

# **DR JS MOROKA LOCAL MUNICIPALITY**



## **DRAFT ANNUAL BUDGET 2026/2027**

## "WE DEVELOP AS WE GROW"

### TABLE OF CONTENT

		<b>PAGE</b>
	<b>PART 1- ANNUAL BUDGET</b>	
1	Executive Mayor's Foreword	3
2	Council Resolution	4
3	Executive Summary	5-6
3.1	Revenue	6-8
3.2	Operating expenditure	8-10
3.3	Capital expenditure	10-12
	<b>PART 2- SUPPORTING DOCUMENTATION</b>	
4	Budget process overview	13
5	Alignment of annual budget with integrated development plan	14
6	Overview of budget related policies	14-15
7	Overview of final budget Assumption	15
8	Overview of final budget funding	16
9	Councilors allowances and employee benefits	16
	Monthly targets for revenue, expenditure, and cash flow	
10	Legislation and compliance status	17-18
11	Municipal Manager's quality certification	19

---

## **1. EXECUTIVE MAYOR'S FOREWORD**

The 2026/27 draft 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 90 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 draft budget will be taken for community consultation wherein the community and stakeholders will be allowed to comment and input on the draft budget. All necessary precautions have been followed so that this budget is appropriately aligned with the reviewed IDP. The draft budget aims to satisfy the constitutional obligation of the municipality as contained in Part B of Schedules 4 and 5 of ACT 108 OF 1996.

The 2026/27 draft annual budget has maintained the resolute approach of prioritizing service delivery projects. 45% of the total capital budget has been allocated for water provision, 25% for sanitation projects, 18% for Roads and stormwater projects, 6% for Households Electrification and 6% 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 2026/27 draft annual budget is presented for public comments and inputs.

**EXECUTIVE MAYOR**  
**Cllr S.N MTSWENI**

**2. COUNCIL RESOLUTION**

**2.1 THAT,** Council adopts the 2026/27 to 2028/29 Draft Medium Term Revenue and Expenditure Framework as follows:

<b>REVENUE &amp; EXPENDITURE SUMMARY</b>	<b>2026/2027 DRAFT BUDGET</b>	<b>2027/2028 BUDGET</b>	<b>2027/2028 BUDGET</b>
Revenue	1 073 781 000	1 073 962 170	1 119 854 215
Operating Expenditure	-860 424 141	-880 278 748	-910 906 812
Capital Expenditure	-181 114 500	-171 414 000	-177 014 000

**2.2 THAT,** Council adopts the proposed Tariff increase of 3,9% for the services provided by the municipality as contained in the tariff structure.

**2.3 THAT, Council** adopts the following budget-related policies:

- 2.3.1 Asset Management Policy
- 2.3.2 Budget Policy
- 2.3.3 Cost Containment Policy
- 2.3.4 Credit Control and Debt collection policy
- 2.3.5 Free Basic Services and Indigent Support Policy
- 2.3.6 Grants Policy
- 2.3.7 Impairment of Debts and Write off Policy
- 2.3.8 Insurance Management Policy
- 2.3.9 Inventory Management Policy
- 2.3.10 Investment Policy
- 2.3.11 Loss Control Policy
- 2.3.12 Property Rates Policy
- 2.3.13 Supply Chain Management Policy
- 2.3.14 Tariff Policy
- 2.3.15 UIF&W Policy

## **EXECUTIVE SUMMARY**

### **1. PURPOSE**

- 1.1 The purpose of the report is to request the Council to adopt the draft 2026/2027 to 2028/2029 Medium Term Revenue and Expenditure Framework.

### **2. LEGISLATIVE FRAMEWORK**

- 2.1. Local Government: Municipal Finance Management Act, Act 56 of 2003
- 2.2. Division of Revenue Act 2013
- 2.3. Constitution of the Republic of South Africa, Act 108 of 1996
- 2.4. Local Government: Municipal Systems Act, Act 32 of 2000
- 2.5. MFMA Circular No. 123

### **3. INTRODUCTION**

The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. For a municipality to comply with this, the draft annual budget must be tabled to the council at least 90 days before the start of the budget year.

### **4. BACKGROUND**

The schedule outlining the key deadlines for the preparation of the Annual Budget in terms of section 21 of the Municipal Finance Management Act and the annual review of the Integrated Development Plan in terms of Section 34 of the Municipal Systems Act and budget-related policies, has been approved by the council.

## 5. DISCUSSION/ DELIBERATIONS

The following budgeting principles and guidelines directly informed the compilation of the 2026/27 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.

In view of the above-mentioned, the following table represents an overview of the 2026/27 Medium-Term Revenue and Expenditure Framework:

The total draft projected revenue for the 2026/2027 financial year is R1,073-billion which comprises of grants and subsidies allocated and own revenue projected. The total draft operating expenditure for the 2026/27 financial year has been projected at R860-million which makes 83% of the total budget and the capital budget at 17% of the total budget.

### 5.1 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 2026/27 MTREF (classified by own revenue source):**

The total funding or projected revenue for the draft annual budget is R1,073-billion which consists of **68%** of grants and subsidies and **32%** of own revenue projected.

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

<b>OWN REVENUE BY SOURCE</b>	<b>2025/2026 ADJUSTED BUDGET</b>	<b>2026/2027 DRAFT BUDGET</b>	<b>2027-2028 BUDGET</b>	<b>2028-2029 BUDGET</b>
<b>Exchange Revenue</b>				
Water	79 169 000	82 098 253	84 807 495	87 521 335
Sewerage	15 208 000	15 770 696	16 291 129	16 812 445
Refuse	6 916 000	7 171 892	7 408 564	7 645 638
Sale of Goods and Services	751 000	778 787	804 487	830 231
Interest earned from Receivables	218 000	226 066	233 526	240 999
Interest earned from Current and non-Current Assets	7 375 000	7 647 875	7 900 255	8 153 063
Rental of Fixed Assets	753 000	780 861	806 629	832 442
Operational Revenue	5 834 000	6 049 858	6 249 503	6 449 487
<b>Non-Exchange Revenue</b>				
Property Rates	117 293 000	121 632 841	125 646 725	129 667 420
Traffic Fines	397 000	411 689	425 275	438 884
License and Permits	7 117 000	7 380 329	7 623 880	7 867 844
Interest	90 222 000	93 560 214	96 647 701	99 740 427
<b>TOTALS</b>	<b>331 253 000</b>	<b>343 509 361</b>	<b>354 845 170</b>	<b>366 200 215</b>

In the 2026/27 financial year, own revenue projected to the amount of R343-million, then increased by the projected inflation rate of 3.3% and 3.2% 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:

<b>CONDITIONAL GRANT &amp; SUBSIDIES</b>	<b>2025/2026 ADJUSTED BUDGET</b>	<b>2026/2027 DRAFT BUDGET</b>	<b>2027/2028 BUDGET</b>	<b>2028/2029 BUDGET</b>
Equitable Share	531 147 000	535 672 000	545 103 000	573 940 000
Municipal Infrastructure Grant (MIG)	152 776 000	158 449 000	171 414 000	177 014 000
Finance Management Grant (FMG)	2 400 000	2 500 000	2 600 000	2 700 000
Integrated National Electrification Programme (INEP)	10 827 000	10 355 000	-	-
Provincial Treasury (Data Cleansing Programme)	3 084 000	-	-	-
Water Service Infrastructure Grant (WSIG)	-	20 000 000	-	-
Expanded Public Works Programme (EPWP)	2 400 000	2 492 000	-	-
<b>TOTAL</b>	<b>702 634 000</b>	<b>729 468 000</b>	<b>719 117 000</b>	<b>753 654 000</b>

Overall grants and subsidies allocation has increased by **4%** from the 2025/26 financial year.

## **5.2 OPERATING EXPENDITURE FRAMEWORK**

The municipality's expenditure framework for the 2026/27 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 2026/27 draft operating budget classified by type:

<b>OPERATIONAL EXPENDITURE BY TYPE</b>	<b>2025/2026 ADJUSTED BUDGET</b>	<b>2026/2027 DRAFT BUDGET</b>	<b>2027/2028 BUDGET</b>	<b>2028/2029 BUDGET</b>
Employee Related Costs	259 764 000	271 193 616	282 176 957	293 322 947
Councillors Remuneration	39 696 000	41 203 936	42 852 093	44 566 177
Contracted Services	236 452 000	241 548 000	238 822 000	246 464 304
Debt Impairment	95 298 000	93 883 000	96 981 139	100 084 535
Depreciation	64 324 692	66 704 706	68 905 961	71 110 952
Inventory Consumed	13 930 000	19 445 000	19 922 000	20 559 504
Interest	1 500 000	3 500 000	3 615 500	3 731 196
Irrecoverable Debts Written Off	135 418 000	4 941 000	5 104 053	5 267 383
Operational Costs	104 159 000	108 012 883	111 577 308	115 147 782
Transfers and Subsidies	8 400 000	9 992 000	10 321 736	10 652 032
<b>TOTAL</b>	<b>958 941 692</b>	<b>860 424 141</b>	<b>880 278 748</b>	<b>910 906 812</b>

The total operating expenditure budget for 2026/2027 is at R860,4-million which has decrease by 11% compared with 2025/2026 financial. The decrease is as a result of the irrecoverable debts written off during the year. The outer financial year inflation rate of 3.3% and 3.2% was applied as per the macroeconomic forecast as outlined in the Municipal Budget Circular for the 2026/27 MTREF. Below is a discussion of the main expenditure components.

