

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2026/27

Does this municipality have Entities?

If YES: Identify type of report:

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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	Performance Management System	02.2 - Performance 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
Province	NW NORTH WEST
Web Address	www.moseskotane.gov.za
e-mail Address	municipalmanager@moseskotane.gov.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

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	Batsi 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 Motshabane
Telephone number	014 555 1305	Telephone number	014 555 1305
Cell number		Cell number	
Fax number		Fax number	
E-mail address	mayorsecretary@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	

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		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	124 807	150 272	165 035	174 056	174 056	174 056	129 852	208 630	215 518	222 418
Service charges	194 662	207 969	149 003	217 477	217 477	217 477	88 268	182 266	188 281	194 297
Investment revenue	9 745	13 500	13 235	13 097	8 727	8 727	5 591	8 774	8 839	9 060
Transfer and subsidies - Operational	537 931	584 689	610 284	627 463	628 337	628 337	467 170	636 332	649 206	676 068
Other own revenue	107 859	94 143	116 770	104 816	104 746	104 746	59 806	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	750 686	1 145 974	1 174 778	1 218 170
Employee costs	279 220	315 041	319 757	373 102	373 456	373 456	261 080	379 062	398 782	419 891
Remuneration of councillors	25 874	26 872	30 671	32 329	32 329	32 329	19 840	32 529	33 602	34 378
Depreciation, amortisation and impairment	132 550	121 308	135 999	186 561	186 561	186 561	88 852	170 540	184 183	202 601
Interest, Dividends and Rent on Land	5 619	6 434	4 616	2 597	2 597	2 597	562	2 458	2 487	2 498
Inventory consumed and bulk purchases	177 046	210 589	194 197	235 773	235 773	235 773	42 610	230 451	240 505	251 048
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	271 752	349 429	447 582	507 607	504 142	504 142	299 297	548 130	555 529	565 030
Total Expenditure	892 060	1 029 674	1 132 822	1 337 969	1 334 858	1 334 858	712 243	1 363 170	1 415 088	1 475 446
Surplus/(Deficit)	82 944	20 899	(78 497)	(201 061)	(201 517)	(201 517)	38 444	(217 196)	(240 310)	(257 276)
Transfers and subsidies - capital (monetary allocations)	217 386	232 306	215 615	225 068	232 220	232 220	98 774	229 311	253 824	262 838
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562
Capital expenditure & funds sources										
Capital expenditure	8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838
Transfers recognised - capital	8 697	24 725	47 963	225 068	232 220	232 220	92 914	229 311	252 717	262 838
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	106	1 679	1 014	-	3 670	3 670	379	10 950	-	-
Total sources of capital funds	8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838
Financial position										
Total current assets	453 851	300 051	317 493	264 535	264 535	264 535	42 387	246 698	245 467	251 343
Total non current assets	3 152 582	3 263 067	3 338 908	3 492 726	3 503 548	3 503 548	5 029	3 503 573	3 614 989	3 698 658
Total current liabilities	372 462	282 196	349 630	216 602	208 576	208 576	(40 846)	257 865	256 477	256 091
Total non current liabilities	55 217	44 877	35 947	24 796	24 796	24 796	-	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	111 786	3 431 410	3 540 499	3 638 137
Cash flows										
Net cash from (used) operating	1 253 262	1 515 997	762 089	130 142	130 142	130 142	560 615	229 539	248 777	265 303
Net cash from (used) investing	(8 817)	(24 476)	(37 113)	(258 828)	(258 828)	(258 828)	(88 887)	(233 749)	(245 975)	(255 947)
Net cash from (used) financing	(5 813)	(5 335)	(14 817)	(9 987)	(9 987)	(9 987)	(10 863)	-	-	-
Cash/cash equivalents at the year end	1 275 513	1 525 042	753 745	329 602	329 602	329 602	460 865	46 723	49 525	58 881
Cash backing/surplus reconciliation										
Cash and investments available	1 275 513	1 525 042	753 745	329 602	329 602	329 602	460 865	46 723	49 525	58 881
Application of cash and investments	42 552	169 849	375 060	178 379	170 354	170 354	7 032	153 202	147 090	143 830
Balance - surplus (shortfall)	1 232 960	1 355 193	378 685	151 222	159 247	159 247	453 833	(106 479)	(97 565)	(84 948)
Asset management										
Asset register summary (WDV)	2 900 827	2 940 786	3 051 437	3 492 726	3 503 548	3 503 548		3 503 573	3 614 989	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		165 888	126 800	110 000
Repairs and Maintenance	50 624	53 063	66 362	98 224	89 881	89 881		78 914	81 172	84 469
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		
		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	1									
Governance and administration		535 972	820 436	613 938	629 847	625 407	625 407	690 902	706 965	730 902
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	650 071
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		23 827	15 253	17 416	24 435	18 871	18 871	23 694	30 753	55 287
Community and social services		1 612	10 365	12 978	1 208	1 645	1 645	1 266	1 267	1 310
Sport and recreation		20 851	1	24	18 000	12 000	12 000	16 921	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	128 556	109 448	67 689
Planning and development		4 778	5 664	5 684	7 312	7 749	7 749	7 546	8 398	8 689
Road transport		46 452	48 635	61 984	85 000	135 504	135 504	121 010	101 050	59 000
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		581 362	392 892	570 919	615 382	578 029	578 029	532 133	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	385 714	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	1 481 008
Expenditure - Functional										
Governance and administration		289 665	457 897	420 732	441 308	453 518	453 518	432 425	442 932	459 215
Executive and council		84 311	115 908	109 096	103 912	108 109	108 109	106 242	108 272	111 340
Finance and administration		200 450	336 515	305 295	331 088	339 068	339 068	318 816	326 936	339 779
Internal audit		4 903	5 474	6 342	6 308	6 341	6 341	7 368	7 724	8 095
Community and public safety		125 021	119 898	139 239	148 457	151 647	151 647	131 695	139 469	147 199
Community and social services		26 539	29 315	43 450	40 717	43 779	43 779	32 956	34 892	37 236
Sport and recreation		60 726	52 405	47 605	56 966	57 394	57 394	45 283	49 520	52 893
Public safety		37 756	38 177	48 184	50 773	50 473	50 473	53 455	55 057	57 070
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		77 589	63 245	65 683	129 969	126 165	126 165	112 642	119 099	126 776
Planning and development		21 391	25 178	24 141	55 208	52 854	52 854	52 500	54 586	56 624
Road transport		56 199	38 067	41 542	74 760	73 312	73 312	60 142	64 513	70 152
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		548 634	586 154	604 044	730 495	715 788	715 788	683 093	710 098	738 583
Energy sources		43 171	52 928	51 358	63 956	63 956	63 956	65 662	68 042	70 562
Water management		402 470	448 068	456 506	553 818	556 523	556 523	507 355	529 327	551 979
Waste water management		55 609	28 747	38 748	54 288	34 506	34 506	38 858	40 536	42 244
Waste management		47 385	56 411	57 432	58 433	60 803	60 803	71 217	72 192	73 798
Other	4	2 772	3 235	3 190	3 516	3 516	3 516	3 316	3 490	3 673
Total Expenditure - Functional	3	1 043 682	1 230 428	1 232 888	1 453 744	1 450 634	1 450 634	1 363 170	1 415 088	1 475 446
Surplus/(Deficit) for the year		148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	12 115	13 514	5 562

References

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

Economic and environmental services	51 230	54 298	67 668	92 312	143 254	143 254	128 556	109 448	67 689
Planning and development	4 778	5 664	5 684	7 312	7 749	7 749	7 546	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	7 378	8 228	8 498
Provincial Planning									
Support to Local Municipalities									
Road transport	46 452	48 635	61 984	85 000	135 504	135 504	121 010	101 050	59 000
Public Transport									
Road and Traffic Regulation									
Roads	46 452	48 635	61 984	85 000	135 504	135 504	121 010	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	532 133	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	385 714	430 968	467 665
Water Treatment	221 066	269 028	278 352	313 256	268 341	268 341	251 855	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	1 192 390	1 282 879	1 269 941	1 361 976	1 365 561	1 365 561	1 375 285	1 428 602	1 481 008

