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Dr JS Moroka Local Municipality

FINAL ANNUAL BUDGET 2026/2027

“WE DEVELOP AS WE GROW”



"WE DEVELOP AS WE GROW"

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1. EXECUTIVE MAYOR'S FOREWORD

The 2026/27 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 2026/27 final 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 final 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



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Dr JS Moroka Local Municipality

OFFICE OF THE SPEAKER

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29 May 2026

TO: CHIEF FINANCIAL OFFICER

1. You are hereby informed that Council at its Special Meeting held on the 29 May 2026 resolved as follows:

**R472.05.2026 ND FINAL ANNUAL BUDGET 2026/2027 – 2028/2029
MTREF.**

1. COUNCIL RESOLVED

- 1.1. **THAT**, Council approves the operating revenue of R895,332,000 for the 2026/27 annual MTREF budget and its two outer years 2027/28 and 2028/29 as reflected in table A1 schedule.
- 1.2. **THAT**, Council approves the operating expenditure of R855,136,000 for the 2026/27 annual MTREF budget and its outer years 2027/28 and 2028/29 as reflected in table A1 schedule.
- 1.3. **THAT**, Council approves the capital expenditure of R178,449,000 for the 2026/27 annual MTREF budget and its outer years 2027/28 and 2028/29 as reflected in table A1 schedule.
- 1.4. **THAT**, Council approves capital funding of R178,449,000 for the 2026/27 annual MTREF budget and its outer years 2027/28 and 2028/29 as reflected in table A1 schedule.
- 1.5. **THAT**, Council approves the tariff increase of 3,7% for the services provided by the municipality as contained in the tariff structure.
- 1.6. **THAT**, Council approves the tariff tool.
- 1.7. **THAT**, Council approves the following budget-related policies:
- 1.7.1. Asset Management Policy
 - 1.7.2. Budget Policy
 - 1.7.3. Cost Containment Policy
 - 1.7.4. Credit Control and Debt collection policy

All correspondence should be addressed to The Municipal Manager

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- 1.7.5. Free Basic Services and Indigent Support Policy
- 1.7.6. Grants Policy
- 1.7.7. Impairment of Debts and Write off Policy
- 1.7.8. Insurance Management Policy
- 1.7.9. Inventory Management Policy
- 1.7.10. Investment Policy
- 1.7.11. Loss Control Policy
- 1.7.12. Property Rates Policy
- 1.7.13. Supply Chain Management Policy
- 1.7.14. Tariff Policy
- 1.7.15. UIF&W Policy
- 1.7.16. Infrastructure Delivery and Procurement Management Policy
- 1.7.17. Valuation Appeal Board Remuneration Policy

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



CLLR NKOANE M.R
SPEAKER

EXECUTIVE SUMMARY

1. 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 final annual budget must be tabled to the council at least 30 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 final projected revenue for the 2026/2027 financial year is R1,072-billion which comprises of grants and subsidies allocated and own projected revenue. The total final operating expenditure for the 2026/27 financial year has been projected at R850-million which makes 79% of the total budget and the capital budget at 21% 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 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 final annual budget is R1,072-billion which consists of **68%** of grants and subsidies and **32%** of own projected revenue.

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

OWN REVENUE BY SOURCE	2025/2026 ADJUSTED BUDGET	2026/2027 BUDGET	2027-2028 BUDGET	2028-2029 BUDGET
Exchange Revenue				
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
Non-Exchange Revenue				
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
TOTALS	331 253 000	343 509 361	354 845 170	366 200 215

In the 2026/27 financial year, the municipality has effected 3,7% which is 0,3% more than the inflation rate on own revenue as part of progressively addressing the cost reflective tariff. Municipal own revenue has been 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:

CONDITIONAL GRANT & SUBSIDIES	2025/2026 ADJUSTMENT BUDGET	2026/2027 BUDGET	2027/2028 BUDGET	2028/2029 BUDGET
Equitable Share	531 147 000	535 672 000	545 103 000	573 940 000
Municipal Infrastructure Grant (MIG)	152 776 000	158 449 000	171 514 000	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	-	-
Expanded Public Works Programme (EPWP)	2 400 000	2 492 000	-	-
Provincial Treasury (Data cleansing programme	3 084 000			-
Water service infrastructure grant (WSIG)		20 000 000		-
TOTAL	702 634 000	729 468 000	719 217 000	753 654 000

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 on the operating revenue.

The following table is a high-level summary of the 2026/27 final operating budget classified by type:

OPERATIONAL EXPENDITURE BY TYPE	2025/2026 ADJUSTED BUDGET	2026/2027 BUDGET	2027/2028 BUDGET	2028/2029 BUDGET
Employee Related Costs	259 764 000	272 102 790	283 086 000	298 567 000
Councillors Remuneration	39 696 000	41 581 560	43 229 000	45 625 000
Contracted Services	236 452 000	236 755 000	238 029 000	253 057 000
Debt Impairment	95 298 000	93 597 000	96 695 701	106 282 000
Depreciation	64 324 692	66 511 732	68 713 000	73 110 000
Inventory Consumed	13 930 000	14 403 620	14 880 000	15 355 000
Interest	1 500 000	1 551 000	1 667 000	1 653 000
Irrecoverable Debts Written Off	135 418 000	4 941 000	5 104 053	4 811 000
Operational Costs	104 159 000	107 700 406	107 265 000	114 815 000
Transfers and Subsidies	8 400 000	10 992 000	8 600 000	2 700 000
TOTAL	958 941 692	850 136 108	867 268 754	915 975 000

The total operating expenditure budget for 2026/2027 is at R 850 million which has decreased 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 R272 million, representing 32% of the total operating budget. Provision of 4.75% is made as per circular 134 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 R41,5-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 R66,5 million is allocated in the 2026/27 financial year.

Operational Costs

Operational costs for 2026/27 amount to R107- million and equate to 13% of the total operating expenditure.

Contracted Services

Contracted services for the 2026/27 financial year amount to R236,7-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:

CAPITAL PROJECTS BY VOTE	2025/2026 ADJUSTED BUDGET	2026/2027 BUDGET	2027/2028 BUDGET	2028/2029 BUDGET
Water	55 752 922	81 431 925	72 711 200	88 507 000
Sanitation	43 789 624	44 827 575	50 000 000	49 563 920
Roads & Stormwater	44 233 603	32 000 000	34 302 800	35 402 800
Facilities	9 000 000	12 500 000	14 500 000	3 540 280
Electricity	10 827 000	10 355 000	-	-
Total	163 603 149	181 114 500	171 514 000	177 014 000

The final capital budget complies with the Municipal Structures Act and MFMA as it aligns with the final IDP. The budgetary allocations for 2026/27 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.

