

DR JS MOROKA LOCAL MUNICIPALITY



FINAL ANNUAL BUDGET 2025/2026

“WE DEVELOP AS WE GROW”

TABLE OF CONTENT

	PART 1- ANNUAL BUDGET	PAGE
1	Mayor's Report	4
2	Council Resolutions	4-5
3	Executive Summary	5-6
3.1	Revenue	6-7
3.2	Operating expenditure	7-9
3.3	Capital expenditure	9-11
4	Budget Tables	11
	PART 2- SUPPORTING DOCUMENTATION	
4	Budget process overview	12-13
5	Alignment of annual budget with integrated development plan	13
6	Overview of budget related policies	14-18
7	Overview of final budget Assumption	18
8	Overview of final budget funding	19
9	Councilors allowances and employee benefits	19
	Monthly targets for revenue, expenditure, and cash flow	
10	Legislation and compliance status	20-21
11	Municipal Manager's quality certification	22

1. EXECUTIVE MAYOR'S FOREWORD

The 2025/26 final annual budget is presented and tabled in terms of section 24 of the Municipal Finance Management Act no. 56 of 2003 which prescribes that "the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget." The Act further provides that the municipality must consider the national and provincial budget, the DORA as well as any other agreement reached in the relevant budget forum.

This final budget is a conclusion of the process of community consultation wherein the strategic IDP document was reviewed. All necessary precautions have been followed so that this budget is appropriately aligned with the reviewed IDP. The final budget aims to satisfy the constitutional obligation of the municipality as contained in Part B of schedule 4 and 5 of ACT 108 OF 1996. The comments and inputs from the community and stakeholder consultation were also taken into consideration and incorporated into the final annual budget.

The 2025/26 final annual budget has maintained the resolute approach of prioritizing service delivery projects. 33% of the total capital budget has been allocated for water provision, 26% for sanitation projects, 27% for Roads and stormwater projects and 5% for facilities.

The efforts of the municipality to extract itself from grant dependence will only be achieved if the municipality thoroughly implements all its revenue collection strategies and plans. The budget-related policies that are concurrently being tabled with the draft budget give the municipality the necessary legal standing to enforce the collection of rates and taxes.

Therefore this 2025/26 final annual budget has been approved by the council for implementation.

EXECUTIVE MAYOR
Cllr S.N MTSWENI

2. COUNCIL RESOLUTION

2.1 THAT, Council approves the 2025/26 to 2027/28 Final Medium Term Revenue and Expenditure Framework as follows:

REVENUE & EXPENDITURE SUMMARY	2025/2026 FINAL BUDGET	2026/2027 BUDGET	2027/2028 BUDGET
REVENUE	996 879 001	1 012 455 000	1 052 493 000
OPERATIONAL EXPENDITURE	- 832 967 384	- 854 987 711	- 876 362 403
CAPITAL EXPENDITURE	- 155 276 150	- 157 129 000	- 164 611 250

2.2 THAT, Council approves the Tariff increase for the services provided by the municipality as contained in the tariff structure.

2.3 That Council approves the tariff tool.

2.4 That, Council note the 2025-26 MTREF assessment by Provincial Treasury.

2.5 THAT, Council approves the following budget-related policies:

2.5.1 Asset Management Policy

2.5.2 Budget Policy

2.5.3 Cost Containment Policy

2.5.4 Credit Control and Debt Collection Policy

2.5.5 Free Basic Services and Indigent Support Policy

2.5.6 Grants Policy

2.5.7 Impairment of Debts and Write-Off Policy

2.5.8 Insurance Management Policy

2.5.9 Inventory Management Policy

2.5.10 Investment Policy

- 2.5.11** Loss Control Policy
- 2.5.12** Property Rates Policy
- 2.5.13** Supply Chain Management Policy
- 2.5.14** Tariff Policy
- 2.5.15** UIF&W Policy
- 2.5.16** Virement Policy
- 2.5.17** Infrastructure Delivery and Procurement Management Policy

3. EXECUTIVE SUMMARY

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

- The priorities and targets relating to the key strategic focus areas, as outlined in the IDP.
- The need to enhance the municipal revenue base.
- Implementation of cost containment regulations.

In view of the above-mentioned, the following table represents an overview of the 2025/26 Medium-Term Revenue and Expenditure Framework:

REVENUE & EXPENDITURE SUMMARY	2025/2026 FINAL BUDGET	2026/2027 BUDGET	2027/2028 BUDGET
REVENUE	996 879 001	1 012 455 000	1 052 493 000
OPERATIONAL EXPENDITURE	- 832 967 384	- 854 987 711	- 876 362 403
CAPITAL EXPENDITURE	- 155 276 150	- 157 129 000	- 164 611 250

The total projected revenue for the 2025/2026 financial year is R996,8-million which comprises of grants and subsidies allocated and own revenue projected. The total

operating expenditure for the 2025/26 financial year has been projected at R832-million which makes 84% of the total budget and the capital budget at 16% of the total budget.

3.1 OPERATING REVENUE

The continued provision and expansion of municipal services are largely dependent on the municipality generating sufficient revenue. The reality is that the municipality is faced with developmental backlogs. The expenditure required to address these challenges will always exceed available funds. Furthermore, in accordance with the MFMA, expenditure must be limited to the realistically anticipated revenues, hence drastic measures have to be made in relation to tariffs and balancing expenditures against realistically anticipated revenues.

The following table is a summary of the 2025/26 MTREF (classified by own revenue source):

The total funding or projected revenue for the 2025/26 annual budget is R996-million which consists of **72%** of grants and subsidies and **28%** of own revenue projected.

The following table provides a breakdown of projected own revenue by source:

OWN REVENUE BY TYPE	2025/2026 FINAL BUDGET	2026-2027 BUDGET	2027-2028 BUDGET
Property Rates	73 853 000	70 606 245	72 371 401
Water	98 454 000	101 097 878	103 625 325
Sewerage	14 098 000	14 190 637	14 545 403
Refuse	5 211 000	6 145 610	6 299 250
Rental of Facilities	386 000	388 716	398 434
Traffic Fines	344 974	345 959	354 608
Motor Licensing	8 279 000	8 332 367	8 540 676
Interest on Investment	6 918 000	7 729 838	7 923 084
Interest on outstanding Debtors	71 542 000	70 583 023	72 347 599
Other Revenue	10 175 027	13 932 729	14 281 047
TOTALS	289 261 001	293 353 002	300 686 827

In the 2025/26 financial year, own revenue projected to the amount of R289,2-million, it has increased by the projected inflation rate of 4.4% and 2.5% in the two outer financial years.