### **Employee related costs**

The total budget for employee-related costs amounts to R271,1 million, representing 32% of the total operating budget. Provision of 4% is made for outer financial year as per circular 132 of the MFMA.

### **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 R41,2-million is budgeted for the 2026/27 financial year.

### **Depreciation**

It is anticipated that the depreciation will increase over the MTREF. The total cost of R66,7 million is allocated in the 2026/27 financial year.

### **Operational Costs**

Operational costs for 2026/27 amount to R108-million and equates to 13% of the total operating expenditure.

### **Contracted Services**

Contracted services for the 2026/27 financial year amount to R241,5-million

## **5.3 CAPITAL EXPENDITURE**

The capital budget is financed through a Municipal Infrastructure Grant, Water Service Infrastructure Grant and Integrated Electrification Programme.

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

<b>CAPITAL PROJECTS BY VOTE</b>	<b>2025/2026 ADJUSTED BUDGET</b>	<b>2026/2027 DRAFT BUDGET</b>	<b>2027/2028 BUDGET</b>	<b>2028/2029 BUDGET</b>
Water	55 752 922	81 431 925	13 568 075	-
Sanitation	43 789 624	44 827 575	50 000 000	15 000 000
Roads & Stormwater	44 233 603	32 000 000	-	-
Facilities	9 000 000	12 500 000	14 500 000	-
Electricity	10 827 000	10 355 000	-	-
<b>Total</b>	<b>163 603 149</b>	<b>181 114 500</b>	<b>78 068 075</b>	<b>15 000 000</b>

The draft capital budget complies with the Municipal Structures Act and MFMA as it aligns with the Draft IDP. The budgetary allocations for draft 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.**

<b>WATER PROJECTS</b>	<b>Ward</b>	<b>SOURCE OF FUND</b>	<b>ORIGINAL BUDGET 2026/2027</b>	<b>BUDGET 2027/2028</b>	<b>BUDGET 2028/2029</b>
Replacement of asbestos bulk line from water treatment plant to Bloedfontein resevoir Phase 4	8 & 20	MIG	49 431 925	13 568 075	-
Replacement of asbestos pipe line from Pieteskraal- B to Wolvekraal reservoir	12 & 13	MIG	12 000 000	-	-
Refurbishment of the Weltevreded Water Treatment works	8 & 9	WSIG	20 000 000	9 374 444	-
<b>SUB-TOTAL</b>			<b>81 431 925</b>	<b>47 760 917</b>	<b>-</b>
<b>SANITATION PROJECTS</b>					
Construction of Ga-Phaahla sewer out fall, sewer reticulation and precast	1	MIG	9 827 575	-	-
Construction of Sewer reticulation at Libangeni Phase 3	16 & 17	MIG	20 000 000	20 000 000	-
Construction of Sewer reticulation at Thabana Phase 4	7	MIG	15 000 000	30 000 000	15 000 000
<b>SUB-TOTAL</b>			<b>44 827 575</b>	<b>50 000 000</b>	<b>15 000 000</b>
<b>ROADS AND STORMWATER PROJECTS</b>					
Construction of Katjibane bus and Taxi route Phase 4	27	MIG	10 000 000	-	-
Construction of Loading bus and taxi route	26	MIG	12 000 000	-	-
Construction of Mametlhake bus and Taxi route Phase 4	22	MIG	10 000 000	-	-
<b>SUB-TOTAL</b>			<b>32 000 000</b>	<b>-</b>	<b>-</b>
<b>FACILITIES</b>					
Upgrading of Nokaneng Stadium	27	MIG	12 500 000	14 500 000	-
<b>SUB-TOTAL</b>			<b>12 500 000</b>	<b>14 500 000</b>	<b>-</b>
<b>ELECTRIFICATION</b>					
Electrification of 213 household in Phake Phase 2	30	INEP	5 325 000	-	-
Electrification of 170 household in Madubaduba	19	INEP	4 250 000	-	-
Electrification of 70 household in Skimming (Pre-Engineering)	13	INEP	255 000	-	-
Electrification of 250 household in Masobye/Diphalane (Pre-Engineering)	31	INEP	525 000	-	-
<b>SUB-TOTAL</b>			<b>10 355 000</b>	<b>-</b>	<b>-</b>
<b>TOTALS</b>			<b>181 114 500</b>	<b>112 260 917</b>	<b>15 000 000</b>

## **PART 2 – SUPPORTING DOCUMENTATION**

### **6. BUDGET PROCESS OVERVIEW**

MFMA, Chapter 4, as well as Municipal Budget Circular 132, 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.

#### **6.1 Political oversight of the budget process**

Management will convene various planning sessions to discuss political and strategic priorities that would inform the IDP/Budget review.

#### **6.2 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.

#### **6.3 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.

## **7. 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)

## **8. 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 the names of the existing 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

The proposed tariff increases for the financial year 2026/27 to be effective by 1 July 2026 is as follows:

<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
3.9%	3.9%	3.9%

## **9. 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. 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.

## **10. 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

Based on the above, it should be noted that the municipal budget is funded mainly from:

- ✓ Equitable Share which constitutes 50% 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, INEP, EPWP, WSOG and FMG) constitute 18% and the grant is used to fund the service delivery backlog as well as capacitate the Budget and Treasury Office.
- ✓ Own revenue is projected to constitute 32% 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.

## **11. COUNCILORS AND EMPLOYEE BENEFITS**

Salaries are budgeted R271,1-million which represents 32% of the total operating expenditure budget and a provision of R41,2 million for the councilor's remuneration has been made for the 2026/27 financial year.

## **12. LEGISLATION COMPLIANCE STATUS**

### **12.1 IDP**

A draft 2026/27 IDP has been developed, which will be considered by Council. The IDP included specific deliverables that form the basis for the Budget and SDBIP.

### **12.2 Budget**

The draft 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.

### **12.3 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.

### **12.4 Supply Chain Management Policy**

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

### **12.5 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.

## **12.6 Audit Committee**

An Audit Committee is shared with the District.

## **12.7 Internal Audit Functions**

Internal Audit Unit has been established and is functional.

## **12.8 Internship Programme**

The municipality is participating in the Municipal Financial Management Internship programme, and currently employed 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.

## **12.9 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](http://www.moroka.gov.za)  
Email: [municipalmanager@moroka.gov.za](mailto:municipalmanager@moroka.gov.za)  
Facebook: Dr JS Moroka Local Municipality  
Twitter: @DrJS\_Moroka

**QUALITY CERTIFICATE: DR JS MOROKA LOCAL MUNICIPALITY 2026/2027  
DRAFT 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 2026/2027 Draft Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act.

Yours faithfully,

**Ms. MM MATHEBELA**

**MUNICIPAL MANAGER**

27/03/2026  
**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  
Tel: (013) 973 2463/0974  
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

26 March 2026

**TO: THE CHIEF FINANCIAL OFFICER**

1. You are hereby informed that Council at its Special Meeting held on the 26 March 2026 resolved as follows:

**R455.03.2026 ND DRAFT ANNUAL BUDGET 2026/2027 –  
2028/2029 MTREF.**

**1. COUNCIL RESOLVED**

- 1.1. **THAT**, Council adopts the 2026/27 to 2028/29 Draft Medium Term Revenue and Expenditure Framework as follows:

REVENUE & EXPENDITURE SUMMARY	2026/2027 DRAFT BUDGET	2027/2028 BUDGET	2027/2028 BUDGET
Revenue	1 073 781 000	1 073 962 170	1 119 854 215
Operating Expenditure	-860 424 141	-880 278 748	-910 906 812
Capital Expenditure	-181 114 500	-171 414 000	-177 014 000

- 1.2. **THAT**, Council adopts the proposed Tariff increase of 3,9% for the services provided by the municipality as contained in the tariff structure.

