Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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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: NW375 Moses Kotane

CFO Name: Mzwandile Mkhize

Tel: 014 555 1332 **Fax:**

E-Mail: cfo@moseskotane.gov.za

Budget for MTREF starting: 2026 **Budget Year:** 2026/27

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

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

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Municipal Council	*Vote 01*	***Municipal Council***	
Vote 02 - Office Of The Accounting Officer	*01.1*	*Office Of The Mayor*	*01.1 - Office Of The Mayor*
Vote 03 - Budget And Treasury Office	*01.2*	*Office Of The Speaker*	*01.2 - Office Of The Speaker*
Vote 04 - Corporate Services	*01.3*	*Office Of The Chief Whip*	*01.3 - Office Of The Chief Whip*
Vote 05 - Community Services	*01.4*	*Mpac*	*01.4 - Mpac*
Vote 06 - Planning & Development	*01.5*	*Council General Administration*	*01.5 - Council General Administration*
Vote 07 - Infrastructure & Technical Services	*Vote 02*	***Office Of The Accounting Officer***	
Vote 08 -	*02.1*	*Office Of The Ao Admin*	*02.1 - Office Of The Ao Admin*
Vote 09 -	*02.2*	*Perfomance Management System*	*02.2 - Perfomance Management System*
Vote 10 -	*02.3*	*Internal Audit*	*02.3 - Internal Audit*
Vote 11 -	*02.4*	*Municipal Planning Idp*	*02.4 - Municipal Planning Idp*
Vote 12 -	*02.5*	*Risk*	*02.5 - Risk*
Vote 13 -	*Vote 03*	***Budget And Treasury Office***	
Vote 14 -	*03.1*	*Chief Financial Officer Admin*	*03.1 - Chief Financial Officer Admin*
Vote 15 - Other	*03.2*	*Budget Expenditure & Reporting*	*03.2 - Budget Expenditure & Reporting*
	03.3	*Revenue Management*	*03.3 - Revenue Management*
	03.4	*Supply Chain Management*	*03.4 - Supply Chain Management*
	03.5	*Assets Management*	*03.5 - Assets Management*
	03.6	*Expenditure*	*03.6 - Expenditure*
	Vote 04	***Corporate Services***	
	04.1	*Legal Services*	*04.1 - Legal Services*
	04.2	*Corporate Service Administration*	*04.2 - Corporate Service Administration*
	04.3	*Human Resources*	*04.3 - Human Resources*
	04.4	*Media & Communication*	*04.4 - Media & Communication*
	04.5	*Organisational Development*	*04.5 - Organisational Development*
	04.6	*Labour Relations*	*04.6 - Labour Relations*
	04.7	*Information Technology Services*	*04.7 - Information Technology Services*
	Vote 05	***Community Services***	
	05.1	*Municipal Buildings*	*05.1 - Municipal Buildings*
	05.2	*Fleet Management*	*05.2 - Fleet Management*
	05.3	*Community Services Administration*	*05.3 - Community Services Administration*
	05.4	*Cemeteries*	*05.4 - Cemeteries*
	05.5	*Disaster Management*	*05.5 - Disaster Management*
	05.6	*Libraries*	*05.6 - Libraries*
	05.7	*Sports Recreation & Social Amenitie*	*05.7 - Sports Recreation & Social Amenitie*
	05.8	*Waste Management Solid Waste*	*05.8 - Waste Management Solid Waste*
	05.9	*Safety And Security*	*05.9 - Safety And Security*
	05.10	*Traffic Service*	*05.10 - Traffic Service*
	Vote 06	***Planning & Development***	
	06.1	*Planning And Development Admin*	*06.1 - Planning And Development Admin*
	06.2	*Town Planning*	*06.2 - Town Planning*
	06.3	*Land Use And Housing Admin*	*06.3 - Land Use And Housing Admin*
	06.4	*Local Economic Development*	*06.4 - Local Economic Development*
	06.5	*Led*	*06.5 - Led*
	06.6	*Agriculture & Rural Development*	*06.6 - Agriculture & Rural Development*
	06.7	*Tourism & Business Development*	*06.7 - Tourism & Business Development*
	06.8	*Arts & Culture*	*06.8 - Arts & Culture*
	Vote 07	***Infrastructure & Technical Services***	
	07.1	*Infrastructure Admin & Tech Admin*	*07.1 - Infrastructure Admin & Tech Admin*
	07.2	*Fleet Management*	*07.2 - Fleet Management*
	07.3	*Roads*	*07.3 - Roads*
	07.4	*Street Lighting*	*07.4 - Street Lighting*
	07.5	*Project Management Unit*	*07.5 - Project Management Unit*
	07.6	*Sanitation Treatment Plant: Mogwase*	*07.6 - Sanitation Treatment Plant: Mogwase*
	07.7	*Sanitation Treatment Plant: Madikwe*	*07.7 - Sanitation Treatment Plant: Madikwe*
	07.8	*Sanitation Reticulation*	*07.8 - Sanitation Reticulation*
	07.9	*Water Administration*	*07.9 - Water Administration*
	07.10	*Water Madikwe: Water Treatment Work*	*07.10 - Water Madikwe: Water Treatment Work*
	07.11	*Water: Pella Water Treatment Works*	*07.11 - Water: Pella Water Treatment Works*
	07.12	*Water: Madikwe Retail & Bulk Lines*	*07.12 - Water: Madikwe Retail & Bulk Lines*
	07.13	*Water: Madikwe Rural*	*07.13 - Water: Madikwe Rural*
	07.14	*Water: Molatedi*	*07.14 - Water: Molatedi*
	07.15	*Water Eastern: Retail Mankwe*	*07.15 - Water Eastern: Retail Mankwe*
	07.16	*Reporting Function Electricity*	*07.16 - Reporting Function Electricity*
	Vote 08		
	Vote 09		
	Vote 10		
	Vote 11		
	Vote 12		
	Vote 13		
	Vote 14		
	Vote 15	***Other***	

NW375 Moses Kotane - Contact Information

A. GENERAL INFORMATION

Municipality	**NW375 Moses Kotane**	
Grade	4	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**NW NORTH WEST**	
Web Address	**www.moseskotane.gov.za**	
e-mail Address	**municipalmanager@moseskotane.gov.za**	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	1011
City / Town	Mogwase
Postal Code	0314
Street address	
Building	Mogwase Shopping Complex
Street No. & Name	933 Station Road
City / Town	Mogwase
Postal Code	0314
General Contacts	
Telephone number	014 555 1300
Fax number	014 555 6368

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Clr	Title	Mr
Name	Maria Matshaba	Name	Baitsi Mmutle
Telephone number	014 555 1309	Telephone number	014 555 1309
Cell number		Cell number	
Fax number		Fax number	
E-mail address	speakersecretary@moseskotane.gov.za	E-mail address	speakersecretary@moseskotane.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Clr	Title	Mr
Name	Nketu Nkotswe	Name	Tshegofatso Motlhabane
Telephone number	014 555 1305	Telephone number	014 555 1305
Cell number		Cell number	
Fax number		Fax number	
E-mail address	mayorssecretary@moseskotane.gov.za	E-mail address	mayorsecretary@moseskotane.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Mokopane Letsoalo	Name	Winnie Mabalane
Telephone number	014 555 1307	Telephone number	014 555 1307
Cell number	066 300 6349	Cell number	083 375 4033
Fax number		Fax number	
E-mail address	MLetsoalo@moseskotane.gov.za	E-mail address	MLetsoalo@moseskotane.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Mzwandile Mkhize	Name	Boipelo Dipholo
Telephone number	014 555 1332	Telephone number	014 555 1332
Cell number		Cell number	
Fax number		Fax number	
E-mail address	cfo@moseskotane.gov.za	E-mail address	cfosecretary@moseskotane.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Ms	Title	
Name	DIMAKATSO MOLOPE	Name	
Telephone number	014 555 1512	Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address	DMolope@moseskotane.gov.za	E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
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Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

NW375 Moses Kotane - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	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
Financial Performance										
Property rates	124 807	150 272	165 035	174 056	174 056	174 056	127 337	208 630	215 518	222 418
Service charges	194 662	207 969	149 003	217 477	217 477	217 477	173 006	182 266	188 281	194 297
Investment revenue	9 745	13 500	13 235	13 097	8 727	8 727	7 428	8 774	8 839	9 060
Transfer and subsidies - Operational	537 931	584 689	610 284	627 463	628 337	628 337	623 004	637 420	649 206	680 681
Other own revenue	107 859	94 143	116 770	104 816	104 746	104 746	75 042	109 973	112 934	116 327
Total Revenue (excluding capital transfers and contributions)	975 004	1 050 573	1 054 325	1 136 908	1 133 342	1 133 342	1 005 818	1 147 063	1 174 778	1 222 783
Employee costs	283 415	322 761	320 836	373 102	373 456	373 456	321 704	372 659	390 165	409 906
Remuneration of councillors	25 874	26 872	30 671	32 329	32 329	32 329	27 963	32 529	33 602	34 378
Depreciation, amortisation and impairment	132 550	121 308	135 999	186 561	186 561	186 561	117 697	170 540	184 183	202 601
Interest, Dividends and Rent on Land	5 619	6 434	4 616	2 597	2 597	2 597	571	2 458	2 487	2 498
Inventory consumed and bulk purchases	177 046	210 589	194 197	235 773	235 773	235 773	52 428	223 247	233 233	243 669
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	419 178	542 463	546 569	623 382	619 917	619 917	394 085	507 844	508 747	509 493
Total Expenditure	1 043 682	1 230 428	1 232 888	1 453 744	1 450 634	1 450 634	914 449	1 309 276	1 352 418	1 402 546
Surplus/(Deficit)	(68 678)	(179 855)	(178 562)	(316 836)	(317 292)	(317 292)	91 369	(162 214)	(177 640)	(179 763)
Transfers and subsidies - capital (monetary allocations)	217 386	232 306	215 615	225 068	232 220	232 220	161 753	228 223	253 824	262 838
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	253 122	66 009	76 184	83 075
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	253 122	66 009	76 184	83 075
Capital expenditure & funds sources										
Capital expenditure	8 803	26 404	48 976	225 068	235 890	235 890	137 772	228 223	253 824	262 838
Transfers recognised - capital	8 697	24 725	47 963	225 068	232 220	232 220	137 400	228 223	253 824	262 838
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	106	1 679	1 014	–	3 670	3 670	372	–	–	–
Total sources of capital funds	8 803	26 404	48 976	225 068	235 890	235 890	137 772	228 223	253 824	262 838
Financial position										
Total current assets	451 408	300 051	317 493	264 535	264 535	264 535	119 566	(316 556)	(328 741)	(319 398)
Total non current assets	3 152 582	3 263 067	3 338 908	3 492 726	3 503 548	3 503 548	21 426	3 491 535	3 616 096	3 698 658
Total current liabilities	378 290	292 219	357 366	217 306	209 281	209 281	(112 898)	294 840	293 194	292 612
Total non current liabilities	70 749	60 409	51 480	47 989	47 989	47 989	–	48 882	49 967	50 213
Community wealth/Equity	3 154 931	3 275 387	3 197 553	3 583 734	3 595 885	3 595 885	237 092	2 765 248	2 868 011	2 953 361
Cash flows										
Net cash from (used) operating	1 253 262	1 515 997	762 089	130 142	130 142	130 142	868 145	234 644	262 658	289 468
Net cash from (used) investing	(8 817)	(24 476)	(37 113)	(258 828)	(258 828)	(258 828)	(130 404)	(228 223)	(253 824)	(262 838)
Net cash from (used) financing	(5 813)	(5 335)	(14 817)	(9 987)	(9 987)	(9 987)	(11 649)	–	–	–
Cash/cash equivalents at the year end	1 275 513	1 525 042	753 745	329 602	329 602	329 602	726 091	57 354	66 188	92 819
Cash backing/surplus reconciliation										
Cash and investments available	1 275 513	1 525 042	753 745	329 602	329 602	329 602	726 091	57 354	66 188	92 819
Application of cash and investments	135 286	160 990	362 539	198 568	190 543	190 543	(65 007)	190 177	183 807	180 356
Balance - surplus (shortfall)	1 140 227	1 364 052	391 206	131 033	139 058	139 058	791 098	(132 823)	(117 618)	(87 537)
Asset management										
Asset register summary (WDV)	2 900 827	2 940 786	3 051 437	3 492 726	3 503 548	3 503 548		3 491 535	3 616 096	3 698 658
Depreciation	132 550	121 308	135 999	186 561	186 561	186 561		170 540	184 183	202 601
Renewal and Upgrading of Existing Assets	5 712	1 684	3 264	140 968	171 849	171 849		160 980	126 800	110 000
Repairs and Maintenance	50 624	53 063	66 362	98 224	89 821	89 821		48 132	48 341	48 961
Free services										
Cost of Free Basic Services provided	619	231	220	16 407	16 407	16 407		16 946	17 070	17 190
Revenue cost of free services provided	2 399	4 108	3 997	4 288	4 288	4 288		4 667	4 817	4 968
Households below minimum service level										
Water:	12	–	–	–	–	–		–	–	–
Sanitation/sewerage:	40	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

NW375 Moses Kotane - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
<u>Revenue - Functional</u>										
Governance and administration		**535 972**	**820 436**	**613 938**	**629 847**	**625 407**	**625 407**	**690 902**	**706 965**	**735 502**
Executive and council		21 455	1 577	23 620	24 888	24 888	24 888	77 130	77 077	80 831
Finance and administration		514 517	818 860	590 318	604 959	600 519	600 519	613 772	629 888	654 671
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**23 827**	**15 253**	**17 416**	**24 435**	**18 871**	**18 871**	**23 972**	**30 753**	**55 300**
Community and social services		1 612	10 365	12 978	1 208	1 645	1 645	1 266	1 267	1 323
Sport and recreation		20 851	1	24	18 000	12 000	12 000	17 200	23 750	48 000
Public safety		1 365	4 887	4 413	5 227	5 227	5 227	5 507	5 735	5 977
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**51 230**	**54 298**	**67 668**	**92 312**	**143 254**	**143 254**	**134 415**	**109 448**	**67 689**
Planning and development		4 778	5 664	5 684	7 312	7 749	7 749	8 635	8 398	8 689
Road transport		46 452	48 635	61 984	85 000	135 504	135 504	125 780	101 050	59 000
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**581 362**	**392 892**	**570 919**	**615 382**	**578 029**	**578 029**	**525 996**	**581 436**	**627 129**
Energy sources		16 357	5 690	6 563	7 000	14 562	14 562	2 000	2 674	4 823
Water management		424 392	369 552	428 070	468 370	423 455	423 455	379 577	430 968	467 665
Waste water management		47 406	4 786	30 492	31 358	31 358	31 358	32 480	33 249	34 766
Waste management		93 207	12 864	105 794	108 653	108 653	108 653	111 940	114 545	119 875
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 192 390**	**1 282 879**	**1 269 941**	**1 361 976**	**1 365 561**	**1 365 561**	**1 375 285**	**1 428 602**	**1 485 620**
<u>Expenditure - Functional</u>										
Governance and administration		**289 665**	**457 897**	**420 732**	**441 308**	**453 518**	**453 518**	**413 035**	**418 880**	**431 489**
Executive and council		84 311	115 908	109 096	103 912	108 109	108 109	99 805	101 056	103 679
Finance and administration		200 450	336 515	305 295	331 088	339 068	339 068	305 844	310 538	320 255
Internal audit		4 903	5 474	6 342	6 308	6 341	6 341	7 386	7 287	7 556
Community and public safety		**125 021**	**119 898**	**139 239**	**148 457**	**151 647**	**151 647**	**124 297**	**131 072**	**137 272**
Community and social services		26 539	29 315	43 450	40 717	43 779	43 779	33 729	35 619	37 986
Sport and recreation		60 726	52 405	47 605	56 966	57 394	57 394	44 038	48 029	50 957
Public safety		37 756	38 177	48 184	50 773	50 473	50 473	46 530	47 424	48 329
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**77 589**	**63 245**	**65 683**	**129 969**	**126 165**	**126 165**	**113 940**	**118 089**	**125 491**
Planning and development		21 391	25 178	24 141	55 208	52 854	52 854	53 672	53 809	55 715
Road transport		56 199	38 067	41 542	74 760	73 312	73 312	60 268	64 279	69 776
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**548 634**	**586 154**	**604 044**	**730 495**	**715 788**	**715 788**	**654 689**	**680 887**	**704 621**
Energy sources		43 171	52 928	51 358	63 956	63 956	63 956	62 213	64 537	67 973
Water management		402 470	448 068	456 506	553 818	556 523	556 523	490 757	510 868	530 086
Waste water management		55 609	28 747	38 748	54 288	34 506	34 506	33 846	35 238	36 721
Waste management		47 385	56 411	57 432	58 433	60 803	60 803	67 872	70 245	69 840
Other	4	**2 772**	**3 235**	**3 190**	**3 516**	**3 516**	**3 516**	**3 316**	**3 490**	**3 672**
Total Expenditure - Functional	3	**1 043 682**	**1 230 428**	**1 232 888**	**1 453 744**	**1 450 634**	**1 450 634**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit) for the year		**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**66 009**	**76 184**	**83 075**

<u>References</u>

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

NW375 Moses Kotane - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Revenue - Functional										
Municipal governance and administration		**535 972**	**820 436**	**613 938**	**629 847**	**625 407**	**625 407**	**690 902**	**706 965**	**735 502**
Executive and council		21 455	1 577	23 620	24 888	24 888	24 888	77 130	77 077	80 831
Mayor and Council		21 455	1 577	23 620	24 888	24 888	24 888	77 130	77 077	80 831
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		514 517	818 860	590 318	604 959	600 519	600 519	613 772	629 888	654 671
Administrative and Corporate Support		–	–	–	–	–	–	–	–	–
Asset Management										
Finance		514 088	818 217	589 701	604 309	599 869	599 869	613 100	629 194	653 955
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		429	599	536	650	650	650	672	694	717
Information Technology		–	43	81	–	–	–	–	–	–
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function										
Community and public safety		**23 827**	**15 253**	**17 416**	**24 435**	**18 871**	**18 871**	**23 972**	**30 753**	**55 300**
Community and social services		**1 612**	**10 365**	**12 978**	**1 208**	**1 645**	**1 645**	**1 266**	**1 267**	**1 323**
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		18	28	35	35	35	35	39	40	42
Child Care Facilities										
Community Halls and Facilities		838	1 634	11 330	–	–	–	–	–	–
Consumer Protection										
Cultural Matters										
Disaster Management		–	–	–	–	–	–	–	–	–
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		755	8 703	1 614	1 173	1 609	1 609	1 226	1 227	1 282
Literacy Programmes										
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		**20 851**	**1**	**24**	**18 000**	**12 000**	**12 000**	**17 200**	**23 750**	**48 000**
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		20 851	1	24	18 000	12 000	12 000	17 200	23 750	48 000
Sports Grounds and Stadiums										
Public safety		**1 365**	**4 887**	**4 413**	**5 227**	**5 227**	**5 227**	**5 507**	**5 735**	**5 977**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection										
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		1 365	4 887	4 413	5 227	5 227	5 227	5 507	5 735	5 977
Pounds										
Housing		–	–	–	–	–	–	–	–	–
Housing										
Informal Settlements										
Health		–	–	–	–	–	–	–	–	–
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable										
Vector Control										
Chemical Safety										

Economic and environmental services		**51 230**	**54 298**	**67 668**	**92 312**	**143 254**	**143 254**	**134 415**	**109 448**	**67 689**
Planning and development		**4 778**	**5 664**	**5 684**	**7 312**	**7 749**	**7 749**	**8 635**	**8 398**	**8 689**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		136	264	198	312	312	312	169	170	191
Project Management Unit		4 642	5 400	5 486	7 000	7 437	7 437	8 466	8 228	8 498
Provincial Planning										
Support to Local Municipalities										
Road transport		**46 452**	**48 635**	**61 984**	**85 000**	**135 504**	**135 504**	**125 780**	**101 050**	**59 000**
Public Transport										
Road and Traffic Regulation										
Roads		46 452	48 635	61 984	85 000	135 504	135 504	125 780	101 050	59 000
Taxi Ranks										
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		**581 362**	**392 892**	**570 919**	**615 382**	**578 029**	**578 029**	**525 996**	**581 436**	**627 129**
Energy sources		**16 357**	**5 690**	**6 563**	**7 000**	**14 562**	**14 562**	**2 000**	**2 674**	**4 823**
Electricity										
Street Lighting and Signal Systems		16 357	5 690	6 563	7 000	14 562	14 562	2 000	2 674	4 823
Nonelectric Energy										
Water management		**424 392**	**369 552**	**428 070**	**468 370**	**423 455**	**423 455**	**379 577**	**430 968**	**467 665**
Water Treatment		221 066	269 028	278 352	313 256	268 341	268 341	245 718	294 186	324 222
Water Distribution		203 326	100 524	149 718	155 114	155 114	155 114	133 859	136 782	143 444
Water Storage										
Waste water management		**47 406**	**4 786**	**30 492**	**31 358**	**31 358**	**31 358**	**32 480**	**33 249**	**34 766**
Public Toilets										
Sewerage		47 406	4 786	30 492	31 358	31 358	31 358	32 480	33 249	34 766
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment										
Waste management		**93 207**	**12 864**	**105 794**	**108 653**	**108 653**	**108 653**	**111 940**	**114 545**	**119 875**
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		93 207	12 864	105 794	108 653	108 653	108 653	111 940	114 545	119 875
Street Cleaning										
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional	2	**1 192 390**	**1 282 879**	**1 269 941**	**1 361 976**	**1 365 561**	**1 365 561**	**1 375 285**	**1 428 602**	**1 485 620**

Expenditure - Functional									
Municipal governance and administration	**289 665**	**457 897**	**420 732**	**441 308**	**453 518**	**453 518**	**413 035**	**418 880**	**431 489**
Executive and council	84 311	115 908	109 096	103 912	108 109	108 109	99 805	101 056	103 679
Mayor and Council	71 841	92 284	89 745	85 031	89 228	89 228	81 751	82 327	84 401
Municipal Manager, Town Secretary and Chief Executive	12 470	23 625	19 351	18 881	18 881	18 881	18 053	18 729	19 278
Finance and administration	200 450	336 515	305 295	331 088	339 068	339 068	305 844	310 538	320 255
Administrative and Corporate Support	42 223	44 524	48 391	50 532	50 337	50 337	47 975	48 795	50 790
Asset Management	6 793	9 392	14 858	19 240	19 615	19 615	19 027	19 808	20 629
Finance	81 176	209 649	163 410	175 659	181 572	181 572	160 255	160 077	163 338
Fleet Management	22 194	23 294	18 982	20 274	20 274	20 274	16 437	17 481	18 762
Human Resources	19 375	17 508	18 301	20 490	20 640	20 640	20 941	21 553	22 255
Information Technology	17 359	21 336	27 868	30 239	31 674	31 674	25 706	26 708	27 601
Legal Services	2 416	2 506	5 330	5 551	5 851	5 851	6 074	6 204	6 461
Marketing, Customer Relations, Publicity and Media Co-									
Property Services									
Risk Management	1 055	1 138	1 366	1 520	1 520	1 520	1 656	1 738	1 822
Security Services									
Supply Chain Management	7 859	7 167	6 788	7 585	7 585	7 585	7 773	8 174	8 596
Valuation Service									
Internal audit	4 903	5 474	6 342	6 308	6 341	6 341	7 386	7 287	7 556
Governance Function	4 903	5 474	6 342	6 308	6 341	6 341	7 386	7 287	7 556
Community and public safety	**125 021**	**119 898**	**139 239**	**148 457**	**151 647**	**151 647**	**124 297**	**131 072**	**137 272**
Community and social services	**26 539**	**29 315**	**43 450**	**40 717**	**43 779**	**43 779**	**33 729**	**35 619**	**37 986**
Aged Care									
Agricultural	2 848	3 807	3 233	4 295	4 545	4 545	3 366	3 537	3 716
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	99	321	425	4 033	4 100	4 100	4 267	4 482	4 706
Child Care Facilities									
Community Halls and Facilities	17 767	17 414	21 211	22 341	22 341	22 341	14 494	15 557	16 952
Consumer Protection									
Cultural Matters									
Disaster Management	95	1 107	10 633	1 192	1 792	1 792	1 494	1 565	1 630
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	1 520	2 074	1 929	1 396	2 990	2 990	3 889	3 966	4 155
Literacy Programmes									
Media Services	2 266	1 555	2 874	1 619	1 619	1 619	1 797	1 880	1 967
Museums and Art Galleries	1 945	3 036	3 145	5 843	6 393	6 393	4 422	4 632	4 860
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	**60 726**	**52 405**	**47 605**	**56 966**	**57 394**	**57 394**	**44 038**	**48 029**	**50 957**
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)									
Recreational Facilities	60 726	52 405	47 605	56 966	57 394	57 394	44 038	48 029	50 957
Sports Grounds and Stadiums									
Public safety	**37 756**	**38 177**	**48 184**	**50 773**	**50 473**	**50 473**	**46 530**	**47 424**	**48 329**
Civil Defence	25 955	25 183	33 299	35 848	35 848	35 848	31 744	32 012	32 198
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control	11 802	12 995	14 885	14 926	14 626	14 626	14 785	15 413	16 130
Pounds									
Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing									
Informal Settlements									
Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance									
Health Services									
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable									
Vector Control									
Chemical Safety									