CONDITIONAL GRANTS AND SUBSIDIES

The following table provides a breakdown of the various grants and subsidies allocated to the municipality over the medium term:

CONDITIONAL GRANT & SUBSIDIES	2025/2026 FINAL BUDGET	2026/2027 BUDGET	2027/2028 BUDGET
Equitable Share	531 147 000	542 275 000	566 783 000
Municipal Infrastructure Grant (MIG)	160 817 000	165 399 000	173 275 000
Finance Management Grant (FMG)	2 400 000	2 500 000	2 600 000
Integrated National Electrification Programme (INEP)	10 827 000	-	-
Expanded Public Works Programme (EPWP)	2 400 000	-	-
TOTAL	707 591 000	710 174 000	742 658 000

Overall grants and subsidies allocation has increased by **5%** from the 2024/25 financial year.

3.2 OPERATING EXPENDITURE FRAMEWORK

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

- The funding of the budget over the medium term is informed by the requirements of sections 18 and 19 of the MFMA.
- A balanced budget approach by limiting the expenditure to the operating revenue.

The following table is a high-level summary of the 2025/26 final operating budget classified by type:

OPERATIONAL EXPENDITURE BY TYPE	2025/2026 FINAL BUDGET	2026/2027 BUDGET	2027/2028 BUDGET
EMPLOYEE RELATED COST	299 764 179	313 253 567	321 084 906
COUNCILORS REMUNERATION	33 405 513	34 908 761	35 781 480
CONTRACTED SERVICE	191 582 000	186 799 190	191 469 613
INVENTORY CONSUMED	12 100 000	12 749 500	13 068 613
FINANCE COSTS	1 500 000	1 045 500	1 071 638
OPERATIONAL COSTS	101 593 000	104 524 000	107 137 802
TRANSFERS AND SUBSIDIES	8 400 000	8 778 000	8 997 450
DEBT IMPAIRMENT	120 298 000	125 711 410	128 854 195
DEPRECIATION	64 324 692	67 219 303	68 899 786
TOTAL	832 967 384	854 989 231	876 365 483

The total operating expenditure budget for 2025/26 amounts to R832-million and the outer financial year inflation rate of 4.5% and 2.5% was applied as per the macroeconomic forecast as outlined in the Municipal Budget Circular for the 2025/26 MTREF. Below is a discussion of the main expenditure components.

Employee related costs

The total budget for employee-related costs amounts to R280,1 million, representing 36% of the total operating budget.

Remuneration of Councilors

The remuneration of Councilors is determined by the Minister of Co-operative Governance and Traditional Affairs, in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). An amount of R33,4-million is budgeted for the 2025/26 financial year.

Depreciation

It is anticipated that the depreciation will increase over the MTREF. The total cost of R64,3-million is allocated in the 2025/26 financial year.

Operational Costs

Operational costs for 2025/26 amount to R101,5-million and equates to 12% of the total operating expenditure.

Contracted Services

Contracted services for the 2025/26 financial year amount to R191-million

Inventory Consumed

Inventory consumed has been budgeted an amount of R12-million for 2025/26 financial year.

3.3 CAPITAL EXPENDITURE

The capital budget is financed through a Municipal Infrastructure Grant. The INEP project to the amount of R10,8-million will be implemented through operation expenditure as per the Mscoa Circular No. 16 of the Municipal Finance Management Act.

The following table provides a breakdown of budgeted capital expenditure by vote:

CAPITAL PROJECTS BY VOTE	2025-2026 FINAL BUDGET	2026-2027 BUDGET	2027-2028 BUDGET
Water	55 387 784	47 000 000	33 000 000
Sanitation	43 388 366	58 000 000	27 000 000
Roads & Stormwater	45 000 000	-	-
Facilities	9 000 000	-	-
Electricity	10 827 000		
Warrant Tracing Vehicle	2 500 000		
Total	166 103 150	105 000 000	60 000 000

The capital budget complies with the Municipal Structures Act and MFMA as it aligns with the IDP. The budgetary allocations for final capital expenditure have been undertaken in a manner that will not only ensure that the IDP outcomes are achieved but also lead to the municipality's vision being realized.

The following table provides a detailed capital budget per project.

DETAILED CAPITAL PROJECTS 2025/2026					
WATER PROJECTS	FUNDING	WARD	FINAL BUDGET 2025/2026	BUDGET 2026/2027	BUDGET 2027/2028
Replacement of asbestos bulk line from water treatment plant to Bloedfontein resevoir Phase 3	MIG	8 & 20	18 000 000	33 000 000	33 000 000
Replacement of asbestos pipe line from Pieteskraal- B to Wolvekraal reservoir	MIG	12 & 13	18 019 448	14 000 000	-
Replacement of asbestos bulk line from water treatment plant to Kuilen Phase 2		8	19 368 336	-	-
SANITATION PROJECTS					
Construction of Ga-Phaahla sewer out fall, sewer reticulation and precast toilets Phase 4		1	20 739 657	20 000 000	12 000 000
Construction of Sewer reticulation at Libangeni Phase 3	MIG	16 & 17	1 000 000	18 000 000	-
Construction of Sewer reticulation at Thabana Phase 3	MIG	7	21 648 709	20 000 000	15 000 000
ROADS AND STORMWATER PROJECTS					
Construction of Katjibane bus and Taxi route Phase 4	MIG	27	12 000 000	-	-
Construction of Makopanong bus and taxi route Phase 2	MIG	2	21 000 000	-	-
Construction of Mametlhake bus and Taxi route Phase 3	MIG	29	12 000 000	-	-
FACILITIES					
Upgrading of Nokaneng Stadium	MIG	28	9 000 000	-	-
TOTAL MIG			152 776 150	105 000 000	60 000 000
ELECTRIFICATION					
Electrification of 438 household in Phake Phase 2		30	10 827 000	-	-
TOTAL			10 827 000	-	-
PUBLIC SAFETY					
Warrant Tracing Vehicle	COUNCIL	DRJSMLM	2 500 000	-	-
TOTAL			2 500 000	-	-

3.4 SUPPORTING TABLES

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &
service delivery](#)



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

[LG Upload Portal](#)