- 1.3. **THAT**, Council adopts the following budget-related policies:

- 1.3.1. Asset Management Policy
- 1.3.2. Budget Policy
- 1.3.3. Cost Containment Policy
- 1.3.4. Credit Control and Debt collection policy
- 1.3.5. Free Basic Services and Indigent Support Policy
- 1.3.6. Grants Policy
- 1.3.7. Impairment of Debts and Write off Policy
- 1.3.8. Insurance Management Policy
- 1.3.9. Inventory Management Policy

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

- 1.3.10. Investment Policy
- 1.3.11. Loss Control Policy
- 1.3.12. Property Rates Policy
- 1.3.13. Supply Chain Management Policy
- 1.3.14. Tariff Policy
- 1.3.15. UIF&W Policy
- 1.3.16. Infrastructure Delivery and Procurement Management Policy
- 1.3.17. Tariff Structure 2026 – 2027 Financial Year

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

A handwritten signature in black ink, appearing to be 'N. R.', written over a horizontal dashed line. The signature is stylized and extends to the right of the line.

**CLLR NKOANE M.R**  
**SPEAKER**

# **SUPPORTING SCHEDULES**

# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

[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

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

**LGDB Export**

**Name Votes & Sub-Votes**

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	70 987	68 663	56 736	73 853	117 293	117 293	79 096	121 633	125 647	129 667
Service charges	79 414	107 795	128 617	117 764	101 293	101 293	63 052	105 040	108 507	111 979
Investment revenue	5 899	7 449	6 191	6 918	7 375	7 375	3 858	7 648	7 901	8 153
Transfer and subsidies - Operational	614 640	648 816	676 772	548 576	550 660	550 660	537 241	551 823	548 533	577 497
Other own revenue	115 423	125 848	106 017	88 951	105 292	105 292	65 060	109 188	112 791	116 401
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>886 373</b>	<b>958 572</b>	<b>974 333</b>	<b>836 062</b>	<b>881 913</b>	<b>881 913</b>	<b>748 307</b>	<b>895 332</b>	<b>903 378</b>	<b>943 697</b>
Employee costs	225 402	231 606	249 739	299 764	259 764	259 764	(167 702)	271 194	282 177	293 323
Remuneration of councillors	25 262	27 187	28 322	33 406	39 696	39 696	(18 304)	41 204	42 852	44 545
Depreciation, amortisation and impairment	73 237	86 492	86 466	64 325	64 325	64 325	-	66 705	68 906	71 111
Interest, Dividends and Rent on Land	-	336	251	1 500	1 500	1 500	(145)	3 500	3 616	3 731
Inventory consumed and bulk purchases	13 491	19 281	18 126	12 100	13 930	13 930	(7 534)	19 445	19 922	20 400
Transfers and subsidies	9 801	9 453	11 799	8 400	8 400	8 400	(5 484)	9 992	7 600	7 700
Other expenditure	275 848	445 086	430 294	413 473	571 327	571 327	(361 081)	448 385	452 485	466 964
<b>Total Expenditure</b>	<b>623 031</b>	<b>819 442</b>	<b>824 997</b>	<b>832 967</b>	<b>958 942</b>	<b>958 942</b>	<b>(560 250)</b>	<b>860 424</b>	<b>877 557</b>	<b>907 774</b>
<b>Surplus/(Deficit)</b>	<b>263 342</b>	<b>139 130</b>	<b>149 337</b>	<b>3 095</b>	<b>(77 029)</b>	<b>(77 029)</b>	<b>1 308 558</b>	<b>34 908</b>	<b>25 821</b>	<b>35 923</b>
Transfers and subsidies - capital (monetary allocations)	-	6 089	2 182	160 817	160 817	160 817	102 660	178 449	171 414	177 014
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>263 342</b>	<b>145 219</b>	<b>151 519</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>1 411 217</b>	<b>213 357</b>	<b>197 235</b>	<b>212 937</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>263 342</b>	<b>145 219</b>	<b>151 519</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>1 411 217</b>	<b>213 357</b>	<b>197 235</b>	<b>212 937</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	(16 493)	168 838	126 163	155 276	152 776	152 776	92 509	89 328	64 500	15 000
Transfers recognised - capital	21 705	124 331	120 874	152 776	152 776	152 776	91 697	89 328	64 500	15 000
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(47 552)	-	-	2 500	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>(25 847)</b>	<b>124 331</b>	<b>120 874</b>	<b>155 276</b>	<b>152 776</b>	<b>152 776</b>	<b>91 697</b>	<b>89 328</b>	<b>64 500</b>	<b>15 000</b>
<b>Financial position</b>										
Total current assets	423 709	509 974	672 962	633 730	570 832	570 832	825 858	846 171	1 054 640	1 331 770
Total non current assets	1 523 298	1 606 981	1 651 958	2 362 934	2 360 434	2 360 434	1 744 467	2 578 603	2 574 197	2 518 086
Total current liabilities	254 301	405 561	455 577	229 440	244 167	(244 167)	(410 242)	282 692	289 520	297 601
Total non current liabilities	29 461	47 291	53 915	50 000	50 000	(50 000)	(53 915)	56 250	56 250	56 250
Community wealth/Equity	1 663 245	1 664 103	1 800 305	2 717 223	2 637 099	(2 637 099)	(1 973 809)	3 085 832	3 283 067	3 496 004
<b>Cash flows</b>										
Net cash from (used) operating	709 997	511 746	435 994	207 724	208 677	208 677	208 677	212 489	177 565	194 211
Net cash from (used) investing	(139 965)	(133 996)	(133 649)	(155 276)	(152 776)	(152 776)	(152 776)	(89 328)	(64 500)	(15 000)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>573 527</b>	<b>385 301</b>	<b>303 907</b>	<b>70 837</b>	<b>74 289</b>	<b>74 289</b>	<b>74 289</b>	<b>143 849</b>	<b>256 914</b>	<b>436 125</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	573 527	385 301	303 907	70 837	74 289	74 289	74 289	143 849	256 914	436 125
Application of cash and investments	71 607	234 003	405 969	24 213	78 055	(399 721)	(721 003)	(229 042)	(343 418)	(458 994)
<b>Balance - surplus (shortfall)</b>	<b>501 920</b>	<b>151 297</b>	<b>(102 063)</b>	<b>46 624</b>	<b>(3 766)</b>	<b>474 011</b>	<b>795 292</b>	<b>372 891</b>	<b>600 332</b>	<b>895 120</b>
<b>Asset management</b>										
Asset register summary (WDV)	1 552 335	1 661 552	1 696 390	2 364 143	2 361 643	2 361 643	-	2 652 126	2 753 783	2 843 886
Depreciation	73 237	86 492	86 466	64 325	64 325	64 325	-	66 705	68 906	71 111
Renewal and Upgrading of Existing Assets	(48 106)	70 640	48 616	67 388	66 856	66 856	-	10 000	-	-
Repairs and Maintenance	67 199	74 978	58 460	54 500	57 875	57 875	-	60 016	61 997	63 981
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(669)	(30 121)	(20 929)	-	-	-	-	(11)	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		656 603	700 963	698 354	857 598	919 210	919 210	768 115	782 660	819 115
Executive and council		-	4 126	4 142	685	285	285	295	305	315
Finance and administration		656 603	696 836	694 212	856 914	918 926	918 926	767 820	782 355	818 801
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 741	3 432	2 524	6 381	6 554	6 554	6 796	7 020	7 245
Community and social services		210	310	533	332	662	662	687	709	732
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 531	3 122	1 991	6 049	5 892	5 892	6 110	6 311	6 513
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		55	33	131	4 252	4 418	4 418	4 582	4 733	4 884
Planning and development		52	32	130	72	238	238	247	255	263
Road transport		4	1	2	4 180	4 180	4 180	4 335	4 478	4 621
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		226 961	260 218	275 390	128 627	112 244	112 244	115 524	108 640	112 116
Energy sources		-	6 089	2 182	10 827	10 827	10 827	10 355	-	-
Water management		64 040	90 963	108 982	98 538	79 342	79 342	82 278	84 993	87 713
Waste water management		157 182	157 182	156 822	14 048	15 156	15 156	15 717	16 236	16 755
Waste management		5 738	5 984	7 403	5 214	6 918	6 918	7 174	7 411	7 648
<b>Other</b>	<b>4</b>	<b>13</b>	<b>15</b>	<b>116</b>	<b>21</b>	<b>304</b>	<b>304</b>	<b>315</b>	<b>326</b>	<b>336</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>886 373</b>	<b>964 660</b>	<b>976 516</b>	<b>996 879</b>	<b>1 042 730</b>	<b>1 042 730</b>	<b>895 332</b>	<b>903 378</b>	<b>943 697</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		302 829	470 841	432 869	348 994	483 541	483 541	360 829	373 726	386 735
Executive and council		42 264	51 802	50 436	57 746	65 280	65 280	67 831	70 466	73 154
Finance and administration		254 730	413 156	374 762	282 733	410 113	410 113	284 500	294 427	304 408
Internal audit		5 835	5 883	7 670	8 515	8 148	8 148	8 498	8 833	9 173
<b>Community and public safety</b>		87 296	112 040	129 325	128 597	157 997	157 997	164 097	169 796	175 525
Community and social services		30 895	37 242	37 328	42 770	39 755	39 755	41 475	43 122	44 793
Sport and recreation		(5)	-	-	-	-	-	-	-	-
Public safety		54 577	74 338	89 038	82 827	115 243	115 243	119 511	123 460	127 416
Housing		1 829	460	2 959	3 000	3 000	3 000	3 111	3 214	3 317
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		70 910	67 746	82 223	91 137	82 045	82 045	85 512	88 816	92 161
Planning and development		30 391	22 285	38 170	39 826	33 736	33 736	35 173	36 545	37 935
Road transport		40 519	45 461	44 053	51 311	48 308	48 308	50 338	52 271	54 226
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		155 010	170 743	170 074	249 903	222 650	222 650	236 719	231 415	239 005
Energy sources		49 597	56 618	59 431	59 469	60 226	60 226	61 603	52 962	54 682
Water management		88 555	82 563	84 248	136 142	116 415	116 415	126 067	130 447	134 862
Waste water management		5 029	6 809	6 188	10 153	9 788	9 788	10 151	10 486	10 821
Waste management		11 829	24 753	20 207	44 138	36 220	36 220	38 899	37 520	38 640
<b>Other</b>	<b>4</b>	<b>11 322</b>	<b>12 134</b>	<b>12 064</b>	<b>14 336</b>	<b>12 709</b>	<b>12 709</b>	<b>13 268</b>	<b>13 804</b>	<b>14 349</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>627 367</b>	<b>833 504</b>	<b>826 555</b>	<b>832 967</b>	<b>958 942</b>	<b>958 942</b>	<b>860 424</b>	<b>877 557</b>	<b>907 774</b>
<b>Surplus/(Deficit) for the year</b>		<b>259 006</b>	<b>131 156</b>	<b>149 960</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>34 908</b>	<b>25 821</b>	<b>35 923</b>