WATER PROJECTS	WARD	SOURCE OF FUND	BUDGET 2026/2027	BUDGET 2027/2028	BUDGET 2028/2029
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 & 14	MIG	12 000 000	-	-
Refurbishment of the Weltevreded Water Treatment works	8 & 9	WSIG	20 000 000	9 374 444	-
Water projects not yet registered		MIG		24 950 283	88 507 000
SUB-TOTAL			81 431 925	72 711 200	88 507 000
SANITATION PROJECTS					
Construction of Ga-Phaahla sewer out fall, sewer reticulation and precast tolets Phase 4	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
Sanitation not yet registered		MIG			34 563 920
SUB-TOTAL			44 827 575	50 000 000	49 563 920
ROADS & STORMWATER PROJECTS					
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	29	MIG	10 000 000	-	-
Roads projects not yet registered		MIG		34 302 800	35 402 800
SUB-TOTAL			32 000 000	34 302 800	35 402 800
FACILITIES					
Upgrading of Nokaneng Stadiuim facilities not yet registered	28	MIG	12 500 000	14 500 000	3 540 280
SUB-TOTAL			12 500 000	14 500 000	3 540 280
ELECTRIFICATION					
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/Diphlane (Pre-Engineering)	31	INEP	525 000	-	-
SUB-TOTAL			10 355 000	-	-
TOTALS			181 114 500	171 514 000	177 014 000

PART 2 – SUPPORTING DOCUMENTATION

6. BUDGET PROCESS OVERVIEW

MFMA, Chapter 4, as well as Municipal Budget Circular 134, 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 2026/2027 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.

After the budget was tabled, the municipal council considered views of the local community, National Treasury, relevant provincial treasury and any provincial or national organ of state or municipalities in terms of section 23 of the MFMA, 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 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 with 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.

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
- Infrastructure Delivery and Procurement Management Policy
- Valuation Appeal Board Remuneration Policy

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

2026/27	2027/28	2028/29
3.7%	3.7%	3.7%

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 by:

- ✓ 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, WSIG and FMG) constitute 19% 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 R272,1-million, which represents 32% of the total operating expenditure budget and a provision of R41,5 million for the councilor's remuneration has been made for the 2026/27 financial year.

12. LEGISLATION COMPLIANCE STATUS

12.1 IDP

A final 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 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.

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 have 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 the municipality is in the process of recruiting new interns to undergo training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the municipality has successfully trained and employed 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.



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Dr JS Moroka Local Municipality

FINANCE DEPARTMENT

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

Yours faithfully,


Ms. MM MATHEBELA
MUNICIPAL MANAGER

03/06/26
DATE

SUPPORTING TABLES

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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national treasury

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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
R thousands										
Financial Performance										
Property rates	70 997	68 663	56 715	73 853	117 293	117 293	99 373	121 633	125 647	129 667
Service charges	79 414	107 795	127 787	117 764	101 293	101 293	72 471	105 040	108 507	111 979
Investment revenue	5 899	7 449	6 191	6 918	7 375	7 375	5 105	7 648	7 901	8 153
Transfer and subsidies - Operational	614 640	648 816	676 772	548 576	550 660	550 660	538 888	551 823	548 533	577 497
Other own revenue	115 423	125 848	106 017	88 951	105 292	105 292	82 605	109 188	112 791	116 401
Total Revenue (excluding capital transfers and contributions)	886 373	958 572	973 483	836 062	881 913	881 913	798 442	895 332	903 378	943 697
Employee costs	225 402	231 606	249 739	299 764	259 764	259 764	(210 158)	272 103	283 086	298 567
Remuneration of councillors	25 252	27 187	28 322	33 406	39 696	39 696	(26 240)	41 581	43 229	45 625
Depreciation, amortisation and impairment	73 237	86 492	86 466	64 325	64 325	64 325	-	66 512	68 713	73 110
Interest, Dividends and Rent on Land	-	336	251	1 500	1 500	1 500	(145)	1 551	1 667	1 653
Inventory consumed and bulk purchases	13 491	19 281	18 126	12 100	13 930	13 930	(9 360)	14 404	14 880	15 355
Transfers and subsidies	9 801	9 453	11 799	8 400	8 400	8 400	(6 646)	10 992	8 600	2 700
Other expenditure	275 848	445 086	430 294	413 473	571 327	571 327	(408 399)	442 993	447 093	478 965
Total Expenditure	623 031	819 442	824 997	832 967	958 942	958 942	(660 949)	850 136	867 269	915 976
Surplus/(Deficit)	263 342	139 130	148 486	3 095	(77 029)	(77 029)	1 459 391	45 196	36 110	27 722
Transfers and subsidies - capital (monetary allocations)	-	6 089	2 182	160 817	160 817	160 817	127 656	178 449	171 414	177 014
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	263 342	145 219	150 668	163 912	83 788	83 788	1 587 046	223 645	207 524	204 736
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	263 342	145 219	150 668	163 912	83 788	83 788	1 587 046	223 645	207 524	204 736
Capital expenditure & funds sources										
Capital expenditure	(16 493)	168 838	126 163	155 276	152 776	152 776	115 242	170 759	171 514	177 014
Transfers recognised - capital	21 705	124 331	120 874	152 776	152 776	152 776	114 431	170 759	171 514	177 014
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(47 552)	-	-	2 500	-	-	-	-	-	-
Total sources of capital funds	(25 847)	124 331	120 874	155 276	152 776	152 776	114 431	170 759	171 514	177 014
Financial position										
Total current assets	423 709	509 974	670 034	633 730	570 832	570 832	791 028	763 857	868 973	981 739
Total non current assets	1 523 298	1 606 981	1 651 958	2 362 934	2 360 434	2 360 434	1 767 201	2 660 228	2 763 029	2 866 933
Total current liabilities	254 301	405 561	453 499	229 440	244 167	(244 167)	(424 563)	271 714	272 108	284 042
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)	(2 076 986)	3 096 120	3 303 644	3 508 380
Cash flows										
Net cash from (used) operating	709 997	511 746	435 994	207 724	208 677	208 677	208 677	206 280	175 898	192 558
Net cash from (used) investing	(139 965)	(133 996)	(133 649)	(155 276)	(152 776)	(152 776)	(152 776)	(170 759)	(171 514)	(177 014)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	573 527	385 301	303 907	70 837	74 289	74 289	74 289	56 208	60 592	76 136
Cash backing/surplus reconciliation										
Cash and investments available	573 527	385 301	303 907	70 837	74 289	74 289	74 289	56 208	60 592	76 136
Application of cash and investments	71 607	234 003	404 575	24 213	78 055	(399 721)	(759 069)	(238 238)	(357 269)	(463 525)
Balance - surplus (shortfall)	501 920	151 297	(100 668)	46 624	(3 766)	474 011	833 358	294 446	417 861	539 661
Asset management										
Asset register summary (WDV)	1 552 335	1 620 664	1 696 390	2 364 143	2 361 643	2 361 643	-	2 652 319	2 754 169	2 845 813
Depreciation	73 237	86 492	86 466	64 325	64 325	64 325	-	66 512	68 713	73 110
Renewal and Upgrading of Existing Assets	(48 106)	70 640	48 616	67 388	66 856	66 856	-	91 432	82 711	98 507
Repairs and Maintenance	67 199	74 978	58 460	54 500	57 875	57 875	-	59 843	61 823	63 796
Free services										
Cost of Free Basic Services provided	(8)	(8)	(8)	(8)	(8)	(8)	-	(8)	(10)	(10)
Revenue cost of free services provided	(661)	(30 113)	(20 921)	8	8	8	-	(3)	10	10
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	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	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		656 603	700 963	698 333	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	694 192	856 914	918 926	918 926	767 820	782 355	818 801
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		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		-	-	-	-	-	-	-	-	-
Economic and environmental services		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		-	-	-	-	-	-	-	-	-
Trading services		226 961	260 218	274 560	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	108 152	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
Other	4	13	15	116	21	304	304	315	326	336
Total Revenue - Functional	2	886 373	964 660	975 665	996 879	1 042 730	1 042 730	895 332	903 378	943 697
Expenditure - Functional										
Governance and administration		302 829	470 841	432 869	348 994	483 541	483 541	358 730	371 627	394 862
Executive and council		42 264	51 802	50 436	57 746	65 280	65 280	68 221	70 856	74 475
Finance and administration		254 730	413 156	374 762	282 733	410 113	410 113	281 990	291 917	311 078
Internal audit		5 835	5 883	7 670	8 515	8 148	8 148	8 519	8 854	9 309
Community and public safety		87 296	112 040	129 325	128 597	157 997	157 997	163 858	169 557	175 867
Community and social services		30 895	37 242	37 328	42 770	39 755	39 755	41 587	43 235	45 498
Sport and recreation		(5)	-	-	-	-	-	-	-	-
Public safety		54 577	74 338	89 038	82 827	115 243	115 243	119 169	123 118	127 062
Housing		1 829	460	2 959	3 000	3 000	3 000	3 102	3 205	3 307
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		70 910	67 746	82 223	91 137	82 045	82 045	85 666	88 971	93 340
Planning and development		30 391	22 285	38 170	39 826	33 736	33 736	35 248	36 620	38 458
Road transport		40 519	45 461	44 053	51 311	48 308	48 308	50 419	52 351	54 882
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		155 010	170 743	170 074	249 903	222 650	222 650	228 569	223 265	237 303
Energy sources		49 597	56 618	59 431	59 469	60 226	60 226	57 350	48 710	61 900
Water management		88 555	82 563	84 248	136 142	116 415	116 415	121 156	125 537	130 767
Waste water management		5 029	6 809	6 188	10 153	9 788	9 788	10 131	10 466	10 800
Waste management		11 829	24 753	20 207	44 138	36 220	36 220	39 932	38 553	33 836
Other	4	11 322	12 134	12 064	14 336	12 709	12 709	13 312	13 848	14 603
Total Expenditure - Functional	3	627 367	833 504	826 555	832 967	958 942	958 942	850 136	867 269	915 976
Surplus/(Deficit) for the year		259 006	131 156	149 110	163 912	83 788	83 788	45 196	36 110	27 722