MP316 Dr J.S. Moroka - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	42 450	48 225	60 769	66 024	65 315	65 315	65 315	73 853	77 177	79 106
Service charges	80 672	77 682	99 921	116 135	114 176	114 176	114 176	117 764	123 063	126 140
Investment revenue	237	5 294	7 571	7 419	6 652	6 652	6 652	6 918	7 230	7 410
Transfer and subsidies - Operational	443 724	462 208	502 514	525 118	527 118	527 118	527 118	548 576	546 633	571 284
Other own revenue	55 963	66 252	77 796	90 759	92 194	92 194	92 194	88 951	92 954	95 277
Total Revenue (excluding capital transfers and contributions)	623 047	659 661	748 571	805 454	805 454	805 454	805 454	836 062	847 056	879 218
Employee costs	208 010	220 796	234 300	280 153	280 153	280 153	280 153	299 764	313 254	321 085
Remuneration of councillors	23 449	25 164	26 705	29 635	31 815	31 815	31 815	33 406	34 909	35 781
Depreciation and amortisation	-	-	262	64 325	64 325	64 325	64 325	64 325	67 219	68 900
Interest	-	-	334	1 000	1 000	1 000	1 000	1 500	1 045	1 071
Inventory consumed and bulk purchases	13 780	12 707	13 819	12 980	12 960	12 960	12 960	12 100	12 749	13 068
Transfers and subsidies	7 831	8 544	11 226	8 400	8 400	8 400	8 400	8 400	8 778	8 997
Other expenditure	243 615	281 068	334 132	415 397	413 890	413 890	413 890	413 473	417 034	427 460
Total Expenditure	496 685	548 279	620 778	811 890	812 543	812 543	812 543	832 967	854 988	876 362
Surplus/(Deficit)	126 361	111 382	127 793	(6 436)	(7 089)	(7 089)	(7 089)	3 095	(7 932)	2 856
Transfers and subsidies - capital (monetary allocations)	-	-	-	146 680	146 680	146 680	-	160 817	165 399	173 275
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
	126 361	111 382	127 793	140 244	139 591	139 591	(7 089)	163 912	157 467	176 131
Surplus/(Deficit) after capital transfers & contributions										
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 361	111 382	127 793	140 244	139 591	139 591	(7 089)	163 912	157 467	176 131
Capital expenditure & funds sources										
Capital expenditure	150 184	136 256	124 686	139 916	141 916	141 916	115 487	155 276	105 000	60 000
Transfers recognised - capital	121 715	122 010	123 131	139 416	139 416	139 416	114 996	152 776	105 000	60 000
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 220	12 848	1 555	500	2 500	2 500	491	2 500	-	-
Total sources of capital funds	148 935	134 858	124 686	139 916	141 916	141 916	115 487	155 276	105 000	60 000
Financial position										
Total current assets	482 006	519 184	633 965	632 149	627 219	627 219	1 037 576	633 730	764 800	961 437
Total non current assets	1 963 950	2 019 075	1 647 738	2 279 600	2 281 600	2 281 600	1 725 347	2 362 934	2 400 714	2 391 815
Total current liabilities	336 960	374 713	419 313	207 608	205 331	205 331	543 428	229 440	240 824	252 430
Total non current liabilities	33 444	29 461	42 639	29 461	29 461	29 461	47 291	50 000	50 000	50 000
Community wealth/Equity	2 075 551	2 134 085	1 819 750	2 674 679	2 674 026	2 674 026	2 174 978	2 717 223	2 874 691	3 050 822
Cash flows										
Net cash from (used) operating	493 024	708 030	489 510	196 757	198 757	198 757	198 757	207 724	200 044	219 772
Net cash from (used) investing	(146 928)	(139 965)	(135 603)	(139 416)	(141 416)	(141 416)	(141 416)	(155 276)	(105 000)	(60 000)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	407 084	571 397	361 622	108 289	108 288	108 288	108 288	70 837	165 881	325 653
Cash backing/surplus reconciliation										
Non current Investments	111 597	158 542	153 182	(0)	(2 000)	(2 000)	151 237	(0)	0	0
Statutory requirements	(168 669)	134 213	(241 915)	90 322	101 707	101 707	285 813	277 176	405 835	634 353
Balance - surplus (shortfall)	280 266	24 329	395 097	(90 322)	(103 707)	(103 707)	(134 576)	(277 176)	(405 835)	(634 353)
Asset management										
Asset register summary (WDV)	1 560 122	1 883 343	1 552 073	2 140 184	2 142 184	2 142 184	2 142 184	2 364 143	2 296 924	2 228 024
Depreciation	-	-	262	64 325	64 325	64 325	64 325	64 325	67 219	68 900
Renewal and Upgrading of Existing Assets	79 179	86 018	60 967	58 249	59 120	59 120	59 120	67 388	47 000	33 000
Repairs and Maintenance	49 450	68 524	99 106	77 442	74 373	74 373	74 373	54 500	62 125	63 678
Free services										
Cost of Free Basic Services provided	8	8	8	8	8	8	8	8	10	10
Revenue cost of free services provided	1 079	283	621	(8)	(8)	(8)	(8)	(8)	(10)	(10)
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	22	22	22	22	22	22	22	22	22	22

MP316 Dr J.S. Moroka - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional	1									
Governance and administration		542 135	580 655	647 313	828 345	825 956	825 956	857 598	878 221	914 903
Executive and council		—	(20)	4 126	658	658	658	685	715	733
Finance and administration		542 135	580 675	643 186	827 687	825 297	825 297	856 914	877 505	914 170
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		185	1 236	1 263	6 136	6 386	6 386	6 381	6 668	6 835
Community and social services		162	210	291	320	670	670	332	347	356
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		24	1 027	971	5 816	5 716	5 716	6 049	6 321	6 479
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		36	58	33	73	4 152	4 152	4 252	4 444	4 555
Planning and development		35	55	32	70	133	133	72	76	77
Road transport		1	4	1	4	4 019	4 019	4 180	4 368	4 477
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		80 675	77 698	99 948	117 560	115 621	115 621	128 627	123 101	126 178
Energy sources		—	—	—	1 391	1 391	1 391	10 827	—	—
Water management		68 337	63 385	83 523	96 748	94 838	94 838	98 538	102 972	105 547
Waste water management		7 771	9 068	10 634	13 508	13 478	13 478	14 048	14 680	15 047
Waste management		4 567	5 245	5 791	5 913	5 914	5 914	5 214	5 448	5 585
Other	4	16	13	15	20	20	20	21	21	22
Total Revenue - Functional	2	623 047	659 661	748 571	952 134	952 134	952 134	996 879	1 012 455	1 052 493
Expenditure - Functional										
Governance and administration		194 807	225 634	239 121	342 848	348 180	348 180	348 994	365 117	374 245
Executive and council		39 016	43 383	50 163	51 798	57 247	57 247	57 746	60 344	61 853
Finance and administration		150 083	176 403	183 077	283 139	282 909	282 909	282 733	295 874	303 271
Internal audit		5 709	5 848	5 882	7 912	8 025	8 025	8 515	8 898	9 121
Community and public safety		78 143	87 713	107 786	120 006	121 581	121 581	128 597	128 825	132 045
Community and social services		32 904	30 942	33 033	39 497	41 043	41 043	42 770	44 601	45 716
Sport and recreation		281	(5)	—	—	—	—	—	—	—
Public safety		43 219	54 123	74 293	77 509	77 537	77 537	82 827	81 089	83 116
Housing		1 739	2 653	460	3 000	3 000	3 000	3 000	3 135	3 213
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		69 631	72 915	65 393	88 966	88 217	88 217	91 137	94 820	97 191
Planning and development		24 740	24 809	25 914	34 753	35 147	35 147	39 826	41 305	42 338
Road transport		44 891	48 107	39 479	54 213	53 070	53 070	51 311	53 515	54 853
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		142 914	150 668	196 344	245 334	241 160	241 160	249 903	251 297	257 579
Energy sources		47 692	45 742	69 612	49 625	49 538	49 538	59 469	53 026	54 351
Water management		76 218	85 190	104 281	140 406	138 063	138 063	136 142	142 269	145 825
Waste water management		6 001	4 262	5 772	12 653	10 653	10 653	10 153	10 610	10 876
Waste management		13 004	15 475	16 679	42 649	42 905	42 905	44 138	45 392	46 527
Other	4	11 190	11 348	12 134	14 736	13 406	13 406	14 336	14 929	15 302
Total Expenditure - Functional	3	496 685	548 279	620 778	811 890	812 543	812 543	832 967	854 988	876 362
Surplus/(Deficit) for the year		126 361	111 382	127 793	140 244	139 591	139 591	163 912	157 467	176 131