Economic and environmental services	77 589	63 245	65 683	129 969	126 165	126 165	112 642	119 099	126 776
Planning and development	21 391	25 178	24 141	55 208	52 854	52 854	52 500	54 586	56 624
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	6 332	6 621	6 027	23 065	20 473	20 473	20 895	21 943	23 041
Central City Improvement District									
Development Facilitation	–	–	1 771	8 903	8 903	8 903	6 568	6 985	7 331
Economic Development/Planning	8 720	10 454	8 863	12 394	12 094	12 094	12 113	12 743	13 405
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and	2 089	2 312	2 356	3 847	3 947	3 947	5 547	4 688	4 348
Project Management Unit	4 250	5 791	5 124	7 000	7 437	7 437	7 378	6 228	8 498
Provincial Planning									
Support to Local Municipalities									
Road transport	56 199	38 067	41 542	74 760	73 312	73 312	60 142	64 513	70 152
Public Transport									
Road and Traffic Regulation									
Roads	56 199	38 067	41 542	74 760	73 312	73 312	60 142	64 513	70 152
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	683 093	710 098	738 583
Energy sources	43 171	52 928	51 358	63 956	63 956	63 956	65 662	68 042	70 562
Electricity	33 007	41 906	36 173	46 620	46 620	46 620	48 205	49 796	51 389
Street Lighting and Signal Systems	10 163	11 022	15 185	17 336	17 336	17 336	17 457	18 246	19 172
Nonelectric Energy									
Water management	402 470	448 068	456 506	553 818	556 523	556 523	507 355	529 327	551 979
Water Treatment	70 587	195 997	246 039	307 349	311 879	311 879	260 782	268 301	273 997
Water Distribution	331 883	252 071	210 467	246 469	244 644	244 644	246 573	261 026	277 983
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	55 609	28 747	38 748	54 288	34 506	34 506	38 858	40 536	42 244
Public Toilets									
Sewerage	55 609	28 747	38 748	54 288	34 506	34 506	38 858	40 536	42 244
Storm Water Management	–	–	–	–	–	–	–	–	–
Waste Water Treatment									
Waste management	47 385	56 411	57 432	58 433	60 803	60 803	71 217	72 192	73 798
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal	47 385	56 411	57 432	58 433	60 803	60 803	71 217	72 192	73 798
Street Cleaning									
Other	2 772	3 235	3 190	3 516	3 516	3 516	3 316	3 490	3 673
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	3 673
Total Expenditure - Functional	1 043 682	1 230 428	1 232 888	1 453 744	1 450 634	1 450 634	1 363 170	1 415 088	1 475 446
Surplus/(Deficit) for the year	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	12 115	13 514	5 562

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 Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
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	649 355
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	135 634	145 298	175 162
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	548 581	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	1 481 008
Expenditure by Vote to be appropriated	1									
Vote 01 - Municipal Council		71 931	92 542	92 178	85 651	89 848	89 848	88 795	90 057	92 516
Vote 02 - Office Of The Accounting Officer		22 319	34 109	28 947	30 688	30 721	30 721	31 620	33 078	34 409
Vote 03 - Budget And Treasury Office		95 828	226 212	185 057	202 483	208 772	208 772	194 535	197 286	203 303
Vote 04 - Corporate Services		80 922	84 751	101 748	111 629	113 319	113 319	106 745	111 146	116 679
Vote 05 - Community Services		187 203	187 747	205 815	215 407	220 167	220 167	211 506	220 880	231 057
Vote 06 - Planning & Development		20 725	25 335	22 492	48 360	46 368	46 368	45 109	46 241	47 990
Vote 07 - Infrastructure & Technical Services		564 753	579 733	596 650	759 526	741 438	741 438	684 862	716 400	749 491
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	1 363 170	1 415 088	1 475 446
Surplus/(Deficit) for the year	2	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	12 115	13 514	5 562

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		
		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	1 481 008

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		
		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	1 363 170	1 415 088	1 475 446
Surplus/(Deficit) for the year	2	148 708	52 451	37 053	(91 768)	(85 072)	(85 072)	12 115	13 514	5 562

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		
		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	75 015	162 475	167 836	173 207
Service charges - Waste Water Management	2	3 864	4 786	4 879	5 180	5 180	5 180	2 883	5 356	5 533	5 700
Service charges - Waste Management	2	11 817	12 864	13 292	14 109	14 109	14 109	10 370	14 435	14 912	15 389
Sale of Goods and Rendering of Services	2	761	793	722	1 418	1 418	1 418	633	732	746	769
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	71 462	49 267	59 933	60 358	60 358	60 358	20 287	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	5 591	8 774	8 839	9 060
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	152	99	25	101	31	31	30	31	31	32
Licence and permits	2	336	3 128	2 588	3 328	3 328	3 328	1 580	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	1 290	2 232	2 306	2 379
Non-Exchange Revenue											
Property rates	2	124 807	150 272	165 035	174 056	174 056	174 056	129 852	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	2 486	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	467 170	636 332	649 206	676 068
Interest	2	32 268	35 103	36 388	35 698	35 698	35 698	33 248	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	750 686	1 145 974	1 174 778	1 218 170
Expenditure											
Employee related costs	2	279 220	315 041	319 757	373 102	373 456	373 456	261 080	379 062	398 782	419 891
Remuneration of councillors	2	25 874	26 872	30 671	32 329	32 329	32 329	19 840	32 529	33 602	34 378
Bulk purchases - electricity	2	33 007	41 906	36 173	46 620	46 620	46 620	24 746	48 205	49 796	51 389
Inventory consumed	2,8	144 039	168 683	158 024	189 153	189 153	189 153	17 865	182 246	190 709	199 658
Debt impairment	2,3	-	117 678	153 424	194 234	194 234	194 234	107 712	268 472	270 468	272 314
Depreciation, amortisation and impairment	2	132 550	121 308	135 999	186 561	186 561	186 561	88 852	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	562	2 458	2 487	2 498
Contracted services	2	136 096	145 069	165 960	204 518	195 035	195 035	123 584	177 149	179 408	183 869
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	1 641	-	2 340	2 340	2 017	2 929	2 987	3 032
Operational costs	2	116 715	81 826	112 564	108 855	112 533	112 533	65 419	99 580	102 666	105 815
Disposal of Fixed and Intangible Assets	2	18 942	4 852	13 469	-	-	-	-	-	-	-
Other Losses	2	-	3	525	-	-	-	566	-	-	-
Total Expenditure		892 060	1 029 674	1 132 822	1 337 969	1 334 858	1 334 858	712 243	1 363 170	1 415 088	1 475 446
Surplus/(Deficit)		82 944	20 899	(78 497)	(201 061)	(201 517)	(201 517)	38 444	(217 196)	(240 310)	(257 276)
Transfers and subsidies - capital (monetary allocations)	6	217 386	232 306	215 615	225 068	232 220	232 220	98 774	229 311	253 824	262 838
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562

Vote 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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Municipal Council		--	--	--	--	--	--	--	--	--	--
Vote 02 - Office Of The Accounting Officer		--	--	--	--	--	--	--	--	--	--
Vote 03 - Budget And Treasury Office		--	--	678	--	1 200	1 200	379	500	--	--
Vote 04 - Corporate Services		106	187	--	--	--	--	--	3 030	--	--
Vote 05 - Community Services		1 957	497	2 863	18 000	12 970	12 970	2 731	16 941	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	90 183	219 190	226 967	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	93 293	239 661	250 717	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		--	--	--	--	--	--	--	600	--	--
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		--	--	--	--	--	--	--	600	2 000	18 000
Total Capital Expenditure - Vote		8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838
Capital Expenditure - Functional											
Governance and administration		106	187	678	--	1 200	1 200	379	3 530	--	--
Executive and council		--	--	--	--	--	--	--	--	--	--
Finance and administration		106	187	678	--	1 200	1 200	379	3 530	--	--
Internal audit		--	--	--	--	--	--	--	--	--	--
Community and public safety		2 816	1 493	336	16 000	12 970	12 970	2 731	15 521	16 750	26 000
Community and social services		--	1 438	336	16 000	12 000	12 000	2 731	14 921	14 750	20 000
Sport and recreation		2 816	55	--	--	500	500	--	--	2 000	6 000
Public safety		--	--	--	--	470	470	--	600	--	--
Housing		--	--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--	--
Economic and environmental services		2 790	246	3 264	85 000	137 004	137 004	47 366	121 010	101 050	59 000
Planning and development		--	--	--	--	--	--	--	--	--	--
Road transport		2 790	246	3 264	85 000	137 004	137 004	47 366	121 010	101 050	59 000
Environmental protection		--	--	--	--	--	--	--	--	--	--
Trading services		3 092	24 478	44 699	124 068	84 715	84 715	42 817	100 200	134 917	177 838
Energy sources		--	--	--	7 000	14 562	14 562	1 150	4 000	2 674	4 823
Water management		3 950	25 474	42 171	88 068	50 304	50 304	27 295	67 180	110 243	142 014
Waste water management		--	--	--	27 000	19 849	19 849	14 373	27 000	15 000	9 000
Waste management		(859)	(996)	2 527	2 000	--	--	--	2 020	7 000	22 000
Other		--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional	3	8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838
Funded by:											
National Government		8 697	24 725	47 963	225 068	232 220	232 220	92 914	229 311	252 717	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	92 914	229 311	252 717	262 838
Borrowing	6										
Internally generated funds		106	1 679	1 014	--	3 670	3 670	379	10 950	--	--
Total Capital Funding	7	8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838