Economic and environmental services		**77 589**	**63 245**	**65 683**	**129 969**	**126 165**	**126 165**	**113 940**	**118 089**	**125 491**
Planning and development		**21 391**	**25 178**	**24 141**	**55 208**	**52 854**	**52 854**	**53 672**	**53 809**	**55 715**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		6 332	6 621	6 027	23 065	20 473	20 473	22 143	22 461	23 554
Central City Improvement District										
Development Facilitation		–	–	1 771	8 903	8 903	8 903	4 945	5 218	5 418
Economic Development/Planning		8 720	10 454	8 863	12 394	12 094	12 094	12 305	12 941	13 610
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		2 089	2 312	2 356	3 847	3 947	3 947	5 616	4 755	4 418
Project Management Unit		4 250	5 791	5 124	7 000	7 437	7 437	8 662	8 434	8 715
Provincial Planning										
Support to Local Municipalities										
Road transport		**56 199**	**38 067**	**41 542**	**74 760**	**73 312**	**73 312**	**60 268**	**64 279**	**69 776**
Public Transport										
Road and Traffic Regulation										
Roads		56 199	38 067	41 542	74 760	73 312	73 312	60 268	64 279	69 776
Taxi Ranks										
Environmental protection		–	–	–	–	–	–	–	–	–
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services		**548 634**	**586 154**	**604 044**	**730 495**	**715 788**	**715 788**	**654 689**	**680 887**	**704 621**
Energy sources		**43 171**	**52 928**	**51 358**	**63 956**	**63 956**	**63 956**	**62 213**	**64 537**	**67 973**
Electricity		33 007	41 906	36 173	46 620	46 620	46 620	45 205	46 796	49 389
Street Lighting and Signal Systems		10 163	11 022	15 185	17 336	17 336	17 336	17 008	17 741	18 583
Nonelectric Energy										
Water management		**402 470**	**448 068**	**456 506**	**553 818**	**556 523**	**556 523**	**490 757**	**510 868**	**530 086**
Water Treatment		70 587	195 997	246 039	307 349	312 279	312 279	244 185	249 997	253 572
Water Distribution		331 883	252 071	210 467	246 469	244 244	244 244	246 573	260 871	276 515
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**55 609**	**28 747**	**38 748**	**54 288**	**34 506**	**34 506**	**33 846**	**35 238**	**36 721**
Public Toilets										
Sewerage		55 609	28 747	38 748	54 288	34 506	34 506	33 846	35 238	36 721
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment										
Waste management		**47 385**	**56 411**	**57 432**	**58 433**	**60 803**	**60 803**	**67 872**	**70 245**	**69 840**
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		47 385	56 411	57 432	58 433	60 803	60 803	67 872	70 245	69 840
Street Cleaning										
Other		**2 772**	**3 235**	**3 190**	**3 516**	**3 516**	**3 516**	**3 316**	**3 490**	**3 672**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism		2 772	3 235	3 190	3 516	3 516	3 516	3 316	3 490	3 672
Total Expenditure - Functional	3	**1 043 682**	**1 230 428**	**1 232 888**	**1 453 744**	**1 450 634**	**1 450 634**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit) for the year		**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**66 009**	**76 184**	**83 075**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

NW375 Moses Kotane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Revenue by Vote	1									
Vote 01 - Municipal Council		21 455	1 577	23 620	24 888	24 888	24 888	77 130	77 077	80 831
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		514 088	818 217	589 701	604 309	599 869	599 869	613 100	629 194	653 955
Vote 04 - Corporate Services		429	643	617	650	650	650	672	694	717
Vote 05 - Community Services		117 034	28 117	123 210	133 089	127 525	127 525	135 912	145 298	175 175
Vote 06 - Planning & Development		136	264	198	312	312	312	169	170	191
Vote 07 - Infrastructure & Technical Services		539 249	434 062	532 595	598 728	612 317	612 317	548 303	576 169	574 753
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 192 390**	**1 282 879**	**1 269 941**	**1 361 976**	**1 365 561**	**1 365 561**	**1 375 285**	**1 428 602**	**1 485 620**
Expenditure by Vote *to be appropriated*	1									
Vote 01 - Municipal Council		71 931	92 542	92 178	85 651	89 848	89 848	82 151	82 737	84 826
Vote 02 - Office Of The Accounting Officer		22 319	34 109	28 947	30 688	30 721	30 721	31 558	32 460	33 614
Vote 03 - Budget And Treasury Office		95 828	226 212	185 057	202 483	208 772	208 772	187 055	188 060	192 564
Vote 04 - Corporate Services		80 922	84 751	101 748	111 629	113 319	113 319	101 812	104 442	108 272
Vote 05 - Community Services		187 203	187 747	205 815	215 407	220 167	220 167	199 021	208 748	215 332
Vote 06 - Planning & Development		20 725	25 335	22 492	48 360	46 368	46 368	46 306	46 699	48 446
Vote 07 - Infrastructure & Technical Services		564 753	579 733	596 650	759 526	741 438	741 438	661 373	689 273	719 493
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 043 682**	**1 230 428**	**1 232 888**	**1 453 744**	**1 450 634**	**1 450 634**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit) for the year	2	**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**66 009**	**76 184**	**83 075**

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

NW375 Moses Kotane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Revenue by Vote	1									
Vote 01 - Municipal Council		**21 455**	**1 577**	**23 620**	**24 888**	**24 888**	**24 888**	**77 130**	**77 077**	**80 831**
01.1 - Office Of The Mayor		1 652	1 577	1 124	1 895	1 895	1 895	1 700	–	–
01.2 - Office Of The Speaker		–	–	–	–	–	–	–	–	–
01.3 - Office Of The Chief Whip		–	–	–	–	–	–	–	–	–
01.4 - Mpac		–	–	–	–	–	–	–	–	–
01.5 - Council General Administration		19 803	–	22 496	22 993	22 993	22 993	75 430	77 077	80 831
Vote 02 - Office Of The Accounting Officer		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
02.1 - Office Of The Ao Admin		–	–	–	–	–	–	–	–	–
02.2 - Perfomance Management System		–	–	–	–	–	–	–	–	–
02.3 - Internal Audit		–	–	–	–	–	–	–	–	–
02.4 - Municipal Planning Idp		–	–	–	–	–	–	–	–	–
02.5 - Risk		–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		**514 088**	**818 217**	**589 701**	**604 309**	**599 869**	**599 869**	**613 100**	**629 194**	**653 955**
03.1 - Chief Financial Officer Admin		124 807	150 280	165 523	187 152	182 782	182 782	217 403	224 357	231 478
03.2 - Budget Expenditure & Reporting		–	–	–	–	–	–	–	–	–
03.3 - Revenue Management		389 281	667 938	424 177	417 156	417 086	417 086	395 696	404 837	422 477
03.4 - Supply Chain Management		–	–	–	–	–	–	–	–	–
03.5 - Assets Management		–	–	–	–	–	–	–	–	–
03.6 - Expenditure		–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		**429**	**643**	**617**	**650**	**650**	**650**	**672**	**694**	**717**
04.1 - Legal Services		–	–	–	–	–	–	–	–	–
04.2 - Corporate Service Administration		–	–	–	–	–	–	–	–	–
04.3 - Human Resources		429	599	536	650	650	650	672	694	717
04.4 - Media & Communication		–	–	–	–	–	–	–	–	–
04.5 - Organisational Development		–	–	–	–	–	–	–	–	–
04.6 - Labour Relations		–	–	–	–	–	–	–	–	–
04.7 - Information Technology Services		–	43	81	–	–	–	–	–	–
Vote 05 - Community Services		**117 034**	**28 117**	**123 210**	**133 089**	**127 525**	**127 525**	**135 912**	**145 298**	**175 175**
05.1 - Municipal Buildings		838	1 634	11 330	–	–	–	–	–	–
05.2 - Fleet Management		–	–	–	–	–	–	–	–	–
05.3 - Community Services Administration		–	–	–	–	–	–	–	–	–
05.4 - Cemeteries		18	28	35	35	35	35	39	40	42
05.5 - Disaster Management		–	–	–	–	–	–	–	–	–
05.6 - Libraries		755	8 703	1 614	1 173	1 609	1 609	1 226	1 227	1 282
05.7 - Sports Recreation & Social Amenitie		20 851	1	24	18 000	12 000	12 000	17 200	23 750	48 000
05.8 - Waste Management Solid Waste		93 207	12 864	105 794	108 653	108 653	108 653	111 940	114 545	119 875
05.9 - Safety And Security		–	–	–	–	–	–	–	–	–
05.10 - Traffic Service		1 365	4 887	4 413	5 227	5 227	5 227	5 507	5 735	5 977
Vote 06 - Planning & Development		**136**	**264**	**198**	**312**	**312**	**312**	**169**	**170**	**191**
06.1 - Planning And Development Admin		–	–	–	–	–	–	–	–	–
06.2 - Town Planning		136	264	198	312	312	312	169	170	191
06.3 - Land Use And Housing Admin		–	–	–	–	–	–	–	–	–
06.4 - Local Economic Development		–	–	–	–	–	–	–	–	–
06.5 - Led		–	–	–	–	–	–	–	–	–
06.6 - Agriculture & Rural Development		–	–	–	–	–	–	–	–	–
06.7 - Tourism & Business Development		–	–	–	–	–	–	–	–	–
06.8 - Arts & Culture		–	–	–	–	–	–	–	–	–
Vote 07 - Infrastructure & Technical Services		**539 249**	**434 062**	**532 595**	**598 728**	**612 317**	**612 317**	**548 303**	**576 169**	**574 753**
07.1 - Infrastructure Admin & Tech Admin		–	–	–	–	–	–	–	–	–
07.2 - Fleet Management		–	–	–	–	–	–	–	–	–
07.3 - Roads		46 452	48 635	61 984	85 000	135 504	135 504	125 780	101 050	59 000
07.4 - Street Lighting		16 357	5 690	6 563	7 000	14 562	14 562	2 000	2 674	4 823
07.5 - Project Management Unit		4 642	5 400	5 486	7 000	7 437	7 437	8 466	8 228	8 498
07.6 - Sanitation Treatment Plant: Mogwase		–	–	–	–	–	–	–	–	–
07.7 - Sanitation Treatment Plant: Madikwe		–	–	–	–	–	–	–	–	–
07.8 - Sanitation Reticulation		47 406	4 786	30 492	31 358	31 358	31 358	32 480	33 249	34 766
07.9 - Water Administration		221 066	269 028	278 352	313 256	268 341	268 341	245 718	294 186	324 222
07.10 - Water Madikwe: Water Treatment Work		–	–	–	–	–	–	–	–	–
07.11 - Water: Pella Water Treatment Works		–	–	–	–	–	–	–	–	–
07.12 - Water: Madikwe Retail & Bulk Lines		–	–	–	–	–	–	–	–	–
07.13 - Water: Madikwe Rural		–	–	–	–	–	–	–	–	–
07.14 - Water: Molatedi		–	–	–	–	–	–	–	–	–
07.15 - Water Eastern: Retail Mankwe		203 326	100 524	149 718	155 114	155 114	155 114	133 859	136 782	143 444
07.16 - Reporting Function Electricity		–	–	–	–	–	–	–	–	–
Vote 08 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

NW375 Moses Kotane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1 192 390	1 282 879	1 269 941	1 361 976	1 365 561	1 365 561	1 375 285	1 428 602	1 485 620

NW375 Moses Kotane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Expenditure by Vote	1									
Vote 01 - Municipal Council		**71 931**	**92 542**	**92 178**	**85 651**	**89 848**	**89 848**	**82 151**	**82 737**	**84 826**
01.1 - Office Of The Mayor		8 340	11 976	8 181	13 362	13 362	13 362	10 790	9 470	9 898
01.2 - Office Of The Speaker		10 142	16 039	16 664	3 222	3 222	3 222	3 464	3 615	3 780
01.3 - Office Of The Chief Whip		1 900	503	1 147	1 919	1 919	1 919	2 611	2 747	2 890
01.4 - Mpac		90	258	2 433	620	620	620	400	410	425
01.5 - Council General Administration		51 460	63 766	63 753	66 528	70 725	70 725	64 887	66 496	67 832
Vote 02 - Office Of The Accounting Officer		**22 319**	**34 109**	**28 947**	**30 688**	**30 721**	**30 721**	**31 558**	**32 460**	**33 614**
02.1 - Office Of The Ao Admin		9 457	12 478	12 420	14 511	14 511	14 511	13 697	14 154	14 470
02.2 - Perfomance Management System		2 923	10 889	4 498	3 750	3 750	3 750	3 957	4 165	4 383
02.3 - Internal Audit		4 903	5 474	6 342	6 308	6 341	6 341	7 386	7 287	7 556
02.4 - Municipal Planning Idp		3 981	4 130	4 322	4 599	4 599	4 599	4 862	5 116	5 384
02.5 - Risk		1 055	1 138	1 366	1 520	1 520	1 520	1 656	1 738	1 822
Vote 03 - Budget And Treasury Office		**95 828**	**226 212**	**185 057**	**202 483**	**208 772**	**208 772**	**187 055**	**188 060**	**192 564**
03.1 - Chief Financial Officer Admin		25 565	209 124	132 084	140 437	145 917	145 917	123 414	120 623	121 849
03.2 - Budget Expenditure & Reporting		2 876	3 615	2 696	3 813	3 813	3 813	4 347	4 576	4 816
03.3 - Revenue Management		47 648	(8 440)	21 308	24 627	25 041	25 041	25 331	27 346	28 752
03.4 - Supply Chain Management		7 859	7 167	6 788	7 585	7 585	7 585	7 773	8 174	8 596
03.5 - Assets Management		6 793	9 392	14 858	19 240	19 615	19 615	19 027	19 808	20 629
03.6 - Expenditure		5 086	5 353	7 323	6 782	6 802	6 802	7 163	7 532	7 922
Vote 04 - Corporate Services		**80 922**	**84 751**	**101 748**	**111 629**	**113 319**	**113 319**	**101 812**	**104 442**	**108 272**
04.1 - Legal Services		1 442	922	2 674	1 869	1 869	1 869	2 569	2 704	2 846
04.2 - Corporate Service Administration		39 506	41 845	45 604	44 828	44 633	44 633	42 348	42 879	44 569
04.3 - Human Resources		19 375	17 508	18 301	20 490	20 640	20 640	20 941	21 553	22 255
04.4 - Media & Communication		2 266	1 555	2 874	1 619	1 619	1 619	1 797	1 880	1 967
04.5 - Organisational Development		–	–	1 771	8 903	8 903	8 903	4 945	5 218	5 418
04.6 - Labour Relations		974	1 584	2 656	3 682	3 982	3 982	3 505	3 500	3 615
04.7 - Information Technology Services		17 359	21 336	27 868	30 239	31 674	31 674	25 706	26 708	27 601
Vote 05 - Community Services		**187 203**	**187 747**	**205 815**	**215 407**	**220 167**	**220 167**	**199 021**	**208 748**	**215 332**
05.1 - Municipal Buildings		17 767	17 414	21 211	22 341	22 341	22 341	14 494	15 557	16 952
05.2 - Fleet Management		22 194	23 294	18 534	20 274	20 274	20 274	16 437	17 481	18 762
05.3 - Community Services Administration		2 824	2 628	1 370	2 368	2 469	2 469	6 609	6 783	6 897
05.4 - Cemeteries		99	321	425	4 033	4 100	4 100	4 267	4 482	4 706
05.5 - Disaster Management		95	1 107	10 633	1 192	1 792	1 792	1 494	1 565	1 630
05.6 - Libraries		1 520	2 074	1 929	1 396	2 990	2 990	3 889	3 966	4 155
05.7 - Sports Recreation & Social Amenitie		60 388	48 949	47 468	56 966	57 394	57 394	44 038	48 029	50 957
05.8 - Waste Management Solid Waste		44 560	53 783	56 062	56 065	58 334	58 334	61 263	63 461	62 943
05.9 - Safety And Security		25 955	25 183	33 299	35 848	35 848	35 848	31 744	32 012	32 198
05.10 - Traffic Service		11 802	12 995	14 885	14 926	14 626	14 626	14 785	15 413	16 130
Vote 06 - Planning & Development		**20 725**	**25 335**	**22 492**	**48 360**	**46 368**	**46 368**	**46 306**	**46 699**	**48 446**
06.1 - Planning And Development Admin		1 424	2 283	1 034	3 146	3 146	3 146	2 845	2 984	3 131
06.2 - Town Planning		2 089	2 312	2 356	3 847	3 947	3 947	5 616	4 755	4 418
06.3 - Land Use And Housing Admin		6 336	7 128	6 708	8 086	7 786	7 786	8 204	8 635	9 088
06.4 - Local Economic Development		960	1 044	1 121	1 162	1 162	1 162	1 255	1 321	1 391
06.5 - Led		2 351	2 491	1 705	18 466	15 874	15 874	17 280	17 345	18 171
06.6 - Agriculture & Rural Development		2 848	3 807	3 233	4 295	4 545	4 545	3 366	3 537	3 716
06.7 - Tourism & Business Development		2 772	3 235	3 190	3 516	3 516	3 516	3 316	3 490	3 672
06.8 - Arts & Culture		1 945	3 036	3 145	5 843	6 393	6 393	4 422	4 632	4 860
Vote 07 - Infrastructure & Technical Services		**564 753**	**579 733**	**596 650**	**759 526**	**741 438**	**741 438**	**661 373**	**689 273**	**719 493**
07.1 - Infrastructure Admin & Tech Admin		2 717	2 679	2 787	5 704	5 704	5 704	5 627	5 916	6 221
07.2 - Fleet Management		1	–	448	–	–	–	–	–	–
07.3 - Roads		56 199	38 067	41 542	74 760	73 312	73 312	60 268	64 279	69 776
07.4 - Street Lighting		10 163	11 022	15 185	17 336	17 336	17 336	17 008	17 741	18 583
07.5 - Project Management Unit		4 250	5 791	5 124	7 000	7 437	7 437	8 662	8 434	8 715
07.6 - Sanitation Treatment Plant: Mogwase		36 063	14 392	30 614	27 520	21 020	21 020	20 699	21 416	22 114
07.7 - Sanitation Treatment Plant: Madikwe		5 527	5 707	5 815	17 116	10 616	10 616	10 669	11 155	11 688
07.8 - Sanitation Reticulation		14 029	8 657	2 319	9 651	2 869	2 869	2 478	2 667	2 920
07.9 - Water Administration		70 914	199 440	242 492	294 849	302 379	302 379	233 782	239 450	242 822
07.10 - Water Madikwe: Water Treatment Work		–	–	964	4 400	4 400	4 400	4 895	4 991	5 086
07.11 - Water: Pella Water Treatment Works		–	–	2 720	8 100	5 500	5 500	5 508	5 556	5 663
07.12 - Water: Madikwe Retail & Bulk Lines		131 138	4 889	55 151	105 956	105 956	105 956	49 738	62 273	56 856
07.13 - Water: Madikwe Rural		3 566	6 747	833	1 600	1 600	1 600	–	–	–
07.14 - Water: Molatedi		–	–	1	1 200	1 000	1 000	1 614	1 628	568
07.15 - Water Eastern: Retail Mankwe		197 179	240 435	154 483	137 713	135 689	135 689	195 221	196 969	219 091
07.16 - Reporting Function Electricity		33 007	41 906	36 173	46 620	46 620	46 620	45 205	46 796	49 389
Vote 08 -		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

NW375 Moses Kotane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 043 682	1 230 428	1 232 888	1 453 744	1 450 634	1 450 634	1 309 276	1 352 418	1 402 546
Surplus/(Deficit) for the year	2	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	66 009	76 184	83 075

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

NW375 Moses Kotane - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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	178 981	190 319	130 832	198 188	198 188	198 188	156 331	162 475	167 836	173 207
Service charges - Waste Water Management	2	3 864	4 786	4 879	5 180	5 180	5 180	4 016	5 356	5 533	5 700
Service charges - Waste Management	2	11 817	12 864	13 292	14 109	14 109	14 109	12 659	14 435	14 912	15 389
Sale of Goods and Rendering of Services	2	761	793	722	1 418	1 418	1 418	846	732	746	769
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	71 462	49 267	59 933	60 358	60 358	60 358	27 052	62 411	64 470	66 533
Interest earned from Current and Non Current Assets	2	9 745	13 500	13 235	13 097	8 727	8 727	7 428	8 774	8 839	9 060
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	152	99	25	101	31	31	44	31	31	32
Licence and permits	2	336	3 128	2 588	3 328	3 328	3 328	1 695	2 611	2 690	2 781
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1 014	2 058	3 193	2 014	2 014	2 014	1 605	2 232	2 306	2 379
Non-Exchange Revenue											
Property rates	2	124 807	150 272	165 035	174 056	174 056	174 056	127 337	208 630	215 518	222 418
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 028	1 759	1 826	1 899	1 899	1 899	2 759	2 895	3 045	3 195
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	537 931	584 689	610 284	627 463	628 337	628 337	623 004	637 420	649 206	680 681
Interest	2	32 268	35 103	36 388	35 698	35 698	35 698	40 788	39 060	39 646	40 637
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	838	1 928	11 863	-	-	-	253	-	-	-
Other Gains	2	0	8	232	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**975 004**	**1 050 573**	**1 054 325**	**1 136 908**	**1 133 342**	**1 133 342**	**1 005 818**	**1 147 063**	**1 174 778**	**1 222 783**
Expenditure											
Employee related costs	2	283 415	322 761	320 836	373 102	373 456	373 456	321 704	372 659	390 165	409 906
Remuneration of councillors	2	25 874	26 872	30 671	32 329	32 329	32 329	27 963	32 529	33 602	34 378
Bulk purchases - electricity	2	33 007	41 906	36 173	46 620	46 620	46 620	34 855	45 205	46 796	49 389
Inventory consumed	2,8	144 039	168 683	158 024	189 153	189 153	189 153	17 573	178 042	186 437	194 279
Debt impairment	2,3	-	302 703	252 411	309 909	309 909	309 909	173 225	268 472	270 468	272 314
Depreciation, amortisation and impairment	2	132 550	121 308	135 999	186 561	186 561	186 561	117 697	170 540	184 183	202 601
Interest, Dividends and Rent on Land	2	5 619	6 434	4 616	2 597	2 597	2 597	571	2 458	2 487	2 498
Contracted services	2	136 096	145 069	165 960	204 518	195 035	195 035	146 390	136 126	134 658	132 368
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	147 426	8 010	1 641	-	2 340	2 340	2 017	2 929	2 987	3 032
Operational costs	2	116 715	81 826	112 564	108 955	112 633	112 633	71 467	100 317	100 634	101 779
Disposal of Fixed and Intangible Assets	2	18 942	4 852	13 469	-	-	-	422	-	-	-
Other Losses	2	-	3	525	-	-	-	566	-	-	-
Total Expenditure		**1 043 682**	**1 230 428**	**1 232 888**	**1 453 744**	**1 450 634**	**1 450 634**	**914 449**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit)		**(68 678)**	**(179 855)**	**(178 562)**	**(316 836)**	**(317 292)**	**(317 292)**	**91 369**	**(162 214)**	**(177 640)**	**(179 763)**
Transfers and subsidies - capital (monetary allocations)	6	217 386	232 306	215 615	225 068	232 220	232 220	161 753	228 223	253 824	262 838
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**253 122**	**66 009**	**76 184**	**83 075**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**253 122**	**66 009**	**76 184**	**83 075**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**253 122**	**66 009**	**76 184**	**83 075**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**148 708**	**52 451**	**37 053**	**(91 768)**	**(85 072)**	**(85 072)**	**253 122**	**66 009**	**76 184**	**83 075**

Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2024

A4 Code	A4 Description	Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				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
0300	Exchange Revenue / Service charges - Electricity	Non-Cash	Debtor accrual - service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Electricity Total												
0400	Exchange Revenue / Service charges - Water	Non-Cash	Debtor accrual - service charges water accrued through exchange receivables	1 290 917	800 663	900 590	1 250 511	1 250 511	1 250 511	129 369	1 485 443	1 514 192	1 566 562
			Non-Cash Total										
	Exchange Revenue / Service charges - Water Total												
0500	Exchange Revenue / Service charges - Waste Water Management	Non-Cash	Debtor accrual - service charges waste water management accrued through exchange receivables	26 212	15 878	18 548	26 717	26 717	26 717	2 748	32 986	40 135	41 476
			Non-Cash Total										
	Exchange Revenue / Service charges - Waste Water Management Total												
0600	Exchange Revenue / Service charges - Waste Management	Non-Cash	Debtor accrual - service charges waste management accrued through exchange receivables	143 683	43 471	60 033	59 855	59 855	59 855	15 995	79 060	99 614	103 055
			Non-Cash Total										
	Exchange Revenue / Service charges - Waste Management Total												
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services	2 736 756	-	-	-	-	-	-	-	-	-
			Proceeds sale of PPE	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Sale of Goods and Rendering of Services Total			-	-	-	-	-	-	-	-	-	-
0800	Exchange Revenue / Agency services	Cash	Cash - agency services	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Agency services Total			-	-	-	-	-	-	-	-	-	-
0900	Exchange Revenue / Interest	Non-Cash	Deemed interest	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total										
	Exchange Revenue / Interest Total												
1000	Exchange Revenue / Interest earned from Receivables	Non-Cash	Affiliates/related parties/associated companies	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding debtors accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			SARS	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Receivables Total			-	-	-	-	-	-	-	-	-	-
1100	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	Cash - interest external investments	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Current and Non Current Assets Total			-	-	-	-	-	-	-	-	-	-
1200	Exchange Revenue / Dividends	Cash	Cash - dividends received	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Dividends Total			-	-	-	-	-	-	-	-	-	-
1300	Exchange Revenue / Rent on Land	Cash	Cash - rent on land	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rent on Land Total			-	-	-	-	-	-	-	-	-	-
1400	Exchange Revenue / Rental from Fixed Assets	Cash	Cash - rental from fixed assets	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rental from Fixed Assets Total			-	-	-	-	-	-	-	-	-	-