References

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

MP316 Dr J.S. Moroka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		–	(20)	4 126	658	658	658	685	715	733
Vote 2 - FINANCE AND ADMIN		542 135	580 675	643 186	827 687	825 297	825 297	856 914	877 505	914 170
Vote 3 - COMMUNITY AND SOCIAL SERVICES		162	210	291	320	670	670	332	347	356
Vote 4 - PLANNING AND DEVELOPMENT		35	55	32	70	133	133	72	76	77
Vote 5 - SPORTS AND RECREATION		–	–	–	–	–	–	–	–	–
Vote 6 - ROADS TRANSPORT		16	13	15	20	20	20	21	21	22
Vote 7 - WASTE MANAGEMENT		4 567	5 245	5 791	5 913	5 914	5 914	5 214	5 448	5 585
Vote 8 - WASTE WATER MANAGEMENT		76 060	72 405	94 112	110 211	108 211	108 211	112 539	117 604	120 544
Vote 9 - PUBLIC SAFETY		25	1 027	972	5 816	9 732	9 732	10 225	10 685	10 952
Vote 10 - ELECTRICITY		–	–	–	1 391	1 391	1 391	10 827	–	–
Vote 11 - WATER CAPITAL PROJECTS		49	51	46	49	109	109	51	53	54
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	623 047	659 661	748 571	952 134	952 134	952 134	996 879	1 012 455	1 052 493
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		45 660	50 195	57 108	61 105	66 647	66 647	67 794	70 740	72 509
Vote 2 - FINANCE AND ADMIN		147 141	149 486	182 013	281 743	281 533	281 533	281 200	294 377	301 736
Vote 3 - COMMUNITY AND SOCIAL SERVICES		32 904	30 942	33 033	39 497	41 043	41 043	42 770	44 601	45 716
Vote 4 - PLANNING AND DEVELOPMENT		26 479	27 462	26 374	37 753	38 147	38 147	42 826	44 440	45 551
Vote 5 - SPORTS AND RECREATION		281	(5)	–	–	–	–	–	–	–
Vote 6 - ROADS TRANSPORT		11 190	11 348	12 134	14 736	13 406	13 406	14 336	14 929	15 302
Vote 7 - WASTE MANAGEMENT		13 004	15 475	16 679	42 649	42 905	42 905	44 138	45 392	46 527
Vote 8 - WASTE WATER MANAGEMENT		113 317	122 890	133 437	188 313	182 966	182 966	176 779	185 256	189 888
Vote 9 - PUBLIC SAFETY		59 018	94 603	90 388	96 469	96 357	96 357	103 655	102 227	104 783
Vote 10 - ELECTRICITY		47 692	45 742	69 612	49 625	49 538	49 538	59 469	53 026	54 351
Vote 11 - WATER CAPITAL PROJECTS		–	141	1	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	496 685	548 279	620 778	811 890	812 543	812 543	832 967	854 988	876 362
Surplus/(Deficit) for the year	2	126 361	111 382	127 793	140 244	139 591	139 591	163 912	157 467	176 131

MP316 Dr J.S. Moroka - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	68 286	63 319	83 450	96 667	94 677	94 677	85 261	98 454	102 885	105 457
Service charges - Waste Water Management	2	7 819	9 119	10 680	13 566	13 586	13 586	9 201	14 098	14 733	15 101
Service charges - Waste Management	2	4 567	5 244	5 792	5 911	5 912	5 912	4 568	5 211	5 446	5 582
Sale of Goods and Rendering of Services		198	637	247	762	577	577	250	792	828	849
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		45 133	54 496	67 219	67 363	15	15	(151)	378	395	405
Interest earned from Current and Non Current Assets		237	5 294	7 571	7 419	6 652	6 652	5 258	6 918	7 230	7 410
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		166	244	332	371	756	756	527	385	403	413
Licence and permits		1	-	-	-	-	-	-	-	-	-
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		6 353	5 220	5 090	13 970	7 440	7 440	3 541	7 229	7 554	7 743
Non-Exchange Revenue											
Property rates	2	42 450	48 225	60 769	66 024	65 315	65 315	55 736	73 853	77 177	79 106
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	31	100	332	232	232	61	345	361	370
Licences or permits		4 089	5 598	4 809	7 960	8 020	8 020	3 481	8 279	8 651	8 867
Transfer and subsidies - Operational		443 724	462 208	502 514	525 118	527 118	527 118	526 411	548 576	546 633	571 284
Interest		-	-	-	-	75 154	75 154	66 587	71 542	74 761	76 630
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	26	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		623 047	659 661	748 571	805 454	805 454	805 454	760 730	836 062	847 056	879 218
Expenditure											
Employee related costs	2	208 010	220 796	234 300	280 153	280 153	280 153	225 038	299 764	313 254	321 085
Remuneration of councillors		23 449	25 184	26 705	29 635	31 815	31 815	25 873	33 406	34 909	35 781
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	13 780	12 707	13 819	12 980	12 960	12 960	13 796	12 100	12 749	13 068
Debt impairment	3	-	-	-	120 298	120 298	120 298	-	120 298	125 711	128 854
Depreciation and amortisation		-	-	262	64 325	64 325	64 325	-	64 325	67 219	68 900
Interest		-	-	334	1 000	1 000	1 000	128	1 500	1 045	1 071
Contracted services		154 277	163 066	223 168	195 192	194 074	194 074	166 631	191 582	186 799	191 469
Transfers and subsidies		7 831	8 544	11 226	8 400	8 400	8 400	6 776	8 400	8 778	8 997
Irrecoverable debts written off		35	4 843	343	-	-	-	-	-	-	-
Operational costs		89 303	113 158	110 621	99 907	99 519	99 519	97 459	101 593	104 524	107 137
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	0	-	-	-	-	-	-	-	-
Total Expenditure		496 695	548 279	620 778	811 890	812 543	812 543	535 700	832 967	854 988	876 362
Surplus/(Deficit)		126 361	111 382	127 793	(6 436)	(7 089)	(7 089)	225 029	3 095	(7 932)	2 856
Transfers and subsidies - capital (monetary)	6	-	-	-	146 680	146 680	146 680	-	160 817	165 399	173 275
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		126 361	111 382	127 793	140 244	139 591	139 591	225 029	163 912	157 467	176 131
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		126 361	111 382	127 793	140 244	139 591	139 591	225 029	163 912	157 467	176 131
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		126 361	111 382	127 793	140 244	139 591	139 591	225 029	163 912	157 467	176 131
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercountry/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	126 361	111 382	127 793	140 244	139 591	139 591	225 029	163 912	157 467	176 131