References

- 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).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- 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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Capital expenditure - Municipal Vote	1										
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	379	500	-	-
03.1 - Chief Financial Officer Admin		-	-	-	-	-	-	-	500	-	-
03.3 - Revenue Management		-	-	678	-	1 200	1 200	379	-	-	-
Vote 04 - Corporate Services		106	187	-	-	-	-	-	3 030	-	-
04.2 - Corporate Service Administration		-	187	-	-	-	-	-	30	-	-
04.7 - Information Technology Services		106	-	-	-	-	-	-	3 000	-	-
Vote 05 - Community Services		1 957	497	2 863	18 000	12 970	12 970	2 731	16 941	23 750	48 000
05.1 - Municipal Buildings		-	1 438	-	-	-	-	-	-	-	-
05.3 - Community Services Administration		-	-	-	-	-	-	-	20	-	-
05.4 - Cemeteries		-	-	-	14 000	12 000	12 000	2 731	12 921	-	-
05.5 - Disaster Management		-	-	-	2 000	-	-	-	2 000	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	90 183	219 190	226 967	196 838
07.3 - Roads		2 790	246	3 264	85 000	137 004	137 004	47 366	121 010	101 050	59 000
07.4 - Street Lighting		-	-	-	7 000	14 562	14 562	1 150	4 000	2 674	4 823
07.6 - Sanitation Treatment Plant: Mogwase		-	-	-	-	-	-	-	2 000	-	-
07.8 - Sanitation Reticulation		-	-	-	27 000	19 849	19 849	14 373	25 000	15 000	9 000
07.9 - Water Administration		3 950	25 474	42 171	88 068	50 304	50 304	27 295	65 380	108 243	124 014
07.15 - Water Eastern: Retail Mankwe		-	-	-	-	-	-	-	1 800	-	-

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	93 293	239 661	250 717	244 838	

Vote 09 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	-	-	-	-	-	-	-	-	600	2 000	18 000
Total Capital Expenditure	8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	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
-	-	-	-	-	-	-	-	-	-	#N/A
500	-	-	500	-	-	-	-	-	-	-
500	-	-	500	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
3 030	-	-	3 030	-	-	-	-	-	-	-
30	-	-	30	-	-	-	-	-	-	-
3 000	-	-	3 000	-	-	-	-	-	-	-
16 941	-	-	16 941	23 750	-	-	23 750	-	-	48 000
-	-	-	-	-	-	-	-	-	-	-
20	-	-	20	-	-	-	-	-	-	-
12 921	-	-	12 921	-	-	-	-	-	-	-
2 000	-	-	2 000	14 750	-	-	14 750	-	-	20 000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	2 000	-	-	2 000	-	-	6 000
2 000	-	-	2 000	7 000	-	-	7 000	-	-	22 000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	#N/A
219 190	-	-	219 190	226 967	-	-	226 967	-	-	196 838
121 010	-	-	121 010	101 050	-	-	101 050	-	-	59 000
4 000	-	-	4 000	2 674	-	-	2 674	-	-	4 823
2 000	-	-	2 000	-	-	-	-	-	-	-
25 000	-	-	25 000	15 000	-	-	15 000	-	-	9 000
65 380	-	-	65 380	108 243	-	-	108 243	-	-	124 014
1 800	-	-	1 800	-	-	-	-	-	-	-

-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
239 661	-	-	239 661	250 717	-	-	250 717	-	-	-	#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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	38 855	43 587	55 565	619	619	619	(17 427)	9 233	3 444	3 518
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	70 897	102 865	75 828	121 731	121 731	121 731	(43 990)	67 698	69 538	71 100
Receivables from non-exchange transactions	3	174 920	80 918	96 581	99 947	99 947	99 947	30 703	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	74 135	34 460	35 066	37 080
VAT Receivable	6	129 471	26 858	31 990	13 519	13 519	13 519	(797)	30 215	31 012	32 441
Other current assets	7	23 214	24 353	25 092	5 289	5 289	5 289	(238)	3 857	3 955	4 079
Total current assets		453 851	300 051	317 493	264 535	264 535	264 535	42 387	246 698	245 467	251 343
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	6 513	3 329 032	3 440 329	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	(1 484)	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	5 029	3 503 573	3 614 989	3 698 658
TOTAL ASSETS		3 606 433	3 563 119	3 656 402	3 757 261	3 768 083	3 768 083	47 415	3 750 271	3 860 456	3 950 002
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	8 840	3 605	2 703	1 107	1 107	1 107	(10 863)	-	-	-
Consumer deposits	19	785	755	758	605	605	605	5	605	605	607
Trade and other payables from exchange transactions	20	211 352	215 217	275 871	209 171	209 171	209 171	(111 670)	251 487	250 033	249 618
Trade and other payables from non-exchange transactions	21	8 156	3 305	9 740	-	(8 025)	(8 025)	67 851	-	-	-
Provision	22	43 331	48 294	52 252	5 719	5 719	5 719	(1 287)	5 773	5 839	5 865
VAT Payable	23	99 997	11 020	8 305	-	-	-	15 117	-	-	-
Other current liabilities	24	-	-	-	-	-	-	-	-	-	-
Total current liabilities		372 462	282 196	349 630	216 602	208 576	208 576	(40 846)	257 865	256 477	256 091
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	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		55 217	44 877	35 947	24 796	24 796	24 796	-	48 882	49 967	50 213
TOTAL LIABILITIES		427 678	327 073	385 578	241 397	233 372	233 372	(40 846)	306 746	306 444	306 303
NET ASSETS		3 178 755	3 236 046	3 270 824	3 515 864	3 534 711	3 534 711	88 262	3 443 525	3 554 012	3 643 698
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	111 786	3 431 410	3 540 499	3 638 137
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	111 786	3 431 410	3 540 499	3 638 137

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.

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		
		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	38 052	125 178	133 621	137 899
Service charges		154 773	93 693	27 379	82 666	82 666	82 666	66 815	80 527	83 184	89 297
Other revenue		604 195	435 069	(346 769)	42 032	42 032	42 032	(112 592)	40 292	44 150	45 706
Transfers and Subsidies - Operational	1	161 779	577 266	604 194	627 463	627 463	627 463	464 896	636 332	649 206	680 668
Transfers and Subsidies - Capital	1	208 558	232 503	222 552	225 068	225 068	225 068	167 185	229 311	253 824	262 838
Interest		9 679	13 045	21 892	19 678	19 678	19 678	10 220	39 129	42 242	46 393
Dividends									-	-	-
Payments											
Suppliers and employees		14 265	85 334	169 238	(957 274)	(957 274)	(957 274)	(73 961)	(921 230)	(957 451)	(997 498)
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	560 615	229 539	248 777	265 303
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 than 90 days) and Long Term Investments									-	-	-
Payments											
Capital assets		(8 803)	(26 404)	(48 976)	(258 828)	(258 828)	(258 828)	(89 148)	(240 261)	(252 717)	(262 838)
Retention (Capital)		-	-	-	-	-	-	-	6 512	6 742	6 891
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 817)	(24 476)	(37 113)	(258 828)	(258 828)	(258 828)	(88 887)	(233 749)	(245 975)	(255 947)
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)	(10 863)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 813)	(5 335)	(14 817)	(9 987)	(9 987)	(9 987)	(10 863)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	36 880	38 855	43 587	468 275	468 275	468 275	-	50 932	46 723	49 525
Cash/cash equivalents at the year end:	2	1 275 513	1 525 042	753 745	329 602	329 602	329 602	460 865	46 723	49 525	58 881

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	634 837	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)	(163 109)	(1 154 979)	(1 203 425)	(1 253 445)
		1 244 445	1 491 521	724 975	(128 686)	(128 686)	(128 686)	471 728	(4 210)	2 802	9 357
Borrowings & investments & c.deposits		-	(88)	(95)	-	-	-	-	-	-	-
Repayment of borrowing		(5 813)	(5 246)	(917)	(9 987)	(9 987)	(9 987)	(10 863)	-	-	-
		1 238 633	1 486 187	723 963	(138 673)	(138 673)	(138 673)	460 865	(4 210)	2 802	9 357
		-	-	(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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
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	460 865	46 723	49 525	58 881
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	460 865	46 723	49 525	58 881
Application of cash and investments											
Unspent conditional transfers		8 156	3 305	9 740	-	(8 025)	(8 025)	67 851	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(8 935)	118 250	313 068	172 661	172 661	172 661	(111 784)	147 429	141 251	137 964
Other provisions		43 331	48 294	52 252	5 719	5 719	5 719	50 965	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:		42 552	169 849	375 060	178 379	170 354	170 354	7 032	153 202	147 090	143 830
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		1 232 960	1 355 193	378 685	151 222	159 247	159 247	453 833	(106 479)	(97 565)	(84 948)
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		1 232 960	1 355 193	378 685	151 222	159 247	159 247	453 833	(106 479)	(97 565)	(84 948)

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	220 287	96 967	(37 197)	36 510	36 510	36 510	114	104 058	108 782	111 654
Creditors due	211 352	215 217	275 871	209 171	209 171	209 171	(111 670)	251 487	250 033	249 618
Total	8 935	(118 250)	(313 068)	(172 661)	(172 661)	(172 661)	111 784	(147 429)	(141 251)	(137 964)