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
R thousand										
Revenue by Vote	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	694 192	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	264 812	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 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	886 373	964 660	975 665	996 879	1 042 730	1 042 730	895 332	903 378	943 697
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		49 038	58 748	59 190	67 794	74 793	74 793	78 167	81 192	85 341
Vote 2 - FINANCE AND ADMIN		254 156	412 093	373 679	281 200	408 748	408 748	280 563	290 435	309 522
Vote 3 - COMMUNITY AND SOCIAL SERVICES		30 895	37 242	37 328	42 770	39 755	39 755	41 587	43 235	45 498
Vote 4 - PLANNING AND DEVELOPMENT		32 220	22 745	41 129	42 826	36 736	36 736	38 350	39 824	41 765
Vote 5 - SPORTS AND RECREATION		(5)	–	–	–	–	–	–	–	–
Vote 6 - ROADS TRANSPORT		11 322	12 134	12 064	14 336	12 709	12 709	13 312	13 848	14 603
Vote 7 - WASTE MANAGEMENT		11 829	24 753	20 207	44 138	36 220	36 220	39 932	38 553	33 836
Vote 8 - WASTE WATER MANAGEMENT		119 130	118 479	117 495	176 779	155 818	155 818	162 163	168 043	175 098
Vote 9 - PUBLIC SAFETY		69 044	90 691	106 031	103 655	133 936	133 936	138 712	143 429	148 414
Vote 10 - ELECTRICITY		49 597	56 618	59 431	59 469	60 226	60 226	57 350	48 710	61 900
Vote 11 - WATER CAPITAL PROJECTS		141	1	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	627 367	833 504	826 555	832 967	958 942	958 942	850 136	867 269	915 976
Surplus/(Deficit) for the year	Z	259 006	131 156	149 110	163 912	83 788	83 788	45 196	36 110	27 721

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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	63 974	90 885	107 899	98 454	79 169	79 169	56 915	82 098	84 807	87 521
Service charges - Waste Water Management	2	9 703	10 926	12 485	14 098	15 208	15 208	10 274	15 771	16 291	16 812
Service charges - Waste Management	2	5 736	5 984	7 403	5 211	6 916	6 916	5 282	7 172	7 408	7 645
Sale of Goods and Rendering of Services	2	637	247	291	792	751	751	265	778	804	830
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables	2	54 496	67 219	(2 585)	378	218	218	(2 194)	226	234	241
Interest earned from Current and Non Current Assets	2	5 899	7 449	6 191	6 918	7 375	7 375	5 105	7 648	7 901	8 153
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	244	350	645	386	753	753	588	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	5 834	5 834	4 789	6 050	6 250	6 450
Non-Exchange Revenue											
Property rates	2	70 997	68 663	56 715	73 853	117 283	117 283	99 373	121 633	125 647	129 667
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 536	2 090	1 066	345	397	397	116	412	425	439
Licences or permits	2	5 316	5 269	4 994	8 279	7 117	7 117	3 823	7 380	7 624	7 868
Transfer and subsidies - Operational	2	614 640	648 816	676 772	548 576	550 650	550 650	538 888	551 823	548 533	577 497
Interest	2	-	-	96 381	71 542	90 222	90 222	75 217	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	25	-	-	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		886 373	958 572	973 483	836 062	881 913	881 913	798 442	895 332	903 378	943 697
Expenditure											
Employee related costs	2	225 402	231 606	249 739	299 764	259 764	259 764	(210 158)	272 103	283 066	298 567
Remuneration of councillors	2	25 252	27 187	28 322	33 406	39 696	39 696	(26 240)	41 581	43 229	45 625
Bulk purchases - electricity	2	-	-	1 238	-	-	-	-	-	-	-
Inventory consumed	2,8	13 491	19 281	16 888	12 100	13 930	13 930	(9 360)	14 404	14 880	15 355
Debt impairment	2,3	6 535	107 027	96 065	120 298	95 298	95 298	-	93 597	96 695	106 282
Depreciation, amortisation and impairment	2	73 237	86 492	86 466	64 325	64 325	64 325	-	66 512	68 713	73 110
Interest, Dividends and Rent on Land	2	-	336	251	1 500	1 500	1 500	(145)	1 551	1 667	1 653
Contracted services	2	156 735	204 187	196 468	191 582	236 452	236 452	(184 609)	236 755	238 029	253 057
Transfers and subsidies	2	9 801	9 453	11 799	8 400	8 400	8 400	(6 646)	10 992	8 600	2 700
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	(88 372)	107 701	107 265	114 815
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	0	-	0	-	-	-	-	-	-	-
Total Expenditure		623 031	819 442	824 997	832 967	958 942	958 942	(660 949)	850 136	867 269	915 976
Surplus/(Deficit)		263 342	139 130	148 486	3 095	(77 029)	(77 029)	1 459 391	45 196	36 110	27 722
Transfers and subsidies - capital (monetary allocations)	6	-	6 089	2 182	160 817	160 817	160 817	127 658	178 449	171 414	177 014
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		263 342	145 219	150 668	163 912	83 788	83 788	1 587 046	223 645	207 524	204 736
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		263 342	145 219	150 668	163 912	83 788	83 788	1 587 046	223 645	207 524	204 736
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		263 342	145 219	150 668	163 912	83 788	83 788	1 587 046	223 645	207 524	204 736
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	263 342	145 219	150 668	163 912	83 788	83 788	1 587 046	223 645	207 524	204 736