1500	Exchange Revenue / Licence and permits	Cash	Cash - licence and permits	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Licence and permits Total			-	-	-	-	-	-	-	-	-	-
1550	Exchange Revenue / Special rating levies	Cash	Cash - Special rating levies	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Special rating levies Total			-	-	-	-	-	-	-	-	-	-
1600	Exchange Revenue / Operational Revenue	Cash	Cash - Operating revenue	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Operational Revenue Total			-	-	-	-	-	-	-	-	-	-
1800	Non-Exchange Revenue / Property rates	Non-Cash	Debtor accrual - property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Property rates Total			-	-	-	-	-	-	-	-	-	-
1900	Non-Exchange Revenue / Surcharges and Taxes	Non-Cash	Debtor accrual - surcharges & taxes accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Surcharges and Taxes Total			-	-	-	-	-	-	-	-	-	-
2000	Non-Exchange Revenue / Fines, penalties and forfeits	Non-Cash	Debtor accrual - Fines, penalties and forfeits revenue accrued through non-exchanges receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Fines, penalties and forfeits Total			-	-	-	-	-	-	-	-	-	-
2100	Non-Exchange Revenue / Licences or permits	Cash	Cash - licences or permits	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Licences or permits Total			-	-	-	-	-	-	-	-	-	-
2200	Non-Exchange Revenue / Transfer and subsidies - Operational	Cash	Cash - Operational transfers and subsidies	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Transfer and subsidies - Operational Total			-	-	-	-	-	-	-	-	-	-
2300	Non-Exchange Revenue / Interest	Non-Cash	Debtor accrual - interest outstanding property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste water management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Interest Total			-	-	-	-	-	-	-	-	-	-
2400	Non-Exchange Revenue / Fuel Levy	Cash	Cash collection fuel levy	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Fuel Levy Total			-	-	-	-	-	-	-	-	-	-
2500	Non-Exchange Revenue / Operational Revenue	Non-Cash	Debtor accrual - availability charges electricity accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste water management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges water accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Operational Revenue Total			-	-	-	-	-	-	-	-	-	-
2600	Non-Exchange Revenue / Gains on disposal of Assets	Non-Cash	Biological assets	-	-	-	-	-	-	-	-	-	-
			Discontinued operations	-	-	-	-	-	-	-	-	-	-

			Heritage assets	-	-	-	-	-	-	-	-	-	-
			Intangible assets	-	-	-	-	-	-	-	-	-	-
			Investment property	-	-	-	-	-	-	-	-	-	-
			Land	-	-	-	-	-	-	-	-	-	-
			Living resources	-	-	-	-	-	-	-	-	-	-
			Other assets	-	-	-	-	-	-	-	-	-	-
			PPE	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Gains on disposal of Assets Total			-	-	-	-	-	-	-	-	-	-
2700	Non-Exchange Revenue / Other Gains	Non-Cash	Fair value adjustment actuarial assesments - leave gratuity	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assesments - long service awards	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assesments - medical aid	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assesments - pension funds	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment biological assets	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment heritage assets	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment interest rate swap	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment investment property	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment investments	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment living resources	-	-	-	-	-	-	-	-	-	-
			Foreign exchange	-	-	-	-	-	-	-	-	-	-
			Inventory - fair value assessment	-	-	-	-	-	-	-	-	-	-
			Inventory - increase in net realisable value	-	-	-	-	-	-	-	-	-	-
			Debt Waived	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Other Gains Total			-	-	-	-	-	-	-	-	-	-
2800	Revenue / Discontinued Operations	Non-Cash	Discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Revenue / Discontinued Operations Total			-	-	-	-	-	-	-	-	-	-
3100	Expenditure / Employee related costs	Non-Cash	Cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - Employee related expenditure accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			In-kind benefits	-	-	-	-	-	-	-	-	-	-
			In-kind benefits - cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-
			Post-retirement benefit: medical	-	-	-	-	-	-	-	-	-	-
			Post-retirement benefit: pension	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Employee related costs Total			-	-	-	-	-	-	-	-	-	-
3200	Expenditure / Remuneration of councillors	Non-Cash	Creditor Accrual - councillor remuneration accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			In-kind benefits to councillors	-	-	-	-	-	-	-	-	-	-
			Use of personal facilities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Remuneration of councillors Total			-	-	-	-	-	-	-	-	-	-
3300	Expenditure / Bulk purchases - electricity	Non-Cash	Creditor accrual - bulk purchases electricity accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Bulk purchases - electricity Total			-	-	-	-	-	-	-	-	-	-
3400	Expenditure / Inventory consumed	Non-Cash	Creditor accrual - bulk purchases water accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - agricultural	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - finished Goods	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - housing stock	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - land	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - materials and supplies	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - standard rated	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - water	-	-	-	-	-	-	-	-	-	-

			Inventory consumed - zero rated	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Inventory consumed Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3500	Expenditure / Debt impairment	Non-Cash	Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - electricity	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste water management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - electricity	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - waste management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - waste water mangement	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Debt impairment Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3600	Expenditure / Depreciation and amortisation	Non-Cash	Amortisation - intangible assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - heritage assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - intangible assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - investment property	-	-	-	-	-	-	-	-	-	-
			Depreciation - living resources	-	-	-	-	-	-	-	-	-	-
			Depreciation - PPE	-	-	-	-	-	-	-	-	-	-
			Depreciation - Land	-	-	-	-	-	-	-	-	-	-
			Impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - investment property	-	-	-	-	-	-	-	-	-	-
			Impairment loss - living resources	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - investment property	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - living resources	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-

			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Depreciation and amortisation Total			-	-	-	-	-	-	-	-	-	-
3700	Expenditure / Interest	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Accrual of finance charges - discounting of financial instruments	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs intercompany/parentsubsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs long service awards	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs non-current provisions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Interest Total			-	-	-	-	-	-	-	-	-	-
3800	Expenditure / Contracted services	Non-Cash	Creditor Accrual - contracted services accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Contracted services Total			-	-	-	-	-	-	-	-	-	-
3900	Expenditure / Transfers and subsidies	Cash	Capital monetary allocation	-	-	-	-	-	-	-	-	-	-
			Capital monetary allocation made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Capital allocation in-kind	-	-	-	-	-	-	-	-	-	-
			Capital allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Transfers and subsidies Total			-	-	-	-	-	-	-	-	-	-
4000	Expenditure / Irrecoverable debts written off	Non-Cash	Bad debt written off	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - property rates	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - electricity	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste water management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - water	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Irrecoverable debts written off Total			-	-	-	-	-	-	-	-	-	-
4100	Expenditure / Operational costs	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Contribution to provisions	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - expenditure: discontinued operations	-	-	-	-	-	-	-	-	-	-

			Creditor accrual - operational costs accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Operational costs Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4200	Expenditure / Losses on disposal of Assets	Non-Cash	Losses - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Losses - disposal biological assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal heritage assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal intangible assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal investment property	-	-	-	-	-	-	-	-	-	-
			Losses - disposal living resources	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Losses on disposal of Assets Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4300	Expenditure / Other Losses	Non-Cash	Inventory - decrease in net realisable value	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:apparent losses:customer meter inaccuracies	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:apparent losses:unauthoried consumption	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:data transfer and management errors	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:real losses:leakage and overflows at storage tanks/reservoirs	-	-	-	-	-	-	-	-	-	-
			Inventory - water Losses:real losses:leakage on service connections up to the point of customer meter	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:real losses:leakage on transmission and distribution mains	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:unavoidable annual real losses	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-
			Losses - foreign exchange	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - leave gratuity	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - long service awards	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - medical aid	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - pension funds	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - heritage assets	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - interest rate swaps	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investment property	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investments	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - living resources	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Other Losses Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4600	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations)	Cash	Cash - transfers and subsidies - capital (monetary allocations) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - foreign gov & international organisations	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - higher education institutions	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - households	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - national government	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - private enterprises	-	-	-	-	-	-	-	-	-	-

			Cash - transfers and subsidies - capital (monetary allocations) - provincial governments	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - public corporations	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations) Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4700	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind)	Non-Cash	Allocations in-kind (donated assets) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - foreign gov & international organisation	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - higher educational institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - households	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - national government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - provincial government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - public corporations	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - local municipalities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind) Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4900	Expenditure / Income Tax	Non-Cash	Taxation - continuing operations	-	-	-	-	-	-	-	-	-	-
			Taxation - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Income Tax Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5100	Expenditure / Share of Surplus/Deficit attributable to Joint Venture	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to joint venture	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Share of Surplus/Deficit attributable to Joint Venture Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	Expenditure / Share of Surplus/Deficit attributable to Minorities	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to minorities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Share of Surplus/Deficit attributable to Minorities Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5400	Expenditure / Share of Surplus/Deficit attributable to Associate	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to associate	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Share of Surplus/Deficit attributable to Associate Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5500	Expenditure / Intercompany/Parent subsidiary transactions	Non-Cash	Expenditure - intercompany/parent-subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Intercompany/Parent subsidiary transactions Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total				**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		–	–	678	–	1 200	1 200	372	–	–	–
Vote 04 - Corporate Services		106	187	–	–	–	–	–	–	–	–
Vote 05 - Community Services		1 957	497	2 863	18 000	12 970	12 970	6 685	17 200	23 750	48 000
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 07 - Infrastructure & Technical Services		6 740	25 720	45 435	207 068	221 720	221 720	130 715	211 023	228 074	196 838
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**137 772**	**228 223**	**251 824**	**244 838**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		–	–	–	–	–	–	–	–	–	–
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 07 - Infrastructure & Technical Services		–	–	–	–	–	–	–	–	2 000	18 000
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 000**	**18 000**
Total Capital Expenditure - Vote		**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**137 772**	**228 223**	**253 824**	**262 838**
Capital Expenditure - Functional											
Governance and administration		**106**	**187**	**678**	**–**	**1 200**	**1 200**	**372**	**–**	**–**	**–**
Executive and council		–	–	–	–	–	–	–	–	–	–
Finance and administration		106	187	678	–	1 200	1 200	372	–	–	–
Internal audit											
Community and public safety		**2 816**	**1 493**	**336**	**16 000**	**12 970**	**12 970**	**6 685**	**15 200**	**16 750**	**26 000**
Community and social services		–	1 438	336	16 000	12 000	12 000	6 685	15 200	14 750	20 000
Sport and recreation		2 816	55	–	–	500	500	–	–	2 000	6 000
Public safety		–	–	–	–	470	470	–	–	–	–
Housing											
Health											
Economic and environmental services		**2 790**	**246**	**3 264**	**85 000**	**137 004**	**137 004**	**78 209**	**125 780**	**101 050**	**59 000**
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		2 790	246	3 264	85 000	137 004	137 004	78 209	125 780	101 050	59 000
Environmental protection											
Trading services		**3 092**	**24 478**	**44 699**	**124 068**	**84 715**	**84 715**	**52 505**	**87 243**	**136 024**	**177 838**
Energy sources		–	–	–	7 000	14 562	14 562	2 103	2 000	2 674	4 823
Water management		3 950	25 474	42 171	88 068	50 304	50 304	31 915	58 243	101 303	142 014
Waste water management		–	–	–	27 000	19 849	19 849	18 488	25 000	25 047	9 000
Waste management		(859)	(996)	2 527	2 000	–	–	–	2 000	7 000	22 000
Other											
Total Capital Expenditure - Functional	3	**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**137 772**	**228 223**	**253 824**	**262 838**
Funded by:											
National Government		8 697	24 725	47 963	225 068	232 220	232 220	137 400	228 223	253 824	262 838
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**8 697**	**24 725**	**47 963**	**225 068**	**232 220**	**232 220**	**137 400**	**228 223**	**253 824**	**262 838**
Borrowing	6										
Internally generated funds		106	1 679	1 014	–	3 670	3 670	372	–	–	–
Total Capital Funding	7	**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**137 772**	**228 223**	**253 824**	**262 838**

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

NW375 Moses Kotane - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		–	–	678	–	1 200	1 200	372	–	–	–
03.3 - Revenue Management		–	–	678	–	1 200	1 200	372	–	–	–
Vote 04 - Corporate Services		106	187	–	–	–	–	–	–	–	–
04.2 - Corporate Service Administration		–	187	–	–	–	–	–	–	–	–
04.7 - Information Technology Services		106	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		1 957	497	2 863	18 000	12 970	12 970	6 685	17 200	23 750	48 000
05.1 - Municipal Buildings		–	1 438	–	–	–	–	–	–	–	–
05.4 - Cemeteries		–	–	–	14 000	12 000	12 000	6 685	12 000	–	–
05.5 - Disaster Management		–	–	–	2 000	–	–	–	3 200	14 750	20 000
05.6 - Libraries		–	–	336	–	–	–	–	–	–	–
05.7 - Sports Recreation & Social Amenitie		2 816	55	–	–	500	500	–	–	2 000	6 000
05.8 - Waste Management Solid Waste		(859)	(996)	2 527	2 000	–	–	–	2 000	7 000	22 000
05.9 - Safety And Security		–	–	–	–	100	100	–	–	–	–
05.10 - Traffic Service		–	–	–	–	370	370	–	–	–	–
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 07 - Infrastructure & Technical Services		6 740	25 720	45 435	207 068	221 720	221 720	130 715	211 023	228 074	196 838
07.3 - Roads		2 790	246	3 264	85 000	137 004	137 004	78 209	125 780	101 050	59 000
07.4 - Street Lighting		–	–	–	7 000	14 562	14 562	2 103	2 000	2 674	4 823
07.8 - Sanitation Reticulation		–	–	–	27 000	19 849	19 849	18 488	25 000	25 047	9 000
07.9 - Water Administration		3 950	25 474	42 171	88 068	50 304	50 304	31 915	58 243	99 303	124 014

Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		8 803	26 404	48 976	225 068	235 890	235 890	137 772	228 223	251 824	244 838

Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		–	–	–	–	–	–	–	–	–	–
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 07 - Infrastructure & Technical Services		–	–	–	–	–	–	–	–	**2 000**	**18 000**
07.9 - Water Administration		–	–	–	–	–	–	–	–	2 000	18 000
Vote 08 -		–	–	–	–	–	–	–	–	–	–

Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	2 000	18 000
Total Capital Expenditure		8 803	26 404	48 976	225 068	235 890	235 890	137 772	228 223	253 824	262 838

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
–	–	–	–	–	–	–	–	–	–	#N/A
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17 200	–	–	17 200	23 750	–	–	23 750	–	–	48 000
–	–	–	–	–	–	–	–	–	–	–
12 000	–	–	12 000	–	–	–	–	–	–	–
3 200	–	–	3 200	14 750	–	–	14 750	–	–	20 000
–	–	–	–	–	–	–	–	–	–	–
–	–	–	–	2 000	–	–	2 000	–	–	6 000
2 000	–	–	2 000	7 000	–	–	7 000	–	–	22 000
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–	–	–	–	–	–	–	–	–	–	#N/A
211 023	–	–	211 023	228 074	–	–	228 074	–	–	196 838
125 780	–	–	125 780	101 050	–	–	101 050	–	–	59 000
2 000	–	–	2 000	2 674	–	–	2 674	–	–	4 823
25 000	–	–	25 000	25 047	–	–	25 047	–	–	9 000
58 243	–	–	58 243	99 303	–	–	99 303	–	–	124 014

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228 223	**–**	**–**	**228 223**	**251 824**	**–**	**–**	**251 824**	**–**	**–**	**#N/A**

NW375 Moses Kotane - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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	38 855	43 587	55 565	619	619	619	(5 797)	(551 021)	(567 764)	(563 524)
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	79 069	114 117	96 841	(851)	(851)	(851)	19 485	67 698	69 538	71 100
Receivables from non-exchange transactions	3	172 477	80 918	96 581	99 947	99 947	99 947	(6 207)	101 236	102 452	103 125
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	16 493	21 471	32 437	23 430	23 430	23 430	92 925	31 460	32 066	33 380
VAT Receivable	6	121 299	15 605	10 976	136 100	136 100	136 100	19 161	30 215	31 012	32 441
Other current assets	7	23 214	24 353	25 092	5 289	5 289	5 289	(1)	3 857	3 955	4 079
Total current assets		**451 408**	**300 051**	**317 493**	**264 535**	**264 535**	**264 535**	**119 566**	**(316 556)**	**(328 741)**	**(319 398)**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	150 664	152 298	161 643	153 482	153 482	153 482	–	161 849	161 889	161 929
Property, plant and equipment	10	2 988 511	3 098 277	3 164 924	3 326 552	3 337 374	3 337 374	23 135	3 316 994	3 441 436	3 523 764
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	14	14	14	14	14	14	–	14	14	14
Intangible assets	14	13 393	12 478	12 328	12 678	12 678	12 678	(1 708)	12 678	12 758	12 951
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**3 152 582**	**3 263 067**	**3 338 908**	**3 492 726**	**3 503 548**	**3 503 548**	**21 426**	**3 491 535**	**3 616 096**	**3 698 658**
TOTAL ASSETS		**3 603 990**	**3 563 119**	**3 656 402**	**3 757 261**	**3 768 083**	**3 768 083**	**140 992**	**3 174 978**	**3 287 355**	**3 379 260**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	8 840	3 605	2 703	1 107	1 107	1 107	(11 649)	–	–	–
Consumer deposits	19	785	755	758	605	605	605	6	605	605	607
Trade and other payables from exchange transactions	20	309 220	212 295	258 816	209 171	209 171	209 171	(137 418)	288 462	286 749	286 140
Trade and other payables from non-exchange transactions	21	8 156	3 305	9 740	–	(8 025)	(8 025)	27 059	–	–	–
Provision	22	49 159	58 317	59 988	6 423	6 423	6 423	(7 591)	5 773	5 839	5 865
VAT Payable	23	2 130	13 942	25 361	–	–	–	16 697	–	–	–
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**378 290**	**292 219**	**357 366**	**217 306**	**209 281**	**209 281**	**(112 898)**	**294 840**	**293 194**	**292 612**
Non current liabilities											
Financial liabilities	25	34 753	22 945	9 029	603	603	603	–	–	–	–
Provision	26	20 464	21 932	26 918	24 193	24 193	24 193	–	48 882	49 967	50 213
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	15 533	15 533	15 533	23 193	23 193	23 193	–	–	–	–
Total non current liabilities		**70 749**	**60 409**	**51 480**	**47 989**	**47 989**	**47 989**	**–**	**48 882**	**49 967**	**50 213**
TOTAL LIABILITIES		**449 039**	**352 628**	**408 846**	**265 295**	**257 270**	**257 270**	**(112 898)**	**343 722**	**343 160**	**342 825**
NET ASSETS		**3 154 951**	**3 210 491**	**3 247 556**	**3 491 967**	**3 510 813**	**3 510 813**	**253 889**	**2 831 257**	**2 944 195**	**3 036 435**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	3 154 931	3 275 387	3 197 553	3 583 734	3 595 885	3 595 885	237 092	2 765 248	2 868 011	2 953 361
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**3 154 931**	**3 275 387**	**3 197 553**	**3 583 734**	**3 595 885**	**3 595 885**	**237 092**	**2 765 248**	**2 868 011**	**2 953 361**

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.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands		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
Agricultural	Opening balance - Agricultural										
	Acquisitions - Agricultural										
	Adjustments - Agricultural										
	Issues - Agricultural										
	Write Off - Agricultural										
	Correction of Prior period errors - Agricultural										
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated										
	Acquisitions - Consumables Standard Rated										
	Adjustments - Consumables Standard Rated										
	Issues - Consumables Standard Rated										
	Write Off - Consumables Standard Rated										
	Correction of Prior period errors - Consumables Standard Rated										
Consumables Standard Rated Total		-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated	Opening balance - Consumables Zero Rated										
	Acquisitions - Consumables Zero Rated										
	Adjustments - Consumables Zero Rated										
	Issues - Consumables Zero Rated										
	Write Off - Consumables Zero Rated										
	Correction of Prior period errors - Consumables Zero Rated										
Consumables Zero Rated Total		-	-	-	-	-	-	-	-	-	-
Finished Goods	Opening balance - Finished Goods										
	Acquisitions - Finished Goods										
	Adjustments - Finished Goods										
	Issues -Finished Goods										
	Write Off - Finished Goods										
	Correction of Prior period errors - Finished Goods										
Finished Goods Total		-	-	-	-	-	-	-	-	-	-
Housing Stock	Opening balance - Housing Stock										
	Acquisitions - Housing Stock										
	Sales - Housing Stock										
	Transfer - Housing stock										
	Correction of Prior period errors - Housing stock										
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land										
	Acquisitions - Land										
	Sales - land										
	Adjustments - Land										
	Correction of Prior period errors - Land										
	Transfers - Land										
Land Total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies										
	Acquisitions - Materials and Supplies										
	Adjustments - Materials and Supplies										
	Issues - Materials and Supplies										
	Write Off - Materials and Supplies										
	Correction of Prior period errors - Materials and Supplies										
Materials and Supplies Total		-	-	-	-	-	-	-	-	-	-
Water	Opening balance - Water										
	Acquisitions - Water bulk purchases										
	Acquisitions - Water natural sources										
	Acquisitions - Water treatment works										
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water										
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water										
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water										
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water										
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water										
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water										
	Data Transfer and Management Errors										
	Non-revenue Water										
	Unavoidable Annual Real Losses										
	Unbilled Authorised Consumption:Unbilled Metered Consumption										
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption										
	Water Losses:Apparent Losses:Customer Meter Inaccuracies										
	Water Losses:Apparent Losses:Unauthorised Consumption										
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs										
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter										
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains										
	Correction of Prior period errors - Water										
Water Total		-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP										
	Materials - WIP										
	Transfer - WIP										
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		-	-	-	-	-	-	-	-	-	-

NW375 Moses Kotane - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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		100 014	79 087	63 602	90 509	90 509	90 509	61 616	125 178	133 621	137 899
Service charges		154 773	93 693	27 379	82 666	82 666	82 666	86 336	80 527	83 184	89 297
Other revenue		604 195	435 069	(346 769)	42 032	42 032	42 032	69 324	40 292	44 150	45 693
Transfers and Subsidies - Operational	1	161 779	577 266	604 194	627 463	627 463	627 463	620 462	637 420	649 206	680 681
Transfers and Subsidies - Capital	1	208 558	232 503	222 552	225 068	225 068	225 068	193 068	228 223	253 824	262 838
Interest		9 679	13 045	21 892	19 678	19 678	19 678	12 766	39 129	42 242	46 393
Dividends									–	–	–
Payments											
Suppliers and employees		14 265	85 334	169 238	(957 274)	(957 274)	(957 274)	(175 426)	(916 125)	(943 569)	(973 333)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**1 253 262**	**1 515 997**	**762 089**	**130 142**	**130 142**	**130 142**	**868 145**	**234 644**	**262 658**	**289 468**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(13)	1 928	11 863	–	–	–	262	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(8 803)	(26 404)	(48 976)	(258 828)	(258 828)	(258 828)	(130 666)	(228 223)	(253 824)	(262 838)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(8 817)**	**(24 476)**	**(37 113)**	**(258 828)**	**(258 828)**	**(258 828)**	**(130 404)**	**(228 223)**	**(253 824)**	**(262 838)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	(13 805)	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	(84)	(94)	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	(5)	(1)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(5 813)	(5 246)	(917)	(9 987)	(9 987)	(9 987)	(11 649)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(5 813)**	**(5 335)**	**(14 817)**	**(9 987)**	**(9 987)**	**(9 987)**	**(11 649)**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**1 238 633**	**1 486 187**	**710 158**	**(138 673)**	**(138 673)**	**(138 673)**	**726 091**	**6 422**	**8 834**	**26 631**
Cash/cash equivalents at the year begin:	2	**36 880**	**38 855**	**43 587**	**468 275**	**468 275**	**468 275**	**–**	**50 932**	**57 354**	**66 188**
Cash/cash equivalents at the year end:	2	**1 275 513**	**1 525 042**	**753 745**	**329 602**	**329 602**	**329 602**	**726 091**	**57 354**	**66 188**	**92 819**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	1 238 984	1 432 591	604 713	1 087 416	1 087 416	1 087 416	1 043 833	1 150 769	1 206 227	1 262 801
Total payments	5 462	58 930	120 262	(1 216 102)	(1 216 102)	(1 216 102)	(306 092)	(1 144 348)	(1 197 393)	(1 236 171)
	1 244 445	1 491 521	724 975	(128 686)	(128 686)	(128 686)	737 741	6 422	8 834	26 631
Borrowings & investments & c.deposits	–	(88)	(95)	–	–	–	–	–	–	–
Repayment of borrowing	(5 813)	(5 246)	(917)	(9 987)	(9 987)	(9 987)	(11 649)	–	–	–
	1 238 633	1 486 187	723 963	(138 673)	(138 673)	(138 673)	726 091	6 422	8 834	26 631
	–	–	(13 805)	–	–	–	–	–	–	–