Debtors collection assumptions

Balance outstanding - debtors	245 817	183 783	172 409	221 678	221 678	221 678	(13 287)	168 933	171 990	174 226
Estimate of debtors collection rate	89,6%	52,8%	-21,6%	16,5%	16,5%	16,5%	-0,9%	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

Total Upgrading of Existing Assets	6	2 790	246	3 264	119 500	145 849	145 849	120 597	77 050	70 000
Roads Infrastructure		2 790	246	3 264	68 500	104 954	104 954	79 539	71 050	46 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	20 000	12 395	12 395	18 137	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	107 676	75 050	64 000
Community Facilities		-	-	-	14 000	12 000	12 000	12 921	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	2 000	6 000
Community Assets		-	-	-	14 000	12 000	12 000	12 921	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	240 261	252 717	262 838
Roads Infrastructure		2 790	246	3 264	85 000	133 954	133 954	121 010	101 050	59 000
Storm water Infrastructure		-	-	-	-	1 550	1 550	-	-	-
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	63 180	95 243	125 014
Sanitation Infrastructure		-	-	-	27 000	19 849	19 849	25 000	15 000	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	213 190	220 967	219 838
Community Facilities		2 816	1 438	-	18 468	12 100	12 100	16 921	15 000	17 000
Sport and Recreation Facilities		-	-	-	-	-	-	-	2 000	6 000
Community Assets		2 816	1 438	-	18 468	12 100	12 100	16 921	17 000	23 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	2 000	-	-	2 000	14 750	20 000
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	2 000	-	-	2 000	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	4 150	-	-
Machinery and Equipment		-	55	-	-	2 370	2 370	2 000	-	-
Transport Assets		-	-	336	-	-	-	2 000	-	-
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	240 261	252 717	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	3 503 573	3 614 989	3 698 658
Roads Infrastructure		679 632	651 302	664 337	800 190	847 144	847 144	934 687	953 451	935 917
Storm water Infrastructure		55 200	79 250	79 338	82 816	84 366	84 366	86 543	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	1 548 753	1 628 907	1 695 607
Sanitation Infrastructure		67 587	66 259	66 265	102 132	95 480	95 480	163 863	168 627	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	2 884 321	3 001 132	3 070 512
Community Assets		370 189	369 401	349 369	388 992	386 992	386 992	397 347	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	11 336	7 416	7 587
Machinery and Equipment		698	501	293	501	2 971	2 971	4 504	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	3 503 573	3 614 989	3 698 658
EXPENDITURE OTHER ITEMS										
Depreciation	7	183 174	174 371	202 361	284 785	276 442	276 442	249 454	265 355	287 071
Repairs and Maintenance by Asset Class	3	50 624	53 063	66 362	98 224	89 881	89 881	78 914	81 172	84 469
Roads Infrastructure		1 640	1 304	394	3 300	1 800	1 800	2 871	2 952	3 036
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 398	2 132	375	100	100	100	256	267	283
Water Supply Infrastructure		324	975	29 963	36 500	32 030	32 030	22 150	22 706	24 265
Sanitation Infrastructure		-	-	5 029	2 000	2 000	2 000	7 136	7 207	7 279
Solid Waste Infrastructure		26 886	16 714	13 169	23 474	15 601	15 601	15 003	15 568	16 071
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		30 248	21 125	48 930	65 374	51 531	51 531	47 417	48 700	50 934
Community Facilities		-	-	-	100	100	100	100	100	100
Sport and Recreation Facilities		37	1	30	250	250	250	300	306	315
Community Assets		37	1	30	350	350	350	400	406	415
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3 040	3 420	6 468	8 600	8 600	8 600	5 615	5 639	5 666
Housing		-	-	-	-	-	-	-	-	-
Other Assets		3 040	3 420	6 468	8 600	8 600	8 600	5 615	5 639	5 666
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(44)	4 312	7 125	9 000	9 000	9 000	12 000	12 660	13 321
Intangible Assets		(44)	4 312	7 125	9 000	9 000	9 000	12 000	12 660	13 321
Computer Equipment		13	22	34	50	50	50	20	21	21
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	100	100	100	-	-	-
Transport Assets		17 330	24 183	3 775	14 750	20 250	20 250	13 462	13 746	14 112
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		183 174	174 371	202 361	284 785	276 442	276 442	249 454	265 355	287 071
Renewal and upgrading of Existing Assets as % of total capex		64,9%	6,4%	6,7%	62,6%	72,9%	72,9%	69,0%	50,2%	41,9%
Renewal and upgrading of Existing Assets as % of deprec		4,3%	1,4%	2,4%	75,6%	92,1%	92,1%	97,3%	68,8%	54,3%
R&M as a % of PPE & Investment Property		1,8%	1,7%	1,9%	2,6%	2,3%	2,3%	1,9%	1,9%	1,9%
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%	6,7%	5,4%	4,9%

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
<i>Minimum Service Level and Above sub-total</i>		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		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		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	28 028	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
<i>Minimum Service Level and Above sub-total</i>		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	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		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)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		75 500	75 500	75 580	75 600	75 600	75 600	75 680	75 682	75 691
<i>Minimum Service Level and Above sub-total</i>		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		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
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)										
Refuse (removed once a week for indigent households)		-	-	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) (impermissible values per section 17 of MPRA)		-	-	17	-	-	-	17	17	17
Property rates exemptions, reductions and rebates and impermissible 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		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	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 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expend		
		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
R thousand										
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
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>										
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	(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	17	24	24
Industrial Water		(8 127)	26 818	19 403	22 448	22 448	22 448	(5 441)	15 243	15 746
Meter Reading Fees										
Sale		187 162	163 447	111 407	185 133	185 133	185 133	80 818	157 671	162 544
Urban Higher Level Service										
Total Service charges - Water		179 057	190 309	130 826	208 188	208 188	208 188	75 394	172 938	178 315
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>										
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		(76)	10	6	(10 000)	(10 000)	(10 000)	(379)	(10 464)	(10 479)
Net Service charges - Water		178 981	190 319	130 832	198 188	198 188	198 188	75 015	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	3 012	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	3 012	5 477	5 658
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>										
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		(256)	(113)	(101)	(117)	(117)	(117)	(129)	(121)	(125)
Net Service charges - Waste Water Management		3 864	4 786	4 879	5 180	5 180	5 180	2 883	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	10 486	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	10 505	14 574	15 054
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>										
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		(286)	(128)	(109)	(134)	(134)	(134)	(135)	(138)	(143)
Net Service charges - Waste Management		11 817	12 864	13 292	14 109	14 109	14 109	10 370	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	25	39	40
Cleaning and Removal										
Clearance Certificates		159	28	171	559	559	559	23	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

Enroachment 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	391	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	182	169	170
Traffic Control	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-
Valuation Services	4	4	4	4	4	4	3	5	5
Water Meter Protectors	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	761	793	722	1 418	1 418	1 418	633	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	66	130	134
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Waste Management	6 585	2 069	3 130	3 015	3 015	3 015	1 819	3 118	3 220
Waste Water Management	1 217	739	911	920	920	920	472	951	983
Water	63 627	46 401	55 762	56 298	56 298	56 298	17 930	58 212	60 133
Shared Services	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	71 462	49 267	59 933	60 358	60 358	60 358	20 287	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	3 181	5 231	5 208
Financial Assets	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	-	-	-	9 197	4 827	4 827	2 410	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	5 591	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	30	31	31

Budget 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

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

Description	Ref	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
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-						162 475									-
Service charges - Water								5 356									162 475
Service charges - Waste Water Management						14 435											5 356
Service charges - Waste Management						55	169										14 435
Sale of Goods and Rendering of Services				509													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						2 895											2 895
Fines, penalties and forfeits																	-
Licences or permits																	-
Transfer and subsidies - Operational		77 130		292 126		98 715		168 361									636 332
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 contributions)		77 130	-	613 100	672	118 712	169	336 191	-	-	-	-	-	-	-	-	1 145 974
Expenditure																	
Employee related costs		16 616	19 682	61 324	62 953	53 744	38 273	126 469									379 062
Remuneration of councillors		32 529															32 529
Bulk purchases - electricity								48 205									48 205
Inventory consumed								182 246									182 246
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		5 770	2 920	21 518	6 151	87 330	6 477	46 983									177 149
Transfers and subsidies																	-
Irrecoverable debts written off						327		2 601									2 929
Operational costs		33 654	9 018	898	34 885	13 022	359	7 745									99 580
Disposal of Fixed and Intangible Assets																	-
Other Losses																	-
Total Expenditure		88 795	31 620	194 535	106 745	211 506	45 109	684 862	-	-	-	-	-	-	-	-	1 363 170
Surplus/(Deficit)		(11 665)	(31 620)	418 565	(106 073)	(92 793)	(44 940)	(348 670)	-	-	-	-	-	-	-	-	(217 196)
Transfers and subsidies - capital (monetary allocations)						16 921		212 390									229 311
Transfers and subsidies - capital (in-kind)																	-
Surplus/(Deficit) after capital transfers & contributions		(11 665)	(31 620)	418 565	(106 073)	(75 872)	(44 940)	(136 280)	-	-	-	-	-	-	-	-	12 115

