart

*m*SCOA version 6.8 will go live on 20 March 2024, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2024/25 MTREF on the GoMuni portal.

After going live on version 6.8 of the chart, all the reports available on the LGDRS will be aligned to *m*SCOA chart version 6.8. This includes the format of the Section 71 report for Q3 and Q4 of 2023/24.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.8 of the chart. A **protected** version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the on the MFMA Webpage on the link below:

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

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

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

6.2. *m*SCOA data strings credibility

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

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

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

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *mSCOA* data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.

The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5th National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

6.3. Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury commenced with the work to regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. The following working groups will be established to ensure that relevant stakeholders are consulted during the review processes:

- a. **Corporate governance** including internal and external audit, oversight committees, performance management, IT system requirements and management, municipal websites, document management, reporting mechanisms;
- b. **Municipal budgeting, planning and financial modelling** including IDP, Budgets Management, Revenue, Human Resources (HR) /Payroll, Assets;
- c. **Financial accounting** including general ledger, accounts receivables and payables, financial reporting, AFS reporting, insurance management, consolidation reporting;
- d. **Costing and reporting** including cost planning and cost management and reporting;
- e. **Project accounting** including project creation and planning, project management and reporting, contract management;
- f. **Treasury and cash management** including cash management and reporting, grant management and reporting, investment management and reserves, borrowings management, provisions and contingent liabilities;
- g. **Supply chain management** including supply chain management and inventory;
- h. **Full asset life cycle management** including maintenance management and asset management;
- i. **Real estate management** including property register and rental management and general processes;
- j. **Human resource and payroll management** including human resources, time management, payroll management and reporting;
- k. **Revenue management**, customer care, credit control and debt collection including revenue management and billing, credit control, customer management, debt collection, indigent management;
- l. **Valuation roll management**; and
- m. **Land use building control** including land use and building control.

Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep **all** stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comment and inputs relating to the review processes underpinning these Regulations.

7. Submitting documents to the GoMuni Upload Portal

7.1. Submissions to the National Treasury

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

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • mSCOA Data Strings; • Budget-related, in-year and year-end documents and schedules (A, B and C); and • Revenue and MFRS Documents (as per MFMA Circular No. 126);
- lgdataqueries@treasury.gov.za – Database related and submission queries; and
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za.

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.

7.2. Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

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

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

7.3. Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024. The list of the required debt relief reports is attached as **Annexure A**.

7.4. Procurement spend reporting

In order for government to fulfil its social responsibility to channel procurement spending towards certain designated groups and to unlock economies of scale in government procurement expenditure, a single standardised view needs to be created into the

procurement spend information across all spheres of government on a transactional level for spend and trend analysis purposes.

The OCPO designed and built a Data Warehouse that serves as common repository for procurement related data with the necessary capabilities to produce standardised information in a dashboard format via various Business Intelligence tools. Currently procurement spend data of all National and Provincial departments from 2017 to date is hosted and analysed in the Data Warehouse.

From 1 March 2024, municipalities must on monthly basis report all goods and services related payments at a transactional level monthly. Towards this end, municipalities must complete and submit the template attached as **Annexure E** and submit it to the GoMuni Upload portal under the folder Documents/ Other. These reports are due by the 15th of the month that follows the reporting month. The first report is therefore due on 15 April 2024. This information is only required for municipalities and not for municipal entities.

A Data Upload Tool is also available that allows municipalities to capture their spending data manually or extract the relevant information from the municipality's payment system automatically. Information captured on the Data Upload Tool will be submitted directly into the OCPOs Data Warehouse once the various online input validations to ensure the accuracy and completeness of the data has been passed. To access the tool, an email request must be sent to ocpodatarequest@treasury.gov.za to obtain a User ID and Password that is institution specific. Training on the use of the OCPO Data Upload Tool as well as technical integration information will be provided after the institution has received a User ID and Password.

The submission status of the OCPO Spend Report will be included on the status report of document submissions available on the LGDRS. Municipalities that opt to use the Data Upload Tool instead of submitting the excel template to GoMuni must submit a 'not applicable form' to the GoMuni Upload portal for their non-submission is not classified as outstanding.

8. The Municipal Budget and Reporting Regulations

8.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553 012-315 5171 012-315 5807	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	Sifiso.mabaso@treasury.gov.za Cethekile.moshane@treasury.gov.za
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino Willem Voigt Makgabo Mabotja Enock Ndlovu Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 5171 012-315 5830 012-315 5156 012-315 5385 012-315 5866	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Oreal.Tshidino@Treasury.gov.za WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za Enock.Ndlovu@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
KwaZulu-Natal Msunduzi eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Sifiso Mabaso Kevin Bell	012-315 5866 012-315 5866 012-315 5952 012-315 5725	Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za Sifiso.mabaso@treasury.gov.za Kevin.bell@treasury.gov.za
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952	Sifiso.Mabaso@treasury.gov.za Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	Mandla.Gilimani@treasury.gov.za Sibusisiwe.Mchani@treasury.gov.za
Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	Mandla.Gilimani@treasury.gov.za Sibusisiwe.Mchani@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Western Cape Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	WillemCordes.Voigt@treasury.gov.za Enock.Ndlovu@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za
Local government Conditional Grants	Conditional Grants team	012-315 5183	Sello.mashaba@treasury.gov.za Unathi.lekonyana@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za

Contact



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Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh
Chief Director: Local Government Budget Analysis
08 March 2024

ANNEXURE A – LIST OF REQUIRED REPORTS TO BE SUBMITTED TO NATIONAL TREASURY FOR DEBT RELIEF PROGRAMME (TEMPLATE)

ANNEXURE B – MUNICIPAL CERTIFICATE OF COMPLIANCE FOR DEBT RELIEF PROGRAMME (TEMPLATE)

ANNEXURE C – MUNICIPAL DEBT RELIEF – MONTHLY REPORTING – INDIGENT HOUSEHOLDS INFORMATION (TEMPLATE)

ANNEXURE D – MUNICIPAL DEBT RELIEF – MONTHLY REVENUE COLLECTION REPORTING (TEMPLATE)

ANNEXURE D – PROCUREMENT SPENT REPORTING (TEMPLATE)