NW375 Moses Kotane - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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 and investments available											
Cash/cash equivalents at the year end	1	1 275 513	1 525 042	753 745	329 602	329 602	329 602	726 091	57 354	66 188	92 819
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**1 275 513**	**1 525 042**	**753 745**	**329 602**	**329 602**	**329 602**	**726 091**	**57 354**	**66 188**	**92 819**
Application of cash and investments											
Unspent conditional transfers		8 156	3 305	9 740	–	(8 025)	(8 025)	27 059	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	83 799	109 391	300 547	192 850	192 850	192 850	(140 379)	184 404	177 967	174 491
Other provisions		43 331	48 294	52 252	5 719	5 719	5 719	48 314	5 773	5 839	5 865
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**135 286**	**160 990**	**362 539**	**198 568**	**190 543**	**190 543**	**(65 007)**	**190 177**	**183 807**	**180 356**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**1 140 227**	**1 364 052**	**391 206**	**131 033**	**139 058**	**139 058**	**791 098**	**(132 823)**	**(117 618)**	**(87 537)**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**1 140 227**	**1 364 052**	**391 206**	**131 033**	**139 058**	**139 058**	**791 098**	**(132 823)**	**(117 618)**	**(87 537)**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements											
Debtors		225 421	102 904	(41 731)	16 321	16 321	16 321	2 961	104 058	108 782	111 649
Creditors due		309 220	212 295	258 816	209 171	209 171	209 171	(137 418)	288 462	286 749	286 140
Total		(83 799)	(109 391)	(300 547)	(192 850)	(192 850)	(192 850)	140 379	(184 404)	(177 967)	(174 491)
Debtors collection assumptions											
Balance outstanding - debtors		251 546	195 035	193 423	99 096	99 096	99 096	13 278	168 933	171 990	174 226
Estimate of debtors collection rate		89,6%	52,8%	-21,6%	16,5%	16,5%	16,5%	22,3%	61,6%	63,2%	64,1%
Long term investments committed											
Balance (*Insert description; eg sinking fund*)											
		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases				–	–	–	–	–	–	–	–
Employee Benefit reserve				–	–	–	–	–	–	–	–
Non-current Provisions reserve				–	–	–	–	–	–	–	–
Valuation reserve				–	–	–	–	–	–	–	–
Investment in associate account				–	–	–	–	–	–	–	–
Capitalisation				–	–	–	–	–	–	–	–
	6	–	–	–	–	–	–	–	–	–	–

Note:

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

NW375 Moses Kotane - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
CAPITAL EXPENDITURE										
Total New Assets	1	3 092	24 720	45 712	84 100	64 040	64 040	67 243	127 024	152 838
Roads Infrastructure		–	–	–	1 500	3 000	3 000	4 000	10 000	13 000
Storm water Infrastructure		–	–	–	–	1 550	1 550	1 000	–	–
Electrical Infrastructure		–	–	–	7 000	14 562	14 562	2 000	2 674	4 823
Water Supply Infrastructure		3 950	25 474	42 171	63 600	37 910	37 910	43 243	82 303	110 014
Sanitation Infrastructure		–	–	–	10 000	3 349	3 349	15 000	25 047	3 000
Solid Waste Infrastructure		(859)	(996)	2 527	2 000	–	–	2 000	7 000	22 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		3 092	24 478	44 699	84 100	60 370	60 370	67 243	127 024	152 838
Community Facilities		–	–	–	–	100	100	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	100	100	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	187	678	–	1 200	1 200	–	–	–
Machinery and Equipment		–	55	–	–	2 370	2 370	–	–	–
Transport Assets		–	–	336	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	2 922	1 438	–	21 468	26 000	26 000	48 671	49 750	40 000
Roads Infrastructure		–	–	–	15 000	26 000	26 000	41 471	20 000	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	3 000
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	15 000	26 000	26 000	41 471	20 000	3 000
Community Facilities		2 816	1 438	–	4 468	–	–	4 000	15 000	17 000
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		2 816	1 438	–	4 468	–	–	4 000	15 000	17 000
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	2 000	–	–	3 200	14 750	20 000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	2 000	–	–	3 200	14 750	20 000
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		106	–	–	–	–	–	–	–	–
Intangible Assets		106	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**2 790**	**246**	**3 264**	**119 500**	**145 849**	**145 849**	**112 308**	**77 050**	**70 000**
Roads Infrastructure		2 790	246	3 264	68 500	104 954	104 954	79 308	71 050	46 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	20 000	12 395	12 395	11 000	4 000	15 000
Sanitation Infrastructure		–	–	–	17 000	16 500	16 500	10 000	–	3 000
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2 790***	***246***	***3 264***	***105 500***	***133 849***	***133 849***	***100 308***	***75 050***	***64 000***
Community Facilities		–	–	–	14 000	12 000	12 000	12 000	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	2 000	6 000
Community Assets		**–**	**–**	**–**	***14 000***	***12 000***	***12 000***	***12 000***	***2 000***	***6 000***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**228 223**	**253 824**	**262 838**
Roads Infrastructure		2 790	246	3 264	85 000	133 954	133 954	124 780	101 050	59 000
Storm water Infrastructure		–	–	–	–	1 550	1 550	1 000	–	–
Electrical Infrastructure		–	–	–	7 000	14 562	14 562	2 000	2 674	4 823
Water Supply Infrastructure		3 950	25 474	42 171	83 600	50 304	50 304	54 243	86 303	125 014
Sanitation Infrastructure		–	–	–	27 000	19 849	19 849	25 000	25 047	9 000
Solid Waste Infrastructure		(859)	(996)	2 527	2 000	–	–	2 000	7 000	22 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***5 882***	***24 725***	***47 963***	***204 600***	***220 220***	***220 220***	***209 023***	***222 074***	***219 838***
Community Facilities		2 816	1 438	–	18 468	12 100	12 100	16 000	15 000	17 000
Sport and Recreation Facilities		–	–	–	–	–	–	–	2 000	6 000
Community Assets		***2 816***	***1 438***	**–**	***18 468***	***12 100***	***12 100***	***16 000***	***17 000***	***23 000***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	2 000	–	–	3 200	14 750	20 000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	***2 000***	**–**	**–**	***3 200***	***14 750***	***20 000***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		106	–	–	–	–	–	–	–	–
Intangible Assets		***106***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**187**	**678**	**–**	**1 200**	**1 200**	**–**	**–**	**–**
Machinery and Equipment		**–**	**55**	**–**	**–**	**2 370**	**2 370**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**336**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**228 223**	**253 824**	**262 838**

ASSET REGISTER SUMMARY - PPE (WDV)	5	2 900 827	2 940 786	3 051 437	3 492 726	3 503 548	3 503 548	3 491 535	3 616 096	3 698 658
Roads Infrastructure		679 632	651 302	664 337	800 190	847 144	847 144	939 657	953 451	935 917
Storm water Infrastructure		55 200	79 250	79 338	82 816	84 366	84 366	87 543	89 312	91 366
Electrical Infrastructure		86 808	92 322	89 972	106 378	113 940	113 940	104 778	108 741	113 330
Water Supply Infrastructure		1 403 326	1 453 039	1 568 409	1 778 463	1 740 199	1 740 199	1 539 816	1 619 967	1 695 607
Sanitation Infrastructure		67 587	66 259	66 265	102 132	95 480	95 480	163 863	178 674	166 160
Solid Waste Infrastructure		14 857	13 097	14 965	16 256	14 256	14 256	33 328	39 330	55 074
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		14 875	12 307	10 341	12 307	12 307	12 307	12 368	12 764	13 058
Infrastructure		***2 322 285***	***2 367 576***	***2 493 628***	***2 898 541***	***2 907 693***	***2 907 693***	***2 881 353***	***3 002 239***	***3 070 512***
Community Assets		370 189	369 401	349 369	388 992	386 992	386 992	396 426	398 728	411 852
Heritage Assets		**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**	**14**
Investment properties		**150 664**	**152 298**	**161 643**	**153 482**	**153 482**	**153 482**	**161 849**	**161 889**	**161 929**
Other Assets		(0)	(0)	(0)	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		13 393	12 478	12 328	12 678	12 678	12 678	12 678	12 758	12 951
Computer Equipment		**125**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**6 888**	**7 151**	**6 600**	**7 151**	**8 351**	**8 351**	**7 186**	**7 416**	**7 587**
Machinery and Equipment		**698**	**501**	**293**	**501**	**2 971**	**2 971**	**504**	**520**	**532**
Transport Assets		**36 570**	**31 367**	**27 561**	**31 367**	**31 367**	**31 367**	**31 524**	**32 533**	**33 281**
Land										
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 900 827**	**2 940 786**	**3 051 437**	**3 492 726**	**3 503 548**	**3 503 548**	**3 491 535**	**3 616 096**	**3 698 658**
EXPENDITURE OTHER ITEMS		**183 174**	**174 371**	**202 361**	**284 785**	**276 382**	**276 382**	**218 672**	**232 524**	**251 563**
Depreciation	7	132 550	121 308	135 999	186 561	186 561	186 561	170 540	184 183	202 601
Repairs and Maintenance by Asset Class	3	**50 624**	**53 063**	**66 362**	**98 224**	**89 821**	**89 821**	**48 132**	**48 341**	**48 961**
Roads Infrastructure		1 640	1 304	394	3 300	1 800	1 800	2 621	2 635	2 658
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 398	2 132	375	100	100	100	150	150	135
Water Supply Infrastructure		324	975	29 963	36 500	32 030	32 030	12 150	11 788	11 891
Sanitation Infrastructure		–	–	5 029	2 000	2 000	2 000	2 636	2 707	2 779
Solid Waste Infrastructure		26 886	16 714	13 169	23 474	15 601	15 601	15 165	15 439	15 680
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***30 248***	***21 125***	***48 930***	***65 374***	***51 531***	***51 531***	***32 723***	***32 719***	***33 144***
Community Facilities		–	–	–	100	100	100	75	77	77
Sport and Recreation Facilities		37	1	30	250	190	190	100	100	100
Community Assets		***37***	***1***	***30***	***350***	***290***	***290***	***175***	***177***	***177***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		3 040	3 420	6 468	8 600	8 600	8 600	4 201	4 266	4 266
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***3 040***	***3 420***	***6 468***	***8 600***	***8 600***	***8 600***	***4 201***	***4 266***	***4 266***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		(44)	4 312	7 125	9 000	9 000	9 000	–	–	–
Intangible Assets		***(44)***	***4 312***	***7 125***	***9 000***	***9 000***	***9 000***	**–**	**–**	**–**
Computer Equipment		**13**	**22**	**34**	**50**	**50**	**50**	**20**	**20**	**20**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**100**	**100**	**100**	**–**	**–**	**–**
Transport Assets		**17 330**	**24 183**	**3 775**	**14 750**	**20 250**	**20 250**	**11 013**	**11 159**	**11 354**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**183 174**	**174 371**	**202 361**	**284 785**	**276 382**	**276 382**	**218 672**	**232 524**	**251 563**
Renewal and upgrading of Existing Assets as % of total capex		*64,9%*	*6,4%*	*6,7%*	*62,6%*	*72,9%*	*72,9%*	*70,5%*	*50,0%*	*41,9%*
Renewal and upgrading of Existing Assets as % of deprecn		*4,3%*	*1,4%*	*2,4%*	*75,6%*	*92,1%*	*92,1%*	*94,4%*	*68,8%*	*54,3%*
R&M as a % of PPE & Investment Property		*1,8%*	*1,7%*	*1,9%*	*2,6%*	*2,3%*	*2,3%*	*1,4%*	*1,3%*	*1,3%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*2,0%*	*1,7%*	*2,1%*	*6,6%*	*7,2%*	*7,2%*	*6,0%*	*4,9%*	*4,3%*

References

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

NW375 Moses Kotane - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
Piped water inside yard (but not in dwelling)		–	29 856	29 859	29 872	29 872	29 872	29 880	29 885	29 901
Using public tap (at least min.service level)	2	52 000	30 000	30 000	30 000	30 000	30 000	29 950	29 850	29 750
Other water supply (at least min.service level)	4	–	8 509	8 509	8 509	8 509	8 509	8 510	8 512	8 580
Minimum Service Level and Above sub-total		52 000	75 158	75 163	75 181	75 181	75 181	75 145	75 054	75 041
Using public tap (< min.service level)	3	12 000	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		12 000	–	–	–	–	–	–	–	–
Total number of households	5	**64 000**	**75 158**	**75 163**	**75 181**	**75 181**	**75 181**	**75 145**	**75 054**	**75 041**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		8 000	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
Flush toilet (with septic tank)		5 000	28 000	28 020	28 020	28 020	28 020	28 028	28 032	28 040
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	21 000	21 020	21 020	21 020	21 020	21 025	21 030	21 035
Other toilet provisions (> min.service level)		–	22 365	22 362	22 360	22 360	22 360	22 358	22 355	22 349
Minimum Service Level and Above sub-total		13 000	78 158	78 197	78 200	78 200	78 200	78 216	78 224	78 234
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		40 000	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		40 000	–	–	–	–	–	–	–	–
Total number of households	5	**53 000**	**78 158**	**78 197**	**78 200**	**78 200**	**78 200**	**78 216**	**78 224**	**78 234**
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Refuse:										
Removed at least once a week		75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
Minimum Service Level and Above sub-total		75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**75 500**	**75 500**	**75 580**	**75 600**	**75 600**	**75 600**	**75 680**	**75 682**	**75 691**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Sanitation (free minimum level service)		41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Electricity/other energy (50kwh per household per month)		24 343	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Refuse (removed at least once a week)		–	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		76	(10)	(6)	10 000	10 000	10 000	10 464	10 479	10 494
Sanitation (free sanitation service to **indigent households**)		256	113	101	117	117	117	121	125	125
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	6 157	6 157	6 157	6 207	6 307	6 407
Refuse (removed once a week **for indigent households**)		286	128	109	134	134	134	138	143	147
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	16	–	–	–	17	17	17
Total cost of FBS provided	8	**619**	**231**	**220**	**16 407**	**16 407**	**16 407**	**16 946**	**17 070**	**17 190**
Highest level of free service provided per household										
Property rates (R value threshold)		17 000	17 000	17 000	17 000	17 000	17 000	17 000	17 000	17 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		20	20	56	20	20	20	58	60	64
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		–	–	80	–	–	–	80	80	80
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	17	–	–	–	17	17	17
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		2 399	4 108	3 980	4 288	4 288	4 288	4 650	4 800	4 951
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**2 399**	**4 108**	**3 997**	**4 288**	**4 288**	**4 288**	**4 667**	**4 817**	**4 968**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

NW375 Moses Kotane - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expend	
R thousand		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
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance										
Availability Charges										
Connection/Reconnection										
Electricity Distribution Revenue for Services										
Electricity Sales		-	-	-	6 157	6 157	6 157	-	6 207	6 307
Joint Pole Usage										
Meter Compliance Testing										
Meter Reading Fees										
Notice Revenues										
Temporary Service Plant										
Total Service charges - Electricity		**-**	**-**	**-**	**6 157**	**6 157**	**6 157**	**-**	**6 207**	**6 307**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)										
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	(6 157)	(6 157)	(6 157)	-	(6 207)	(6 307)
Net Service charges - Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges - Water	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Disconnection		22	44	16	606	606	606	18	24	24
Industrial Water		(8 127)	26 818	19 403	22 448	22 448	22 448	(1 770)	15 243	15 746
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Sale		187 162	163 447	111 407	185 133	185 133	185 133	158 609	157 671	162 544
Urban Higher Level Service		-	-	-	-	-	-	-	-	-
Total Service charges - Water		**179 057**	**190 309**	**130 826**	**208 188**	**208 188**	**208 188**	**156 857**	**172 938**	**178 315**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(76)	10	6	(10 000)	(10 000)	(10 000)	(526)	(10 464)	(10 479)
Net Service charges - Water		**178 981**	**190 319**	**130 832**	**198 188**	**198 188**	**198 188**	**156 331**	**162 475**	**167 836**
Service charges - Waste Water Management	6									
Agricultural and Rural		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-
Sanitation Charges		4 120	4 899	4 980	5 297	5 297	5 297	4 189	5 477	5 658
Treatment of Effluent		-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		**4 120**	**4 899**	**4 980**	**5 297**	**5 297**	**5 297**	**4 189**	**5 477**	**5 658**
Less Revenue Foregone (in excess of free sanitation service to indigent households)										
Less Cost of Free Basis Services (free sanitation service to indigent households)		(256)	(113)	(101)	(117)	(117)	(117)	(172)	(121)	(125)
Net Service charges - Waste Water Management		**3 864**	**4 786**	**4 879**	**5 180**	**5 180**	**5 180**	**4 016**	**5 356**	**5 533**
Service charges - Waste Management	6									
Availability Charges		-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities		47	2	6	6	6	6	1	3	3
Refuse Bags		-	-	-	-	-	-	-	-	-
Refuse Removal		12 045	12 744	13 392	13 978	13 978	13 978	12 820	14 453	14 930
Skip		3	8	2	259	259	259	9	118	121
Waste Bins		8	238	1	-	-	-	9	-	-
Total refuse removal revenue		**12 104**	**12 992**	**13 401**	**14 243**	**14 243**	**14 243**	**12 839**	**14 574**	**15 054**
Less Revenue Foregone (in excess of one removal a week to indigent households)										
Less Cost of Free Basis Services (removed once a week to indigent households)		(286)	(128)	(109)	(134)	(134)	(134)	(180)	(138)	(143)
Net Service charges - Waste Management		**11 817**	**12 864**	**13 292**	**14 109**	**14 109**	**14 109**	**12 659**	**14 435**	**14 912**
Sales of Goods and Rendering of Services										
Academic Services										
Advertisements		-	-	9	-	-	-	-	-	-
Amendment Fees										
Application Fees for Land Usage										
Building Plan Approval										
Building Plan Clause Levy										
Buyers Card										
Camping Fees										
Cemetery and Burial		18	28	35	35	35	35	37	39	40
Cleaning and Removal										
Clearance Certificates		159	28	171	559	559	559	26	30	30
Computer Services										
Day Care Fees										
Demolition Application Fees										
Development Charges										
Domestic Services										
Drainage Fees		0	1	0	1	1	1	1	1	1

Encroachment Fees									
Entrance Fees	-	-	-	-	-	-	-	-	-
Escort Fees									
Exempted Parking									
Fire Services									
Health Services									
Housing (Boarding Services)									
Immunisation Fees									
Laboratory Services									
Legal Fees									
Library Fees	-	-	-	-	-	-	-	-	-
Management Fees									
Meal and Refreshment									
Membership Fees									
Objections and Appeals									
Occupation Certificates									
Parking Fees									
Photo copies, Faxes and Telephone charges	20	29	10	15	15	15	8	15	16
Removal of Restrictions									
Sale of Carbon Credits									
Sale of Goods	424	438	303	491	491	491	434	473	482
Scrap, Waste & Other Goods									
Shared Services									
Squatter Re-allocation									
Stone and Gravel									
Streets/Street Markets (Informal Traders)									
Town Planning and Servitudes	136	265	189	312	312	312	336	169	170
Traffic Control									
Transport Fees									
Valuation Services	4	4	4	4	4	4	4	5	5
Water Meter Protectors									
Weighbridge Fees									
Total Sales of Goods and Rendering of Services	**761**	**793**	**722**	**1 418**	**1 418**	**1 418**	**846**	**732**	**746**
Agency Services									
District Municipalities									
Eastern Cape									
Free State									
Gauteng									
KwazuluNatal									
Limpopo									
Mpumalanga									
Northern Cape									
Northwest									
Western Cape									
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National									
AARTO									
Department of Environmental Affairs									
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial									
Eastern Cape									
Free State									
Gauteng									
KwazuluNatal									
Limpopo									
Mpumalanga									
Northern Cape									
Northwest									
Western Cape									
Total Provincial	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Agency Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Interest - Deemed Interest									
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-
Electricity									
Housing	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-
SARS	-	-	-	-	-	-	-	-	-
Service Charges	33	58	129	126	126	126	87	130	134
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Waste Management	6 585	2 069	3 130	3 015	3 015	3 015	2 276	3 118	3 220
Waste Water Management	1 217	739	911	920	920	920	583	951	983
Water	63 627	46 401	55 762	56 298	56 298	56 298	24 106	58 212	60 133
Shared Services									
Total Interest earned from Receivables	**71 462**	**49 267**	**59 933**	**60 358**	**60 358**	**60 358**	**27 052**	**62 411**	**64 470**
Interest earned from Current and Non Current Assets									
Bank Accounts	9 745	13 500	13 235	3 900	3 900	3 900	3 757	5 231	5 208
Financial Assets	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	-	-	-	9 197	4 827	4 827	3 671	3 543	3 631
Total Interest earned from Current and Non Current Assets	**9 745**	**13 500**	**13 235**	**13 097**	**8 727**	**8 727**	**7 428**	**8 774**	**8 839**
Dividends									
External Investment	-	-	-	-	-	-	-	-	-
Municipal Entities									
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rent on Land									
Land									
Prospecting, Mining, Royalties									
Servitudes									
Total Rent on Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rental from Fixed Assets									
Market Related									
Biological Assets									
Heritage Assets									
Investment Property									
Property Plant and Equipment									
Total Market Related	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-market Related									
Biological Assets									
Heritage Assets									
Investment Property									
Property Plant and Equipment	152	99	25	101	31	31	44	31	31

diture Framework
Budget Year +2 2028/29
6 407
6 407
(6 407)
-
-
-
25
16 250
-
167 426
-
183 701
(10 494)
173 207
-
-
-
-
-
-
-
5 826
-
5 826
(125)
5 700
-
-
3
-
15 408
125
-
15 536
(147)
15 389
-
42
31
1

-
-
17
483
191
5
769
-
-
-
-
-
-
-
-
-
-
-
139
-
-
3 323
1 014
62 057
66 533
5 338
-
3 722
9 060
-
-
-
-
32

NW375 Moses Kotane - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 01 - Municipal Council	Vote 02 - Office Of The Accounting Officer	Vote 03 - Budget And Treasury Office	Vote 04 - Corporate Services	Vote 05 - Community Services	Vote 06 - Planning & Development	Vote 07 - Infrastructure & Technical Services	Vote 08 -	Vote 09 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–															–
Service charges - Water								162 475									162 475
Service charges - Waste Water Management								5 356									5 356
Service charges - Waste Management						14 435											14 435
Sale of Goods and Rendering of Services				509		55	169										732
Agency services																	–
Interest																	–
Interest earned from Receivables				62 411		–	–	–									62 411
Interest earned from Current and Non Current Assets				8 774													8 774
Dividends				–													–
Rent on Land																	–
Rental from Fixed Assets				31		–	–										31
Licence and permits						2 611											2 611
Special rating levies																	–
Construction Contract Revenue																	–
Development Charges																	–
Operational Revenue				1 560	672		–										2 232
Non-Exchange Revenue																	
Property rates		–		208 630				–									208 630
Surcharges and Taxes																	–
Fines, penalties and forfeits						2 895											2 895
Licences or permits																	–
Transfer and subsidies - Operational		77 130		292 126	–	98 715		169 449									637 420
Interest				39 060		–		–									39 060
Fuel Levy																	–
Operational Revenue						–		–									–
Gains on disposal of Fixed and Intangible Assets		–		–	–	–	–	–									–
Other Gains				–				–									–
Discontinued Operations																	–
Total Revenue (excluding capital transfers and contributio		**77 130**	**–**	**613 100**	**672**	**118 712**	**169**	**337 280**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 147 063**
Expenditure																	
Employee related costs		16 621	19 672	60 660	61 227	52 044	38 273	124 161									372 659
Remuneration of councillors		32 529															32 529
Bulk purchases - electricity								45 205									45 205
Inventory consumed		–	–	–	601	–	–	177 441									178 042
Debt impairment				110 794		15 672	–	142 005									268 472
Depreciation, amortisation and impairment		226	–	–	2 756	38 952	–	128 607									170 540
Interest, Dividends and Rent on Land				–		2 458		–									2 458
Contracted services		1 222	2 570	14 000	3 576	75 432	7 132	32 195									136 126
Transfers and subsidies		–					–										–
Irrecoverable debts written off				–		327		2 601									2 929
Operational costs		31 554	9 316	1 601	33 653	14 135	901	9 158									100 317
Disposal of Fixed and Intangible Assets		–		–	–	–	–	–									–
Other Losses				–				–									–
Total Expenditure		**82 151**	**31 558**	**187 055**	**101 812**	**199 021**	**46 306**	**661 373**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 309 276**
Surplus/(Deficit)		**(5 021)**	**(31 558)**	**426 045**	**(101 140)**	**(80 309)**	**(46 137)**	**(324 093)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(162 214)**
Transfers and subsidies - capital (monetary allocations)				–	–	17 200	–	211 023									228 223
Transfers and subsidies - capital (in-kind)				–													–
Surplus/(Deficit) after capital transfers & contributions		**(5 021)**	**(31 558)**	**426 045**	**(101 140)**	**(63 109)**	**(46 137)**	**(113 071)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**66 009**