References

1. Departmental columns to be based on municipal organisation structure

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

R thousand	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	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	78 574	3 798	3 850	3 746						
	Cash at Bank		6 002	15 930	49 436	(8 577)	(8 577)	(8 577)	(95 985)	5 435	(406)	(228)						
	Cash on Hand		20	15	20	-	-	-	(17)	-	-	-						
	Total Cash and Cash Equivalents		38 855	43 587	55 565	619	619	619	(17 427)	9 233	3 444	3 518						
Short term Investments																		
Trade and other receivables from exchange transactions																		
	Electricity																	
	Waste Management		143 883	43 471	60 033	59 855	59 855	59 855	13 024	79 060	99 614	103 055						
	Waste Water Management		26 212	15 878	18 548	25 717	25 717	25 717	2 211	32 986	40 135	41 476						
	Water		1 290 917	800 863	900 590	1 250 511	1 250 511	1 250 511	47 205	1 485 443	1 514 192	1 566 562						
	Other trade receivables from exchange transactions		(4 606)	4 913	5 593	947	947	947	1 282	164	160	28						
	VAT Receivable Input Tax Accrual																	
	Gross: Trade and other receivables from exchange transactions		1 456 207	964 925	984 764	1 338 031	1 338 031	1 338 031	63 722	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)	(5 606)	(75 517)	(96 173)	(99 539)						
	Impairment for Waste Water Management		(21 975)	(12 173)	(14 904)	(21 660)	(21 660)	(21 660)	(1 745)	(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)	(100 360)	(1 426 598)	(1 453 300)	(1 504 166)						
	Impairment for other trade receivables from exchange transactions		(459)	(1 425)	(2 097)	116	116	116	-	121	124	129						
	Total Less: Impairment for debt		(1 385 310)	(762 980)	(808 837)	(1 216 300)	(1 216 300)	(1 216 300)	(107 712)	(1 529 955)	(1 584 362)	(1 640 821)						
	Total net Trade and other receivables from Exchange Transactions		78 897	102 865	75 828	121 731	121 731	121 731	(43 990)	67 698	69 738	71 100						
Receivables from non-exchange transactions																		
Property rates																		
	Agricultural Properties		38 112	37 776	35 374	43 680	43 680	43 680	344	48 608	53 650	55 528						
	Business and Commercial Properties		192 642	202 935	222 705	183 284	183 284	183 284	(5 172)	161 953	160 214	159 718						
	Industrial Properties		14 983	15 673	15 640	18 978	18 978	18 978	(492)	21 678	23 753	24 881						
	Mining Properties		35 520	50 902	70 768	69 054	69 054	69 054	17 113	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	3	88	269 280	277 952						
	Public Service Purposes Properties		424 926	389 667	396 764	289 639	289 639	289 639	57 609	242 978	99 62	113 002						
	Residential Properties		(457 701)	(108 404)	(107 048)	99 172	99 172	99 172	(113)	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	2 999	45 110	49 593	51 210						
	Property Rates General																	
	Gross: Property rates		273 854	617 104	667 199	741 316	741 316	741 316	72 292	691 576	742 793	761 928						
	Less: Impairment of Property rates		(98 850)	(534 382)	(568 434)	(641 764)	(641 764)	(641 764)	(43 865)	(590 637)	(640 648)	(659 113)						
	Net Property rates		174 804	83 022	98 764	99 552	99 552	99 552	28 427	100 940	102 146	102 815						
	Other receivables from non-exchange transactions		14 422	13 390	14 952	19 171	19 171	19 171	2 280	22 138	24 257	25 145						
	Less: Impairment for other receivables from non-exchange transactions		(14 306)	(15 094)	(17 135)	(18 776)	(18 776)	(18 776)	-	(21 842)	(23 951)	(24 835)						
	Net other receivables from non-exchange transactions		116	(2 104)	(2 183)	395	395	395	2 280	296	306	310						
	Total net Receivables from non-exchange transactions		174 920	80 918	96 581	99 947	99 947	99 947	30 703	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-subsidary Transactions																	
	Joint Ventures																	
	Operating Lease																	
	Public Organisation																	
	Sporting and Other Bodies																	
	Staff Loans/Recoveries																	
	Subsidiaries																	
	Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-						
Inventory																		
	Agricultural																	
	Consumables		15 986	19 908	30 477	21 793	21 793	21 793	1 895	32 774	33 343	35 343						
	Finished Goods		-	-	-	-	-	-	-	-	-	-						
	Housing Stock		-	-	-	-	-	-	-	-	-	-						
	Land		435	555	555	569	569	569	-	569	577	592						
	Materials and Supplies		-	-	-	-	-	-	-	-	-	-						
	Water		73	1 008	1 405	1 069	1 069	1 069	72 240	1 117	1 145	1 145						
	Work-in-progress																	
	Total Inventory		16 493	21 471	32 437	23 430	23 430	23 430	74 135	34 460	35 066	37 080						
VAT Receivable																		
	Input Tax Capital		12 491	42 500	65 612	77 396	77 396	77 396	19 782	-	-	-						
	Input Tax General		24 118	(35 833)	2 781	(49 072)	(49 072)	(49 072)	35 969	-	-	-						
	VAT Control (Receivable)		92 862	19 990	(26 433)	(14 756)	(14 756)	(14 756)	(55 648)	30 215	31 012	32 441						
	Total VAT Receivable		129 471	26 657	31 960	13 519	13 519	13 519	(797)	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	(238)	3 857	3 955	4 079						
	Deposits		-	-	-	-	-	-	-	-	-	-						
	Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-						
	Income Tax Receivable		-	-	-	-	-	-	-	-	-	-						
	Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-						
	Intercompany/Parent-subsidary Transactions																	
	Total Other current assets		23 214	24 353	25 092	5 289	5 289	5 289	(238)	3 857	3 955	4 079						
	Total Current Assets		453 851	300 051	317 493	264 435	264 435	264 435	42 387	246 688	245 467	251 343						
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					</												

Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent										
Capital	(2 405)	(2 209)	4 570	-	(7 589)	(7 589)	68 411	-	-	-
Operational	10 561	5 514	5 170	-	(436)	(436)	(560)	-	-	-
Total Transfers and Subsidies Unspent	8 156	3 305	9 740	-	(8 025)	(8 025)	67 851	-	-	-
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	8 156	3 305	9 740	-	(8 025)	(8 025)	67 851	-	-	-
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	1 109	3 540	3 777	2 387	2 387	2 387	-	2 672	2 681	2 684
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	42 222	44 754	48 475	3 331	3 331	3 331	(1 287)	3 101	3 158	3 171
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Party	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	43 331	48 294	52 252	5 719	5 719	5 719	(1 287)	5 773	5 839	5 865
VAT Payable										
VAT Payable: Output Tax	99 997	11 020	8 305	-	-	-	15 117	-	-	-
VAT Payable: VAT Control	-	-	-	-	-	-	-	-	-	-
Total VAT Payable	99 997	11 020	8 305	-	-	-	15 117	-	-	-
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-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	372 462	282 196	349 630	216 602	208 576	208 576	(40 846)	257 865	256 477	256 091
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-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	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	20 464	21 932	26 918	24 193	24 193	24 193	-	48 882	49 967	50 213
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Party	-	-	-	-	-	-	-	-	-	-
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										
Bak Watter	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	55 217	44 877	35 947	24 796	24 796	24 796	-	48 882	49 967	50 213
TOTAL LIABILITIES	427 678	327 073	385 578	241 397	233 372	233 372	(40 846)	306 746	306 444	306 303
CHANGES IN NET ASSETS	3 178 755	3 236 046	3 270 624	3 515 864	3 534 711	3 534 711	88 262	3 443 525	3 554 012	3 643 688
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	(5 031)	3 108	13	-	-	-	(1)	-	-	-
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)	111 787	-	-	-
Transfers to/from Reserves	-	0	-	3 892 870	3 905 021	3 905 021	-	3 431 410	3 540 499	3 638 137
Total Accumulated Surplus/(Deficit)	3 154 931	3 275 387	3 197 553	3 583 734	3 595 885	3 595 885	111 786	3 431 410	3 540 499	3 638 137
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	-	-	-	-	-	-	-	-	-	-
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-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	3 154 931	3 275 387	3 197 553	3 583 734	3 595 885	3 595 885	111 786	3 431 410	3 540 499	3 638 137

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		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
BASIC SERVICES AND INFRASTRUCTURE LOCAL ECONOMIC DEVELOPMENT				438 897	229 873	440 189	506 749	507 622	507 622	454 904	467 643	487 077
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION				136	264	198	312	312	312	169	170	191
FINANCIAL VIABILITY				21 455	1 577	23 620	24 888	24 888	24 888	77 130	77 077	80 831
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT				514 088	818 217	589 701	604 309	599 869	599 869	613 100	629 194	649 355
				429	643	617	650	650	650	672	694	717
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	1 145 974	1 174 778	1 218 170