MP316 Dr J.S. Moroka - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		20 647	14 013	29 342	70 516	70 429	70 429	-	63 017	38 000	15 000
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	-	1 816	-	-	-	-	-	-	-
Vote 11 - WATER CAPITAL PROJECTS		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	20 647	14 013	31 159	70 516	70 429	70 429	-	63 017	38 000	15 000
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		1 227	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	1 555	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		5 645	-	-	500	500	500	-	9 000	-	-
Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	8 591	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		116 266	105 776	88 494	67 508	67 595	67 595	-	80 759	67 000	45 000
Vote 9 - PUBLIC SAFETY		-	524	-	-	2 000	2 000	-	2 500	-	-
Vote 10 - ELECTRICITY		-	-	3 478	1 391	1 391	1 391	-	-	-	-
Vote 11 - WATER CAPITAL PROJECTS		6 399	7 352	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		129 538	122 243	93 527	69 399	71 486	71 486	-	92 259	67 000	45 000
Total Capital Expenditure - Vote		150 184	136 256	124 686	139 916	141 916	141 916	-	155 276	105 000	60 000
Capital Expenditure - Functional											
Governance and administration		1 227	-	1 555	-	-	-	-	-	-	-
Executive and council		1 227	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	1 555	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		5 645	9 115	-	-	2 000	2 000	-	11 500	-	-
Community and social services		5 645	8 591	-	-	-	-	-	9 000	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	524	-	-	2 000	2 000	-	2 500	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		60 091	36 444	50 792	33 500	35 435	35 435	28 731	45 000	-	-
Planning and development		-	-	-	500	500	500	491	-	-	-
Road transport		60 091	36 444	50 792	33 000	34 935	34 935	28 240	45 000	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		83 221	90 698	72 339	106 416	104 481	104 481	86 756	98 776	105 000	60 000
Energy sources		-	-	5 294	1 391	1 391	1 391	719	-	-	-
Water management		25 743	54 071	29 427	46 749	46 484	46 484	38 582	55 388	47 000	33 000
Waste water management		57 478	36 627	37 618	58 276	56 605	56 605	47 455	43 388	58 000	27 000
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	150 184	136 256	124 686	139 916	141 916	141 916	115 487	155 276	105 000	60 000
Funded by:											
National Government		121 715	122 010	123 131	139 416	139 416	139 416	114 996	152 776	105 000	60 000
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparim Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	121 715	122 010	123 131	139 416	139 416	139 416	114 996	152 776	105 000	60 000
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		27 220	12 848	1 555	500	2 500	2 500	491	2 500	-	-
Total Capital Funding	7	148 935	134 858	124 686	139 916	141 916	141 916	115 487	155 276	105 000	60 000

MP316 Dr J.S. Moroka - Table A6 Budgeted Financial Position

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		6 860	7 645	(26 170)	108 289	108 288	108 288	33 511	70 837	165 881	325 653
Trade and other receivables from exchange transactions	1	287 856	317 977	396 519	362 576	434 115	434 115	601 776	399 201	442 540	486 964
Receivables from non-exchange transactions	1	37 651	41 305	78 422	103 315	26 826	26 826	101 207	105 580	98 565	91 375
Current portion of non-current receivables		(15)	(15)	(15)	15	15	15	(15)	-	-	-
Inventory	2	2 318	2 354	3 671	13 051	13 071	13 071	8 316	12 931	12 632	12 265
VAT		143 571	149 914	155 093	41 831	41 831	41 831	292 895	41 831	41 831	41 831
Other current assets		3 787	4	26 446	3 071	3 071	3 071	(113)	3 350	3 350	3 350
Total current assets		482 006	519 184	633 965	632 149	627 219	627 219	1 037 576	633 730	764 800	961 437
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		154	154	154	154	154	154	154	154	154	154
Property, plant and equipment	3	1 963 795	2 017 909	1 647 095	2 278 695	2 280 695	2 280 695	1 724 704	2 362 029	2 399 810	2 390 910
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		0	1 012	489	751	751	751	489	751	751	751
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		1 963 950	2 019 075	1 647 738	2 279 600	2 281 600	2 281 600	1 725 347	2 362 934	2 400 714	2 391 815
TOTAL ASSETS		2 445 956	2 538 259	2 281 703	2 911 749	2 908 819	2 908 819	2 762 923	2 996 664	3 165 514	3 353 252
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		0	0	0	-	-	-	0	1 500	2 545	3 616
Consumer deposits		834	851	891	888	888	888	919	888	888	888
Trade and other payables from exchange transactions	4	116 084	96 627	130 126	204 580	204 303	204 303	117 477	224 162	234 500	245 036
Trade and other payables from non-exchange transactions	5	111 597	158 542	153 182	(0)	(2 000)	(2 000)	151 237	(0)	0	0
Provision		3 026	3 026	4 714	2 140	2 140	2 140	2 896	2 890	2 890	2 890
VAT		105 420	115 668	130 401	-	-	-	270 899	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		336 960	374 713	419 313	207 608	205 331	205 331	543 428	229 440	240 824	252 430
Non current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	33 444	29 461	42 639	29 461	29 461	29 461	47 291	50 000	50 000	50 000
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		33 444	29 461	42 639	29 461	29 461	29 461	47 291	50 000	50 000	50 000
TOTAL LIABILITIES		370 405	404 174	461 953	237 070	234 793	234 793	590 719	279 440	290 824	302 430
NET ASSETS		2 075 551	2 134 085	1 819 750	2 674 679	2 674 026	2 674 026	2 172 204	2 717 223	2 874 691	3 050 822
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2 075 551	2 134 085	1 819 750	2 674 679	2 674 026	2 674 026	2 174 978	2 717 223	2 874 691	3 050 822
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	2 075 551	2 134 085	1 819 750	2 674 679	2 674 026	2 674 026	2 174 978	2 717 223	2 874 691	3 050 822

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

(2 774)

PART 2 – SUPPORTING DOCUMENTATION

4. BUDGET PROCESS OVERVIEW

MFMA, Chapter 4, as well as Municipal Budget Circular 128, provide guidance on the steps in the annual budget process. Critical to the development of a credible budget are: Consultation with the community and other stakeholders, as summarized below:

1. Political oversight and management of the budget process
2. Time schedule relating to the budget process.
3. Process for the tabling of budget and community consultations.