**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.

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	4 126	4 142	685	285	285	295	305	315
Vote 2 - FINANCE AND ADMIN		656 603	696 836	694 212	856 914	918 926	918 926	767 820	782 355	818 801
Vote 3 - COMMUNITY AND SOCIAL SERVICES		210	310	533	332	662	662	687	709	732
Vote 4 - PLANNING AND DEVELOPMENT		52	32	130	72	238	238	247	255	263
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		13	15	116	21	304	304	315	326	336
Vote 7 - WASTE MANAGEMENT		5 738	5 984	7 403	5 214	6 918	6 918	7 174	7 411	7 648
Vote 8 - WASTE WATER MANAGEMENT		221 175	248 100	265 643	112 539	94 451	94 451	97 946	101 178	104 416
Vote 9 - PUBLIC SAFETY		2 531	3 123	1 991	10 225	10 068	10 068	10 440	10 785	11 130
Vote 10 - ELECTRICITY		-	6 089	2 182	10 827	10 827	10 827	10 355	-	-
Vote 11 - WATER CAPITAL PROJECTS		51	46	163	51	52	52	54	55	57
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>886 373</b>	<b>964 660</b>	<b>976 516</b>	<b>996 879</b>	<b>1 042 730</b>	<b>1 042 730</b>	<b>895 332</b>	<b>903 378</b>	<b>943 697</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		49 038	58 748	59 190	67 794	74 793	74 793	77 753	80 778	83 862
Vote 2 - FINANCE AND ADMIN		254 156	412 093	373 679	281 200	408 748	408 748	283 076	292 948	302 872
Vote 3 - COMMUNITY AND SOCIAL SERVICES		30 895	37 242	37 328	42 770	39 755	39 755	41 475	43 122	44 793
Vote 4 - PLANNING AND DEVELOPMENT		32 220	22 745	41 129	42 826	36 736	36 736	38 284	39 759	41 251
Vote 5 - SPORTS AND RECREATION		(5)	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		11 322	12 134	12 064	14 336	12 709	12 709	13 268	13 804	14 349
Vote 7 - WASTE MANAGEMENT		11 829	24 753	20 207	44 138	36 220	36 220	38 899	37 520	38 640
Vote 8 - WASTE WATER MANAGEMENT		119 130	118 479	117 495	176 779	155 818	155 818	167 059	172 940	178 868
Vote 9 - PUBLIC SAFETY		69 044	90 691	106 031	103 655	133 936	133 936	139 007	143 723	148 457
Vote 10 - ELECTRICITY		49 597	56 618	59 431	59 469	60 226	60 226	61 603	52 962	54 682
Vote 11 - WATER CAPITAL PROJECTS		141	1	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>627 367</b>	<b>833 504</b>	<b>826 555</b>	<b>832 967</b>	<b>958 942</b>	<b>958 942</b>	<b>860 424</b>	<b>877 557</b>	<b>907 774</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>259 006</b>	<b>131 156</b>	<b>149 960</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>34 908</b>	<b>25 821</b>	<b>35 923</b>

References

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	63 974	90 885	108 729	98 454	79 189	79 189	50 845	82 098	84 807	87 521
Service charges - Waste Water Management	2	9 703	10 926	12 485	14 098	15 208	15 208	7 981	15 771	16 291	16 812
Service charges - Waste Management	2	5 736	5 984	7 403	5 211	6 916	6 916	4 226	7 172	7 408	7 645
Sale of Goods and Rendering of Services	2	637	247	291	792	751	751	255	778	804	830
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables	2	54 496	67 219	(2 585)	378	218	218	(2 078)	226	234	241
Interest earned from Current and Non Current Assets	2	5 899	7 449	6 191	6 918	7 375	7 375	3 858	7 648	7 901	8 153
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	244	350	645	386	753	753	470	781	807	832
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	58 693	51 154	5 377	7 229	5 634	5 634	3 906	6 050	6 250	6 450
<b>Non-Exchange Revenue</b>											
Property rates	2	70 997	68 663	56 736	73 853	117 293	117 293	79 096	121 633	125 647	129 667
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 536	2 090	1 066	345	397	397	103	412	425	439
Licences or permits	2	5 316	5 269	4 994	8 279	7 117	7 117	2 905	7 380	7 624	7 868
Transfer and subsidies - Operational	2	614 640	648 816	676 772	548 576	550 660	550 660	537 241	551 823	548 533	577 497
Interest	2	-	-	96 381	71 542	90 222	90 222	59 499	93 561	96 648	99 741
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(5 525)	(480)	(152)	-	-	-	-	-	-	-
Other Gains	2	26	-	-	-	-	-	-	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>886 373</b>	<b>958 572</b>	<b>974 333</b>	<b>836 062</b>	<b>881 913</b>	<b>881 913</b>	<b>748 307</b>	<b>895 332</b>	<b>903 378</b>	<b>943 697</b>
<b>Expenditure</b>											
Employee related costs	2	225 402	231 606	249 739	299 764	259 764	259 764	(167 702)	271 194	282 177	293 323
Remuneration of councillors	2	25 252	27 187	28 322	33 406	39 696	39 696	(18 304)	41 204	42 852	44 545
Bulk purchases - electricity	2	-	-	1 238	-	-	-	-	-	-	-
Inventory consumed	2,8	13 491	19 281	16 888	12 100	13 930	13 930	(7 534)	19 445	19 922	20 400
Debt impairment	2,3	6 535	107 027	96 065	120 298	95 298	95 298	-	93 883	96 981	100 541
Depreciation, amortisation and impairment	2	73 237	86 492	86 466	64 325	64 325	64 325	-	66 705	68 906	71 111
Interest, Dividends and Rent on Land	2	-	336	251	1 500	1 500	1 500	(145)	3 500	3 616	3 731
Contracted services	2	156 735	204 187	196 468	191 582	236 452	236 452	(151 175)	241 548	238 822	246 464
Transfers and subsidies	2	9 801	9 453	11 799	8 400	8 400	8 400	(5 484)	9 992	7 600	7 700
Irrecoverable debts written off	2	-	-	2 586	-	135 418	135 418	(135 418)	4 941	5 104	4 811
Operational costs	2	112 578	133 872	135 175	101 593	104 159	104 159	(74 489)	108 013	111 577	115 148
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	0	-	0	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>623 031</b>	<b>819 442</b>	<b>824 997</b>	<b>832 967</b>	<b>958 942</b>	<b>958 942</b>	<b>(560 250)</b>	<b>860 424</b>	<b>877 557</b>	<b>907 774</b>
<b>Surplus/(Deficit)</b>		<b>263 342</b>	<b>139 130</b>	<b>149 337</b>	<b>3 095</b>	<b>(77 029)</b>	<b>(77 029)</b>	<b>1 308 558</b>	<b>34 908</b>	<b>25 821</b>	<b>35 923</b>
Transfers and subsidies - capital (monetary allocations)	6	-	6 089	2 182	160 817	160 817	160 817	102 660	178 449	171 414	177 014
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>263 342</b>	<b>145 219</b>	<b>151 519</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>1 411 217</b>	<b>213 357</b>	<b>197 235</b>	<b>212 937</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after Income tax</b>		<b>263 342</b>	<b>145 219</b>	<b>151 519</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>1 411 217</b>	<b>213 357</b>	<b>197 235</b>	<b>212 937</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>263 342</b>	<b>145 219</b>	<b>151 519</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>1 411 217</b>	<b>213 357</b>	<b>197 235</b>	<b>212 937</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>263 342</b>	<b>145 219</b>	<b>151 519</b>	<b>163 912</b>	<b>83 788</b>	<b>83 788</b>	<b>1 411 217</b>	<b>213 357</b>	<b>197 235</b>	<b>212 937</b>