References

1. Departmental columns to be based on municipal organisation structure

NW375 Moses Kotane - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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											
Call Deposits and Investments		32 833	27 642	6 109	9 197	9 197	9 197	43 476	3 798	3 850	3 746
Cash at Bank		6 002	15 930	49 436	(8 577)	(8 577)	(8 577)	(49 268)	(554 819)	(571 614)	(567 270)
Cash on Hand		20	15	20	–	–	–	(6)	–	–	–
Total Cash and Cash Equivalents		**38 855**	**43 587**	**55 565**	**619**	**619**	**619**	**(5 797)**	**(551 021)**	**(567 764)**	**(563 524)**
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity											
Waste Management		143 683	43 471	60 033	59 855	59 855	59 855	15 995	79 060	99 614	103 055
Waste Water Management		26 212	15 878	18 548	26 717	26 717	26 717	2 748	32 986	40 135	41 476
Water		1 290 917	800 663	900 590	1 250 511	1 250 511	1 250 511	129 369	1 485 443	1 514 192	1 566 562
Other trade receivables from exchange transactions		(4 606)	4 913	5 593	947	947	947	(242)	164	160	28
VAT Receivable Input Tax Accrual		8 172	11 253	21 014	(122 582)	(122 582)	(122 582)	(14 080)	-	-	-
Gross: Trade and other receivables from exchange transactions		**1 464 379**	**876 177**	**1 005 778**	**1 215 449**	**1 215 449**	**1 215 449**	**133 790**	**1 597 653**	**1 654 100**	**1 711 122**
Less: Impairment for debt											
Impairment for Electricity											
Impairment for Waste Management		(143 015)	(42 874)	(59 638)	(54 763)	(54 763)	(54 763)	(12 543)	(75 517)	(96 173)	(99 539)
Impairment for Waste Water Management		(21 975)	(12 173)	(14 904)	(21 660)	(21 660)	(21 660)	(1 854)	(27 962)	(35 212)	(36 445)
Impairment for Water		(1 219 861)	(705 589)	(832 297)	(1 139 993)	(1 139 993)	(1 139 993)	(99 427)	(1 426 598)	(1 453 300)	(1 504 166)
Impairment for other trade receivalbes from exchange transactions		(459)	(1 425)	(2 097)	116	116	116	(481)	121	124	129
Total Less: Impairment for debt		**(1 385 310)**	**(762 060)**	**(908 937)**	**(1 216 300)**	**(1 216 300)**	**(1 216 300)**	**(114 305)**	**(1 529 955)**	**(1 584 562)**	**(1 640 021)**
Total net Trade and other receivables from Exchange Transactions		**79 069**	**114 117**	**96 841**	**(851)**	**(851)**	**(851)**	**19 485**	**67 698**	**69 538**	**71 100**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		38 112	37 776	35 374	43 680	43 680	43 680	421	48 608	53 650	55 528
Business and Commercial Properties		192 642	202 935	222 705	183 284	183 284	183 284	(2 546)	161 953	160 214	159 718
Industrial Properties		14 983	15 673	15 640	18 978	18 978	18 978	(435)	21 678	23 753	24 581
Mining Properties		35 520	50 902	70 768	69 054	69 054	69 054	(9 452)	71 737	77 026	79 835
Public Benefit Organisations		87	81	82	94	94	94	1	2	2	2
Public Service Infrastructure Properties		65	66	70	80	80	80	4	88	96	100
Public Service Purposes Properties		424 926	389 667	396 764	289 639	289 639	289 639	71 004	242 978	269 280	277 952
Residential Properties		(457 701)	(108 404)	(107 048)	99 172	99 172	99 172	522	99 423	109 178	113 002
Residential Sectional Title Garages											
Sports Clubs and Fields											
Vacant Land		25 019	28 409	32 842	37 334	37 334	37 334	3 846	45 110	49 593	51 210
Property Rates General											
Gross: Property rates		**273 654**	**617 104**	**667 199**	**741 316**	**741 316**	**741 316**	**63 365**	**691 576**	**742 793**	**761 928**
Less: Impairment of Property rates		(98 850)	(534 082)	(568 434)	(641 764)	(641 764)	(641 764)	(69 503)	(590 637)	(640 648)	(659 113)
Net Property rates		**174 804**	**83 022**	**98 764**	**99 552**	**99 552**	**99 552**	**(6 138)**	**100 940**	**102 146**	**102 815**
Other receivables from non-exchange transactions		14 422	13 390	14 952	19 171	19 171	19 171	2 513	22 138	24 257	25 145
Less:Impairment for other receivables from non-exchange transactions		(16 749)	(15 494)	(17 135)	(18 776)	(18 776)	(18 776)	(2 582)	(21 842)	(23 951)	(24 835)
Net other receivables from non-exchange transactions		**(2 327)**	**(2 104)**	**(2 183)**	**395**	**395**	**395**	**(69)**	**296**	**306**	**310**
Total net Receivables from non-exchange transactions		**172 477**	**80 918**	**96 581**	**99 947**	**99 947**	**99 947**	**(6 207)**	**101 236**	**102 452**	**103 125**
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-subsidiary 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		15 986	19 908	30 477	21 793	21 793	21 793	3 655	29 774	30 343	31 731
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		435	555	555	569	569	569	(422)	569	577	592
Materials and Supplies		-	-	-	-	-	-	-	-	-	-
Water		73	1 008	1 405	1 069	1 069	1 069	89 691	1 117	1 145	1 057
Work-in-progress											
Total Inventory		**16 493**	**21 471**	**32 437**	**23 430**	**23 430**	**23 430**	**92 925**	**31 460**	**32 066**	**33 380**
VAT Receivable											
Input Tax Capital		12 491	42 500	65 612	77 386	77 386	77 386	25 818	-	-	-
Input Tax General		15 946	(46 885)	(18 233)	73 510	73 510	73 510	58 407	-	-	-
VAT Control (Receivable)		92 862	19 990	(36 403)	(14 795)	(14 795)	(14 795)	(65 063)	30 215	31 012	32 441
Total VAT Receivable		**121 299**	**15 605**	**10 976**	**136 100**	**136 100**	**136 100**	**19 161**	**30 215**	**31 012**	**32 441**
Other current assets											
Construction Contracts and Receivables											
Control, Clearing and Interface Accounts		23 214	24 353	25 092	5 289	5 289	5 289	(1)	3 857	3 955	4 079
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		**23 214**	**24 353**	**25 092**	**5 289**	**5 289**	**5 289**	**(1)**	**3 857**	**3 955**	**4 079**
Total Current Assets		**451 408**	**300 051**	**317 493**	**264 535**	**264 535**	**264 535**	**119 566**	**(316 556)**	**(328 741)**	**(319 398)**
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		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment Property											
Investment Property at Cost / Fair Value		150 664	152 298	161 643	153 482	153 482	153 482	-	161 849	161 889	161 929
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Investment Property		**150 664**	**152 298**	**161 643**	**153 482**	**153 482**	**153 482**	**-**	**161 849**	**161 889**	**161 929**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		5 794 555	5 926 062	6 149 638	6 608 606	6 619 427	6 619 427	138 609	6 743 461	6 977 550	7 141 209
Leases recognised as Property, Plant and Equipment	3										
Less: Accumulated Depreciation		(3 054 496)	(3 147 936)	(3 260 824)	(3 279 832)	(3 279 832)	(3 279 832)	(115 989)	(3 424 149)	(3 533 722)	(3 614 997)
Less: Accumulated Impairment		(3 303)	(2 129)	(11 362)	(2 221)	(2 221)	(2 221)	515	(2 318)	(2 392)	(2 447)
Total Property, Plant and Equipment	2	**2 736 756**	**2 775 996**	**2 877 452**	**3 326 552**	**3 337 374**	**3 337 374**	**23 135**	**3 316 994**	**3 441 436**	**3 523 764**
Construction Work-in-progress											
Acquisitions		145 461	173 124	120 967	-	-	-	-	-	-	-
Opening Balance		222 402	251 755	322 281	-	-	-	-	-	-	-
Prior period corrections		-	-	26 325	-	-	-	-	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-	-	-

Transfer to PPE		(116 108)	(102 598)	(182 100)	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	2	**251 755**	**322 281**	**287 472**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets											
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources											
Living resources at Cost / Revaluation											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets											
Heritage Assets at Cost / Revaluation		14	14	14	14	14	14	-	14	14	14
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Heritage Assets		**14**	**14**	**14**	**14**	**14**	**14**	**-**	**14**	**14**	**14**
Intangible Assets											
Intangible Assets at Cost / Revaluation		31 919	31 129	31 355	35 666	35 666	35 666	-	35 816	36 859	37 774
Less: Accumulated Amortisation		(2 377)	(2 501)	(2 878)	(3 310)	(3 310)	(3 310)	(1 708)	(3 393)	(3 478)	(3 582)
Less: Accumulated Impairment		(16 149)	(16 149)	(16 149)	(19 677)	(19 677)	(19 677)	-	(19 744)	(20 623)	(21 241)
Total Intangible Assets		**13 393**	**12 478**	**12 328**	**12 678**	**12 678**	**12 678**	**(1 708)**	**12 678**	**12 758**	**12 951**
Trade and other receivables from exchange transactions											
Electricity											
Property Rental Debtors											
Service Charges											
Waste Management											
Waste Water Management											
Water											
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-current Receivables from Non-exchange Transactions											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing Land Sales											
Housing Loans											
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Property Rates		-	-	-	-	-	-	-	-	-	-
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current assets											
Deferred Tax Assets											
Defined Benefit Asset											
Intercompany/Parent-subsidiary Transactions											
Investment in Associate											
Investment in Joint Venture											
Investment in Subsidiary											
Operating Lease Receivable											
Deposits											
Total Other non-current assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets		**3 152 582**	**3 263 067**	**3 338 908**	**3 492 726**	**3 503 548**	**3 503 548**	**21 426**	**3 491 535**	**3 616 096**	**3 698 658**
TOTAL ASSETS		**3 603 990**	**3 563 119**	**3 656 402**	**3 757 261**	**3 768 083**	**3 768 083**	**140 992**	**3 174 978**	**3 287 355**	**3 379 260**
Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank											
Unspecified											
Total Bank Overdraft		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings		-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities		-	-	-	-	-	-	(8 946)	-	-	-
Current portion of Non-current Borrowings		8 840	3 605	2 703	1 107	1 107	1 107	(2 703)	-	-	-
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities		**8 840**	**3 605**	**2 703**	**1 107**	**1 107**	**1 107**	**(11 649)**	**-**	**-**	**-**
Consumer Deposits											
Building Plans											
Buying Card											
Electricity											
Hiring of Decorative Items											
Library Books											
Posters											
Refuse											
Rental Properties		194	157	159	-	-	-	6	-	-	-
Sewer											
Street Closure											
Valuation Appeal											
Water		591	599	599	605	605	605	-	605	605	607
Wayleave											
Total Consumer Deposits		**785**	**755**	**758**	**605**	**605**	**605**	**6**	**605**	**605**	**607**
Trade and Other Payable Exchange Transactions											
Accrued Interest		-	-	-	-	-	-	-	-	-	-
Advance Payments		87 393	60 074	70 099	60 849	60 849	60 849	7 644	72 061	72 215	72 373
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa		(399 166)	(258 245)	84	84	84	84	-	61	61	62
Bonus											
Compensation Commission (COID)											
Control, Clearing and Interface Accounts		0	430	(32)	-	-	-	1 144	-	-	-
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase		3 669	384	1 582	-	-	-	(1 582)	-	-	-
Fair Value Adjustment											
Intercompany/Parent-subsidiary Transactions											
Leave Accrual		-	-	-	52 346	52 346	52 346	-	52 848	53 149	53 489
Long Service Award		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief											
Overtime											
Payables and Accruals		455 658	298 602	102 867	19 211	19 211	19 211	(75 110)	56 507	55 784	53 012
PAYE Deductions		-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions		-	-	-	-	-	-	-	-	-	-
Retentions		32 700	41 733	46 146	41 994	41 994	41 994	(7 465)	41 897	42 269	42 933
Standby											
Tender documentation											
Unallocated Deposits		8 132	5 430	3 550	5 462	5 462	5 462	-	5 010	3 012	3 012
Water Inventory Bulk Purchases		22 966	66 809	51 575	29 224	29 224	29 224	(61 397)	60 078	60 259	61 259
VAT Payables Output Tax Accrual		97 868	(2 922)	(17 056)	-	-	-	(652)	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	2, 5	**309 220**	**212 295**	**258 816**	**209 171**	**209 171**	**209 171**	**(137 418)**	**288 462**	**286 749**	**286 140**
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital											
Operational											

Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent											
Capital		(2 405)	(2 209)	4 570	-	(7 589)	(7 589)	29 914	-	-	-
Operational		10 561	5 514	5 170	-	(436)	(436)	(2 855)	-	-	-
Total Transfers and Subsidies Unspent		8 156	3 305	9 740	-	(8 025)	(8 025)	27 059	-	-	-
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	8 156	3 305	9 740	-	(8 025)	(8 025)	27 059	-	-	-
Provision											
Alien Vegetation		5 828	10 022	7 735	704	704	704	(3 653)	-	-	-
Bonus											
Decommissioning, Restoration and Similar Liabilities		1 109	3 540	3 777	2 387	2 387	2 387	(2 600)	2 672	2 681	2 694
Ex-gratia Pension											
Insurance Claims											
Leave		42 222	44 754	48 475	3 331	3 331	3 331	(1 339)	3 101	3 158	3 171
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Impairment											
Total Provision		49 159	58 317	59 988	6 423	6 423	6 423	(7 591)	5 773	5 839	5 865
VAT Payable											
VAT Payable: Output Tax		2 130	13 942	25 361	-	-	-	16 697	-	-	-
VAT Payable: VAT Control		-	-	-	-	-	-	-	-	-	-
Total VAT Payable		2 130	13 942	25 361	-	-	-	16 697	-	-	-
Other current liabilities											
Employee Benefits											
Post-employment Benefits											
Other Long-Term Benefits											
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities											
Income Tax Payable											
Intercompany/Parent-subsidiary Transactions											
Total Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total Current Liabilities		378 290	292 219	357 366	217 306	209 281	209 281	(112 898)	294 840	293 194	292 612
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate											
Concessionary Loan											
Derivative Financial Liability											
Finance Lease Liability		34 753	22 945	9 029	603	603	603	-	-	-	-
Government Loans											
Intercompany/Parent-subsidiary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											
Non-marketable Bonds											
PPP Liabilities											
Securities											
Interest Rate Swaps											
Total Borrowings	4	34 753	22 945	9 029	603	603	603	-	-	-	-
Operating Lease Liability											
Total Financial Liabilities		34 753	22 945	9 029	603	603	603	-	-	-	-
Provisions											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus											
Decommissioning, Restoration and Similar Liabilities		20 464	21 932	26 918	24 193	24 193	24 193	-	48 882	49 967	50 213
Ex-gratia Pension											
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Total Provisions		20 464	21 932	26 918	24 193	24 193	24 193	-	48 882	49 967	50 213
Long term Trade and other Payables											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits											
Other Long-Term Benefits		15 533	15 533	15 533	23 193	23 193	23 193	-	-	-	-
Termination Benefits											
Total Employee Benefits		15 533	15 533	15 533	23 193	23 193	23 193	-	-	-	-
Deferred Tax Liabilities											
Intercompany/Parent-subsidiary Transactions											
Total Other non-current liabilities		15 533	15 533	15 533	23 193	23 193	23 193	-	-	-	-
Total non current liabilities		70 749	60 409	51 480	47 989	47 989	47 989	-	48 882	49 967	50 213
TOTAL LIABILITIES		449 039	352 628	408 846	265 295	257 270	257 270	(112 898)	343 722	343 160	342 825
CHANGES IN NET ASSETS		3 154 951	3 210 491	3 247 556	3 491 967	3 510 813	3 510 813	253 889	2 831 257	2 944 195	3 036 435
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		(5 031)	3 108	13	-	-	-	767	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-	-	-
Opening Balance		3 011 253	3 154 931	3 210 491	-	-	-	-	-	-	-
Transfers to/from operating revenue and expenditure		148 708	117 348	(12 950)	(309 135)	(309 135)	(309 135)	236 325	-	-	-
Transfers to/from Reserves		-	0	-	3 892 870	3 905 021	3 905 021	-	2 765 248	2 868 011	2 953 361
Total Accumulated Surplus/(Deficit)	1	3 154 931	3 275 387	3 197 553	3 583 734	3 595 885	3 595 885	237 092	2 765 248	2 868 011	2 953 361
Reserves and Funds											
Capital Replacement Reserve											
Capitalisation Reserve											
Compensation for Occupational Injuries and Diseases											
Employee Benefit Reserve											
Housing Development Fund											
Investment in associate account											
Non-current Provisions Reserve											
Revaluation Reserve											
Self Insurance Reserve											
Valuation Reserve											
Total Reserves and Funds	2	-	-	-	-	-	-	-	-	-	-
Other											
Equity											
Capital Contributed by Other Government Units											
Ordinary Shares											
Preference Shares											
Share Premium											
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance											
Movement during the year											
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	3 154 931	3 275 387	3 197 553	3 583 734	3 595 885	3 595 885	237 092	2 765 248	2 868 011	2 953 361

NW375 Moses Kotane - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				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
BASIC SERVICES AND INFRASTRUCTURE	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(619)	(231)	(204)	(10 250)	(10 250)	(10 250)	(10 723)	(10 746)	(10 767)
BASIC SERVICES AND INFRASTRUCTURE	Responsive; accountable; effective and efficient local government	Governance		438 677	228 219	428 611	516 999	517 873	517 873	466 715	478 389	497 857
BASIC SERVICES AND INFRASTRUCTURE	Sustainable human settlements and improved quality of household life	Governance		838	1 885	11 782	–	–	–	–	–	–
LOCAL ECONOMIC DEVELOPMENT	Responsive; accountable; effective and efficient local government	Governance		136	264	198	312	312	312	169	170	191
LOCAL ECONOMIC DEVELOPMENT	Sustainable human settlements and improved quality of household life	Governance		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	(6 157)	(6 157)	(6 157)	(6 207)	(6 307)	(6 407)
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Responsive; accountable; effective and efficient local government	Governance		21 455	1 577	23 620	31 045	31 045	31 045	83 336	83 383	87 237
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Sustainable human settlements and improved quality of household life	Governance		–	–	–	–	–	–	–	–	–
FINANCIAL VIABILITY	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(2 399)	(4 108)	(3 980)	(4 288)	(4 288)	(4 288)	(4 650)	(4 800)	(4 951)
FINANCIAL VIABILITY	Responsive; accountable; effective and efficient local government	Governance		516 487	822 317	593 449	608 597	604 157	604 157	617 750	633 994	658 906
FINANCIAL VIABILITY	Sustainable human settlements and improved quality of household life	Governance		0	8	232	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Responsive; accountable; effective and efficient local government	Governance		429	599	536	650	650	650	672	694	717
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Sustainable human settlements and improved quality of household life	Governance		–	43	81	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**975 004**	**1 050 573**	**1 054 325**	**1 136 908**	**1 133 342**	**1 133 342**	**1 147 063**	**1 174 778**	**1 222 783**

References

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

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

NW375 Moses Kotane - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				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
BASIC SERVICES AND INFRASTRUCTURE		Governance		17 330	24 183	3 775	14 750	20 250	20 250	11 013	11 159	11 354
BASIC SERVICES AND INFRASTRUCTURE	A comprehensive; responsive and sustainable social protection system	Governance		5 143	3 572	1 805	8 046	8 646	8 646	6 298	6 477	6 781
BASIC SERVICES AND INFRASTRUCTURE	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	–	–	100	100	100	75	77	77
BASIC SERVICES AND INFRASTRUCTURE	A long and healthy life for all South Africans	Inclusion and Access		37	1	30	250	190	190	200	201	202
BASIC SERVICES AND INFRASTRUCTURE	A skilled and capable workforce to support an inclusive growth path	Governance		–	–	5 971	6 157	6 157	6 157	6 207	6 307	6 407
BASIC SERVICES AND INFRASTRUCTURE	All people in South Africa are and feel safe	Inclusion and Access		25 955	25 183	32 572	34 195	34 195	34 195	30 171	30 355	30 455
BASIC SERVICES AND INFRASTRUCTURE	An efficient; competitive and responsive economic infrastructure network	Growth		–	–	–	6 500	–	–	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		30 248	21 125	48 930	65 374	51 531	51 531	32 723	32 719	33 144
BASIC SERVICES AND INFRASTRUCTURE	An efficient; effective and development-oriented public service	Governance		955	1 680	4 864	8 000	8 000	8 000	4 201	4 266	4 266
BASIC SERVICES AND INFRASTRUCTURE	An efficient; effective and development-oriented public service	Inclusion and Access		23 490	22 899	21 406	25 582	25 077	25 077	23 318	24 400	24 437
BASIC SERVICES AND INFRASTRUCTURE	An efficient; effective and development-oriented public service	Spatial Integration		–	–	–	–	–	–	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	Protect and enhance our environmental assets and natural resources	Inclusion and Access		–	–	–	–	–	–	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	Protect and enhance our environmental assets and natural resources	Spatial Integration		34	43	162	200	200	200	1 700	1 800	100
BASIC SERVICES AND INFRASTRUCTURE	Responsive; accountable; effective and efficient local government	Inclusion and Access		–	–	–	–	–	–	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	Responsive; accountable; effective and efficient local government	Spatial Integration		–	–	–	–	–	–	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	Sustainable human settlements and improved quality of household life	Governance		648 765	668 794	682 952	805 630	807 109	807 109	744 489	780 260	817 602
BASIC SERVICES AND INFRASTRUCTURE	Sustainable human settlements and improved quality of household life	Inclusion and Access		–	–	–	150	150	150	–	–	–
LOCAL ECONOMIC DEVELOPMENT		Governance		–	–	–	–	–	–	–	–	–
LOCAL ECONOMIC DEVELOPMENT	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–	–	–
LOCAL ECONOMIC DEVELOPMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		–	95	–	500	1 000	1 000	100	105	114
LOCAL ECONOMIC DEVELOPMENT	A long and healthy life for all South Africans	Inclusion and Access		–	–	–	–	–	–	–	–	–
LOCAL ECONOMIC DEVELOPMENT	A skilled and capable workforce to support an inclusive growth path	Governance		–	–	–	–	–	–	–	–	–
LOCAL ECONOMIC DEVELOPMENT	An efficient; effective and development-oriented public service	Growth		–	1 596	1 040	1 300	1 800	1 800	1 820	1 941	1 984
LOCAL ECONOMIC DEVELOPMENT	An efficient; effective and development-oriented public service	Inclusion and Access		–	707	421	800	150	150	305	322	339
LOCAL ECONOMIC DEVELOPMENT	An efficient; effective and development-oriented public service	Spatial Integration		–	869	665	1 800	360	360	3 406	1 618	1 630
LOCAL ECONOMIC DEVELOPMENT	Responsive; accountable; effective and efficient local government	Inclusion and Access		–	320	180	200	1 250	1 250	1 000	1 035	1 078
LOCAL ECONOMIC DEVELOPMENT	Responsive; accountable; effective and efficient local government	Spatial Integration		–	–	–	500	300	300	250	250	258
LOCAL ECONOMIC DEVELOPMENT	Sustainable human settlements and improved quality of household life	Governance		19 964	21 748	20 186	43 060	41 498	41 498	39 424	41 429	43 043
LOCAL ECONOMIC DEVELOPMENT	Sustainable human settlements and improved quality of household life	Inclusion and Access		762	–	–	200	10	10	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION		Governance		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		119	136	1 537	2 350	2 350	2 350	2 922	2 976	3 062
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	A long and healthy life for all South Africans	Inclusion and Access		73	4 818	275	700	700	700	300	308	320
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	An efficient; effective and development-oriented public service	Governance		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	An efficient; effective and development-oriented public service	Inclusion and Access		6 496	10 780	8 580	6 795	7 438	7 438	2 408	723	739
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Protect and enhance our environmental assets and natural resources	Inclusion and Access		7	416	727	502	502	502	413	419	423
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Responsive; accountable; effective and efficient local government	Governance		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Responsive; accountable; effective and efficient local government	Inclusion and Access		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Responsive; accountable; effective and efficient local government	Spatial Integration		1 701	3 198	2 297	3 000	3 000	3 000	2 605	2 697	2 699
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Sustainable human settlements and improved quality of household life	Governance		95 247	115 982	124 606	125 545	129 453	129 453	124 511	128 361	132 407
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	Sustainable human settlements and improved quality of household life	Inclusion and Access		375	735	400	300	300	300	531	547	558
FINANCIAL VIABILITY		Governance		–	–	–	–	–	–	–	–	–
FINANCIAL VIABILITY	A comprehensive; responsive and sustainable social protection system	Governance		–	–	–	–	–	–	–	–	–
FINANCIAL VIABILITY	A skilled and capable workforce to support an inclusive growth path	Governance		–	–	–	–	–	–	505	523	562
FINANCIAL VIABILITY	An efficient; effective and development-oriented public service	Inclusion and Access		–	–	–	–	–	–	220	232	241
FINANCIAL VIABILITY	Responsive; accountable; effective and efficient local government	Governance		4 996	5 036	7 819	6 572	6 803	6 803	4 753	4 767	4 780
FINANCIAL VIABILITY	Sustainable human settlements and improved quality of household life	Governance		85 746	215 823	169 915	189 130	195 167	195 167	174 413	175 005	179 059
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT		Governance		–	–	–	100	100	100	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	A comprehensive; responsive and sustainable social protection system	Governance		6 919	7 291	8 217	8 000	8 000	8 000	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	A skilled and capable workforce to support an inclusive growth path	Governance		–	–	–	–	–	–	75	52	51
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		–	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	An efficient; effective and development-oriented public service	Governance		2 054	6 074	8 763	9 650	9 650	9 650	20	20	20
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	An efficient; effective and development-oriented public service	Inclusion and Access		235	284	537	700	500	500	750	765	772
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Responsive; accountable; effective and efficient local government	Governance		–	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Responsive; accountable; effective and efficient local government	Inclusion and Access		–	150	112	1 150	1 150	1 150	951	853	726
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Responsive; accountable; effective and efficient local government	Spatial Integration		–	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Sustainable human settlements and improved quality of household life	Governance		67 032	66 891	74 145	75 756	77 347	77 347	86 899	89 149	92 545
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	Sustainable human settlements and improved quality of household life	Inclusion and Access		–	–	–	200	200	200	300	301	310
Allocations to other priorities												
Total Expenditure			1	**1 043 682**	**1 230 428**	**1 232 888**	**1 453 744**	**1 450 634**	**1 450 634**	**1 309 276**	**1 352 418**	**1 402 546**