4.1 Political oversight of the budget process

The Council and Management convened various planning sessions to discuss political and strategic priorities that would inform the IDP/Budget review. Formal and Informal meetings were also convened with managers to discuss issues relevant to the budget.

4.2 Schedule of Key Deadlines relating to budget process [MFMA s 21(1)(b)]

The process schedule of key deadlines for the preparation of the budget for the 2025/2026 medium-term budget was approved by Council 10 months before the start of the financial year.

4.3 Process for the tabling of budget and community consultation.

In terms of section 23 of the MFMA, after the budget is tabled, the municipal council must consider any views of the local community, National Treasury, relevant provincial treasury and any provincial or national organ of state or municipalities which made submissions on

the budget. The Municipality undertook a process of community consultation on the draft annual budget through its length and breadth.

The comments and inputs from were received from the community and it must be noted that inputs from communities mostly where not changing the annual budget but rather submission of new priorities which needs to be considered when planning for the next financial year.

In compliance to section 22(b) (i) of the MFMA the budget was submitted to both the national treasury and the Provincial Treasury. As a result of the above, the budget assessment report from the Provincial treasury and comments are hereby attached as an annexure.

5. ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The integrated Development Plan (IDP) determines and prioritizes the needs of the community.

The review of the IDP, in accordance with the Municipal Systems Act, was guided and informed by the principles:

Strategic priorities of the municipality

Focusing on service delivery backlogs and the maintenance of infrastructure

Addressing community needs as identified in the IDP.

The review of the IDP focused on establishing measurable performance indicators and targets. These targets informed the preparation of the multi-year budget, as well as the Service Delivery and Budget Implementation Plan (SDBIP)

6. OVERVIEW OF BUDGET-RELATED POLICIES

The MFMA and the Budget and Reporting Regulations require budget-related policies to be reviewed, and where applicable, be updated on an annual basis.

The following indicates are the reviewed budget-related policies:

- Asset Management Policy
- Budget Policy
- Cost Containment Policy
- Credit Control and Debt collection Policy
- Free Basic Services and Indigent Support Policy
- Grants Policy
- Impairment of Debts and Write off Policy
- Insurance Management Policy
- Inventory Management Policy
- Investment Policy
- Loss Control Policy
- Property Rates Policy
- Supply Chain Management Policy
- Tariff Policy
- UIF&W Policy
- Virement Policy
- Infrastructure Delivery And Procurement Management Policy
- Tariff Structure

Asset Management policy

This policy outlines the capitalization benchmarks, the treatment and the recognition criteria in terms of the relevant accounting standards. The policy also asset out the depreciation norms testing of impairment and asset management requirements.

Budget policy

Budget policy includes basic budgeting principles and objectives, it also allocates roles and responsibilities in terms of budget management.

Cost containment policy

The purpose of this policy is to regulate spending and implement cost containment measures within the municipality.

Credit control and debt collection policy

The policy purpose is to set the municipal revenue collection target and also outline how the municipality will act against defaulters.

Free basic and indigent support policy

This policy specifies the framework for providing relief from the burden of rates and tariffs to registered or identified indigents.

Grant Policy

The purpose of this policy is to provide Council, municipal staff and the public with a framework by which Municipal grants will be applied for.

Impairment of Debts and Write off Policy

The policy aims to ensure that debtors are disclosed in the annual financial statements at the amounts deemed to be collectable and uncollectable debt is written off within the guidelines of existing policies and applicable legislation.

Insurance management policy

The policy set out the legislative framework in order to comply with asset management requirements more especially requirements pertaining to the safeguarding of municipal assets

Inventory management policy

The policy provides guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.

Investment policy

This policy assist the Accounting officer in managing the surplus funds that would not be immediately needed to finance the municipal activities, programmes or projects thus by authorising the Accounting Officer to invest such funds with the accredited financial institutions.

Loss control policy

The policy assists the municipality in managing lost assets.

Property rates policy

Property rates policy gives effect to the implementation of municipal property rates act, Act no 6 of 2004.

Supply Chain Management Policy

This policy deals with the acquisition of goods and services by the municipality in a fair, transparent and competitive legally permissible process.

Unauthorized Irregular Fruitless & Wasteful policy

This policy aims to ensure that, amongst other things unauthorized, irregular, or fruitless and wasteful expenditure is detected, processed, recorded, and reported in a timely manner.

Virement Policy

This policy aims to provide guidelines to senior management in the use of Virement's as a mechanism in their day-to-day management of their budgets.

Tariff Policy

Tariff policy prescribes uniform rates and tariff structure, the basis and cross subsidization between consumers and users of major services as well as the management of a realistic provision for doubtful and bad debts.

Infrastructure Delivery and Procurement Management

The IDPM policy provides for minimum requirements for effective governance of infrastructure delivery and procurement management. It also recognises the different capacities in the various categories of municipalities.

The tariff increase for the financial year 2025/26 to be effective by 1 July 2025 is as follows:

2025/26	2026/27	2027/28
4.4%	4.5%	4.6%

7. OVERVIEW OF BUDGET ASSUMPTIONS

The municipal fiscal environment is influenced by a variety of macro-economic control measures. National Treasury provides guidelines on the ceiling of the year-on-year increase in the total operating budget, while the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases. The municipality's employee-related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council.

The following principles and guidelines directly informed the compilation of the budget:

- The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
- The need to enhance the municipality's revenue base.
- Expansion of municipal services.

8. OVERVIEW OF BUDGET FUNDING

In terms of Section 18 of the Municipal Finance Management Act, an annual budget may be funded from:

- Realistically anticipated revenues to be collected.
- Cash-backed accumulated funds from the previous year's surpluses not committed for other purposes.
- Borrowed funds but only for the capital budget referred to in Section 17

On the basis of the above, it should be noted that the municipal budget is funded mainly from:

- ✓ Equitable Share which constitutes 53% of the total revenue is to fund the day-to-day running of the municipality and fund the services consumed by the indigent section of the community.
- ✓ Conditional Grants (MIG, EPWP, INEP and FMG) constitute 18% and the grant is used to fund the infrastructure backlog as well as capacitate the Budget and Treasury Office.
- ✓ Own revenue is projected to constitute 29% of the budget. (Relates to realistically anticipated revenue to be collected) This portion of the budget depends on the municipal ability to raise and collect revenue so that it can be able to fund its operations.

9. COUNCILORS AND EMPLOYEE BENEFITS

Employee Related costs and councilors remuneration are budgeted a total amount of R333,1-million which represents 40% of the total operating expenditure budget.