References

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	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		13 188	19 401	62 148	81 036	80 662	80 662	-	35 000	50 000	15 000
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	1 816	689	-	-	-	-	-	-	-
Vote 11 - WATER CAPITAL PROJECTS		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	13 188	21 217	62 838	81 036	80 662	80 662	-	35 000	50 000	15 000
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		7 955	4 567	(261)	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		(7 034)	-	-	9 000	9 000	9 000	-	12 500	14 500	-
Vote 4 - PLANNING AND DEVELOPMENT		-	2 906	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		0	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE WATER MANAGEMENT		(31 420)	141 366	62 378	62 740	63 114	63 114	-	41 828	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	2 500	-	-	-	-	-	-
Vote 10 - ELECTRICITY		-	(1 218)	1 210	-	-	-	-	-	-	-
Vote 11 - WATER CAPITAL PROJECTS		818	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		(29 680)	147 621	63 327	74 240	72 114	72 114	-	54 328	14 500	-
<b>Total Capital Expenditure - Vote</b>		<b>(16 493)</b>	<b>168 838</b>	<b>126 163</b>	<b>155 276</b>	<b>152 776</b>	<b>152 776</b>	<b>-</b>	<b>89 328</b>	<b>64 500</b>	<b>15 000</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		7 955	4 567	(261)	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		7 955	4 567	(261)	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(7 034)	-	-	11 500	9 000	9 000	2 455	12 500	14 500	-
Community and social services		(7 034)	-	-	9 000	9 000	9 000	2 455	12 500	14 500	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	2 500	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		99	54 071	28 272	45 000	44 234	44 234	30 228	32 000	-	-
Planning and development		-	2 906	-	-	-	-	-	-	-	-
Road transport		99	51 165	28 272	45 000	44 234	44 234	30 228	32 000	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		(17 513)	110 200	98 152	98 776	99 543	99 543	59 826	44 828	50 000	15 000
Energy sources		-	598	1 898	-	-	-	-	-	-	-
Water management		37 272	74 494	45 381	55 388	55 753	55 753	43 247	-	-	-
Waste water management		(54 785)	35 108	50 872	43 388	43 790	43 790	16 579	44 828	50 000	15 000
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>(16 493)</b>	<b>168 838</b>	<b>126 163</b>	<b>155 276</b>	<b>152 776</b>	<b>152 776</b>	<b>92 509</b>	<b>89 328</b>	<b>64 500</b>	<b>15 000</b>
<b>Funded by:</b>											
National Government		21 705	121 425	120 874	152 776	152 776	152 776	91 697	89 328	64 500	15 000
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	2 906	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	21 705	124 331	120 874	152 776	152 776	152 776	91 697	89 328	64 500	15 000
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		(47 552)	-	-	2 500	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	<b>(25 847)</b>	<b>124 331</b>	<b>120 874</b>	<b>155 276</b>	<b>152 776</b>	<b>152 776</b>	<b>91 697</b>	<b>89 328</b>	<b>64 500</b>	<b>15 000</b>

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	7 714	1 561	274	70 837	74 289	74 289	172 873	143 849	256 914	436 125
Short term investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	255 255	223 236	369 479	399 201	386 108	386 108	332 785	508 808	589 142	631 327
Receivables from non-exchange transactions	3	5 955	2 507	17 370	105 580	54 153	54 153	31 273	177 805	215 238	253 610
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	2 354	4 654	7 427	12 931	11 101	11 101	14 548	11 940	9 578	6 738
VAT Receivable	6	152 176	284 232	294 694	41 831	41 831	41 831	280 623	-	-	-
Other current assets	7	254	(6 216)	(6 443)	3 350	3 350	3 350	(6 443)	3 769	3 769	3 769
<b>Total current assets</b>		<b>423 709</b>	<b>509 974</b>	<b>672 962</b>	<b>633 730</b>	<b>570 832</b>	<b>570 832</b>	<b>825 858</b>	<b>846 171</b>	<b>1 054 640</b>	<b>1 331 770</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	154	154	154	154	154	154	154	173	173	173
Property, plant and equipment	10	1 522 409	1 606 156	1 651 229	2 362 029	2 359 529	2 359 529	1 743 738	2 577 585	2 573 179	2 517 068
Biological assets	11	751	489	393	751	751	751	363	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	197	197	-	-	-	197	-	-	-
Intangible assets	14	-	-	-	-	-	-	-	844	844	844
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	(15)	(15)	(15)	-	-	-	(15)	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1 523 298</b>	<b>1 606 981</b>	<b>1 651 958</b>	<b>2 362 934</b>	<b>2 360 434</b>	<b>2 360 434</b>	<b>1 744 467</b>	<b>2 578 603</b>	<b>2 574 197</b>	<b>2 518 086</b>
<b>TOTAL ASSETS</b>		<b>1 947 007</b>	<b>2 116 955</b>	<b>2 324 921</b>	<b>2 996 664</b>	<b>2 931 266</b>	<b>2 931 266</b>	<b>2 570 326</b>	<b>3 424 774</b>	<b>3 628 837</b>	<b>3 849 856</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	0	0	0	1 500	1 500	(1 500)	(0)	3 500	7 116	10 847
Consumer deposits	19	851	868	883	888	888	(888)	(909)	999	999	999
Trade and other payables from exchange transactions	20	129 513	143 399	174 022	224 162	237 888	(237 888)	(110 892)	270 283	273 495	277 845
Trade and other payables from non-exchange transactions	21	121 798	258 398	276 266	(0)	1 000	(1 000)	(294 035)	4 659	4 659	4 659
Provision	22	2 140	2 896	4 406	2 890	2 890	(2 890)	(4 406)	2 408	2 408	2 408
VAT Payable	23	-	-	-	-	-	-	-	-	-	-
Other current liabilities	24	-	-	-	-	-	-	-	844	844	844
<b>Total current liabilities</b>		<b>254 301</b>	<b>405 561</b>	<b>455 577</b>	<b>229 440</b>	<b>244 167</b>	<b>(244 167)</b>	<b>(410 242)</b>	<b>282 692</b>	<b>289 520</b>	<b>297 601</b>
<b>Non current liabilities</b>											
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-
Provision	26	29 461	47 291	53 915	50 000	50 000	(50 000)	(53 915)	39 375	39 375	39 375
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	-	-	-	-	-	-	-	16 875	16 875	16 875
<b>Total non current liabilities</b>		<b>29 461</b>	<b>47 291</b>	<b>53 915</b>	<b>50 000</b>	<b>50 000</b>	<b>(50 000)</b>	<b>(53 915)</b>	<b>56 250</b>	<b>56 250</b>	<b>56 250</b>
<b>TOTAL LIABILITIES</b>		<b>283 762</b>	<b>452 852</b>	<b>509 492</b>	<b>279 440</b>	<b>294 167</b>	<b>(294 167)</b>	<b>(464 157)</b>	<b>338 942</b>	<b>345 770</b>	<b>353 851</b>
<b>NET ASSETS</b>		<b>1 663 245</b>	<b>1 664 103</b>	<b>1 815 429</b>	<b>2 717 223</b>	<b>2 637 099</b>	<b>3 225 433</b>	<b>3 034 482</b>	<b>3 085 832</b>	<b>3 283 067</b>	<b>3 496 004</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	1 663 245	1 664 103	1 800 305	2 717 223	2 637 099	(2 637 099)	(1 973 809)	3 085 832	3 283 067	3 496 004
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>32</b>	<b>1 663 245</b>	<b>1 664 103</b>	<b>1 800 305</b>	<b>2 717 223</b>	<b>2 637 099</b>	<b>(2 637 099)</b>	<b>(1 973 809)</b>	<b>3 085 832</b>	<b>3 283 067</b>	<b>3 496 004</b>