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										
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		13 188	19 401	62 148	81 036	80 662	80 662	-	47 000	109 143	138 071
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	62 836	81 036	80 662	80 662	-	47 000	109 143	138 071
Single-year expenditure to be appropriated	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	3 540
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	-	111 260	47 871	35 403
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	-	123 760	62 371	38 943
Total Capital Expenditure - Vote		(16 493)	166 838	126 163	155 276	152 776	152 776	-	170 759	171 514	177 014
Capital Expenditure - Functional											
Governance and administration		7 955	4 567	(261)	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		7 955	4 567	(261)	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		(7 034)	-	-	11 500	9 000	9 000	4 758	12 500	14 500	3 540
Community and social services		(7 034)	-	-	9 000	9 000	9 000	4 758	12 500	14 500	3 540
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	2 500	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		99	54 071	28 272	45 000	44 234	44 234	36 952	32 000	34 303	35 403
Planning and development		-	2 906	-	-	-	-	-	-	-	-
Road transport		99	51 165	28 272	45 000	44 234	44 234	36 952	32 000	34 303	35 403
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		(17 513)	110 200	98 152	98 776	99 543	99 543	73 532	126 259	122 711	138 071
Energy sources		-	598	1 898	-	-	-	-	-	-	-
Water management		37 272	74 494	45 381	55 388	55 753	55 753	48 714	81 432	72 711	88 507
Waste water management		(54 785)	35 108	50 872	43 388	43 790	43 790	24 819	44 828	50 000	49 564
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	(16 493)	166 838	126 163	155 276	152 776	152 776	115 242	170 759	171 514	177 014
Funded by:											
National Government		21 705	121 425	120 874	152 776	152 776	152 776	114 431	170 759	171 514	177 014
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	114 431	170 759	171 514	177 014
Borrowing	6										
Internally generated funds		(47 552)	-	-	2 500	-	-	-	-	-	-
Total Capital Funding	7	(25 847)	124 331	120 874	155 276	152 776	152 776	114 431	170 759	171 514	177 014

References

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 UR 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
ASSETS											
Current assets											
Cash and cash equivalents	1	7 714	1 561	274	70 837	74 289	74 289	111 914	58 208	60 592	76 136
Short term investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	255 255	223 236	368 501	399 201	386 108	386 108	351 328	508 808	569 142	631 327
Receivables from non-exchange transactions	3	5 955	2 507	15 421	105 580	54 153	54 153	34 788	178 091	215 809	248 641
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	2 354	4 654	7 427	12 931	11 101	11 101	17 188	16 982	19 661	21 866
VAT Receivable	6	152 178	284 232	284 654	41 831	41 831	41 831	282 252	-	-	-
Other current assets	7	254	(6 216)	(6 443)	3 350	3 350	3 350	(6 443)	3 769	3 769	3 769
Total current assets		423 709	509 974	670 034	633 730	570 832	570 832	791 028	763 857	868 973	981 739
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	154	154	154	154	154	154	154	173	173	173
Property, plant and equipment	10	1 622 409	1 606 156	1 651 229	2 362 029	2 359 529	2 359 529	1 766 472	2 659 210	2 762 011	2 865 915
Biological assets	11	751	489	393	751	751	751	393	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 523 298	1 606 881	1 651 958	2 362 934	2 360 434	2 360 434	1 767 201	2 660 228	2 763 029	2 866 933
TOTAL ASSETS		1 947 007	2 116 955	2 321 992	2 996 664	2 931 266	2 931 266	2 558 228	3 424 085	3 632 002	3 848 671
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	0	0	0	1 500	1 500	(1 500)	(0)	1 551	3 218	4 671
Consumer deposits	19	851	888	883	888	888	(888)	(912)	999	999	999
Trade and other payables from exchange transactions	20	129 513	143 399	172 072	224 162	237 888	(237 888)	(109 077)	265 913	264 639	274 920
Trade and other payables from non-exchange transactions	21	121 798	258 396	276 138	(0)	1 000	(1 000)	(310 168)	0	0	0
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
Total current liabilities		254 901	405 551	453 499	229 440	244 167	(244 167)	(424 563)	271 714	272 108	284 042
Non current liabilities											
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
Total non current liabilities		29 461	47 291	53 915	50 000	50 000	(50 000)	(53 915)	56 250	56 250	56 250
TOTAL LIABILITIES		284 362	452 842	507 414	279 440	294 167	(294 167)	(478 478)	327 964	328 358	340 292
NET ASSETS		1 662 645	1 664 113	1 814 578	2 717 223	2 637 099	3 225 433	3 036 706	3 096 120	3 303 644	3 508 380
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1 663 245	1 664 103	1 800 305	2 717 223	2 637 099	(2 637 099)	(2 076 986)	3 096 120	3 303 644	3 508 380
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	1 663 245	1 664 103	1 800 305	2 717 223	2 637 099	(2 637 099)	(2 076 986)	3 096 120	3 303 644	3 508 380

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
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	178 449	171 414	177 014
Interest		-	3 951	8 430	6 918	7 375	7 375	7 375	7 648	7 901	8 153
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
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)	-	-	-	-	-	-	(1 551)	(1 667)	(1 653)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		709 997	511 746	435 994	207 724	208 677	208 677	208 677	206 280	175 898	192 558
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
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		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(139 965)	(133 996)	(133 649)	(155 276)	(152 776)	(152 776)	(152 776)	(170 759)	(171 514)	(177 014)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(139 965)	(133 996)	(133 649)	(155 276)	(152 776)	(152 776)	(152 776)	(170 759)	(171 514)	(177 014)
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											
Cash/cash equivalents at the year begin:	2	3 496	7 551	1 561	18 389	18 389	18 389	18 389	20 688	56 208	60 592
Cash/cash equivalents at the year end:	2	573 527	385 301	303 907	70 837	74 289	74 289	74 289	56 208	60 592	76 136