References

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

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

NW375 Moses Kotane - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	MTDP Service Outcome	IUDF	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +1 2027/28	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +2 2028/29
BASIC SERVICES AND INFRASTRUCTURE		Governance		–	–	–	–	–	–	–	–	–
BASIC SERVICES AND INFRASTRUCTURE		Growth		–	55	336	–	2 370	2 370	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	A comprehensive; responsive and sustainable social protection system	Inclusion and Acces		–	–	–	18 468	12 000	12 000	16 000	15 000	17 000
BASIC SERVICES AND INFRASTRUCTURE	A long and healthy life for all South Africans	Inclusion and Acces		–	–	–	–	–	–	–	2 000	6 000
BASIC SERVICES AND INFRASTRUCTURE	An efficient; competitive and responsive economic infrastructure network	Growth		3 092	24 478	44 699	84 100	60 370	60 370	67 243	127 024	152 838
BASIC SERVICES AND INFRASTRUCTURE	An efficient; competitive and responsive economic infrastructure network	Inclusion and Acces		2 790	246	3 264	120 500	159 849	159 849	141 780	95 050	67 000
BASIC SERVICES AND INFRASTRUCTURE	An efficient; effective and development-oriented public service	Governance		–	–	–	2 000	–	–	3 200	14 750	20 000
BASIC SERVICES AND INFRASTRUCTURE	An efficient; effective and development-oriented public service	Growth		–	–	–	–	100	100	–	–	–
BASIC SERVICES AND INFRASTRUCTURE	An efficient; effective and development-oriented public service	Inclusion and Acces		2 816	1 438	–	–	–	–	–	–	–
LOCAL ECONOMIC DEVELOPMENT	An efficient; effective and development-oriented public service	Inclusion and Acces		–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION		Growth		–	–	–	–	–	–	–	–	–
FINANCIAL VIABILITY	An efficient; effective and development-oriented public service	Growth		–	–	678	–	1 200	1 200	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT		Growth		–	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	An efficient; competitive and responsive economic infrastructure network	Governance		–	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	An efficient; effective and development-oriented public service	Governance		106	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	An efficient; effective and development-oriented public service	Growth		–	187	–	–	–	–	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**8 803**	**26 404**	**48 976**	**225 068**	**235 890**	**235 890**	**228 223**	**253 824**	**262 838**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. IUDF code must be used on Table SA36

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

NW375 Moses Kotane - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
07 - Infrastructure & Technical Services										
Energy Sources										
Electricity										
Formal Settlement Households Receiving Electricity	Households	24 343	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Informal Settlements (R000)	Rand Value			5 971				6 207	6 307	6 407
Waste Water Management										
Sewerage										
Bucket Toilet	Households									
Flush Toilet (Connected To Sewerage)	Households	8 000	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
Flush Toilet (With Septic Tank)	Households	5 000	28 000	28 020	28 020	28 020	28 020	28 028	28 032	28 040
Formal Settlement Households Receiving	Households	41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Informal Settlements (R000)	Rand Value			101				121	125	125
No Toilet Provisions	Households	40 000								
Other Toilet Provisions (< Min.Service	Households									
Other Toilet Provisions (> Min.Service	Households		22 365	22 362	22 360	22 360	22 360	22 358	22 355	22 349
Pit Toilet (Ventilated)	Households		21 000	21 020	21 020	21 020	21 020	21 025	21 030	21 035
Water Management										
Water Distribution										
Formal Settlement Households Receiving	Households	41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
Informal Settlements (R000)	Rand Value			10 000				10 464	10 479	10 494
No Water Supply	Households									
Other Water Supply (At Least Min.Service	Households		8 509	8 509	8 509	8 509	8 509	8 510	8 512	8 580
Piped Water Inside Dwelling	Households		6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
Piped Water Inside Yard (But Not In	Households		29 856	29 859	29 872	29 872	29 872	29 880	29 885	29 901
Using Public Tap (< Min.Service Level)	Households	12 000								
Using Public Tap (At Least Min.Service	Households	52 000	30 000	30 000	30 000	30 000	30 000	29 950	29 850	29 750

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

NW375 Moses Kotane - Entities measureable performance objectives

Description	Unit of measurement	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
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

NW375 Moses Kotane - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited 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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1,1%	0,9%	0,4%	0,9%	0,9%	0,9%	1,3%	0,2%	0,2%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,2%	1,1%	0,5%	1,1%	1,1%	1,1%	1,2%	0,2%	0,2%	0,2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	-5,0%	-1371,2%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	1,2	1,0	0,9	1,2	1,3	1,3	(1,1)	(1,1)	(1,1)	(1,1)
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,2	1,0	0,9	1,2	1,3	1,3	(1,1)	(1,1)	(1,1)	(1,1)
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,5	0,4	(0,0)	(0,0)	(0,0)	(0,1)	(1,6)	(1,7)	(1,7)
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	130,4%	82,8%	60,8%	79,1%	79,1%	79,1%	85,1%	112,4%	114,7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		130,4%	82,8%	60,8%	79,1%	79,1%	79,1%	85,1%	112,4%	114,7%	116,5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	47,3%	25,7%	28,6%	36,3%	36,4%	36,4%	10,5%	28,3%	27,9%	27,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		24,2%	13,9%	34,3%	63,5%	63,5%	63,5%	-18,9%	503,0%	433,2%	308,3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	–	–	–	–	–	–	–	–	–	–
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	29,1%	30,7%	30,4%	32,8%	33,0%	33,0%	32,0%	32,5%	33,2%	33,5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31,7%	33,3%	33,3%	35,7%	35,8%	35,8%	40,3%	35,3%	36,1%	36,3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5,2%	5,1%	6,3%	8,6%	7,9%	7,9%	4,8%	4,2%	4,1%	4,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14,2%	12,2%	13,3%	16,6%	16,7%	16,7%	11,8%	15,1%	15,9%	16,8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	53,3	46,0	35,1	38,3	38,2	46,4	25,7	27,2	25,3	26,4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	158,8%	56,5%	93,5%	118,5%	118,5%	118,5%	60,9%	89,0%	87,6%	86,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	13,7	12,0	5,9	2,3	2,3	2,3	6,4	0,4	0,5	0,7

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

NW375 Moses Kotane - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			–	–	237 000	–	–	–	–	–	–	–
Females aged 5 - 14			–	–	24	–	–	–	–	–	–	–
Males aged 5 - 14			–	–	23 806	–	–	–	–	–	–	–
Females aged 15 - 34			–	–	31	–	–	–	–	–	–	–
Males aged 15 - 34			–	–	35	–	–	–	–	–	–	–
Unemployment			–	–	81	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12											
No income			–	–	32 821	–	–	–	–	–	–	–
R1 - R1 600			–	–	12 532	–	–	–	–	–	–	–
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200			–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			-	-	227 000 000	–	–	–	–	–	–	–
Number of poor people in municipal area			-	-	84 000	–	–	–	–	–	–	–
Number of households in municipal area			-	-	60 000	–	–	–	–	–	–	–
Number of poor households in municipal area			-	-	33 000	–	–	–	–	–	–	–
Definition of poor household (R per month)			-	-	-	-	-	-	-	-	-	-
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4		-	-	52 571	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	7 596	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	60 167	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)												
Consumption growth (water)						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Collection rates	7											
Property tax/service charges						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
		Piped water inside yard (but not in dwelling)	–	29 856	29 859	29 872	29 872	29 872	29 880	29 885	29 901
	8	Using public tap (at least min.service level)	52 000	30 000	30 000	30 000	30 000	30 000	29 950	29 850	29 750
	10	Other water supply (at least min.service level)	–	8 509	8 509	8 509	8 509	8 509	8 510	8 512	8 580
		Minimum Service Level and Above sub-total	52 000	75 158	75 163	75 181	75 181	75 181	75 145	75 054	75 041
	9	Using public tap (< min.service level)	12 000	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	12 000	–	–	–	–	–	–	–	–
		Total number of households	**64 000**	**75 158**	**75 163**	**75 181**	**75 181**	**75 181**	**75 145**	**75 054**	**75 041**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	8 000	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
		Flush toilet (with septic tank)	5 000	28 000	28 020	28 020	28 020	28 020	28 028	28 032	28 040
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	21 000	21 020	21 020	21 020	21 020	21 025	21 030	21 035
		Other toilet provisions (> min.service level)	–	22 365	22 362	22 360	22 360	22 360	22 358	22 355	22 349
		Minimum Service Level and Above sub-total	13 000	78 158	78 197	78 200	78 200	78 200	78 216	78 224	78 234
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	40 000	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	40 000	–	–	–	–	–	–	–	–
		Total number of households	**53 000**	**78 158**	**78 197**	**78 200**	**78 200**	**78 200**	**78 216**	**78 224**	**78 234**
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Refuse:									
		Removed at least once a week	75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
		Minimum Service Level and Above sub-total	75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**75 500**	**75 500**	**75 580**	**75 600**	**75 600**	**75 600**	**75 680**	**75 682**	**75 691**

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
		Piped water inside yard (but not in dwelling)	–	29 856	29 859	29 872	29 872	29 872	29 880	29 885	29 901
	8	Using public tap (at least min.service level)	52 000	30 000	30 000	30 000	30 000	30 000	29 950	29 850	29 750
	10	Other water supply (at least min.service level)	–	8 509	8 509	8 509	8 509	8 509	8 510	8 512	8 580
		Minimum Service Level and Above sub-total	52 000	75 158	75 163	75 181	75 181	75 181	75 145	75 054	75 041
	9	Using public tap (< min.service level)	12 000	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)									
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	12 000	–	–	–	–	–	–	–	–
		Total number of households	**64 000**	**75 158**	**75 163**	**75 181**	**75 181**	**75 181**	**75 145**	**75 054**	**75 041**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	8 000	6 793	6 795	6 800	6 800	6 800	6 805	6 807	6 810
		Flush toilet (with septic tank)	5 000	28 000	28 020	28 020	28 020	28 020	28 028	28 032	28 040
		Chemical toilet									
		Pit toilet (ventilated)	–	21 000	21 020	21 020	21 020	21 020	21 025	21 030	21 035
		Other toilet provisions (> min.service level)	–	22 365	22 362	22 360	22 360	22 360	22 358	22 355	22 349
		Minimum Service Level and Above sub-total	13 000	78 158	78 197	78 200	78 200	78 200	78 216	78 224	78 234
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	40 000	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	40 000	–	–	–	–	–	–	–	–
		Total number of households	**53 000**	**78 158**	**78 197**	**78 200**	**78 200**	**78 200**	**78 216**	**78 224**	**78 234**
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Refuse:									
		Removed at least once a week	75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
		Minimum Service Level and Above sub-total	75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**75 500**	**75 500**	**75 580**	**75 600**	**75 600**	**75 600**	**75 680**	**75 682**	**75 691**

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	–	–	–	6 156 532	6 156 532	6 156 532	6 206 532	6 306 532	6 406 532
		Number of HH receiving this type of FBS	24 343	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
		Informal settlements (Rands)	–	–	5 971	–	–	–	6 207	6 307	6 407
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									

		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	5 971	–	–	–	6 207	6 307	6 407
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	76 001	(9 659)	(5 808)	10 000 000	10 000 000	10 000 000	10 463 659	10 478 960	10 494 286
		Number of HH receiving this type of FBS	41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
		Informal settlements (Rands)	–	–	10 000	–	–	–	10 464	10 479	10 494
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	10 000	–	–	–	10 464	10 479	10 494
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	256 192	112 898	101 015	116 928	116 928	116 928	120 904	124 893	125 293
		Number of HH receiving this type of FBS	41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
		Informal settlements (Rands)	–	–	101	–	–	–	121	125	125
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	101	–	–	–	121	125	125
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	286 400	127 781	108 774	133 532	133 532	133 532	138 072	142 628	147 193
		Number of HH receiving this type of FBS	–	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
		Informal settlements (Rands)	–	–	109	–	–	–	138	143	147
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	–	–	109	–	–	–	138	143	147

References

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

NW375 Moses Kotane Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 275 513	1 525 042	753 745	329 602	329 602	329 602	726 091	57 354	66 188	92 819
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 140 227	1 364 052	391 206	131 033	139 058	139 058	791 098	(132 823)	(117 618)	(87 537)
Cash year end/monthly employee/supplier payments	18(1)b	3	13,7	12,0	5,9	2,3	2,3	2,3	6,4	0,4	0,5	0,7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	253 122	66 009	76 184	83 075
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	6,1%	(18,3%)	18,7%	(6,0%)	(6,0%)	(29,3%)	(6,2%)	(2,7%)	(2,8%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	89,6%	52,8%	(21,6%)	16,5%	16,5%	16,5%	22,3%	61,6%	63,2%	64,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	84,5%	80,4%	79,2%	79,2%	79,2%	57,7%	68,7%	67,0%	65,3%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	(5,0%)	(9,3%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(22,5%)	(0,8%)	(48,8%)	0,0%	0,0%	(86,6%)	1172,3%	1,8%	1,3%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,8%	1,7%	1,9%	2,6%	2,3%	2,3%	1,4%	1,3%	1,3%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	33,2%	5,4%	0,0%	9,5%	11,0%	11,0%	0,0%	21,3%	19,6%	15,2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0,0%	12,1%	(12,3%)	24,7%	0,0%	0,0%	(23,3%)	(0,2%)	3,3%	3,2%
% incr Property Tax	18(1)a		0,0%	20,4%	9,8%	5,5%	0,0%	0,0%	(26,8%)	19,9%	3,3%	3,2%
% incr Service charges - Electricity	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - Water	18(1)a		0,0%	6,3%	(31,3%)	51,5%	0,0%	0,0%	(21,1%)	(18,0%)	3,3%	3,2%
% incr Service charges - Waste Water Management	18(1)a		0,0%	23,9%	1,9%	6,2%	0,0%	0,0%	(22,5%)	3,4%	3,3%	3,0%
% incr Service charges - Waste Management	18(1)a		0,0%	8,9%	3,3%	6,1%	0,0%	0,0%	(10,3%)	2,3%	3,3%	3,2%
% incr in Sale of Goods and Rendering of Services	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		319 469	358 241	314 037	391 533	391 533	391 533	300 343	390 896	403 799	416 714
Service charges			319 469	358 241	314 037	391 533	391 533	391 533	300 343	390 896	403 799	416 714
Property rates			124 807	150 272	165 035	174 056	174 056	174 056	127 337	208 630	215 518	222 418
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			178 981	190 319	130 832	198 188	198 188	198 188	156 331	162 475	167 836	173 207
Service charges - sanitation revenue			3 864	4 786	4 879	5 180	5 180	5 180	4 016	5 356	5 533	5 700
Service charges - refuse removal			11 817	12 864	13 292	14 109	14 109	14 109	12 659	14 435	14 912	15 389
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			106	1 679	1 014	–	3 670	3 670	372	–	–	–
Cash receipts from ratepayers	18(1)a		858 982	607 849	(255 788)	215 207	215 207	215 207	217 276	245 997	260 956	272 889
Ratepayer & Other revenue	18(1)a		958 534	1 152 063	1 185 572	1 306 672	1 306 672	1 306 672	974 227	399 367	412 585	425 839
Change in consumer debtors (current and non-current)			N/A	(56 511)	(1 612)	(94 326)	–	–	(85 819)	155 656	3 057	2 236
Operating and Capital Grant Revenue	18(1)a		755 317	816 995	825 899	852 531	860 556	860 556	784 757	865 643	903 030	943 519
Capital expenditure - total	20(1)(vi)		8 803	26 404	48 976	225 068	235 890	235 890	137 772	228 223	253 824	262 838
Capital expenditure - renewal	20(1)(vi)		2 922	1 438	–	21 468	26 000	26 000		48 671	49 750	40 000
Supporting benchmarks												
Growth guideline maximum			6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline			4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%
DoRA operating grants total MFY										–	–	–
DoRA capital grants total MFY										–	–	–
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
										–	–	–
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N/A	(56 511)	(1 612)	(94 326)	–	–	(85 819)	155 656	3 057	2 236
Total Operating Revenue			975 004	1 050 573	1 054 325	1 136 908	1 133 342	1 133 342	1 005 818	1 147 063	1 174 778	1 222 783
Total Operating Expenditure			1 043 682	1 230 428	1 232 888	1 453 744	1 450 634	1 450 634	914 449	1 309 276	1 352 418	1 402 546
Operating Performance Surplus/(Deficit)			(68 678)	(179 855)	(178 562)	(316 836)	(317 292)	(317 292)	91 369	(162 214)	(177 640)	(179 763)
Cash and Cash Equivalents (30 June 2012)										57 354		
Revenue												
% Increase in Total Operating Revenue				7,8%	0,4%	7,8%	(0,3%)	0,0%	(11,3%)	1,2%	2,4%	4,1%
% Increase in Property Rates Revenue				20,4%	9,8%	5,5%	0,0%	0,0%	(26,8%)	63,8%	3,3%	3,2%
% Increase in Electricity Revenue				0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% Increase in Property Rates & Services Charges				12,1%	(12,3%)	24,7%	0,0%	0,0%	(23,3%)	(0,2%)	3,3%	3,2%
Expenditure												
% Increase in Total Operating Expenditure			0,0%	17,9%	0,2%	17,9%	(0,2%)	0,0%	(37,0%)	(9,7%)	3,3%	3,7%
% Increase in Employee Costs			0,0%	13,9%	(0,6%)	16,3%	0,1%	0,0%	(13,9%)	(0,2%)	4,7%	5,1%
% Increase in Electricity Bulk Purchases			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	266965,0807	559923,7503	651137,4869	659816,1325	53350847,29	557545,138	645856,2184	684499,6439	58558000,57
Average Cost Per Councillor (Remuneration)			0	0	451036,8888	468537,6232	0	468537,6232	405266,5319	471434,9855	0	498233,6957
R&M % of PPE			1,8%	1,7%	1,9%	2,6%	2,3%	2,3%	1,4%	1,4%	1,3%	1,3%
Asset Renewal and R&M as a % of PPE			2,0%	1,7%	2,1%	6,6%	7,2%	7,2%	6,0%	6,0%	4,9%	4,3%
Debt Impairment % of Total Billable Revenue			0,0%	84,5%	80,4%	79,2%	79,2%	79,2%	57,7%	68,7%	67,0%	65,3%
Capital Revenue												
Internally Funded & Other (R'000)			106	1 679	1 014	–	3 670	3 670	372	–	–	–
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			8 697	24 725	47 963	225 068	232 220	232 220	137 400	228 223	253 824	262 838
Internally Generated funds % of Non Grant Funding			100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%
Borrowing % of Non Grant Funding			0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grant Funding % of Total Funding			98,8%	93,6%	97,9%	100,0%	98,4%	98,4%	99,7%	100,0%	100,0%	100,0%
Capital Expenditure												
Total Capital Programme (R'000)			8 803	26 404	48 976	225 068	235 890	235 890	137 772	228 223	253 824	262 838
Asset Renewal			5 712	1 684	3 264	140 968	171 849	171 849	–	160 980	126 800	110 000
Asset Renewal % of Total Capital Expenditure			64,9%	6,4%	6,7%	62,6%	72,9%	72,9%	0,0%	70,5%	50,0%	41,9%
Cash												
Cash Receipts % of Rate Payer & Other			89,6%	52,8%	(21,6%)	16,5%	16,5%	16,5%	22,3%	61,6%	63,2%	64,1%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			1,1%	0,9%	0,4%	0,9%	0,9%	0,9%	1,3%	0,2%	0,2%	0,2%
Borrowing Receipts % of Capital Expenditure			0,0%	(5,0%)	(9,3%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Reserves												
Uncommitted reserves after application of cash and investments			1 140 227	1 364 052	391 206	131 033	139 058	139 058	791 098	(132 823)	(117 618)	(87 537)
Free Services												
Free Basic Services as a % of Equitable Share			0,1%	0,0%	0,0%	2,7%	2,7%	2,7%	2,7%	2,7%	2,7%	2,6%
Free Services as a % of Operating Revenue (excl operational transfers)			0,5%	0,9%	0,9%	0,8%	0,8%	0,8%	1,2%	0,9%	0,9%	0,9%
High Level Outcome of Funding Compliance												
Total Operating Revenue			975 004	1 050 573	1 054 325	1 136 908	1 133 342	1 133 342	1 005 818	1 147 063	1 174 778	1 222 783
Total Operating Expenditure			1 043 682	1 230 428	1 232 888	1 453 744	1 450 634	1 450 634	914 449	1 309 276	1 352 418	1 402 546
Surplus/(Deficit) Budgeted Operating Statement			(68 678)	(179 855)	(178 562)	(316 836)	(317 292)	(317 292)	91 369	(162 214)	(177 640)	(179 763)
Surplus/(Deficit) Considering Reserves and Cash Backing			1 140 227	1 364 052	391 206	131 033	139 058	139 058	791 098	(132 823)	(117 618)	(87 537)
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	0	0	0
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗

References

15. Subject to figures provided in Schedule.

NW375 Moses Kotane - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		2000/01/01	2000/01/01	2021/01/01	2021/07/01					
Financial year valuation used		**0**	**0**	**0**	**0**			**0**		
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	–	–	7 342	–	–	–	8 104	8 104	8 104
No. of sectional title values	5	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5	–	–	–	–	–	–	–	–	–
Municipality owned property value (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		–	–	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		**–**	**–**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total value used for rating (Rm)	5	–	–	–	–	–	–	–	–	–
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No								
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	–	–	165 035	–	174 056	174 056	208 630	215 518	222 418
Rate revenue expected to collect (R'000)	6	–	–	63 602	–	90 509	90 509	125 621	133 621	137 899
Expected cash collection rate (%)		0,0%	0,0%	75,0%	52,0%	52,0%	52,0%	60,0%	62,0%	62,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	0	0	0
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	4	5	5
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		**–**	**–**	**–**	**–**	**–**	**–**	**5**	**5**	**5**

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

NW375 Moses Kotane - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		212	58	11	5 000	883	–	491	38	649	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation **(select)**		4	4	4	4		4		4			
Frequency of valuation **(select)**		5	5	5	5		5		5			
Method of valuation used **(select)**		Market	Market	Market	Market		Market		Market			
Base of valuation **(select)**		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.		Land & Impr.		Land & Impr.			
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes		Yes		Yes			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable		Variable		Variable			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	0	–	–	–	0	–	–	–
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		–	–	–	75	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	0,025710	0,008248	0,108260	0,001021	0,000255	–	0,042870	0,000255	0,108260	–	–
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

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

NW375 Moses Kotane - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		396	96	11	4 816	1 517	–	250	96	926	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation **(select)**		5	5	5	5		5		5			
Frequency of valuation **(select)**		5	5	5	5		5		5			
Method of valuation used **(select)**		Market	Market	Market	Market		Market		Market			
Base of valuation **(select)**		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.		Land & Impr.		Land & Impr.			
Phasing-in properties s21 (number)		2	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes		Yes		Yes			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable		Variable		Variable			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	0	–	–	–	0	–	–	–
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		–	–	–	85	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	12	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	0	0	–	–	0	0	–	–
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	**6**											
Rating:												
Average rate	3	0,028000	0,010500	0,105000	0,003500	0,000875	0,000875	0,042870	0,000875	0,070000	–	–
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