MP316 Dr J.S. Moroka - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		13 198	14 592	15 911	18 304	19 560	19 560	20 539	21 463	21 999
Pension and UIF Contributions		1 941	2 081	2 193	3 009	3 009	3 009	3 159	3 301	3 384
Medical Aid Contributions		474	248	272	942	942	942	989	1 033	1 059
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 490	2 530	2 659	3 468	3 418	3 418	3 589	3 750	3 844
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		5 346	5 714	5 669	3 913	4 886	4 886	5 131	5 361	5 495
Sub Total - Councillors		23 449	25 164	26 705	29 635	31 815	31 815	33 406	34 909	35 781
% increase	4		7.3%	6.1%	11.0%	7.4%	-	5.0%	4.5%	2.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 041	3 698	4 917	4 775	6 906	6 906	7 897	8 253	8 459
Pension and UIF Contributions		52	419	588	566	916	916	1 108	1 158	1 187
Medical Aid Contributions		7	124	163	153	305	305	340	356	364
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	57	106	106	106	113	118	121
Motor Vehicle Allowance	3	75	881	873	841	1 430	1 430	1 386	1 448	1 484
Cellphone Allowance	3	10	106	148	143	219	219	254	266	272
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	0	1	1	857	857	995	1 039	1 065
Payments in lieu of leave		-	-	-	-	46	46	14	15	15
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 061	2 427	2 469	2 594	4 525	4 525	4 743	4 957	5 081
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 246	7 656	9 216	9 178	15 311	15 311	16 851	17 610	18 050
% increase	4		135.9%	20.4%	(0.4%)	66.8%	-	10.1%	4.5%	2.5%
Other Municipal Staff										
Basic Salaries and Wages		137 820	140 129	146 555	179 662	169 388	169 388	182 396	190 603	195 368
Pension and UIF Contributions		28 072	28 997	29 979	36 824	37 133	37 133	39 733	41 521	42 559
Medical Aid Contributions		13 014	13 800	14 965	17 846	17 846	17 846	19 095	19 954	20 453
Overtime		3 730	6 780	7 241	8 084	8 374	8 374	8 960	9 364	9 598
Performance Bonus		11 214	11 470	11 820	11 911	12 239	12 239	13 096	13 685	14 028
Motor Vehicle Allowance	3	5 113	5 752	6 947	8 533	8 630	8 630	9 234	9 650	9 891
Cellphone Allowance	3	789	856	976	1 167	1 167	1 167	1 248	1 304	1 337
Housing Allowances	3	822	784	742	937	3 067	3 067	1 653	1 727	1 770
Other benefits and allowances	3	4 190	4 571	5 860	6 012	6 597	6 597	7 068	7 387	7 571
Payments in lieu of leave		-	-	-	-	401	401	429	448	460
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		204 764	213 140	225 084	270 975	264 842	264 842	282 913	295 644	303 035
% increase	4		4.1%	5.6%	20.4%	(2.3%)	-	6.8%	4.5%	2.5%
Total Parent Municipality		231 459	245 960	261 005	309 789	311 968	311 968	333 170	348 162	356 866
			6.3%	6.1%	18.7%	0.7%	-	6.8%	4.5%	2.5%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

MP316 Dr J.S. Moroka - Table A7 Budgeted Cash Flows

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		24 971	43 079	31 237	31 325	39 641	39 641	39 641	48 112	41 698	42 740
Service charges		9 557	8 409	6 797	83 609	83 609	83 609	83 609	67 451	63 180	64 759
Other revenue		122 671	542 968	211 594	18 988	14 388	14 388	14 388	23 725	26 280	26 937
Transfers and Subsidies - Operational	1	443 285	332 323	491 709	525 118	525 118	525 118	525 118	548 576	546 633	571 284
Transfers and Subsidies - Capital	1	2 450	-	6 880	146 680	146 680	146 680	146 680	160 817	165 399	173 275
Interest		-	-	4 028	7 419	6 652	6 652	6 652	6 918	7 230	7 410
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(109 640)	(218 411)	(262 734)	(616 382)	(617 332)	(617 332)	(617 332)	(647 875)	(650 375)	(666 634)
Interest		(269)	(338)	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		493 024	708 030	489 510	196 757	198 757	198 757	198 757	207 724	200 044	219 772
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(146 928)	(139 965)	(135 603)	(139 416)	(141 416)	(141 416)	(141 416)	(155 276)	(105 000)	(60 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(146 928)	(139 965)	(135 603)	(139 416)	(141 416)	(141 416)	(141 416)	(155 276)	(105 000)	(60 000)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		346 096	568 065	353 907	57 341	57 341	57 341	57 341	52 448	95 044	159 772
Cash/cash equivalents at the year begin:	2	60 988	3 332	7 714	50 947	50 947	50 947	50 947	18 389	70 837	165 881
Cash/cash equivalents at the year end:	2	407 084	571 397	361 622	108 289	108 288	108 288	108 288	70 837	165 881	325 653

MP316 Dr J.S. Moroka - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	MONTHLY CASH FLOWS												Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts by Source															
Property rates	4 088	4 009	3 931	3 882	3 970	4 049	4 127	4 166	3 853	3 970	4 049	4 009	48 112	41 688	42 740
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 891	4 813	4 734	4 684	4 773	4 852	4 931	4 970	4 773	4 852	4 931	4 813	57 750	53 625	3 065
Service charges - sanitation revenue	600	589	578	573	584	595	606	611	567	584	595	606	6 481	6 555	54 956
Service charges - refuse revenue	273	268	264	261	266	271	275	278	259	266	271	268	3 220	2 990	6 729
Rental of facilities and equipment	19	19	19	18	19	18	18	19	19	19	19	19	226	237	242
Interest earned - external investments	577	582	594	559	571	548	542	594	588	600	582	6 918	7 230	7 410	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	35	35	34	34	34	35	35	36	33	34	35	35	415	417	427
Licences and permits	491	496	506	476	486	467	462	506	501	511	496	496	5 894	6 159	6 313
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	45 715	46 167	47 043	44 387	45 272	43 502	43 059	47 043	46 600	47 485	46 167	46 167	546 576	546 633	571 284
Other revenue	1 448	1 438	1 432	1 394	1 419	1 414	1 425	1 479	1 412	1 445	1 438	1 438	17 189	19 467	19 954
Cash Receipts by Source	59 137	58 406	59 135	56 288	57 394	55 749	55 479	59 702	56 487	59 688	56 501	57 817	694 782	685 020	713 131
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	13 401	13 401	13 401	13 401	13 401	13 401	13 401	13 401	13 401	13 401	13 401	13 401	160 817	165 389	173 275
Transfers and subsidies - capital (monetary allocations) (Nat./Prov. Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	71 538	71 808	72 536	69 689	70 796	69 150	68 881	73 103	71 886	73 089	71 902	71 219	855 599	850 419	886 406
Cash Payments by Type															
Employee related costs	25 480	24 980	24 461	24 231	24 731	25 230	25 730	25 980	23 981	24 731	25 230	24 980	295 764	314 264	322 121
Remuneration of councillors	2 840	2 784	2 728	2 700	2 758	2 812	2 867	2 895	2 672	2 756	2 812	2 784	33 406	34 906	35 779
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 752	26 225	25 688	25 420	25 957	26 494	27 031	27 299	25 151	25 957	26 494	26 225	314 705	301 205	308 735
Cash Payments by Type	55 082	53 980	52 897	52 351	53 443	54 536	54 628	56 174	51 805	53 443	54 536	53 980	647 875	650 375	666 634
Other Cash Flows/Payments by Type															
Capital assets	12 731	12 860	15 616	12 946	12 603	12 090	11 961	13 116	12 988	13 245	12 650	12 860	155 276	105 000	60 000
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	67 813	66 840	68 514	64 698	66 046	66 626	67 589	69 290	64 793	66 688	67 395	66 840	803 151	755 375	726 634
NET INCREASE/(DECREASE) IN CASH HELD	3 725	4 956	4 022	4 992	4 749	2 525	4 291	3 813	7 095	6 401	4 507	4 369	52 448	95 044	159 772
Cash/bank equivalents at the monthly year begin:	16 389	22 114	27 072	31 056	36 087	40 836	43 361	44 852	46 445	55 560	61 961	68 666	13 369	70 837	165 961
Cash/bank equivalents at the monthly year end:	22 114	27 072	31 095	36 087	40 836	43 361	44 852	48 465	55 560	61 961	68 468	70 837	70 837	165 961	325 653