References

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

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

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		43 079	31 237	32 349	48 112	48 112	48 112	48 112	49 893	51 789	53 498
Service charges		8 409	6 948	18 956	67 451	67 451	67 451	67 451	69 947	72 604	75 000
Other revenue		542 968	211 646	112 236	23 725	21 136	21 136	21 136	21 918	22 700	23 439
Transfers and Subsidies - Operational	1	332 323	491 709	526 697	548 576	551 660	551 660	551 660	551 823	548 533	577 497
Transfers and Subsidies - Capital	1	-	6 880	1 391	160 817	160 817	160 817	160 817	183 108	171 414	177 014
Interest		-	3 951	8 430	6 918	7 375	7 375	7 375	7 648	7 901	8 153
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(216 782)	(240 625)	(264 065)	(647 875)	(647 875)	(647 875)	(647 875)	(671 846)	(697 377)	(720 390)
Finance charges		(0)	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>709 997</b>	<b>511 746</b>	<b>435 994</b>	<b>207 724</b>	<b>208 677</b>	<b>208 677</b>	<b>208 677</b>	<b>212 489</b>	<b>177 565</b>	<b>194 211</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(139 965)	(133 996)	(133 649)	(155 276)	(152 776)	(152 776)	(152 776)	(89 328)	(64 500)	(15 000)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(139 965)</b>	<b>(133 996)</b>	<b>(133 649)</b>	<b>(155 276)</b>	<b>(152 776)</b>	<b>(152 776)</b>	<b>(152 776)</b>	<b>(89 328)</b>	<b>(64 500)</b>	<b>(15 000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>570 032</b>	<b>377 750</b>	<b>302 346</b>	<b>52 448</b>	<b>55 900</b>	<b>55 900</b>	<b>55 900</b>	<b>123 162</b>	<b>113 065</b>	<b>179 211</b>
Cash/cash equivalents at the year begin:	2	3 496	7 551	1 561	18 389	18 389	18 389	18 389	20 688	143 849	256 914
Cash/cash equivalents at the year end:	2	573 527	385 301	303 907	70 837	74 289	74 289	74 289	143 849	256 914	436 125

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

Summary of Employee and Councillor remuneration		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	###	A	B	C	D	E	F	G	H	I
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Councillors (Political Office Bearers plus Other)</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary		14 592	15 911	16 783	20 539	21 584	21 584	22 404	23 300	24 220
Cell phone Allowance		2 941	3 102	2 913	3 569	4 279	4 279	4 441	4 619	4 801
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Office-bearer Allowance		-	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Traveling Allowance		5 691	5 682	6 017	5 131	5 431	5 431	9 788	10 180	10 583
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
<b>Total Allowances and Service Related Benefits</b>		<b>22 924</b>	<b>24 596</b>	<b>25 692</b>	<b>29 258</b>	<b>35 293</b>	<b>35 293</b>	<b>36 934</b>	<b>38 999</b>	<b>39 604</b>
<b>Social Contributions</b>										
Medical Aid Benefits		248	298	316	989	584	584	606	630	655
Pension Fund Contributions		2 061	2 193	2 314	3 159	3 819	3 819	3 964	4 123	4 286
<b>Total Social Contributions</b>		<b>2 309</b>	<b>2 491</b>	<b>2 630</b>	<b>4 148</b>	<b>4 403</b>	<b>4 403</b>	<b>4 570</b>	<b>4 753</b>	<b>4 941</b>
<b>Total Councillors</b>		<b>25 232</b>	<b>27 187</b>	<b>28 322</b>	<b>33 406</b>	<b>39 696</b>	<b>39 696</b>	<b>41 204</b>	<b>42 852</b>	<b>44 545</b>
<b>% increase</b>	4		7.7%	4.2%	19.0%	19.9%	-	3.9%	4.0%	3.9%
<b>Senior Managers of the Municipality</b>										
<b>Salaries and Allowances</b>										
Basic Salary		3 710	5 135	4 504	7 687	7 687	7 687	8 245	8 578	8 917
Bonuses		-	57	60	113	113	113	118	123	128
Allowance		-	-	-	-	-	-	-	-	-
Accommodation, Travel and Incidental		-	-	19	17	17	17	18	19	19
Cellular and Telephone		106	148	156	254	254	254	266	276	287
Housing Benefits		-	-	-	-	-	-	-	-	-
Non-pensionable		-	-	925	976	976	976	1 019	1 061	1 103
Travel or Motor Vehicle		904	873	965	1 386	1 386	1 386	1 447	1 505	1 565
Voluntary Work		-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>		<b>1 010</b>	<b>1 021</b>	<b>2 084</b>	<b>2 634</b>	<b>2 634</b>	<b>2 634</b>	<b>2 750</b>	<b>2 861</b>	<b>2 974</b>
<b>Service Related Benefits</b>										
Acting		2 427	2 566	5 307	4 743	4 743	4 743	4 952	5 150	5 356
Bonus		-	-	-	-	-	-	-	-	-
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	7	14	14	14	15	15	16
Leave Pay		-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		-	-	-	-	-	-	-	-	-
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>		<b>2 427</b>	<b>2 566</b>	<b>5 313</b>	<b>4 757</b>	<b>4 757</b>	<b>4 757</b>	<b>4 967</b>	<b>5 166</b>	<b>5 372</b>
<b>Total Salaries and Allowances</b>		<b>7 147</b>	<b>8 780</b>	<b>11 941</b>	<b>15 402</b>	<b>15 402</b>	<b>15 402</b>	<b>16 079</b>	<b>16 731</b>	<b>17 391</b>
<b>Social Contributions</b>										
Bargaining Council		0	1	1	1	1	1	1	1	1
Group Life Insurance		-	-	-	41	41	41	42	44	46
Medical		124	163	105	340	340	340	355	370	384
Pension		410	577	688	1 050	1 050	1 050	1 086	1 141	1 186
Unemployment Insurance		9	11	7	17	17	17	18	19	20
<b>Total Social Contributions</b>		<b>543</b>	<b>752</b>	<b>800</b>	<b>1 450</b>	<b>1 450</b>	<b>1 450</b>	<b>1 513</b>	<b>1 575</b>	<b>1 637</b>
<b>Post-retirement Benefit</b>										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Costs Capitalised to PPE</b>										
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 690</b>	<b>9 531</b>	<b>12 742</b>	<b>16 851</b>	<b>16 851</b>	<b>16 851</b>	<b>17 593</b>	<b>18 305</b>	<b>19 028</b>
<b>% increase</b>	4		23.9%	33.7%	32.3%	-	-	4.4%	4.0%	4.0%