MP316 Dr J.S. Moroka - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R thousand	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	Fall Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Call Deposits and Investments												
	Cash at Bank		7 112	273	39	17 101	17 101	17 101	86 483	13 238	18 238	18 238
	Cash on Hand		602	1 288	215	53 736	57 189	57 189	25 431	38 969	41 354	58 897
	Total Cash and Cash Equivalents		7 714	1 561	274	70 837	74 289	74 289	111 914	56 208	60 592	76 136
Short term Investments												
Deposit Taking Institutions												
Trade and other receivables from exchange transactions												
	Electricity		0	0	0	0	(300)	(300)	0	0	0	0
	Waste Management		34 889	41 283	43 767	89 853	103 686	103 686	37 150	107 453	177 891	250 270
	Waste Water Management		33 661	52 275	75 882	57 928	58 122	58 122	55 642	64 702	77 604	90 929
	Water		422 533	552 853	711 391	585 049	546 482	546 482	718 999	636 725	684 708	734 360
	Other trade receivables from exchange transactions		43 838	58 953	85 926	245 738	241 096	241 096	87 601	277 412	270 607	263 673
	VAT Receivable Input Tax Account		-	-	-	-	-	-	-	47 050	47 060	-
	Gross: Trade and other receivables from exchange transactions		534 921	705 364	916 766	978 569	949 066	949 066	899 593	1 133 352	1 257 671	1 386 192
	Less: Impairment for debt		-	-	-	-	-	-	-	-	-	-
	Impairment for Electricity		(17 461)	(21 353)	(21 353)	(25 600)	(20 285)	(20 285)	(21 353)	(19 995)	(40 558)	(61 875)
	Impairment for Waste Water Management		(42 000)	(51 188)	(98 685)	(46 045)	(45 180)	(45 180)	(98 685)	(90 386)	(53 715)	(57 164)
	Impairment for Water		(162 531)	(259 220)	(389 278)	(271 101)	(260 731)	(260 731)	(389 278)	(287 782)	(328 092)	(369 881)
	Impairment for other trade receivables from exchange transactions		(57 671)	(150 307)	(38 950)	(336 622)	(236 782)	(236 782)	(38 950)	(266 399)	(266 165)	(265 924)
	Total Less: Impairment for debt		(279 666)	(482 128)	(548 265)	(578 368)	(562 978)	(562 978)	(548 216)	(624 545)	(688 530)	(754 864)
	Total net Trade and other receivables from Exchange Transactions		255 255	223 236	368 501	399 201	386 108	386 108	351 328	508 808	569 142	631 327
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		36 151	1 865	4 242	(363)	(1 865)	(1 865)	15 823	(8)	(4 226)	(8 520)
	Business and Commercial Properties		7 593	7 549	29 237	68 472	62 835	62 835	36 915	96 015	106 000	120 515
	Industrial Properties		-	-	-	2 113	17 850	17 850	-	18 510	37 612	57 320
	Mining Properties		-	-	-	(1 866)	(2 965)	(2 965)	-	(2 037)	(4 162)	(6 337)
	Public Benefit Organisations		-	284	299	2 985	18 278	18 278	306	-	38 746	57 292
	Public Service Infrastructure Properties		52	1 340	5 321	4 207	(3 568)	(3 568)	6 313	(1 617)	(10 308)	(19 289)
	Public Service Purposes Properties		-	33 126	34 108	35 252	17 298	17 298	43 878	20 175	32 066	44 215
	Residential Properties		(39 223)	132 286	146 294	22 879	(38 114)	(38 114)	126 220	33 582	53 607	74 273
	Residential Sectional Title Garages		-	-	-	114	109	109	-	113	230	351
	Sports Clubs and Fields		-	-	-	(1 237)	(1 237)	(1 237)	-	(1 283)	(2 616)	(3 991)
	Vacant Land		-	1 164	2 824	3 133	7 490	7 490	9 237	9 507	16 887	24 502
	Property Rates General		-	-	-	-	-	-	-	-	-	-
	Gross: Property rates		4 584	177 414	219 325	135 581	76 112	76 112	238 692	193 652	265 786	340 330
	Less: Impairment of Property rates		-	(187 441)	(216 459)	(40 644)	(37 194)	(37 194)	(216 496)	(31 430)	(63 906)	(103 612)
	Net Property rates		4 584	(10 026)	2 826	94 947	43 919	43 919	22 193	162 222	201 880	236 718
	Other receivables from non-exchange transactions		1 815	8 848	9 541	15 133	14 734	14 734	9 841	20 931	18 992	16 895
	Less: Impairment for other receivables from non-exchange transactions		(474)	-	-	(4 500)	(4 500)	(4 500)	-	(5 063)	(5 063)	(5 063)
	Net other receivables from non-exchange transactions		1 372	12 533	12 595	10 633	10 234	10 234	12 595	15 869	13 930	11 832
	Total net Receivables from non-exchange transactions		5 955	2 507	15 421	105 580	54 153	54 153	34 788	178 091	215 809	248 641
Current Portion of Non-current Receivables												
Associates												
	Bursary Obligations		-	-	-	-	-	-	-	-	-	-
	Car		-	-	-	-	-	-	-	-	-	-
	Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
	Employee Benefits		-	-	-	-	-	-	-	-	-	-
	Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-
	Housing Land Sales		-	-	-	-	-	-	-	-	-	-
	Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
	Joint Ventures		-	-	-	-	-	-	-	-	-	-
	Operating Lease		-	-	-	-	-	-	-	-	-	-
	Public Organisation		-	-	-	-	-	-	-	-	-	-
	Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
	Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
	Subsidiaries		-	-	-	-	-	-	-	-	-	-
	Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory												
	Agricultural		-	-	-	-	-	-	-	-	-	-
	Consumables		-	-	-	-	-	-	-	-	-	-
	Finished Goods		2 354	3 671	5 680	10 310	10 310	10 310	15 442	11 355	11 223	10 847
	Housing Stock		-	-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-	-
	Materials and Supplies		-	-	-	-	-	-	-	-	-	-
	Water		0	0	46	2 621	1 241	1 241	45	1 342	(116)	(1 789)
	Work-in-progress		-	983	1 701	-	(450)	(450)	1 701	4 265	8 554	12 808
	Total Inventory		2 354	4 654	7 427	12 931	11 101	11 101	17 188	16 982	19 861	21 866
	VAT Receivable		-	-	-	-	-	-	-	-	-	-
	Input Tax Capital		8 125	8 089	2 985	-	-	-	287	-	-	-
	Input Tax General		212 394	267 612	296 038	41 831	41 831	41 831	239 721	-	-	-
	VAT Control (Receivable)		(68 344)	8 530	18 151	-	-	-	42 244	-	-	-
	Total VAT Receivable		152 175	284 232	284 854	41 831	41 831	41 831	282 252	-	-	-
	Other current assets		-	-	-	-	-	-	-	-	-	-
	Construction Contracts and Receivables		250	244	-	250	250	250	-	281	261	261
	Control, Clearing and Interface Accounts		4	(6 480)	(6 443)	3 100	3 100	3 100	(6 443)	3 488	3 488	3 488
	Deposits		-	-	-	-	-	-	-	-	-	-
	Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
	Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
	Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
	Total Other current assets		254	(6 236)	(6 443)	3 350	3 350	3 350	(6 443)	3 769	3 769	3 769
	Total Current Assets		423 708	509 974	679 034	633 730	579 832	579 832	791 028	763 657	868 973	981 739
Non-current Assets												
Investments												
	Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
	Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
	Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
	Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
	Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
	Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
	Municipal Bonds		-	-	-	-	-	-	-	-	-	-
	National Government Securities		-	-	-	-	-	-	-	-	-	-
	Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
	Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
	Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
	Total Investments		-	-	-	-	-	-	-	-	-	-