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		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
BASIC SERVICES AND INFRASTRUCTURE				632 511	730 476	802 466	974 834	961 505	961 505	896 367	937 280	980 549
LOCAL ECONOMIC DEVELOPMENT				20 725	25 335	22 492	48 360	46 368	46 368	45 109	46 241	47 990
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION				104 018	128 345	137 343	139 193	143 743	143 743	142 459	146 361	151 296
FINANCIAL VIABILITY				62 762	64 828	78 748	80 026	86 295	86 295	187 410	189 787	195 410
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT				72 044	80 690	91 773	95 556	96 947	96 947	91 826	95 419	100 200
Allocations to other priorities												
Total Expenditure			1	892 060	1 029 674	1 132 822	1 337 969	1 334 858	1 334 858	1 363 170	1 415 088	1 475 446

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	MTDP Service Outcome	IUDF	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
R thousand												
BASIC SERVICES AND INFRASTRUCTURE				8 697	26 217	48 298	225 068	234 690	234 690	236 731	252 717	262 838
LOCAL ECONOMIC DEVELOPMENT				-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION				-	-	-	-	-	-	-	-	-
FINANCIAL VIABILITY				-	-	678	-	1 200	1 200	500	-	-
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT				106	187	-	-	-	-	3 030	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	8 803	26 404	48 976	225 068	235 890	235 890	240 261	252 717	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 Informal Settlements (R000)	Households	41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
No Toilet Provisions	Rand Value			101				121	125	125
Other Toilet Provisions (< Min.Service)	Households	40 000								
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 Informal Settlements (R000)	Households	41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122
No Water Supply	Rand Value			10 000				10 464	10 479	10 494
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 Using Public Tap (< Min.Service Level))	Households		29 856	29 859	29 872	29 872	29 872	29 880	29 885	29 901
Using Public Tap (At Least Min.Service)	Households	12 000								
	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 measurable 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)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>#REF!</i>										
Entity 3 - (name of entity)										
<i>#REF!</i>										
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	1,3%	1,1%	0,5%	0,9%	0,9%	0,9%	1,6%	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%	1,5%	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	1,1	0,9	1,2	1,3	1,3	(1,0)	1,0	1,0	1,0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,2	1,1	0,9	1,2	1,3	1,3	(1,0)	1,0	1,0	1,0
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,5	0,4	0,6	0,6	0,6	1,5	0,3	0,3	0,3
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%	118,0%	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%	118,0%	112,4%	114,7%	116,5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	48,4%	26,8%	30,6%	25,5%	25,6%	25,6%	13,9%	28,6%	28,1%	27,5%
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		16,6%	14,1%	36,6%	63,5%	63,5%	63,5%	-24,2%	538,3%	504,9%	423,9%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes -System input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	28,6%	30,0%	30,3%	32,8%	33,0%	33,0%	34,8%	33,1%	33,9%	34,5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31,3%	32,5%	33,2%	35,7%	35,8%	35,8%	54,8%	35,9%	36,8%	37,3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5,2%	5,1%	6,3%	8,6%	7,9%	7,9%	10,5%	6,9%	6,9%	6,9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14,2%	12,2%	13,3%	16,6%	16,7%	16,7%	11,9%	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	53,8	19,2	27,1	25,3	26,3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	164,2%	61,9%	107,5%	62,5%	62,5%	62,5%	117,0%	90,7%	89,2%	88,5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	13,7	13,7	6,3	2,5	2,5	2,5	5,4	0,3	0,3	0,4

References

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

Municipal entity services		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity		Household service targets (000)								
Water:		Piped water inside dwelling								
8		Piped water inside yard (but not in dwelling)								
10		Using public tap (at least min.service level)								
9		Other water supply (at least min.service level)								
10		Minimum Service Level and Above sub-total								
		Using public tap (< min.service level)								
		Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
Name of municipal entity		Sanitation/sewage:								
		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'		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref		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								
8		Piped water inside yard (but not in dwelling)								
10		Using public tap (at least min.service level)								
9		Other water supply (at least min.service level)								
10		Minimum Service Level and Above sub-total								
		Using public tap (< min.service level)								
		Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Sanitation/sewage:								
		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		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref		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		Location of households for each type of FBS								
		Formal settlements - (50 kwh per indigent household per month Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
List type of FBS service		24 343	4 854	4 854	6 156 532	6 156 532	6 156 532	6 206 532	6 306 532	6 406 532
				5 971	4 854	4 854	4 854	9 122	9 122	9 122
								6 207	6 307	6 407

		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									
		Formal settlements - (6 kilolitre per indigent household per month Rands)									
List type of FBS service		75 001	(9 659)	(5 808)	10 000 000	10 000 000	10 000 000	10 463 659	10 478 969	10 494 286	
		41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122	
		-	-	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									
		Formal settlements - (free sanitation service to indigent households)									
List type of FBS service		256 152	112 896	101 015	116 928	116 928	116 928	120 904	124 893	125 293	
		41 000	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122	
		-	-	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									
		Formal settlements - (removed once a week to indigent households)									
List type of FBS service		286 400	127 761	108 774	133 532	133 532	133 532	138 072	142 628	147 193	
		-	4 854	4 854	4 854	4 854	4 854	9 122	9 122	9 122	
		-	-	108	-	-	-	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									
		-	-	108	-	-	-	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 indigent 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
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	460 865	46 723	49 525	58 881
Cash + investments at the year end less applications - R'000	18(1)(b)	2	1 232 960	1 355 193	378 685	151 222	159 247	159 247	453 833	(106 479)	(97 565)	(84 948)
Cash year end/monthly employee/supplier payments	18(1)(b)	3	13,7	13,7	6,3	2,5	2,5	2,5	5,4	0,3	0,3	0,4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	300 330	253 206	137 118	24 007	30 703	30 703	137 218	12 115	13 514	5 562
Service charge rev % change - macro CPIM target exclusive	18(1)(a),(2)	5	N.A.	6,1%	(13,3%)	18,7%	(6,0%)	(5,3%)	(6,2%)	(2,7%)	(2,7%)	(2,6%)
Cash receipts % of Ratespayer & Other revenue	18(1)(a),(2)	6	89,6%	52,8%	(21,6%)	16,5%	16,5%	16,5%	(0,9%)	61,6%	63,2%	64,1%
Debt impairment expense as a % of total billable revenue	18(1)(a),(2)	7	0,0%	32,8%	48,9%	49,6%	49,6%	49,6%	68,7%	67,0%	65,3%	65,3%
Capital payments % of capital expenditure	18(1)(c)	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	(2,7%)	(2,7%)	(2,6%)	
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%	
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10										
Current consumer debtors % change - incr/decr	18(1)(a)	11	N.A.	(25,2%)	(6,2%)	28,6%	0,0%	0,0%	(106,0%)	(1371,4%)	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%	
R&M % of Property Plant & Equipment	20(1)(vi)	13	1,8%	1,7%	1,9%	2,6%	2,3%	2,3%	1,9%	1,9%	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%	18,9%	19,7%	15,2%

- References
- Positive cash balances indicative of minimum compliance - subject to 2
 - Deduct cash and investment applications (defined) from cash balances
 - Indicative of sufficient liquidity to meet average monthly operating payments
 - Indicative of funded operational requirements
 - Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 - Realistic average cash collection forecasts as % of annual billed revenue
 - Realistic average increase in debt impairment (doubtful debt) provision
 - Indicative of planned capital expenditure level & cash payment timing
 - Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
 - Substantiation of National/Province allocations included in budget
 - Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 - Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
 - Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
 - 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