MP316 Dr J.S. Moroka - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
6 842	Exchange Revenue	6 670	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705	6 705
1 314	Service charges - Electricity	1 281	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288	1 288
598	Service charges - Water	583	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586
65	Service charges - Waste Water Management	63	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64
-	Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Interest earned from Receivables	18	19	18	18	19	18	19	18	19	18	19	18	19	20	234	241
637	Interest earned from Current and Non Current Assets	621	653	621	625	650	625	651	625	644	650	653	648	7 901	7 901	8 153	8 153
-	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Rental from Fixed Assets	63	67	63	64	66	64	64	64	66	66	68	781	807	807	832	832
-	Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Non-Exchange Revenue	492	517	492	494	514	494	499	484	509	514	524	6 050	6 250	6 250	6 450	6 450
10 136	Property rates	9 883	10 389	9 883	9 933	10 339	9 933	10 035	9 933	10 237	10 339	10 541	121 633	125 647	125 647	129 667	129 667
34	Surcharges and Taxes	33	35	33	34	35	34	34	34	35	35	36	412	425	425	439	439
615	Fines, penalties and forfeits	600	630	600	603	627	603	603	603	621	627	640	7 360	7 624	7 624	7 868	7 868
165 373	Licences or permits	89	89	65	137 820	68	66	66	66	110 271	68	70	551 823	548 533	548 533	577 497	577 497
7 797	Transfer and subsidies - Operational	7 602	7 992	7 602	7 641	7 953	7 641	7 719	7 641	7 875	7 953	8 109	83 561	86 648	86 648	89 741	89 741
-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193 998	Total Revenue (including capital transfers and contributions)	29 410	27 975	27 975	165 874	28 267	28 119	165 874	28 119	139 183	28 267	29 840	895 332	903 378	903 378	943 697	943 697
22 599	Expenditure	23 164	22 034	22 034	22 147	23 051	22 147	22 373	22 147	22 825	23 051	23 503	271 194	282 177	282 177	283 323	283 323
3 434	Employee related costs	3 320	3 348	3 348	3 365	3 502	3 365	3 399	3 365	3 468	3 502	3 571	41 204	42 852	42 852	44 545	44 545
-	Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 620	Inventory consumed	1 590	1 651	1 590	1 596	1 645	1 596	1 608	1 596	1 632	1 645	1 669	19 445	19 445	19 445	20 400	20 400
7 824	Debt impairment	8 010	7 628	7 628	7 667	7 980	7 667	7 745	7 667	7 902	7 980	8 136	93 883	98 981	98 981	100 541	100 541
5 559	Depreciation, amortisation and impairment	5 898	5 420	5 420	5 448	5 670	5 448	5 503	5 448	5 614	5 670	5 781	66 705	68 906	68 906	71 111	71 111
292	Interest, Dividends and Rent on Land	289	288	288	286	288	286	286	286	285	288	303	3 500	3 616	3 616	3 731	3 731
20 129	Contracted services	20 611	19 647	19 647	19 744	20 514	19 744	19 938	19 744	20 322	20 514	20 900	241 548	238 822	238 822	246 664	246 664
833	Transfers and subsidies	853	812	812	816	849	816	824	816	841	849	865	9 992	7 600	7 600	7 700	7 700
412	Irrecoverable debts written off	422	401	401	404	420	404	408	404	416	420	428	4 941	5 104	5 104	4 811	4 811
9 001	Operational costs	9 226	8 776	8 776	8 821	9 181	8 821	8 911	8 821	9 091	9 181	9 361	108 013	111 577	111 577	115 148	115 148
-	Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71 702	Total Expenditure	73 463	69 941	69 941	70 294	73 110	70 294	70 998	70 294	72 806	73 110	74 519	860 424	877 557	877 557	907 174	907 174
122 296	Surplus/(Deficit)	(44 053)	(41 966)	(41 966)	(41 966)	(43 844)	(42 175)	(42 592)	(42 175)	(42 175)	(43 844)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)
46 214	Transfers and subsidies - capital (in-kind)	-	-	-	-	5 000	-	45 777	-	37 622	-	-	178 449	171 414	171 414	177 914	177 914
171 570	Surplus/(Deficit) after capital transfers & contributions	(44 053)	(41 966)	(41 966)	(41 966)	(38 844)	(42 175)	(42 592)	(42 175)	(42 175)	(43 844)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)
171 570	Income Tax	(44 053)	(41 966)	(41 966)	(41 966)	(38 844)	(42 175)	(42 592)	(42 175)	(42 175)	(43 844)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)
-	Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171 570	Share of Surplus/Deficit attributable to municipality	(44 053)	(41 966)	(41 966)	(41 966)	(38 844)	(42 175)	(42 592)	(42 175)	(42 175)	(43 844)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)
-	Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171 570	Surplus/(Deficit) for the year	(44 053)	(41 966)	(41 966)	(41 966)	(38 844)	(42 175)	(42 592)	(42 175)	(42 175)	(43 844)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)	(44 676)

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

MP316 Dr. J.S. Moroka - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework					
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29			
25	Vote 1 - EXECUTIVE AND COUNCIL		24	25	24	24	24	24	24	24	24	24	24	24	25	25	26	295	305	315
181 129	Vote 2 - FINANCE AND ADMIN		18 456	19 403	18 456	153 717	153 717	18 551	18 551	18 551	18 551	18 551	18 551	18 551	19 308	19 308	19 687	767 820	762 355	818 801
57	Vote 3 - COMMUNITY AND SOCIAL SERVICES		56	59	56	20	20	20	20	20	20	20	20	20	58	58	60	687	709	732
21	Vote 4 - PLANNING AND DEVELOPMENT		20	21	20	20	20	20	20	20	20	20	20	21	21	21	21	247	255	263
-	Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Vote 6 - ROADS TRANSPORT		26	27	26	26	26	26	26	26	26	26	26	27	27	27	27	315	326	336
598	Vote 7 - WASTE MANAGEMENT		583	613	583	586	586	586	586	586	586	586	586	604	610	622	7 174	7 411	7 648	
8 162	Vote 8 - WASTE WATER MANAGEMENT		7 958	8 366	7 958	7 999	7 999	7 999	7 999	7 999	7 999	7 999	7 999	8 244	8 325	8 489	97 946	101 178	104 416	
870	Vote 9 - PUBLIC SAFETY		848	892	848	853	853	853	853	853	853	853	853	879	887	905	10 440	10 785	11 130	
3 107	Vote 10 - ELECTRICITY		-	-	2 589	2 589	-	-	-	-	-	2 589	-	2 071	-	-	-	10 355	-	-
4	Vote 11 - WATER CAPITAL PROJECTS		4	5	4	4	4	4	4	4	4	4	4	5	5	5	54	55	57	
-	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>193 998</b>	<b>Total Revenue by Vote</b>		<b>27 975</b>	<b>29 410</b>	<b>27 975</b>	<b>165 874</b>	<b>165 874</b>	<b>28 119</b>	<b>28 119</b>	<b>28 119</b>	<b>28 119</b>	<b>28 119</b>	<b>28 119</b>	<b>28 119</b>	<b>29 267</b>	<b>29 267</b>	<b>29 840</b>	<b>895 332</b>	<b>903 378</b>	<b>943 697</b>
<b>6 479</b>	<b>Expenditure by Vote to be appropriated</b>		<b>6 317</b>	<b>6 641</b>	<b>6 317</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 350</b>	<b>6 609</b>	<b>6 609</b>	<b>6 739</b>	<b>77 753</b>	<b>80 778</b>	<b>83 862</b>
23 590	Vote 1 - EXECUTIVE AND COUNCIL		23 000	24 179	23 000	23 118	23 118	23 118	23 118	23 118	23 118	23 118	23 118	23 061	24 061	24 533	283 076	292 948	302 872	
3 456	Vote 2 - FINANCE AND ADMIN		3 370	3 543	3 370	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 387	3 491	3 525	3 594	41 475	43 122	44 793	
3 190	Vote 3 - COMMUNITY AND SOCIAL SERVICES		3 111	3 270	3 111	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 222	3 254	3 318	38 284	39 759	41 251	
-	Vote 4 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1 106	Vote 5 - SPORTS AND RECREATION		1 078	1 133	1 078	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 117	1 128	1 150	13 268	13 804	14 349	
3 242	Vote 6 - ROADS TRANSPORT		3 161	3 323	3 161	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 177	3 274	3 306	3 371	38 899	37 520	38 640	
13 922	Vote 7 - WASTE MANAGEMENT		13 584	14 259	13 584	13 652	13 652	13 652	13 652	13 652	13 652	13 652	13 652	14 057	14 192	14 462	167 059	172 940	178 868	
11 584	Vote 8 - WASTE WATER MANAGEMENT		11 294	11 874	11 294	11 352	11 352	11 352	11 352	11 352	11 352	11 352	11 352	11 700	11 816	12 047	139 007	143 723	148 457	
5 134	Vote 9 - PUBLIC SAFETY		5 027	5 240	5 027	5 048	5 048	5 048	5 048	5 048	5 048	5 048	5 048	5 176	5 219	5 304	61 603	52 962	54 682	
-	Vote 10 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Vote 11 - WATER CAPITAL PROJECTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>71 702</b>	<b>Total Expenditure by Vote</b>		<b>69 941</b>	<b>73 463</b>	<b>69 941</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>70 294</b>	<b>73 110</b>	<b>73 110</b>	<b>74 519</b>	<b>860 424</b>	<b>877 557</b>	<b>907 774</b>
<b>122 296</b>	<b>Surplus/(Deficit) before assoc.</b>		<b>(41 966)</b>	<b>(44 053)</b>	<b>(41 966)</b>	<b>95 580</b>	<b>95 580</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(43 844)</b>	<b>(43 844)</b>	<b>(44 676)</b>	<b>34 908</b>	<b>25 821</b>	<b>35 923</b>
-	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>122 296</b>	<b>Surplus/(Deficit)</b>	<b>1</b>	<b>(41 966)</b>	<b>(44 053)</b>	<b>(41 966)</b>	<b>95 580</b>	<b>95 580</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(42 175)</b>	<b>(43 844)</b>	<b>(43 844)</b>	<b>(44 676)</b>	<b>34 908</b>	<b>25 821</b>	<b>35 923</b>	