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

Summary of Employee and Councillor remuneration					Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	2022/23	2023/24	2024/25	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	Audited Outcome	Audited Outcome	Audited Outcome	D	E	F	G	H	I	
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary	14 592	15 911	16 763	20 539	21 584	21 584	22 609	23 505	24 808	
Cell phone Allowance	2 641	3 102	2 913	3 589	4 279	4 279	4 482	4 659	4 918	
Housing Allowance	-	-	-	-	-	-	-	-	-	
In-kind Benefits	-	-	-	-	-	-	-	-	-	
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-	
Office-bearer Allowance	-	-	-	-	-	-	-	-	-	
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	
Travelling Allowance	5 681	6 682	6 017	5 131	9 431	9 431	9 878	10 270	10 839	
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	
Total Allowances and Service Related Benefits	23 914	24 696	25 693	29 259	35 293	35 293	36 969	38 434	40 564	
Social Contributions										
Medial Aid Benefits	248	298	316	988	584	584	612	636	671	
Pension Fund Contributions	2 061	2 193	2 314	3 158	3 819	3 819	4 001	4 159	4 380	
Total Social Contributions	2 309	2 491	2 630	4 146	4 403	4 403	4 613	4 795	5 061	
Total Councillors	25 223	27 187	28 323	33 405	39 696	39 696	41 582	43 229	45 625	
% Increase		7,1%	4,2%	18,9%	16,9%	-	4,8%	4,0%	5,9%	
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary	3 710	5 135	4 504	7 897	7 897	7 897	8 272	8 606	9 077	
Bonuses	-	57	80	113	113	113	119	124	130	
Allowance										
Accommodation, Travel and incidental	-	-	19	17	17	17	18	19	20	
Cellular and Telephone	106	148	156	254	254	254	266	277	292	
Housing Benefits	-	-	-	-	-	-	-	-	-	
Non-pensionable	-	-	925	976	976	976	1 023	1 064	1 122	
Travel or Motor Vehicle	904	873	985	1 388	1 388	1 388	1 452	1 510	1 583	
Voluntary Work	-	-	-	-	-	-	-	-	-	
Total Allowance	1 810	1 021	2 064	2 654	2 654	2 654	2 759	2 870	3 027	
Service Related Benefits										
Acting	2 427	2 566	5 307	4 743	4 743	4 743	4 969	5 169	5 452	
Bonus	-	-	-	-	-	-	-	-	-	
Danger Allowance	-	-	-	-	-	-	-	-	-	
Entertainment	-	-	-	-	-	-	-	-	-	
Fire Brigade	-	-	-	-	-	-	-	-	-	
In-kind Benefits	-	-	-	-	-	-	-	-	-	
Leave Pay	-	-	7	14	14	14	15	15	16	
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	
Long Service Award	-	-	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	-	-	
Scarcity	-	-	-	-	-	-	-	-	-	
Standby Allowance	-	-	-	-	-	-	-	-	-	
Tools Allowance	-	-	-	-	-	-	-	-	-	
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-	
Leave gratuity	-	-	-	-	-	-	-	-	-	
Long Term Service Award	-	-	-	-	-	-	-	-	-	
Total Service Related Benefits	2 427	2 566	5 313	4 757	4 757	4 757	4 983	5 185	5 468	
Total Salaries and Allowances	7 147	8 780	11 941	15 402	15 402	15 402	16 133	16 785	17 702	
Social Contributions										
Bargaining Council	0	1	1	1	1	1	1	1	1	
Group Life Insurance	-	-	-	41	41	41	43	44	47	
Medical	124	163	105	340	340	340	356	371	391	
Pension	410	577	688	1 050	1 050	1 050	1 100	1 145	1 207	
Unemployment Insurance	9	11	7	17	17	17	18	19	20	
Total Social Contributions	543	752	800	1 450	1 450	1 450	1 518	1 580	1 666	
Post-retirement Benefit										
Medical	-	-	-	-	-	-	-	-	-	
Other Benefits	-	-	-	-	-	-	-	-	-	
Pension	-	-	-	-	-	-	-	-	-	
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality	7 690	9 531	12 742	16 851	16 851	16 851	17 652	18 364	19 369	
% Increase		23,9%	33,7%	32,3%	-	-	4,8%	4,0%	5,3%	

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

R thousand Revenue	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
6 842	Exchange Revenue	6 842	7 013	6 870	6 705	6 978	6 705	6 773	6 705	6 910	6 978	7 115	82 098	84 807	87 521
1 314	Service charges - Electricity	1 314	1 347	1 281	1 288	1 341	1 301	1 288	1 288	1 327	1 341	1 387	15 771	16 291	16 812
598	Service charges - Waste Water Management	598	613	583	586	610	586	592	586	604	610	622	7 172	7 408	7 645
65	Sale of Goods and Rendering of Services	65	66	63	64	66	64	64	64	66	66	67	778	804	830
-	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Interest earned from Receivables	19	19	18	18	19	18	19	18	19	19	20	228	234	241
637	Interest earned from Current and Non Current Assets	637	653	621	625	650	625	631	625	644	650	663	7 648	7 901	8 153
-	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Rent from Fixed Assets	65	67	63	64	66	64	64	64	66	66	68	781	807	832
-	Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Development Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Operational Revenue	504	517	492	494	514	494	499	494	509	514	524	6 050	6 250	6 450
10 136	Non-Exchange Revenue	10 136	10 389	9 883	9 933	10 339	9 933	10 035	9 933	10 237	10 339	10 541	121 633	125 847	129 667
-	Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Surcharges and Taxes	-	34	33	34	35	34	34	34	35	35	36	412	425	439
-	Fines, penalties and forfeits	-	630	600	603	627	603	609	603	621	627	640	7 380	7 824	7 888
165 373	Licences or permits	165 373	69	65	66	68	66	66	66	110 271	68	70	551 823	548 533	577 487
7 797	Transfer and subsidies - Operational	7 797	7 982	7 602	7 641	7 953	7 641	7 719	7 641	7 875	7 953	8 109	93 561	96 648	99 741
-	Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gains on disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193 998	Total Revenue (excluding capital transfers and contributions)	193 998	29 410	27 875	165 874	29 267	28 119	28 406	28 119	139 183	29 267	29 840	895 332	903 378	943 697
22 615	Expenditure	22 615	23 240	22 110	22 223	23 127	22 223	22 449	22 223	22 901	23 127	23 579	272 103	283 086	298 587
3 465	Employee related costs	3 465	3 551	3 379	3 396	3 534	3 396	3 431	3 396	3 489	3 534	3 602	41 581	43 229	45 625
-	Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 200	Inventory consumed	1 200	1 230	1 170	1 176	1 224	1 176	1 188	1 176	1 212	1 224	1 248	14 404	14 880	15 355
7 800	Debt Impairment	7 800	7 995	7 604	7 643	7 956	7 643	7 721	7 643	7 878	7 956	8 113	93 597	96 895	106 282
5 543	Depreciation, amortisation and impairment	5 543	5 682	5 404	5 431	5 654	5 431	5 487	5 431	5 598	5 654	5 765	66 512	68 713	73 110
129	Interest, Dividends and Rent on Land	129	137	122	123	135	123	126	123	132	135	141	1 551	1 667	1 663
19 730	Contracted services	19 730	20 211	19 248	19 344	20 115	19 344	19 537	19 344	19 922	20 115	20 500	236 755	238 029	253 057
916	Transfers and subsidies	916	937	885	889	933	889	899	889	924	933	949	10 992	8 600	2 700
412	Irrecoverable debts written off	412	422	401	404	420	404	408	404	416	420	428	4 941	5 104	4 811
8 975	Operational costs	8 975	9 200	8 750	8 795	9 155	8 795	8 885	8 795	9 065	9 155	9 335	107 701	107 265	114 815
-	Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 845	Total Expenditure	70 845	72 065	69 084	69 436	72 253	69 436	70 740	69 436	71 549	72 253	75 561	850 136	867 269	915 976
123 154	Surplus/(Deficit)	123 154	(43 195)	(41 109)	(41 317)	(42 987)	(41 317)	(41 735)	(41 317)	(41 317)	(42 987)	(45 721)	(45 196)	(43 110)	(27 722)
49 214	Transfers and subsidies - capital (in-kind)	49 214	-	-	40 777	5 000	-	-	-	37 622	-	-	178 449	171 414	177 014
172 427	Surplus/(Deficit) after capital transfers & contributions	172 427	(43 195)	(41 109)	(41 317)	(42 987)	(41 317)	(41 735)	(41 317)	(41 317)	(42 987)	(45 721)	(45 196)	(43 110)	(27 722)
-	Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172 427	Surplus/(Deficit) after income tax	172 427	(43 195)	(41 109)	(41 317)	(42 987)	(41 317)	(41 735)	(41 317)	(41 317)	(42 987)	(45 721)	(45 196)	(43 110)	(27 722)
-	Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172 427	Surplus/(Deficit) attributable to municipality	172 427	(43 195)	(41 109)	(41 317)	(42 987)	(41 317)	(41 735)	(41 317)	(41 317)	(42 987)	(45 721)	(45 196)	(43 110)	(27 722)
-	Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172 427	Surplus/(Deficit) for the year	172 427	(43 195)	(41 109)	(41 317)	(42 987)	(41 317)	(41 735)	(41 317)	(41 317)	(42 987)	(45 721)	(45 196)	(43 110)	(27 722)