Supporting indicators												
% inc total service charges (incl prop rates)	18(1)(a)	0,0%	12,1%	(12,3%)	24,7%	0,0%	0,0%	(44,3%)	(0,2%)	3,3%	3,2%	3,2%
% inc Property Tax	18(1)(a)	0,0%	20,4%	9,8%	5,5%	0,0%	0,0%	(25,4%)	19,9%	3,3%	3,2%	3,2%
% inc 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%	0,0%
% inc Service charges - Water	18(1)(a)	0,0%	6,3%	(31,3%)	51,5%	0,0%	0,0%	(62,1%)	(18,0%)	3,3%	3,2%	3,2%
% inc Service charges - Waste Water Management	18(1)(a)	0,0%	23,9%	1,9%	6,2%	0,0%	0,0%	(44,3%)	3,4%	3,3%	3,0%	3,0%
% inc Service charges - Waste Management	18(1)(a)	0,0%	8,9%	3,3%	6,1%	0,0%	0,0%	(26,5%)	2,3%	3,3%	3,2%	3,2%
% inc 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%	0,0%
total billable revenue	18(1)(a)	319 469	358 241	314 037	391 533	391 533	391 533	218 119	390 896	403 799	416 714	416 714
Service charges	18(1)(a)	319 469	358 241	314 037	391 533	391 533	391 533	218 119	390 896	403 799	416 714	416 714
Property rates	18(1)(a)	124 807	150 272	165 035	174 056	174 056	174 056	129 852	208 630	215 518	222 418	222 418
Service charges - electricity revenue	18(1)(a)	178 981	190 319	130 832	198 188	198 188	198 188	75 015	162 475	167 836	173 207	173 207
Service charges - water revenue	18(1)(a)	3 864	4 786	4 879	5 180	5 180	5 180	5 356	5 533	5 533	5 700	5 700
Service charges - refuse removal	18(1)(a)	11 817	12 864	13 292	14 109	14 109	14 109	10 370	14 435	14 912	15 389	15 389
Agency services	18(1)(a)	106	1 679	1 014	3 670	3 670	3 670	379	10 950	10 950	10 950	10 950
Capital expenditure excluding capital grant funding	18(1)(a)	858 982	607 849	(255 788)	215 207	215 207	215 207	(7 725)	245 997	260 966	272 902	272 902
Ratespayer & Other revenue	18(1)(a)	958 534	1 152 063	1 185 572	1 306 672	1 306 672	1 306 672	900 141	389 867	412 585	428 838	428 838
Change in consumer debtors (current and non-current)	18(1)(a)	N/A	(62 035)	(11 374)	49 269	49 269	49 269	(234 965)	182 220	3 057	2 236	2 236
Operating and Capital Grant Revenue	20(1)(vi)	755 317	816 995	825 899	852 531	860 556	860 556	565 944	865 643	903 030	938 906	938 906
Capital expenditure - total	20(1)(vi)	8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838	262 838
Capital expenditure - renewal	20(1)(vi)	2 922	1 438	—	21 468	26 000	26 000	—	45 291	49 750	40 000	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%	6,0%
CPI guideline		4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,0%	5,4%	5,6%	5,4%	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	(62 035)	(11 374)	49 269	—	—	(234 965)	182 220	3 057	2 236	2 236

Total Operating Revenue		975 004	1 050 573	1 054 325	1 136 908	1 133 342	1 133 342	750 686	1 145 974	1 174 778	1 218 170	
Total Operating Expenditure		892 060	1 029 674	1 132 822	1 337 969	1 334 858	1 334 858	712 243	1 363 170	1 415 088	1 475 446	
Operating Performance Surplus/(Deficit)		82 944	20 899	(78 497)	(201 061)	(201 517)	(201 517)	38 444	(217 196)	(240 310)	(257 276)	
Cash and Cash Equivalents (30 June 2012)									46 723			
Revenue												
% Increase in Total Operating Revenue			7,8%	0,4%	7,8%	(0,3%)	0,0%	(33,8%)	1,1%	2,5%	3,7%	
% Increase in Property Rates Revenue			20,4%	9,8%	5,5%	0,0%	0,0%	(25,4%)	60,7%	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%	(44,3%)	(0,2%)	3,3%	3,2%	
Expenditure												
% Increase in Total Operating Expenditure			0,0%	15,4%	10,0%	18,1%	(0,2%)	0,0%	(46,6%)	2,1%	3,8%	
% Increase in Employee Costs			0,0%	12,8%	1,5%	16,7%	0,1%	0,0%	1,5%	5,2%	5,3%	
% Increase in Electricity Bulk Purchases			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	260579,7027	558040,3691	651137,4869	659816,1325	5335047,29	452476,8937	656553,5203	699617,7772	59984223,29	
Average Cost Per Councilor (Remuneration)		0	0	451036,8888	468537,6232	468537,6232	0	468537,6232	287540,3891	471434,9855	468233,6557	
R&M % of PPE			1,8%	1,7%	1,9%	2,6%	2,3%	2,3%	1,9%	1,9%	1,9%	
Asset Renewal and R&M as a % of PPE			2,0%	1,7%	2,1%	6,6%	7,2%	7,2%	6,7%	5,4%	4,9%	
Debt Impairment % of Total Billable Revenue			0,0%	32,8%	48,9%	49,6%	49,6%	49,6%	68,7%	67,0%	65,3%	
Capital Revenue												
Internally Funded & Other (R'000)		106	1 679	1 014	—	3 670	3 670	379	10 950	—	—	
Borrowing (R'000)		—	—	—	—	—	—	—	—	—	—	
Grant Funding and Other (R'000)		8 697	24 725	47 963	225 068	232 220	232 220	92 914	229 311	252 717	262 838	
Internally Generated funds % of Non Grant Funding		100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	
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%	99,6%	95,4%	100,0%	100,0%	
Capital Expenditure												
Total Capital Programme (R'000)		8 803	26 404	48 976	225 068	235 890	235 890	93 293	240 261	252 717	262 838	
Asset Renewal		5 712	1 684	3 264	140 968	171 849	171 849	—	165 888	126 800	110 000	
Asset Renewal % of Total Capital Expenditure		64,9%	6,4%	6,7%	62,6%	72,9%	72,9%	0,0%	69,0%	50,2%	41,9%	
Cash												
Cash Receipts % of Rate Payer & Other			89,6%	52,8%	(21,6%)	16,5%	16,5%	16,5%	(0,9%)	61,6%	63,2%	64,1%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	
Borrowing												
Most recent Credit Rating									0	0	0	
Capital Charges to Operating			1,3%	1,1%	0,5%	0,9%	0,9%	0,9%	1,6%	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%	
Reserves												
Uncommitted reserves after application of cash and investments		1 232 960	1 355 193	378 685	151 222	159 247	159 247	453 833	(106 479)	(97 565)	(84 948)	
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%	2,6%	
Free Services as a % of Operating Revenue (excl operational transfers)			0,5%	0,0%								

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)	5	No								
Differential rates used? (Y/N)										
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			
Fiat 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, 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 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)		-	-	-	85	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	12	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
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	0,026590	0,008528	0,111940	0,001056	0,000264	-	0,044300	0,000264	0,011194	-	-
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.

Waste water tariffs

Domestic

Basic charge/ fixed fee (Rands/month)

Service point - vacant land (Rands/month)

Waste water - flat rate tariff (c/k)

Volumetric charge - Block 1 (c/k)

Volumetric charge - Block 2 (c/k)

Volumetric charge - Block 3 (c/k)

Charge per stand/Dwelling (fill in structure)	-	50	56	58	60	62	64
(fill in structure)							
(fill in structure)							

Volumetric charge - Block 4 (c/k)								
Other	2	(fill in structure)						
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								
Basic charge/fixed fee								
80l bin - once a week				57	59	61	63	66
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									
- [Insert blocks as applicable]		0 (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									
- [Insert blocks as applicable]		0 (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									
- [Insert blocks as applicable]		0 (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			
		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
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates	1	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'											
Rates and services charges:											
Property rates	2	-	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											
Rates and services charges:											
Property rates	3	-	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 SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
	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 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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		176	571 537	542 424	615 410	619 331	619 331	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	7 378	8 228	8 498
Total Monetary Allocations		4 151	582 111	550 076	626 305	630 663	630 663	635 121	647 995	679 416
Total National Government		4 151	582 111	550 076	626 305	630 663	630 663	635 121	647 995	679 416
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
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 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	630 663	630 663	635 121	647 995	679 416
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant		4 747	11 491	47 963	175 068	180 575	180 575	177 068	197 474	203 958
Water Services Infrastructure Grant		3 950	13 233	0	50 000	51 644	51 644	52 243	55 243	58 880
Total Monetary Allocations		8 697	24 725	47 963	225 068	232 220	232 220	229 311	252 717	262 838
Total National Government		8 697	24 725	47 963	225 068	232 220	232 220	229 311	252 717	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										
Other transfers/grants [insert description]										
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	229 311	252 717	262 838
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		12 848	606 835	598 039	851 373	862 883	862 883	864 432	900 712	942 254