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

NW375 Moses Kotane - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	0,0010	0,0010	0,0035	0,0036	0,0037
Residential properties - vacant land		Tariff on market value	-	-	0,1037	0,1083	0,0700	0,0723	0,0746
Formal/informal settlements									
Small holdings			-	-	0,0002	0,0002	0,0003	0,0003	0,0003
Farm properties - used			-	-	0,0002	0,0003	0,0009	0,0009	0,0009
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	0,0079	0,0082	0,0105	0,0109	0,0112
Business and commercial properties			-	-	0,0246	0,0257	0,0280	0,0289	0,0299
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties		70	-	-	0,0411	0,0429	0,0429	0,0443	0,0457
Municipal properties									
Public service infrastructure			-	-	0,0002	0,0003	0,0009	0,0009	0,0009
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		Property rate rebate	-	17 000	17 000	17 000	17 000	17 000	17 000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		0-6 kilo liter	-	-	24	25	26	26	27
Water usage - Block 1 (c/kl)		6.1 kl - 45 kl	-	-	27	28	29	30	31
Water usage - Block 2 (c/kl)		Block 3	-	-	31	33	34	35	36
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)			-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)		(fill in thresholds)							
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2								

<u>Waste water tariffs</u>									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*		Charge per stand/Dwelling	-	50	56	58	60	62	64
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							

Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	57	59	61	63	66
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

NW375 Moses Kotane - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*									
-		-	-	-	-	-	-	-	-
[Insert lines as applicable]									
Water tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

NW375 Moses Kotane - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		1,05	1,12	26,80	1,12	26,80	26,80	2 297,3%	26,85	26,90	26,94
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption		–	22,59	23,70	24,74	24,74	24,74	3,4%	25,58	26,42	27,27
Sanitation		–	50,15	55,61	58,06	58,06	58,06	3,4%	60,01	61,99	63,97
Refuse removal		–	54,27	56,93	59,43	59,43	59,43	3,4%	61,45	63,45	65,51
Other											
sub-total		**1,05**	**128,13**	**163,04**	**143,35**	**169,03**	**169,03**	**21,3%**	**173,89**	**178,76**	**183,69**
VAT on Services		–	95,90	21,33	95,90	21,35	21,35	(77,0%)	22,01	22,78	23,51
Total large household bill:		**1,05**	**224,03**	**184,37**	**239,25**	**190,38**	**190,38**	**(18,1%)**	**195,90**	**201,54**	**207,20**
% increase/-decrease		**–**	**21 236,2%**	**(17,7%)**	**29,8%**	**(20,4%)**	**–**	**(90,3%)**	**2,9%**	**2,9%**	**2,8%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		–	26,66	26,80	26,66	26,80	26,80	0,7%	26,85	26,90	26,94
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption		–	22,59	23,70	24,74	24,74	24,74	3,4%	25,58	26,42	27,27
Sanitation		–	50,15	55,61	59,43	59,43	59,43	1,0%	60,01	61,99	63,97
Refuse removal		–	54,27	56,93	59,43	59,43	59,43	3,4%	61,45	63,48	65,51
Other											
sub-total		**–**	**153,67**	**163,04**	**170,26**	**170,40**	**170,40**	**2,1%**	**173,89**	**178,79**	**183,69**
VAT on Services		–	90,60	21,33	90,60	21,35	21,35	(75,7%)	22,01	22,78	23,51
Total small household bill:		**–**	**244,27**	**184,37**	**260,86**	**191,75**	**191,75**	**(24,9%)**	**195,90**	**201,57**	**207,20**
% increase/-decrease			**–**	**(24,5%)**	**41,5%**	**(26,5%)**	**–**	**(94,8%)**	**2,2%**	**2,9%**	**2,8%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	23,70	23,81	23,70	23,88	23,88	1,1%	23,95	24,05	24,12
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption		–	–	23,70	–	24,74	24,74	(100,0%)	25,58	26,42	27,27
Sanitation		–	42,87	42,88	42,87	42,87	42,87	0,2%	42,94	43,01	43,15
Refuse removal		–	44,44	44,52	44,44	44,44	44,44	0,9%	44,86	44,94	45,10
Other											
sub-total		**–**	**111,01**	**134,91**	**111,01**	**135,93**	**135,93**	**23,7%**	**137,33**	**138,42**	**139,64**
VAT on Services		–	83,48	16,67	83,48	16,72	16,72	(79,6%)	17,00	17,15	17,33
Total small household bill:		**–**	**194,49**	**151,58**	**194,49**	**152,65**	**152,65**	**(20,6%)**	**154,33**	**155,57**	**156,97**
% increase/-decrease			**–**	**(22,1%)**	**28,3%**	**(21,5%)**	**–**	**(96,1%)**	**1,1%**	**0,8%**	**0,9%**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

NW375 Moses Kotane - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +1 2027/28	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +2 2028/29
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
DEP TAKE INS: ACCOUNT NR 3		–	–	–	–	–	–	–	–	–
DEP TAKE INS: ACCOUNT NR 4		–	–	–	–	–	–	–	–	–
DEP TAKE INS: ACCOUNT NR 5		–	–	–	–	–	–	–	–	–

NW375 Moses Kotane - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
														–
Municipality sub-total										–		–	–	–
Entities														
N/A														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

NW375 Moses Kotane - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Borrowings										
Annuity and Bullet Loans										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		34 499	22 774	8 953	-	-	-	-	-	-
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises		254	171	77	603	603	603	-	-	-
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		**34 753**	**22 945**	**9 029**	**603**	**603**	**603**	-	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										

NW375 Moses Kotane - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations										
Equitable Share		528 602	566 087	600 070	615 410	615 410	615 410	623 943	637 567	668 618
Energy Efficiency and Demand Side Management Grant		350	1 000	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		1 652	1 577	1 124	1 895	1 895	1 895	1 700	–	–
Local Government Financial Management Grant		1 950	1 951	2 000	2 000	2 000	2 000	2 100	2 200	2 300
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		4 642	5 400	5 486	7 000	7 437	7 437	8 466	8 228	8 498
Total Monetary Allocations		537 195	576 015	608 679	626 305	626 742	626 742	636 209	647 995	679 416
Total Operating/National Government		537 195	576 015	608 679	626 305	626 742	626 742	636 209	647 995	679 416
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		735	1 139	1 604	1 158	1 594	1 594	1 211	1 211	1 265
Total Monetary Allocations		735	1 139	1 604	1 158	1 594	1 594	1 211	1 211	1 265
Total Operating/Provincial Government		735	1 139	1 604	1 158	1 594	1 594	1 211	1 211	1 265
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
National Library South Africa		–	7 535	–	–	–	–	–	–	–
Total Monetary Allocations		-	7 535	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	7 535	-	-	-	-	-	-	-
Total Operating	5	537 931	584 689	610 284	627 463	628 337	628 337	637 420 429	649 206 080	680 681 240
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		157 450	162 524	161 608	175 068	180 575	180 575	175 980	197 474	203 958
Water Services Infrastructure Grant		59 694	69 782	54 007	50 000	51 644	51 644	52 243	56 350	58 880
Total Monetary Allocations		217 144	232 306	215 615	225 068	232 220	232 220	228 222 571	253 823 920	262 837 760
Total Capital/National Government		217 144	232 306	215 615	225 068	232 220	232 220	228 222 571	253 823 920	262 837 760
Provincial Government										
Monetary Allocations										

NW375 Moses Kotane - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		176	571 537	542 424	615 410	619 431	619 431	623 943	637 567	668 618
Energy Efficiency and Demand Side Management Grant		573	1 300	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		1 634	1 549	1 403	1 895	1 895	1 895	1 700	–	–
Local Government Financial Management Grant		1 769	1 940	1 165	2 000	2 000	2 000	2 100	2 200	2 300
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	5 785	5 085	7 000	7 437	7 437	8 466	8 228	8 498
Total Monetary Allocations		4 151	582 111	550 076	626 305	630 763	630 763	636 209	647 995	679 416
Total National Government		4 151	582 111	550 076	626 305	630 763	630 763	636 209	647 995	679 416
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		–	–	–	–	–	–	1 211	1 211	1 265
Total Monetary Allocations		-	-	-	-	-	-	1 211	1 211	1 265
Total Provincial Government		-	-	-	-	-	-	1 211	1 211	1 265
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
National Library South Africa		–	–	–	–	–	–	–	–	–
North West Provincial Arts and Culture Council		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		4 151	582 111	550 076	626 305	630 763	630 763	637 420	649 206	680 681
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant		4 747	11 491	47 963	175 068	180 575	180 575	175 980	197 474	203 958
Water Services Infrastructure Grant		3 950	13 233	0	50 000	51 644	51 644	52 243	56 350	58 880
Total Monetary Allocations		8 697	24 725	47 963	225 068	232 220	232 220	228 223	253 824	262 838
Total National Government		8 697	24 725	47 963	225 068	232 220	232 220	228 223	253 824	262 838
Provincial Government										
Monetary Allocations										
Infrastructure Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Municipal Infrastructure Investment Unit		–	–	–	–	–	–	–	–	–
National Small Business Council		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		8 697	24 725	47 963	225 068	232 220	232 220	228 223	253 824	262 838
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12 848	606 835	598 039	851 373	862 983	862 983	865 643	903 030	943 519

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

NW375 Moses Kotane - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(4 681)	(9 127)	(4 529)	–	–	–	–	–	–
Current year receipts		(12 005)	(9 979)	(3 124)	(10 895)	(11 332)	(11 332)	(12 266)	(10 428)	(10 798)
Repayment of grants		617	4 650	53	–	–	–	–	–	–
Conditions met - transferred to revenue		**(24 245)**	**(33 684)**	**(10 516)**	**(21 790)**	**(22 664)**	**(22 664)**	**(24 533)**	**(20 856)**	**(21 596)**
Conditions still to be met - transferred to liabilities		6 942	9 928	2 811	10 895	11 332	11 332	12 266	10 428	10 798
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		(1 149)	(1 200)	(1 000)	(1 158)	(1 158)	(1 158)	(1 211)	(1 211)	(1 265)
Conditions met - transferred to revenue		**(1 149)**	**(1 200)**	**(1 000)**	**(1 158)**	**(1 158)**	**(1 158)**	**(1 211)**	**(1 211)**	**(1 265)**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	57	57	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**57**	**57**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**(25 394)**	**(34 827)**	**(11 460)**	**(22 948)**	**(23 822)**	**(23 822)**	**(25 744)**	**(22 067)**	**(22 861)**
Total operating transfers and grants - CTBM	2	**6 942**	**9 928**	**2 811**	**10 895**	**11 332**	**11 332**	**12 266**	**10 428**	**10 798**
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(6 423)	2 405	2 209	–	–	–	–	–	–
Current year receipts		(208 316)	(232 503)	(222 552)	(225 068)	(224 631)	(224 631)	(228 223)	(253 824)	(262 838)
Conditions met - transferred to revenue		**(431 883)**	**(462 404)**	**(435 959)**	**(450 136)**	**(456 850)**	**(456 850)**	**(456 445)**	**(507 648)**	**(525 676)**
Conditions still to be met - transferred to liabilities		217 144	232 306	215 615	225 068	232 220	232 220	228 223	253 824	262 838
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		(242)	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(242)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**(432 125)**	**(462 404)**	**(435 959)**	**(450 136)**	**(456 850)**	**(456 850)**	**(456 445)**	**(507 648)**	**(525 676)**
Total capital transfers and grants - CTBM	2	**217 144**	**232 306**	**215 615**	**225 068**	**232 220**	**232 220**	**228 223**	**253 824**	**262 838**
TOTAL TRANSFERS AND GRANTS REVENUE		**(457 518)**	**(497 231)**	**(447 418)**	**(473 084)**	**(480 673)**	**(480 673)**	**(482 189)**	**(529 715)**	**(548 537)**
TOTAL TRANSFERS AND GRANTS - CTBM		**224 086**	**242 234**	**218 426**	**235 963**	**243 552**	**243 552**	**240 489**	**264 252**	**273 636**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

NW375 Moses Kotane - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		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
Monetary Transfers to other municipalities	1										
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms	2										
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3										
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations											
Np Ins_Sporting Bodies - Rent		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals											
Hh Ssp Soc Ass: Care Dependency		–	–	–	–	–	–	–	–	–	–
Hh Ssp Soc Ass: Grant In Aid		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other municipalities	1										
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2										
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State	3										
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4										
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals	5										
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–

References

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

NW375 Moses Kotane - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Cu
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
	1	A	B	C	D
Councillors (Political Office Bearers plus Other)					
Allowances and Service Related Benefits					
Basic Salary		21 687	22 647	23 040	23 864
Cell phone Allowance		3 017	3 126	3 173	3 204
Housing Allowance		–	–	–	–
In-kind Benefits		–	–	–	–
Market Related Non-pensionable Allowance					
Motor Vehicle Allowance		–	–	–	–
Office-bearer Allowance		–	–	–	–
Out of pocket Expenses		–	–	–	–
Travelling Allowance		1 170	1 099	959	1 625
Use of Personal Facilities		–	–	–	–
Total Allowances and Service Related Benefits		**25 874**	**26 872**	**27 172**	**28 693**
Social Contributions					
Medial Aid Benefits		–	–	289	314
Pension Fund Contributions		–	–	3 209	3 322
Total Social Contributions		**-**	**-**	**3 498**	**3 636**
Total Councillors		**25 874**	**26 872**	**30 671**	**32 329**
% increase	4		**3,9%**	**14,1%**	**5,4%**
Senior Managers of the Municipality	2				
Salaries and Allowances					
Basic Salary		3 731	3 967	2 958	9 950
Bonuses		98	118	238	281
Allowance					
Accommodation, Travel and Incidental		–	–	–	–
Cellular and Telephone	3	–	–	–	–
Housing Benefits	3	–	–	–	–
Non-pensionable		–	–	–	–
Travel or Motor Vehicle	3	556	403	541	541
Voluntary Work		–	–	–	–
Total Allowance		**556**	**403**	**541**	**541**
Service Related Benefits					
Acting	3	93	–	–	–
Bonus	3				
Danger Allowance	3				
Entertainment	3	–	–	–	–
Fire Brigade					
In-kind Benefits	3	–	–	–	–
Leave Pay	3	–	–	–	–
Lifeguard/Duty Squads					
Long Service Award		–	–	–	–
Overtime		–	–	–	–
Scarcity	3	–	–	–	–
Standby Allowance	3				
Tools Allowance	3				
Uniform/Special/Protective Clothing	3				
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		**93**	**-**	**-**	**-**
Total Salaries and Allowances		**4 478**	**4 488**	**3 737**	**10 771**
Social Contributions					
Bargaining Council		0	0	0	1
Group Life Insurance		–	–	–	–
Medical		54	–	–	165
Pension		213	117	614	1 757
Unemployment Insurance		1	1	3	17
Total Social Contributions		**267**	**118**	**617**	**1 940**
Post-retirement Benefit	6				
Medical		–	–	–	–
Other Benefits		–	–	–	–
Pension		–	–	–	–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–
Sub Total - Senior Managers of Municipality		**4 745**	**4 606**	**4 354**	**12 711**
% increase	4		**(2,9%)**	**(5,5%)**	**191,9%**
Other Municipal Staff					
Salaries and Allowances					
Basic Salary		181 806	204 435	213 589	245 997
Bonuses		12 509	12 334	6 136	353
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3				
Housing Benefits	3	631	763	853	901
Non-pensionable					

Travel or Motor Vehicle	3	1 078	1 305	770	1 193
Voluntary Work					
Total Allowance		**1 709**	**2 069**	**1 623**	**2 094**
Service Related Benefits					
Acting	3	1 171	1 249	1 542	1 255
Bonus	3	–	3 787	8 841	17 851
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3	719	4 059	4 035	–
Lifeguard/Duty Squads					
Long Service Award		4 195	7 720	1 079	–
Overtime		20 210	20 182	18 552	18 420
Scarcity	3				
Standby Allowance	3	2 799	4 064	3 895	5 030
Tools Allowance	3				
Uniform/Special/Protective Clothing	3	–	–	–	–
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		**29 094**	**41 062**	**37 944**	**42 556**
Total Salaries and Allowances		**225 118**	**259 899**	**259 292**	**291 000**
Social Contributions					
Bargaining Council		77	83	86	93
Group Life Insurance					
Medical		15 403	16 707	17 688	21 559
Pension		36 841	40 193	38 132	46 436
Unemployment Insurance		1 230	1 272	1 283	1 303
Total Social Contributions		**53 551**	**58 256**	**57 190**	**69 390**
Post-retirement Benefit	6				
Medical		–	–	–	–
Other Benefits		–	–	–	–
Pension		–	–	–	–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–
Sub Total - Other Municipal Staff		**278 670**	**318 155**	**316 482**	**360 391**
% increase	4		**14,2%**	**(0,5%)**	**13,9%**
Total Parent Municipality		**309 289**	**349 633**	**351 507**	**405 431**
Board Members of Entities					
Salaries and Allowances					
Basic Salary					
Bonuses					
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3				
Housing Benefits	3				
Non-pensionable					
Travel or Motor Vehicle	3				
Voluntary Work					
Total Allowance		**-**	**-**	**-**	**-**
Service Related Benefits					
Acting	3				
Bonus	3				
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3				
Lifeguard/Duty Squads					
Long Service Award					
Overtime					
Scarcity	3				

urrent Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
E	F	G	H	I
23 864	23 864	25 033	25 868	26 393
3 204	3 204	2 881	2 970	3 065
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
1 625	1 625	850	877	905
–	–	–	–	–
28 693	**28 693**	**28 765**	**29 715**	**30 363**
314	314	325	335	347
3 322	3 322	3 439	3 552	3 668
3 636	**3 636**	**3 764**	**3 887**	**4 015**
32 329	**32 329**	**32 529**	**33 602**	**34 378**
–	**–**	**0,6%**	**3,3%**	**2,3%**
9 950	9 950	9 016	9 475	9 959
281	281	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
541	541	643	643	643
–	–	–	–	–
541	**541**	**643**	**643**	**643**
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
-	**-**	**-**	**-**	**-**
10 771	**10 771**	**9 659**	**10 118**	**10 602**
1	1	1	1	1
–	–	–	–	–
165	165	231	243	256
1 757	1 757	843	888	934
17	17	13	14	15
1 940	**1 940**	**1 089**	**1 146**	**1 206**
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
-	**-**	**-**	**-**	**-**
–	–	–	–	–
12 711	**12 711**	**10 748**	**11 264**	**11 808**
–	**–**	**(15,4%)**	**4,8%**	**4,8%**
245 247	245 247	250 778	263 247	277 555
353	353	196	206	217
901	901	944	994	1 046

1 193	1 193	1 249	1 315	1 384
2 094	**2 094**	**2 193**	**2 309**	**2 430**
1 255	1 255	1 314	1 383	1 456
17 851	17 851	19 265	20 277	21 341
–	–	–	–	–
–	–	–	–	–
19 526	19 526	10 240	9 462	8 777
5 030	5 030	5 269	5 545	5 836
–	–	–	–	–
43 662	**43 662**	**36 088**	**36 668**	**37 410**
291 356	**291 356**	**289 255**	**302 430**	**317 613**
92	92	96	102	107
21 559	21 559	22 555	23 739	24 985
46 436	46 436	48 641	51 195	53 883
1 302	1 302	1 364	1 436	1 511
69 389	**69 389**	**72 656**	**76 471**	**80 486**
–	–	–	–	–
–	–	–	–	–
–	–	–	–	–
-	**-**	**-**	**-**	**-**
–	–	–	–	–
360 745	**360 745**	**361 911**	**378 901**	**398 098**
0,1%	**–**	**0,3%**	**4,7%**	**5,1%**
405 785	**405 785**	**405 188**	**423 767**	**444 284**
-	**-**	**-**	**-**	**-**

NW375 Moses Kotane - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		720 765	121 248	–			842 013
Chief Whip			704 606	115 977	–			820 583
Executive Mayor			903 253	154 204	–			1 057 457
Deputy Executive Mayor								–
Executive Committee			5 230 969	813 328				6 044 297
Total for all other councillors			17 473 431	2 559 615	3 731 618			23 764 664
Total Councillors	8	**–**	**25 033 024**	**3 764 372**	**3 731 618**			**32 529 014**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 605 250	180 506	265 158	–		2 050 914
Chief Finance Officer			1 521 659	220 278	216 158	–		1 958 095
SM					–			–
SM AO			–	–	–	–		–
SM D01			1 135 360					1 135 360
SM D02			1 261 068	2 226	158	–		1 263 452
SM D03			1 057 686	2 226	158	–		1 060 070
SM D04			1 298 398	–	158			1 298 556
SM D05			1 136 639	67 668	42 158	–		1 246 465
SM DCH			–	62 689	120 000	–		182 689
SM DCS			–	–	–	–		–
SM DPS			–	251 611	–	–		251 611
SM DTS			–	300 318	158	–		300 476
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	**–**	**9 016 060**	**1 087 522**	**644 106**	**–**		**10 747 688**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**–**	**34 049 084**	**4 851 894**	**4 375 724**	**–**		**43 276 702**

References
1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

NW375 Moses Kotane - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		68	–	68	69	–	69	69	–	69
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	1	5	6	4	2	7	5	2
Other Managers	7	65	65	–	65	65	–	68	68	–
Professionals		*222*	*222*	–	*222*	*217*	*5*	*222*	*217*	*5*
Finance		148	148	–	148	143	5	148	143	5
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		74	74	–	74	74	–	74	74	–
Technicians		*12*	*12*	–	*12*	*12*	–	*12*	*12*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		12	12	–	12	12	–	12	12	–
Clerks (Clerical and administrative)		173	173	–	173	173	–	173	173	–
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations		95	95	–	95	95	–	95	95	–
TOTAL PERSONNEL NUMBERS	9	**641**	**568**	**73**	**642**	**566**	**76**	**646**	**570**	**76**
% increase					0,2%	(0,4%)	4,1%	0,6%	0,7%	–
Total municipal employees headcount	6, 10	**641**	**568**	**73**	**642**	**566**	**76**	**646**	**570**	**76**
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

NW375 Moses Kotane - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		13 540	13 540	13 540	13 540	13 540	13 540	13 540	13 540	13 540	13 540	13 540	13 540	162 475	167 836	173 207
Service charges - Waste Water Management		446	446	446	446	446	446	446	446	446	446	446	446	5 356	5 533	5 700
Service charges - Waste Management		1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	1 203	14 435	14 912	15 389
Sale of Goods and Rendering of Services		61	61	61	61	61	61	61	61	61	61	61	61	732	746	769
Agency services																
Interest																
Interest earned from Receivables		5 201	5 201	5 201	5 201	5 201	5 201	5 201	5 201	5 201	5 201	5 201	5 201	62 411	64 470	66 533
Interest earned from Current and Non Current Assets		731	731	731	731	731	731	731	731	731	731	731	731	8 774	8 839	9 060
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land																
Rental from Fixed Assets		3	3	3	3	3	3	3	3	3	3	3	3	31	31	32
Licence and permits		218	218	218	218	218	218	218	218	218	218	218	218	2 611	2 690	2 781
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		186	186	186	186	186	186	186	186	186	186	186	186	2 232	2 306	2 379
Non-Exchange Revenue																
Property rates		17 386	17 386	17 386	17 386	17 386	17 386	17 386	17 386	17 386	17 386	17 386	17 386	208 630	215 518	222 418
Surcharges and Taxes																
Fines, penalties and forfeits		241	241	241	241	241	241	241	241	241	241	241	241	2 895	3 045	3 195
Licences or permits																
Transfer and subsidies - Operational		53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	637 420	649 206	680 681
Interest		3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	39 060	39 646	40 637
Fuel Levy																
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**95 589**	**1 147 063**	**1 174 778**	**1 222 783**
Expenditure																
Employee related costs		31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 053	372 659	390 165	409 906
Remuneration of councillors		2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	32 529	33 602	34 378
Bulk purchases - electricity		3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	45 205	46 796	49 389
Inventory consumed		14 837	14 837	14 837	14 837	14 837	14 837	14 837	14 837	14 837	14 837	14 837	14 837	178 042	186 437	194 279
Debt impairment		22 373	22 373	22 373	22 373	22 373	22 373	22 373	22 373	22 373	22 373	22 373	22 373	268 472	270 468	272 314
Depreciation, amortisation and impairment		14 212	14 212	14 212	14 212	14 212	14 212	14 212	14 212	14 212	14 212	14 212	14 212	170 540	184 183	202 601
Interest, Dividends and Rent on Land		205	205	205	205	205	205	205	205	205	205	205	205	2 458	2 487	2 498
Contracted services		11 344	11 344	11 344	11 344	11 344	11 344	11 344	11 344	11 344	11 344	11 344	11 344	136 126	134 658	132 368
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		244	244	244	244	244	244	244	244	244	244	244	244	2 929	2 987	3 032
Operational costs		8 360	8 360	8 360	8 360	8 360	8 360	8 360	8 360	8 360	8 360	8 360	8 359	100 317	100 634	101 779
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 103**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit)		**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 518)**	**(13 514)**	**(162 214)**	**(177 640)**	**(179 763)**
Transfers and subsidies - capital (monetary allocations)		19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	228 223	253 824	262 838
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**
Income Tax																
Surplus/(Deficit) after income tax		**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**