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		
	Revenue by Vote																		
25	Vote 1 - EXECUTIVE AND COUNCIL		25	24	24	24	24	24	24	24	24	24	24	25	25	26	295	305	315
181 129	Vote 2 - FINANCE AND ADMIN		18 403	18 456	153 717	153 717	18 551	18 551	18 551	19 308	18 740	18 551	18 551	127 252	19 308	19 687	767 820	782 355	818 801
57	Vote 3 - COMMUNITY AND SOCIAL SERVICES		59	56	56	56	56	56	56	58	57	56	56	58	58	60	687	703	732
21	Vote 4 - PLANNING AND DEVELOPMENT		21	20	20	20	20	20	20	21	20	20	20	21	21	21	247	255	263
	Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Vote 6 - ROADS TRANSPORT		27	26	26	26	26	26	26	27	26	26	26	27	27	27	315	326	336
598	Vote 7 - WASTE MANAGEMENT		613	583	586	586	586	586	586	610	592	586	586	604	610	622	7 174	7 411	7 648
8 162	Vote 8 - WASTE WATER MANAGEMENT		8 366	7 958	7 999	7 999	7 999	7 999	7 999	8 325	8 081	7 999	7 999	8 244	8 325	8 489	97 946	101 178	104 416
870	Vote 9 - PUBLIC SAFETY		892	848	853	853	853	853	853	887	861	853	853	879	887	905	10 440	10 785	11 130
3 107	Vote 10 - ELECTRICITY		-	-	2 589	2 589	-	-	-	-	-	-	-	2 071	-	-	10 355	-	-
4	Vote 11 - WATER CAPITAL PROJECTS		5	4	4	4	4	4	4	5	4	4	4	5	5	5	54	55	57
	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193 998	Total Revenue by Vote		29 410	27 975	165 874	165 874	28 119	28 119	28 119	29 267	28 406	28 119	28 119	139 183	29 267	29 840	895 332	903 378	943 697
	Expenditure by Vote to be appropriated																		
6 514	Vote 1 - EXECUTIVE AND COUNCIL		6 676	6 352	6 384	6 384	6 384	6 384	6 384	6 644	6 449	6 384	6 384	6 579	6 644	6 773	78 167	81 192	85 341
23 380	Vote 2 - FINANCE AND ADMIN		23 970	22 791	22 908	22 908	22 908	22 908	22 908	23 852	23 144	22 908	22 908	23 616	23 852	24 324	280 563	290 435	309 522
3 466	Vote 3 - COMMUNITY AND SOCIAL SERVICES		3 552	3 379	3 396	3 396	3 396	3 396	3 396	3 535	3 431	3 396	3 396	3 500	3 535	3 604	41 587	43 235	45 498
3 196	Vote 4 - PLANNING AND DEVELOPMENT		3 276	3 116	3 132	3 132	3 132	3 132	3 132	3 260	3 164	3 132	3 132	3 228	3 260	3 323	38 350	39 824	41 765
	Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 109	Vote 6 - ROADS TRANSPORT		1 137	1 082	1 087	1 087	1 087	1 087	1 087	1 131	1 098	1 087	1 087	1 120	1 131	1 154	13 312	13 848	14 603
3 328	Vote 7 - WASTE MANAGEMENT		3 409	3 247	3 263	3 263	3 263	3 263	3 263	3 393	3 295	3 263	3 263	3 360	3 393	3 457	39 932	38 553	33 836
13 514	Vote 8 - WASTE WATER MANAGEMENT		13 851	13 176	13 243	13 243	13 243	13 243	13 243	13 784	13 379	13 243	13 243	13 649	13 784	14 054	162 163	168 043	175 098
11 559	Vote 9 - PUBLIC SAFETY		11 849	11 270	11 328	11 328	11 328	11 328	11 328	11 791	11 444	11 328	11 328	11 675	11 791	12 023	138 712	143 429	148 414
4 779	Vote 10 - ELECTRICITY		4 886	4 672	4 694	4 694	4 694	4 694	4 694	4 865	4 736	4 694	4 694	4 822	4 865	4 950	57 350	48 710	61 900
	Vote 11 - WATER CAPITAL PROJECTS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70 845	Total Expenditure by Vote		72 605	69 084	69 437	69 437	69 437	69 437	69 437	72 253	70 140	69 437	69 437	71 549	72 253	73 661	850 136	867 269	915 976
123 154	Surplus/(Deficit) before assoc.		(43 195)	(41 109)	(41 109)	(41 109)	(41 317)	(41 317)	(41 317)	(42 987)	(41 735)	(41 317)	(41 317)	67 635	(42 987)	(43 821)	45 196	36 110	27 722
	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Surplus/(Deficit)		(43 195)	(41 109)	(41 109)	(41 317)	(41 317)	(41 317)	(41 317)	(42 987)	(41 735)	(41 317)	(41 317)	67 635	(42 987)	(43 821)	45 196	36 110	27 722