MP316 Dr. J.S. Moroka - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			<b>Revenue - Functional</b>														
	Governance and administration	181 153	19 428	18 480	153 741	19 333	18 575	153 741	18 765	18 575	127 277	19 333	19 712	768 115	782 660	819 115	
	Executive and council	25	25	24	24	25	24	24	24	24	25	25	26	295	305	315	
	Finance and administration	181 129	19 403	18 456	153 717	19 308	18 551	153 717	18 740	18 551	127 252	19 308	19 687	767 820	782 355	818 801	
	<b>Internal audit</b>																
	Community and public safety	566	581	552	555	578	555	555	561	555	572	578	589	6 796	7 020	7 245	
	Community and social services	57	59	56	56	58	56	56	57	56	58	58	60	687	709	732	
	Sport and recreation																
	Public safety	509	522	496	499	519	499	499	504	499	514	519	529	6 110	6 311	6 513	
	Housing																
	<b>Health</b>																
	Economic and environmental services	382	391	372	374	389	374	374	378	374	386	389	397	4 582	4 733	4 884	
	Planning and development	21	21	20	20	21	20	20	20	20	21	21	21	247	255	263	
	Road transport	361	370	352	354	368	354	354	358	354	365	368	376	4 335	4 478	4 621	
	<b>Environmental protection</b>																
	Trading services	11 871	8 983	8 545	11 178	8 939	8 589	11 178	8 676	8 589	10 923	8 939	9 115	115 524	108 640	112 116	
	Energy sources	3 107			2 589			2 589			2 071			10 355			
	Water management	6 857	7 028	6 685	6 719	6 894	6 719	6 719	6 788	6 719	6 925	6 994	7 131	82 278	84 993	87 713	
	Waste water management	1 310	1 343	1 277	1 284	1 336	1 284	1 284	1 297	1 284	1 323	1 336	1 362	15 717	16 236	16 755	
	<b>Waste management</b>	598	613	583	586	610	586	586	592	586	604	610	622	7 174	7 411	7 648	
	Other	26	27	26	26	27	26	26	26	26	27	27	27	315	326	336	
	<b>Total Revenue - Functional</b>	193 998	29 410	27 975	165 874	29 267	28 119	165 874	28 406	28 119	139 183	29 267	29 840	895 332	903 378	943 697	
	<b>Expenditure - Functional</b>																
	Governance and administration	30 069	30 821	29 317	29 468	30 670	29 468	29 468	29 768	29 468	30 370	30 670	31 272	360 829	373 726	386 735	
	Executive and council	5 653	5 794	5 511	5 540	5 766	5 540	5 540	5 596	5 540	5 709	5 766	5 879	67 831	70 466	73 154	
	Finance and administration	23 708	24 301	23 116	23 234	24 182	23 234	23 234	23 471	23 234	23 945	24 182	24 657	284 500	294 427	304 408	
	<b>Internal audit</b>	708	726	690	694	722	694	694	701	694	715	722	737	8 498	8 833	9 173	
	Community and public safety	13 675	14 017	13 333	13 401	13 948	13 401	13 401	13 538	13 401	13 811	13 948	14 222	164 097	169 796	175 525	
	Community and social services	3 456	3 543	3 370	3 387	3 525	3 387	3 387	3 422	3 387	3 491	3 525	3 594	41 475	43 122	44 793	
	Sport and recreation																
	Public safety	9 859	10 208	9 710	9 760	10 158	9 760	9 760	9 860	9 760	10 059	10 158	10 358	119 511	123 460	127 416	
	Housing	259	266	253	254	264	254	254	257	254	262	264	270	3 111	3 214	3 317	
	<b>Health</b>																
	Economic and environmental services	7 126	7 304	6 948	6 983	7 268	6 983	6 983	7 055	6 983	7 197	7 268	7 411	85 512	88 616	92 161	
	Planning and development	2 931	3 004	2 858	2 872	2 990	2 872	2 872	2 902	2 872	2 960	2 990	3 048	35 173	36 545	37 995	
	Road transport	4 195	4 300	4 090	4 111	4 279	4 111	4 111	4 153	4 111	4 237	4 279	4 363	50 338	52 271	54 226	
	<b>Environmental protection</b>																
	Trading services	19 727	20 188	19 265	19 358	20 096	19 358	19 358	19 542	19 358	19 911	20 096	20 464	236 719	231 415	239 005	
	Energy sources	5 134	5 240	5 027	5 048	5 219	5 048	5 048	5 091	5 048	5 176	5 219	5 304	61 603	62 962	64 682	
	Water management	10 506	10 758	10 253	10 304	10 707	10 304	10 304	10 405	10 304	10 606	10 707	10 909	126 067	130 447	134 862	
	Waste water management	846	867	825	829	863	829	829	837	829	854	863	880	10 151	10 466	10 821	
	<b>Waste management</b>	3 242	3 323	3 161	3 177	3 306	3 177	3 177	3 209	3 177	3 274	3 306	3 371	38 899	37 520	38 640	
	Other	1 106	1 133	1 078	1 084	1 128	1 084	1 084	1 095	1 084	1 117	1 128	1 150	13 268	13 804	14 349	
	<b>Total Expenditure - Functional</b>	71 702	73 463	69 941	70 294	73 110	70 294	70 294	70 998	70 294	72 406	73 110	74 519	860 424	877 557	907 774	
	<b>Surplus/(Deficit) before assoc.</b>	122 296	(44 053)	(41 966)	(41 966)	(43 844)	(42 175)	(42 175)	(42 592)	(42 175)	(44 678)	(43 844)	(44 678)	34 908	25 821	35 923	
	Intercompany/Parent subsidiary transactions																
	<b>Surplus/(Deficit)</b>	122 296	(44 053)	(41 966)	(41 966)	(43 844)	(42 175)	(42 175)	(42 592)	(42 175)	(44 678)	(43 844)	(44 678)	34 908	25 821	35 923	



MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	<b>Cash Receipts by Source</b>	4 075	4 116	4 241	4 199	4 158	4 282	4 199	4 033	4 075	4 116	4 241	4 198	49 893	51 789
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 891	4 941	5 090	5 040	4 981	5 140	5 040	4 841	4 891	4 941	5 090	4 891	59 887	62 162	64 214
Service charges - water revenue	549	554	571	565	560	577	566	543	549	564	571	560	6 721	6 976	7 206
Service charges - sanitation revenue	273	275	284	281	278	287	281	270	273	275	284	278	3 339	3 466	3 560
Service charges - refuse revenue	20	21	20	20	21	20	20	20	20	20	21	21	245	245	261
Rental of facilities and equipment	637	653	621	625	650	625	625	631	625	644	650	663	7 648	7 901	8 153
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	32	33	34	33	33	34	33	32	32	33	34	33	396	411	425
Fines, penalties and forfeits	507	520	494	497	517	497	497	502	497	512	517	527	6 086	6 287	6 466
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	162 022	1 335	1 370	1 352 275	1 347	1 383	1 352 275	1 307	1 319	1 084 668	1 373	1 349	551 823	548 533	577 497
Other revenue	1 247	1 264	1 277	1 269	1 272	1 288	1 269	1 234	1 241	1 260	1 291	1 279	15 191	15 750	16 265
<b>Cash Receipts by Source</b>	174 253	13 713	14 003	147 806	13 827	14 133	147 806	13 413	13 520	120 824	14 472	13 658	701 228	703 527	737 587
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	18 320	13 456	13 864	13 728	18 592	14 000	18 728	13 185	13 320	18 456	13 864	13 892	183 108	171 414	177 014
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	192 573	27 169	27 867	161 534	32 420	28 133	166 534	26 598	26 841	139 280	27 938	27 451	884 336	874 941	914 601
<b>Cash Payments by Type</b>															
Employee related costs	25 387	25 646	26 423	26 164	25 905	26 662	26 164	25 127	25 387	25 946	26 423	25 905	310 855	322 668	333 316
Remuneration of councillors	2 829	2 858	2 945	2 916	2 887	2 973	2 916	2 800	2 829	2 858	2 945	2 887	34 642	35 958	37 145
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 652	26 924	27 740	27 498	27 196	28 012	27 498	26 380	26 652	26 924	27 740	27 196	326 349	338 750	349 929
<b>Cash Payments by Type</b>	54 867	55 427	57 107	56 547	55 987	57 657	56 547	54 308	54 867	55 427	57 107	55 987	671 846	697 377	720 390
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	7 444	7 630	7 258	7 295	7 593	7 295	7 295	7 370	7 295	7 518	7 693	7 442	88 328	64 500	15 000
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	62 311	63 057	64 365	63 842	63 580	64 952	63 842	61 677	62 163	62 946	64 700	63 729	761 174	761 877	755 390
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	130 262	(35 838)	(36 498)	(97 692)	(31 160)	(36 829)	102 692	(35 079)	(35 322)	76 334	(36 763)	(36 278)	123 162	113 065	179 211
Cash/cash equivalents at the month/year begin:	20 696	150 950	115 051	78 563	176 255	145 035	108 266	210 958	176 879	140 557	140 557	180 128	20 688	143 849	256 914
Cash/cash equivalents at the month/year end:	150 950	113 061	78 563	176 255	145 095	108 266	210 958	176 879	140 557	216 891	180 128	143 849	143 849	256 914	436 125