10. LEGISLATION COMPLIANCE STATUS

10.1 IDP

A revised 2025/26 IDP has been developed, which will be considered by Council. The IDP included specific deliverables that form the basis for the Budget and SDBIP.

10.2 Budget

The final budget document has been developed taking the MFMA and National Treasury requirements into account. Budgets are being tabled and approved within the required legislated timeframes.

10.3 In-year Reporting

The municipality submits the various reports required to the Mayor, Council, and National Treasury on an ongoing basis, in accordance with the MFMA.

10.4 Supply Chain Management Policy

A Supply Chain Management Policy has been adopted and implemented in accordance with the MFMA and National Treasury requirements.

10.5 Budget and Treasury

A budget and Treasury Office has been established in accordance with the MFMA and National Treasury's requirements, consisting of a CFO and municipal officials reporting to the CFO.

10.6 Audit Committee

An Audit Committee is shared with the District.

10.7 Internal Audit Functions

Internal Audit Unit has been established and is functional.

10.8 Internship Programme

The municipality is participating in the Municipal Financial Management Internship programme, and currently have three interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the municipality has successfully employed and trained interns through this programme.

10.9 Municipal Standard Chart of Account (Mscoa)

The municipality has made significant progress on compliance. Data strings are uploaded monthly, and green status has been maintained for several years now. Legislative required information has been submitted. The municipality is continuously working on reaching full compliance. The budget schedules are generated from the financial system.



dr.jsmlm

Dr JS Moroka Local Municipality

OFFICE OF THE MUNICIPAL MANAGER

Address: 2601/3 Bongimfundo Street, Siyabuswa
Postal Address: Private Bag X4012, Siyabuswa, 0472
Tel: (013) 973 1101/1390
Fax: (013) 973 2463/0974
Customer Care Line: 0800 MOROKA (66752)
Website: www.moroka.gov.za
Email: municipalmanager@moroka.gov.za
Facebook: Dr JS Moroka Local Municipality
Twitter: @DrJS_Moroka

**QUALITY CERTIFICATE: DR JS MOROKA LOCAL MUNICIPALITY 2025/2026
FINAL ANNUAL BUDGET**

Please find the quality certificate, as set out in the Government Gazette number 32141 dated 17 April 2009 of Dr JS Moroka Local Municipality.

I, M.M Mathebela Municipal Manager of Dr JS Moroka Local Municipality, hereby certify that the 2025/2026 Final Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act.

Yours faithfully,


**MS M.M MATHEBELA
MUNICIPAL MANAGER**

27/05/25
DATE



dr.jsmlm

Dr JS Moroka Local Municipality

OFFICE OF THE SPEAKER

Address: 2601/3 Bongimfundo Street, Siyabuswa
Postal Address: Private Bag X4012, Siyabuswa, 0472
Tel: (013) 973 1101/1390
Fax: (013) 973 2463/0974
Customer Care Line: 0800 MOROKA (66752)
Website: www.moroka.gov.za
Email: speaker@moroka.gov.za
Facebook: Dr JS Moroka Local Municipality
Twitter: @DrJS_Moroka

Enq: Zulu L T

27 May 2025

TO: THE CHIEF FINANCIAL OFFICER

1. You are hereby informed that Council at its Special Meeting held on the 27 May 2025 resolved as follows:

**R402.05.2025 ND FINAL ANNUAL BUDGET 2025/2026 –
2027/2028 MTREF**

1. COUNCIL RESOLVED

- 1.1. **THAT**, Council approves the 2025/26 to 2027/28 Final Medium Term Revenue and Expenditure Framework as follows:

REVENUE & EXPENDITURE SUMMARY	2025/2026 FINAL BUDGET	2026/2027 BUDGET	2027/2028 BUDGET
REVENUE	996 879 001	1 012 455 000	1 052 493 000
OPERATIONAL EXPENDITURE	- 832 967 384	- 854 987 711	- 876 362 403
CAPITAL EXPENDITURE	- 155 276 150	- 157 129 000	- 164 611 250

- 1.2. **THAT**, Council approves the Tariff increase for the services provided by the municipality as contained in the tariff structure.
- 1.3. **THAT**; Council approves the tariff tool.
- 1.4. **THAT**, Council note the 2025-26 MTREF assessment by Provincial Treasury.
- 1.5. **THAT**, Council approves the following budget-related policies:
- 1.5.1. Asset Management Policy
- 1.5.2. Budget Policy
- 1.5.3. Cost Containment Policy

All correspondence should be addressed to The Municipal Manager
"We develop as we grow"

- 1.5.4. Credit Control and Debt Collection Policy
- 1.5.5. Free Basic Services and Indigent Support Policy
- 1.5.6. Grants Policy
- 1.5.7. Impairment of Debts and Write-Off Policy
- 1.5.8. Insurance Management Policy
- 1.5.9. Inventory Management Policy
- 1.5.10. Investment Policy
- 1.5.11. Loss Control Policy
- 1.5.12. Property Rates Policy
- 1.5.13. Supply Chain Management Policy
- 1.5.14. Tariff Policy
- 1.5.15. UIF&W Policy
- 1.5.16. Virement Policy
- 1.5.17. Infrastructure Delivery and Procurement Management Policy

2. Please ensure that the above resolution of Council is dealt with.



CLLR NKOANE M.R
SPEAKER