References

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

NW375 Moses Kotane - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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																
Vote 01 - Municipal Council		6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 428	77 130	77 077	80 831
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Budget And Treasury Office		51 092	51 092	51 092	51 092	51 092	51 092	51 092	51 092	51 092	51 092	51 092	51 092	613 100	629 194	653 955
Vote 04 - Corporate Services		56	56	56	56	56	56	56	56	56	56	56	56	672	694	717
Vote 05 - Community Services		11 326	11 326	11 326	11 326	11 326	11 326	11 326	11 326	11 326	11 326	11 326	11 326	135 912	145 298	175 175
Vote 06 - Planning & Development		14	14	14	14	14	14	14	14	14	14	14	14	169	170	191
Vote 07 - Infrastructure & Technical Services		45 692	45 692	45 692	45 692	45 692	45 692	45 692	45 692	45 692	45 692	45 692	45 692	548 303	576 169	574 753
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Revenue by Vote		**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**1 375 285**	**1 428 602**	**1 485 620**
Expenditure by Vote to be appropriated																
Vote 01 - Municipal Council		6 846	6 846	6 846	6 846	6 846	6 846	6 846	6 846	6 846	6 846	6 846	6 846	82 151	82 737	84 826
Vote 02 - Office Of The Accounting Officer		2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	2 630	31 558	32 460	33 614
Vote 03 - Budget And Treasury Office		15 588	15 588	15 588	15 588	15 588	15 588	15 588	15 588	15 588	15 588	15 588	15 588	187 055	188 060	192 564
Vote 04 - Corporate Services		8 484	8 484	8 484	8 484	8 484	8 484	8 484	8 484	8 484	8 484	8 484	8 484	101 812	104 442	108 272
Vote 05 - Community Services		16 585	16 585	16 585	16 585	16 585	16 585	16 585	16 585	16 585	16 585	16 585	16 584	199 021	208 748	215 332
Vote 06 - Planning & Development		3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 859	3 858	46 306	46 699	48 446
Vote 07 - Infrastructure & Technical Services		55 114	55 114	55 114	55 114	55 114	55 114	55 114	55 114	55 114	55 114	55 114	55 114	661 373	689 273	719 493
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Expenditure by Vote		**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 103**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit) before assoc.		**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**

References

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

NW375 Moses Kotane - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		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																
Governance and administration		**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**57 575**	**690 902**	**706 965**	**735 502**
Executive and council		6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 427	6 428	77 130	77 077	80 831
Finance and administration		51 148	51 148	51 148	51 148	51 148	51 148	51 148	51 148	51 148	51 148	51 148	51 148	613 772	629 888	654 671
Internal audit																
Community and public safety		**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**1 998**	**23 972**	**30 753**	**55 300**
Community and social services		105	105	105	105	105	105	105	105	105	105	105	105	1 266	1 267	1 323
Sport and recreation		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	17 200	23 750	48 000
Public safety		459	459	459	459	459	459	459	459	459	459	459	459	5 507	5 735	5 977
Housing																
Health																
Economic and environmental services		**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**11 201**	**134 415**	**109 448**	**67 689**
Planning and development		720	720	720	720	720	720	720	720	720	720	720	720	8 635	8 398	8 689
Road transport		10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	125 780	101 050	59 000
Environmental protection																
Trading services		**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**43 833**	**525 996**	**581 436**	**627 129**
Energy sources		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 674	4 823
Water management		31 631	31 631	31 631	31 631	31 631	31 631	31 631	31 631	31 631	31 631	31 631	31 631	379 577	430 968	467 665
Waste water management		2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	32 480	33 249	34 766
Waste management		9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	9 328	111 940	114 545	119 875
Other																
Total Revenue - Functional		**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**114 607**	**1 375 285**	**1 428 602**	**1 485 620**
Expenditure - Functional																
Governance and administration		**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 420**	**34 418**	**413 035**	**418 880**	**431 489**
Executive and council		8 317	8 317	8 317	8 317	8 317	8 317	8 317	8 317	8 317	8 317	8 317	8 317	99 805	101 056	103 679
Finance and administration		25 487	25 487	25 487	25 487	25 487	25 487	25 487	25 487	25 487	25 487	25 487	25 486	305 844	310 538	320 255
Internal audit		616	616	616	616	616	616	616	616	616	616	616	615	7 386	7 287	7 556
Community and public safety		**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**10 358**	**124 297**	**131 072**	**137 272**
Community and social services		2 811	2 811	2 811	2 811	2 811	2 811	2 811	2 811	2 811	2 811	2 811	2 810	33 729	35 619	37 986
Sport and recreation		3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	44 038	48 029	50 957
Public safety		3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	3 877	46 530	47 424	48 329
Housing																
Health																
Economic and environmental services		**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**9 495**	**113 940**	**118 089**	**125 491**
Planning and development		4 473	4 473	4 473	4 473	4 473	4 473	4 473	4 473	4 473	4 473	4 473	4 472	53 672	53 809	55 715
Road transport		5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	5 022	60 268	64 279	69 776
Environmental protection																
Trading services		**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**54 557**	**654 689**	**680 887**	**704 621**
Energy sources		5 184	5 184	5 184	5 184	5 184	5 184	5 184	5 184	5 184	5 184	5 184	5 184	62 213	64 537	67 973
Water management		40 896	40 896	40 896	40 896	40 896	40 896	40 896	40 896	40 896	40 896	40 896	40 896	490 757	510 868	530 086
Waste water management		2 821	2 821	2 821	2 821	2 821	2 821	2 821	2 821	2 821	2 821	2 821	2 820	33 846	35 238	36 721
Waste management		5 656	5 656	5 656	5 656	5 656	5 656	5 656	5 656	5 656	5 656	5 656	5 656	67 872	70 245	69 840
Other		**276**	**276**	**276**	**276**	**276**	**276**	**276**	**276**	**276**	**276**	**276**	**276**	**3 316**	**3 490**	**3 672**
Total Expenditure - Functional		**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 107**	**109 103**	**1 309 276**	**1 352 418**	**1 402 546**
Surplus/(Deficit) before assoc.		**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 500**	**5 504**	**66 009**	**76 184**	**83 075**

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

NW375 Moses Kotane - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***	1															
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–	–				
Vote 03 - Budget And Treasury Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 05 - Community Services		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	17 200	23 750	48 000
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Infrastructure & Technical Services		17 585	17 585	17 585	17 585	17 585	17 585	17 585	17 585	17 585	17 585	17 585	17 585	211 023	228 074	196 838
Vote 08 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital multi-year expenditure sub-total	2	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 018**	**228 223**	**251 824**	**244 838**
Single-year expenditure ***to be appropriated***																
Vote 01 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Office Of The Accounting Officer		–	–	–	–	–	–	–	–	–	–	–				
Vote 03 - Budget And Treasury Office		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 06 - Planning & Development		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Infrastructure & Technical Services		–	–	–	–	–	–	–	–	–	–	–	–	–	2 000	18 000
Vote 08 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital single-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 000**	**18 000**
Total Capital Expenditure	2	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 018**	**228 223**	**253 824**	**262 838**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NW375 Moses Kotane - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internal audit																
Community and public safety		**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**1 267**	**15 200**	**16 750**	**26 000**
Community and social services		1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	1 267	15 200	14 750	20 000
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	2 000	6 000
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing																
Health																
Economic and environmental services		**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**10 482**	**125 780**	**101 050**	**59 000**
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	10 482	125 780	101 050	59 000
Environmental protection																
Trading services		**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**7 270**	**87 243**	**136 024**	**177 838**
Energy sources		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 674	4 823
Water management		4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	4 854	58 243	101 303	142 014
Waste water management		2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	25 000	25 047	9 000
Waste management		167	167	167	167	167	167	167	167	167	167	167	167	2 000	7 000	22 000
Other																
Total Capital Expenditure - Functional	2	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 018**	**228 223**	**253 824**	**262 838**
Funded by:																
National Government		19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 018	228 223	253 824	262 838
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 018**	**228 223**	**253 824**	**262 838**
Borrowing																
Internally generated funds		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Funding		**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	**19 019**	19 019	19 018	228 223	253 824	262 838

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NW375 Moses Kotane - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	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
Cash Receipts By Source													1		
Property rates	10 431	10 431	10 431	10 431	10 431	10 431	10 431	10 431	10 431	10 431	10 431	10 432	125 178	133 621	137 899
Service charges - electricity revenue															
Service charges - water revenue	6 068	6 068	6 068	6 068	6 068	6 068	6 068	6 068	6 068	6 068	6 068	6 068	72 812	75 215	81 086
Service charges - sanitation revenue	214	214	214	214	214	214	214	214	214	214	214	214	2 571	2 656	2 727
Service charges - refuse revenue	429	429	429	429	429	429	429	429	429	429	429	429	5 144	5 314	5 484
Rental of facilities and equipment	3	3	3	3	3	3	3	3	3	3	3	3	31	31	32
Interest earned - external investments	731	731	731	731	731	731	731	731	731	731	731	731	8 774	8 995	9 061
Interest earned - outstanding debtors	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	30 355	33 247	37 333
Dividends received															
Fines, penalties and forfeits	24	24	24	24	24	24	24	24	24	24	24	24	290	305	320
Licences and permits	218	218	218	218	218	218	218	218	218	218	218	218	2 611	2 690	2 781
Agency services															
Transfers and Subsidies - Operational	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	53 118	637 420	649 206	680 681
Other revenue	247	247	247	247	247	247	247	247	247	247	247	247	2 964	3 051	3 135
Cash Receipts by Source	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 012**	**74 013**	**888 150**	**914 330**	**960 538**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	228 223	253 824	262 838
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	2 866	34 397	38 074	39 426
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital															
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 897**	**95 898**	**1 150 769**	**1 206 227**	**1 262 801**
Cash Payments by Type															
Employee related costs	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 055	31 053	372 659	390 165	409 906
Remuneration of councillors	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	2 711	32 529	33 602	34 378
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	3 767	45 205	46 796	49 389
Acquisition inventory - water and other inventory	13 581	13 581	13 581	13 581	13 581	13 581	13 581	13 581	13 581	13 581	13 581	13 581	162 974	171 123	179 591
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	25 230	25 230	25 230	25 230	25 230	25 230	25 230	25 230	25 230	25 230	25 230	25 229	302 758	301 883	300 069
Cash Payments by Type	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 344**	**76 341**	**916 125**	**943 569**	**973 333**
Other Cash Flows/Payments by Type															
Capital assets	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 019	19 018	228 223	253 824	262 838
Retention (Capital)															
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 363**	**95 359**	**1 144 348**	**1 197 393**	**1 236 171**
NET INCREASE/(DECREASE) IN CASH HELD	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**538**	**6 422**	**8 834**	**26 631**
Cash/cash equivalents at the month/year begin:	50 932	51 467	52 002	52 537	53 072	53 607	54 141	54 676	55 211	55 746	56 281	56 816	50 932	57 354	66 188
Cash/cash equivalents at the month/year end:	51 467	52 002	52 537	53 072	53 607	54 141	54 676	55 211	55 746	56 281	56 816	57 354	57 354	66 188	92 819

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

NW375 Moses Kotane - NOT REQUIRED - municipality does not have entities

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

NW375 Moses Kotane - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

NW375 Moses Kotane - Supporting Table SA33 Contracts having future budgetary implications

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

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

NW375 Moses Kotane - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**3 092**	**24 478**	**44 699**	**84 100**	**60 370**	**60 370**	**67 243**	**127 024**	**152 838**
Roads Infrastructure		–	–	–	1 500	3 000	3 000	4 000	10 000	13 000
Roads		–	–	–	1 500	3 000	3 000	4 000	10 000	13 000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	1 550	1 550	1 000	–	–
Drainage Collection		–	–	–	–	1 550	1 550	1 000	–	–
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	7 000	14 562	14 562	2 000	2 674	4 823
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		–	–	–	7 000	14 562	14 562	2 000	2 674	4 823
Capital Spares										
Water Supply Infrastructure		3 950	25 474	42 171	63 600	37 910	37 910	43 243	82 303	110 014
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–	4 000	11 000	15 000
Pump Stations										
Water Treatment Works		–	–	23 598	–	735	735	–	3 000	27 000
Bulk Mains		–	11 074	–	9 000	15 096	15 096	3 000	–	–
Distribution		3 950	14 400	18 573	39 600	19 678	19 678	32 243	53 303	43 957
Distribution Points		–	–	–	15 000	2 400	2 400	4 000	15 000	24 058
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	10 000	3 349	3 349	15 000	25 047	3 000
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	3 000
Waste Water Treatment Works		–	–	–	10 000	3 349	3 349	15 000	25 047	–
Outfall Sewers										
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares										
Solid Waste Infrastructure		(859)	(996)	2 527	2 000	–	–	2 000	7 000	22 000
Landfill Sites		(859)	(996)	2 527	2 000	–	–	2 000	7 000	22 000
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		–	–	–	–	100	100	–	–	–
Community Facilities		–	–	–	–	100	100	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets		–	–	–	–	–	–	–	–	–
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares		–	–	–	–	100	100	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	187	678	–	1 200	1 200	–	–	–
Furniture and Office Equipment		–	187	678	–	1 200	1 200	–	–	–
Machinery and Equipment		–	55	–	–	2 370	2 370	–	–	–
Machinery and Equipment		–	55	–	–	2 370	2 370	–	–	–
Transport Assets		–	–	336	–	–	–	–	–	–
Transport Assets		–	–	336	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	**3 092**	**24 720**	**45 712**	**84 100**	**64 040**	**64 040**	**67 243**	**127 024**	**152 838**

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital e

NW375 Moses Kotane - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**–**	**–**	**15 000**	**26 000**	**26 000**	**41 471**	**20 000**	**3 000**
Roads Infrastructure		–	–	–	15 000	26 000	26 000	41 471	20 000	–
Roads		–	–	–	15 000	26 000	26 000	37 471	20 000	–
Road Structures		–	–	–	–	–	–	2 000	–	–
Road Furniture		–	–	–	–	–	–	2 000	–	–
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs										
Pump Stations										
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	3 000
Pump Station										
Reticulation		–	–	–	–	–	–	–	–	3 000
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**2 816**	**1 438**	**–**	**4 468**	**–**	**–**	**4 000**	**15 000**	**17 000**
Community Facilities		2 816	1 438	–	4 468	–	–	4 000	15 000	17 000
Halls		2 816	–	–	–	–	–	–	–	–
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		–	1 438	–	–	–	–	–	–	–
Museums										
Galleries										
Theatres										
Libraries										

Cemeteries/Crematoria		–	–	–	4 468	–	–	4 000	15 000	17 000
Police										
Parks										
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**–**	**–**	**–**	**2 000**	**–**	**–**	**3 200**	**14 750**	**20 000**
Operational Buildings		–	–	–	2 000	–	–	3 200	14 750	20 000
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores		–	–	–	–	–	–	–	–	–
Laboratories										
Training Centres		–	–	–	2 000	–	–	3 200	14 750	20 000
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		106	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		106	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		106	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	**2 922**	**1 438**	**–**	**21 468**	**26 000**	**26 000**	**48 671**	**49 750**	**40 000**
Renewal of Existing Assets as % of total capex		*33,2%*	*5,4%*	*0,0%*	*9,5%*	*11,0%*	*11,0%*	*21,3%*	*19,6%*	*15,2%*
Renewal of Existing Assets as % of deprecn"		*2,2%*	*1,2%*	*0,0%*	*11,5%*	*13,9%*	*13,9%*	*28,5%*	*27,0%*	*19,7%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expe

NW375 Moses Kotane - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**30 248**	**21 125**	**48 930**	**65 374**	**51 531**	**51 531**	**32 723**	**32 719**	**33 144**
Roads Infrastructure		1 640	1 304	394	3 300	1 800	1 800	2 621	2 635	2 658
Roads		1 640	1 169	394	3 000	1 500	1 500	2 521	2 535	2 558
Road Structures										
Road Furniture		–	136	–	300	300	300	100	100	100
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation										
Electrical Infrastructure		1 398	2 132	375	100	100	100	150	150	135
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		1 398	2 132	375	100	100	100	150	150	135
Capital Spares										
Water Supply Infrastructure		324	975	29 963	36 500	32 030	32 030	12 150	11 788	11 891
Dams and Weirs										
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		324	975	–	6 500	–	–	–	–	–
Pump Stations										
Water Treatment Works		–	–	29 963	30 000	32 030	32 030	12 150	11 788	11 891
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	5 029	2 000	2 000	2 000	2 636	2 707	2 779
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation										
Waste Water Treatment Works		–	–	5 029	2 000	2 000	2 000	2 636	2 707	2 779
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		26 886	16 714	13 169	23 474	15 601	15 601	15 165	15 439	15 680
Landfill Sites		26 886	16 714	13 169	23 474	15 601	15 601	15 165	15 439	15 680
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**37**	**1**	**30**	**350**	**290**	**290**	**175**	**177**	**177**
Community Facilities		–	–	–	100	100	100	75	77	77
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		–	–	–	–	–	–	–	–	–
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	–	–	100	100	100	75	77	77

Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		37	1	30	250	190	190	100	100	100
Indoor Facilities										
Outdoor Facilities		37	1	30	250	190	190	100	100	100
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**3 040**	**3 420**	**6 468**	**8 600**	**8 600**	**8 600**	**4 201**	**4 266**	**4 266**
Operational Buildings		3 040	3 420	6 468	8 600	8 600	8 600	4 201	4 266	4 266
Municipal Offices		3 040	3 420	6 468	8 600	8 600	8 600	4 201	4 266	4 266
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		(44)	4 312	7 125	9 000	9 000	9 000	–	–	–
Servitudes										
Licences and Rights		(44)	4 312	7 125	9 000	9 000	9 000	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		(44)	4 312	7 125	9 000	9 000	9 000	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		13	22	34	50	50	50	20	20	20
Computer Equipment		13	22	34	50	50	50	20	20	20
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	100	100	100	–	–	–
Machinery and Equipment		–	–	–	100	100	100	–	–	–
Transport Assets		17 330	24 183	3 775	14 750	20 250	20 250	11 013	11 159	11 354
Transport Assets		17 330	24 183	3 775	14 750	20 250	20 250	11 013	11 159	11 354
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	**50 624**	**53 063**	**66 362**	**98 224**	**89 821**	**89 821**	**48 132**	**48 341**	**48 961**
R&M as a % of PPE & Investment Property		*1,8%*	*1,7%*	*1,9%*	*2,6%*	*2,3%*	*2,3%*	*1,4%*	*1,3%*	*1,3%*
R&M as % Operating Expenditure		*4,9%*	*4,3%*	*5,4%*	*6,8%*	*6,2%*	*6,2%*	*5,3%*	*3,7%*	*3,6%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

NW375 Moses Kotane - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Depreciation by Asset Class/Sub-class										
Infrastructure		**98 964**	**86 177**	**104 019**	**141 156**	**141 156**	**141 156**	**129 649**	**140 021**	**154 023**
Roads Infrastructure		32 163	20 009	34 881	53 345	53 345	53 345	40 209	43 426	47 769
Roads		32 163	20 009	34 881	53 345	53 345	53 345	40 209	43 426	47 769
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		4 512	5 226	5 019	5 927	5 927	5 927	5 504	5 944	6 539
Drainage Collection		4 512	5 226	5 019	5 927	5 927	5 927	5 504	5 944	6 539
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 479	3 560	3 724	4 251	4 251	4 251	4 053	4 377	4 815
Power Plants		3 479	3 560	3 724	4 251	4 251	4 251	4 053	4 377	4 815
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		55 241	54 628	57 599	74 316	74 316	74 316	76 517	82 638	90 902
Dams and Weirs		–	–	6	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		55 241	54 628	57 593	74 316	74 316	74 316	76 517	82 638	90 902
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		2 734	1 989	2 134	2 542	2 542	2 542	2 323	2 509	2 760
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		2 734	1 989	2 134	2 542	2 542	2 542	2 323	2 509	2 760
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		835	764	662	776	776	776	1 042	1 126	1 238
Landfill Sites		835	764	662	776	776	776	1 042	1 126	1 238
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**16 754**	**17 714**	**16 647**	**24 672**	**24 672**	**24 672**	**17 987**	**19 426**	**21 369**
Community Facilities		16 754	17 714	16 647	24 672	24 672	24 672	17 987	19 426	21 369
Halls		14 185	15 146	14 681	20 772	20 772	20 772	15 857	17 126	18 838
Centres		2 568	2 568	1 966	3 899	3 899	3 899	2 130	2 301	2 531
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–

Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**6 514**	**6 159**	**6 190**	**8 288**	**8 288**	**8 288**	**8 284**	**8 946**	**9 841**
Operational Buildings		6 514	6 159	6 190	8 288	8 288	8 288	8 284	8 946	9 841
Municipal Offices		6 514	6 159	6 190	8 288	8 288	8 288	8 284	8 946	9 841
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		2 361	2 597	2 244	2 856	2 856	2 856	2 756	2 976	3 274
Servitudes										
Licences and Rights		2 361	2 597	2 244	2 856	2 856	2 856	2 756	2 976	3 274
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		2 361	2 597	2 244	2 856	2 856	2 856	2 756	2 976	3 274
Load Settlement Software Applications										
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		3 429	2 504	2 295	3 071	3 071	3 071	3 367	3 636	4 000
Furniture and Office Equipment		3 429	2 504	2 295	3 071	3 071	3 071	3 367	3 636	4 000
Machinery and Equipment		252	242	219	305	305	305	226	244	268
Machinery and Equipment		252	242	219	305	305	305	226	244	268
Transport Assets		4 278	5 917	4 385	6 212	6 212	6 212	8 272	8 934	9 827
Transport Assets		4 278	5 917	4 385	6 212	6 212	6 212	8 272	8 934	9 827
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	**132 550**	**121 308**	**135 999**	**186 561**	**186 561**	**186 561**	**170 540**	**184 183**	**202 601**

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

NW375 Moses Kotane - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**2 790**	**246**	**3 264**	**105 500**	**133 849**	**133 849**	**100 308**	**75 050**	**64 000**
Roads Infrastructure		2 790	246	3 264	68 500	104 954	104 954	79 308	71 050	46 000
Roads		2 790	246	3 264	68 500	87 954	87 954	49 193	59 800	46 000
Road Structures										
Road Furniture		–	–	–	–	17 000	17 000	30 115	11 250	–
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	20 000	12 395	12 395	11 000	4 000	15 000
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations										
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	20 000	12 395	12 395	11 000	4 000	15 000
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	17 000	16 500	16 500	10 000	–	3 000
Pump Station										
Reticulation		–	–	–	–	–	–	–	–	3 000
Waste Water Treatment Works		–	–	–	17 000	16 500	16 500	10 000	–	–
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**–**	**–**	**–**	**14 000**	**12 000**	**12 000**	**12 000**	**2 000**	**6 000**
Community Facilities		–	–	–	14 000	12 000	12 000	12 000	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	–	–	14 000	12 000	12 000	12 000	–	–
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets		–	–	–	–	–	–	–	–	–
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										

Capital Spares									
Sport and Recreation Facilities		–	–	–	–	–	–	–	2 000	6 000
Indoor Facilities										
Outdoor Facilities		–	–	–	–	–	–	–	2 000	6 000
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	**2 790**	**246**	**3 264**	**119 500**	**145 849**	**145 849**	**112 308**	**77 050**	**70 000**
Upgrading of Existing Assets as % of total capex		*31,7%*	*0,9%*	*6,7%*	*53,1%*	*61,8%*	*61,8%*	*49,2%*	*30,4%*	*26,6%*
Upgrading of Existing Assets as % of deprecn"		*2,1%*	*0,2%*	*2,4%*	*64,1%*	*78,2%*	*78,2%*	*65,9%*	*41,8%*	*34,6%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditu

NW375 Moses Kotane - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 01 - Municipal Council		–	–	–				
Vote 02 - Office Of The Accounting Officer		–	–	–				
Vote 03 - Budget And Treasury Office		–	–	–				
Vote 04 - Corporate Services		–	–	–				
Vote 05 - Community Services		17 200	23 750	48 000				
Vote 06 - Planning & Development		–	–	–				
Vote 07 - Infrastructure & Technical Services		211 023	230 074	214 838				
Vote 08 -		–	–	–				
Vote 09 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 - Other		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**228 223**	**253 824**	**262 838**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 01 - Municipal Council								
Vote 02 - Office Of The Accounting Officer								
Vote 03 - Budget And Treasury Office								
Vote 04 - Corporate Services								
Vote 05 - Community Services								
Vote 06 - Planning & Development								
Vote 07 - Infrastructure & Technical Services								
Vote 08 -								
Vote 09 -								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		76 790	79 082	81 554				
Service charges - Electricity		–	–	–				
Service charges - Water		162 475	167 836	173 207				
Service charges - Waste Water Management		5 356	5 533	5 700				
Service charges - Waste Management		14 435	14 912	15 389				
Agency services								
List other revenues sources if applicable		1 116 229	1 161 240	1 209 770				
List entity summary if applicable								
Total future revenue		1 375 285	1 428 602	1 485 620	–	–	–	–
Net Financial Implications		**(1 147 063)**	**(1 174 778)**	**(1 222 783)**	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)