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	
	Revenue - Functional																	
181 153	Governance and administration		19 428	18 480	153 741	18 575	153 741	18 575	18 575	19 333	18 575	18 575	18 575	18 575	19 333	18 575	18 575	19 112
25	Executive and council		25	24	24	24	24	24	24	25	24	24	24	25	25	24	24	26
181 129	Finance and administration		19 403	18 456	153 717	18 551	153 717	18 551	18 551	19 308	18 551	18 551	18 551	18 551	19 308	18 551	18 551	19 687
	Internal audit																	
566	Community and public safety		581	552	555	578	555	555	555	578	555	555	555	578	555	555	555	589
57	Community and social services		59	56	56	58	56	56	56	58	56	56	56	58	56	56	56	60
	Sport and recreation																	
509	Public safety		522	496	499	499	499	499	499	519	499	499	499	519	499	499	529	
	Housing																	
	Health																	
382	Economic and environmental services		391	372	374	374	374	374	374	389	374	374	374	389	374	374	374	397
21	Planning and development		21	21	20	21	20	20	20	21	20	20	20	21	21	20	21	21
361	Road transport		370	352	354	354	354	354	354	368	354	354	354	368	354	354	376	376
	Environmental protection																	
11 871	Trading services		8 983	8 545	11 178	8 589	11 178	8 589	8 589	8 939	8 589	8 589	8 589	8 939	8 589	8 589	8 939	9 115
3 107	Energy sources				2 589		2 589											
6 857	Water management		7 028	6 685	6 719	6 994	6 719	6 994	6 719	6 994	6 719	6 719	6 994	6 719	6 994	6 719	6 994	7 131
1 310	Waste water management		1 343	1 277	1 284	1 284	1 284	1 284	1 284	1 336	1 284	1 284	1 284	1 336	1 284	1 284	1 362	1 362
598	Waste management		613	583	586	610	586	586	610	586	586	586	586	610	586	586	622	622
26	Other		27	26	26	26	26	26	26	27	26	26	26	27	26	26	27	27
193 988	Total Revenue - Functional		29 410	27 975	165 874	28 119	165 874	28 119	28 119	29 267	28 119	28 119	28 119	29 267	28 119	28 119	29 267	29 840
	Expenditure - Functional																	
29 884	Governance and administration		30 646	29 142	29 293	29 293	29 293	29 293	29 293	30 496	29 293	29 293	29 293	30 496	29 293	29 293	30 496	31 097
5 685	Executive and council		5 826	5 544	5 572	5 798	5 572	5 572	5 572	5 798	5 572	5 572	5 572	5 798	5 572	5 572	5 798	5 911
23 489	Finance and administration		24 092	22 906	23 025	23 973	23 025	23 025	23 025	23 973	23 025	23 025	23 025	23 973	23 025	23 025	23 973	24 447
710	Internal audit		728	692	696	724	696	696	724	696	696	696	696	724	696	696	724	738
13 655	Community and public safety		13 987	13 313	13 381	13 928	13 381	13 381	13 928	13 381	13 381	13 381	13 381	13 928	13 381	13 381	13 928	14 202
3 466	Community and social services		3 552	3 379	3 396	3 535	3 396	3 396	3 535	3 396	3 396	3 396	3 396	3 535	3 396	3 396	3 535	3 604
	Sport and recreation																	
9 981	Public safety		10 180	9 682	9 732	10 130	9 732	9 732	9 732	10 130	9 732	9 732	9 732	10 130	9 732	9 732	10 130	10 329
259	Housing		265	252	253	264	253	253	253	264	253	253	253	264	253	253	264	269
	Health																	
7 139	Economic and environmental services		7 317	6 961	6 996	7 281	6 996	6 996	6 996	7 281	6 996	6 996	6 996	7 281	6 996	6 996	7 281	7 424
2 937	Planning and development		3 011	2 864	2 879	2 996	2 879	2 908	2 908	2 996	2 879	2 879	2 908	2 996	2 879	2 879	2 996	3 055
4 202	Road transport		4 306	4 097	4 118	4 285	4 118	4 118	4 118	4 285	4 118	4 118	4 118	4 285	4 118	4 118	4 285	4 359
	Environmental protection																	
19 047	Trading services		19 509	18 586	18 679	19 416	18 679	18 679	18 679	19 416	18 679	18 679	18 679	19 416	18 679	18 679	19 416	19 785
4 779	Energy sources		4 886	4 672	4 694	4 865	4 694	4 694	4 694	4 865	4 694	4 694	4 694	4 865	4 694	4 694	4 865	4 950
10 086	Water management		10 349	9 844	9 895	10 298	9 895	9 895	9 895	10 298	9 895	9 895	9 895	10 298	9 895	9 895	10 298	10 500
844	Waste water management		865	823	827	861	827	827	827	861	827	827	827	861	827	827	861	878
3 328	Waste management		3 409	3 247	3 263	3 393	3 263	3 263	3 263	3 393	3 263	3 263	3 263	3 393	3 263	3 263	3 393	3 457
1 109	Other		1 131	1 087	1 087	1 131	1 087	1 087	1 087	1 131	1 087	1 087	1 087	1 131	1 087	1 087	1 131	1 154
70 845	Total Expenditure - Functional		72 605	69 084	69 436	72 253	69 436	69 436	69 436	72 253	69 436	69 436	69 436	72 253	69 436	69 436	72 253	73 661
123 154	Surplus/(Deficit) before assoc.		(43 195)	(41 109)	96 437	(42 987)	96 437	(41 317)	(41 317)	(42 987)	96 437	(41 317)	(41 317)	(42 987)	96 437	(41 317)	(42 987)	(43 821)
	Intercompany/Parent subsidiary transactions																	
123 154	Surplus/(Deficit)	1	(43 195)	(41 109)	96 437	(42 987)	96 437	(41 317)	(41 317)	(42 987)	96 437	(41 317)	(41 317)	(42 987)	96 437	(41 317)	(42 987)	(43 821)

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

R thousand	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
													1		
Cash Receipts By Source															
Property rates	4 075	4 116	4 241	4 159	4 158	4 282	4 199	4 033	4 075	4 116	4 241	4 158	4 158	51 789	53 498
Service charges - electricity revenue	4 891	4 941	5 090	5 040	4 991	5 140	5 040	4 841	4 891	4 941	5 090	4 991	4 991	59 887	64 214
Service charges - water revenue	549	554	571	566	550	577	566	543	549	554	571	560	571	6 976	7 208
Service charges - sanitation revenue	273	275	284	281	278	287	281	270	273	275	284	278	278	3 339	3 600
Rental of facilities and equipment	20	21	20	20	21	20	20	20	20	21	21	21	21	245	261
Interest earned - external investments	637	655	621	625	650	625	625	631	625	644	650	653	653	7 648	8 153
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32	33	34	33	33	34	33	32	32	33	34	33	33	395	411
Licences and permits	507	520	494	497	517	497	497	502	497	512	517	527	517	6 086	6 488
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	162 022	1 335	1 370	1 370	1 347	1 383	1 352 75	1 307	1 319	1 08 468	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	1 254	1 241	1 260	1 291	1 279	1 279	15 191	16 265
Cash Receipts by Source	174 253	13 713	14 003	14 706	13 827	14 133	14 706	13 413	13 520	120 824	14 072	13 868	701 228	703 527	737 387
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	17 932	13 068	13 476	13 340	18 204	13 612	18 340	12 736	12 932	18 088	13 476	13 204	178 449	171 414	177 014
Transfers and subsidies - capital (monetary allocations) (Nal / 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	192 185	26 781	27 479	161 146	32 031	27 745	166 146	26 210	26 453	138 892	27 548	27 062	875 677	874 941	914 801
Cash Payments by Type															
Employee related costs	25 387	25 646	26 423	26 164	25 905	26 682	26 164	25 127	25 387	25 546	26 423	25 905	310 855	322 868	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	129	129	129	129	129	129	129	129	129	129	129	129	1 551	1 667	1 663
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	26 652	26 924	27 740	27 468	27 196	28 012	27 468	26 380	26 652	26 924	27 740	27 196	326 349	338 750	349 929
Cash Payments by Type	54 997	55 557	57 236	56 676	56 116	57 796	56 676	54 437	54 997	55 557	57 236	56 116	673 397	689 043	722 043
Other Cash Flow Payments by Type															
Capital assets	14 230	14 416	14 044	14 081	14 379	14 081	14 081	14 156	14 081	14 304	14 379	14 528	170 759	171 514	177 014
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	69 227	69 973	71 280	70 757	70 495	71 877	70 757	66 592	69 078	69 861	71 615	70 644	844 157	870 557	899 057
NET INCREASE/(DECREASE) IN CASH HELD	122 959	(43 192)	(43 801)	90 388	(38 464)	(44 132)	95 388	(42 383)	(42 625)	69 031	(44 087)	(43 882)	35 520	4 384	15 544
Cash/cash equivalents at the month/year begin:	20 886	143 646	100 454	56 653	147 041	108 577	64 445	159 833	117 451	74 826	143 856	99 790	20 698	56 208	60 592
Cash/cash equivalents at the month/year end:	143 846	100 454	56 653	147 041	108 577	64 445	159 833	117 451	74 826	143 856	99 790	56 208	56 208	60 592	76 136