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		
		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)	(11 178)	(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)	(22 356)	(20 856)	(21 596)
Conditions still to be met - transferred to liabilities		6 942	9 928	2 811	10 895	11 332	11 332	11 178	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)	(1 252)
Conditions met - transferred to revenue		(1 149)	(1 200)	(1 000)	(1 158)	(1 158)	(1 158)	(1 211)	(1 211)	(1 252)
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)	(23 567)	(22 067)	(22 849)
Total operating transfers and grants - CTBM	2	6 942	9 928	2 811	10 895	11 332	11 332	11 178	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)	(229 311)	(253 824)	(262 838)
Conditions met - transferred to revenue		(431 883)	(462 404)	(435 959)	(450 136)	(456 850)	(456 850)	(458 622)	(507 648)	(525 676)
Conditions still to be met - transferred to liabilities		217 144	232 306	215 615	225 068	232 220	232 220	229 311	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)	(458 622)	(507 648)	(525 676)
Total capital transfers and grants - CTBM	2	217 144	232 306	215 615	225 068	232 220	232 220	229 311	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)	(548 524)
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		
		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 <i>Np Ins_Sporting Bodies - Rent</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals <i>Hh Ssp Soc Ass: Care Dependency</i> <i>Hh Ssp Soc Ass: Grant In Aid</i>		-	-	-	-	-	-	-	-	-	-
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	Ci
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
			A	B	C	D
Councillors (Political Office Bearers plus Other)		1				
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			-	-	-	-
Housing Benefits			-	-	-	-
Non-pensionable			-	-	-	-
Travel or Motor Vehicle			556	403	541	541
Voluntary Work			-	-	-	-
Total Allowance			556	403	541	541
Service Related Benefits						
Acting			93	-	-	-
Bonus			-	-	-	-
Danger Allowance			-	-	-	-
Entertainment			-	-	-	-
Fire Brigade			-	-	-	-
In-kind Benefits			-	-	-	-
Leave Pay			-	-	-	-
Lifeguard/Duty Squads			-	-	-	-
Long Service Award			-	-	-	-
Overtime			-	-	-	-
Scarcity			-	-	-	-
Standby Allowance			-	-	-	-
Tools Allowance			-	-	-	-
Uniform/Special/Protective Clothing			-	-	-	-
Leave gratuity			-	-	-	-
Long Term Service Award			-	-	-	-
Total Service Related Benefits			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		4				
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			-	-	-	-
Housing Benefits			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					
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		24 899	33 342	36 865	42 556
Total Salaries and Allowances		220 923	252 179	258 213	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		274 474	310 435	315 403	360 391
% increase	4		13,1%	1,6%	14,3%
Total Parent Municipality		305 094	341 913	350 428	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				

Current 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	263 822	278 193
353	353	370	389	410
-	-	-	-	-
901	901	944	993	1 045

1 193	1 193	1 249	1 315	1 384
2 094	2 094	2 193	2 308	2 429
1 255	1 255	1 314	1 383	1 455
17 851	17 851	18 699	19 681	20 714
-	-	-	-	-
19 526	19 526	17 035	17 929	18 571
5 030	5 030	5 269	5 545	5 836
-	-	-	-	-
43 662	43 662	42 318	44 539	46 577
291 356	291 356	295 658	311 057	327 609
92	92	96	101	107
21 559	21 559	22 555	23 736	24 982
46 436	46 436	48 641	51 188	53 875
1 302	1 302	1 364	1 436	1 511
69 389	69 389	72 656	76 460	80 475
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
360 745	360 745	368 315	387 518	408 083
0,1%	-	2,1%	5,2%	5,3%
405 785	405 785	411 591	432 384	454 269
-	-	-	-	-

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)		4	68	-	68	69	-	69	69	-	69
Board Members of municipal entities		5									
Municipal employees											
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
<i>Finance</i>			148	148	-	148	143	5	148	143	5
<i>Spatial/town planning</i>											
<i>Information Technology</i>											
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>			74	74	-	74	74	-	74	74	-
Technicians			12	12	-	12	12	-	12	12	-
<i>Finance</i>			-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>											
<i>Information Technology</i>											
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>			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			
		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	
R thousand																	
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		53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	636 332	649 206	676 068	
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)		95 498	95 498	95 498	95 498	95 498	95 498	95 498	95 498	95 498	95 498	95 498	95 498	1 145 974	1 174 778	1 218 170	
Expenditure																	
Employee related costs		31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	379 062	398 782	419 891	
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		4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	48 205	49 796	51 389	
Inventory consumed		15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	182 246	190 709	199 658	
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		14 762	14 762	14 762	14 762	14 762	14 762	14 762	14 762	14 762	14 762	14 762	14 762	177 149	179 408	183 869	
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		8 298	8 298	8 298	8 298	8 298	8 298	8 298	8 298	8 298	8 298	8 298	8 298	99 580	102 666	105 815	
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	1 363 170	1 415 088	1 475 446	
Surplus/(Deficit)		(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 100)	(18 097)	(217 196)	(240 310)	(257 276)	
Transfers and subsidies - capital (monetary allocations)		19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	229 311	253 824	262 838	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562	
Income Tax																	
Surplus/(Deficit) after income tax		1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562	
Share of Surplus/Deficit attributable to Joint Venture																	
Share of Surplus/Deficit attributable to Minorities																	
Surplus/(Deficit) attributable to municipality		1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562	
Share of Surplus/Deficit attributable to Associate																	
Intercompany/Parent subsidiary transactions																	
Surplus/(Deficit) for the year	1	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562	

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		
		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	649 355
Vote 04 - Corporate Services		56	56	56	56	56	56	56	56	56	56	56	56	672	694	717
Vote 05 - Community Services		11 303	11 303	11 303	11 303	11 303	11 303	11 303	11 303	11 303	11 303	11 303	11 303	135 634	145 298	175 162
Vote 06 - Planning & Development		14	14	14	14	14	14	14	14	14	14	14	14	169	170	191
Vote 07 - Infrastructure & Technical Services		45 715	45 715	45 715	45 715	45 715	45 715	45 715	45 715	45 715	45 715	45 715	45 715	548 581	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	1 481 008
Expenditure by Vote to be appropriated																
Vote 01 - Municipal Council		7 400	7 400	7 400	7 400	7 400	7 400	7 400	7 400	7 400	7 400	7 400	7 399	88 795	90 057	92 516
Vote 02 - Office Of The Accounting Officer		2 635	2 635	2 635	2 635	2 635	2 635	2 635	2 635	2 635	2 635	2 635	2 635	31 620	33 078	34 409
Vote 03 - Budget And Treasury Office		16 211	16 211	16 211	16 211	16 211	16 211	16 211	16 211	16 211	16 211	16 211	16 211	194 535	197 286	203 303
Vote 04 - Corporate Services		8 895	8 895	8 895	8 895	8 895	8 895	8 895	8 895	8 895	8 895	8 895	8 895	106 745	111 146	116 679
Vote 05 - Community Services		17 626	17 626	17 626	17 626	17 626	17 626	17 626	17 626	17 626	17 626	17 626	17 626	211 506	220 880	231 057
Vote 06 - Planning & Development		3 759	3 759	3 759	3 759	3 759	3 759	3 759	3 759	3 759	3 759	3 759	3 759	45 109	46 241	47 990
Vote 07 - Infrastructure & Technical Services		57 072	57 072	57 072	57 072	57 072	57 072	57 072	57 072	57 072	57 072	57 072	57 071	684 862	716 400	749 491
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Expenditure by Vote		113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 595	1 363 170	1 415 088	1 475 446
Surplus/(Deficit) before assoc.		1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562

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			
		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	730 902
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	650 071
Internal audit																
Community and public safety		1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 974	1 975	23 694	30 753	55 287
Community and social services		105	105	105	105	105	105	105	105	105	105	105	105	1 266	1 267	1 310
Sport and recreation		1 410	1 410	1 410	1 410	1 410	1 410	1 410	1 410	1 410	1 410	1 410	1 410	16 921	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		10 713	10 713	10 713	10 713	10 713	10 713	10 713	10 713	10 713	10 713	10 713	10 713	128 556	109 448	67 689
Planning and development		629	629	629	629	629	629	629	629	629	629	629	629	7 546	8 398	8 689
Road transport		10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	121 010	101 050	59 000
Environmental protection																
Trading services		44 344	44 344	44 344	44 344	44 344	44 344	44 344	44 344	44 344	44 344	44 344	44 345	532 133	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		32 143	32 143	32 143	32 143	32 143	32 143	32 143	32 143	32 143	32 143	32 143	32 143	385 714	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	1 481 008
Expenditure - Functional																
Governance and administration		36 036	36 036	36 036	36 036	36 036	36 036	36 036	36 036	36 036	36 036	36 036	36 034	432 425	442 932	459 215
Executive and council		8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 854	8 853	106 242	108 272	111 340
Finance and administration		26 568	26 568	26 568	26 568	26 568	26 568	26 568	26 568	26 568	26 568	26 568	26 567	318 816	326 936	339 779
Internal audit		614	614	614	614	614	614	614	614	614	614	614	614	7 368	7 724	8 095
Community and public safety		10 975	10 975	10 975	10 975	10 975	10 975	10 975	10 975	10 975	10 975	10 975	10 974	131 695	139 469	147 199
Community and social services		2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	2 746	32 956	34 892	37 236
Sport and recreation		3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	45 283	49 520	52 893
Public safety		4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 455	4 454	53 455	55 057	57 070
Housing																
Health																
Economic and environmental services		9 387	9 387	9 387	9 387	9 387	9 387	9 387	9 387	9 387	9 387	9 387	9 386	112 642	119 099	126 776
Planning and development		4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	4 375	52 500	54 586	56 624
Road transport		5 012	5 012	5 012	5 012	5 012	5 012	5 012	5 012	5 012	5 012	5 012	5 012	60 142	64 513	70 152
Environmental protection																
Trading services		56 924	56 924	56 924	56 924	56 924	56 924	56 924	56 924	56 924	56 924	56 924	56 924	683 093	710 098	738 583
Energy sources		5 472	5 472	5 472	5 472	5 472	5 472	5 472	5 472	5 472	5 472	5 472	5 472	65 662	68 042	70 562
Water management		42 280	42 280	42 280	42 280	42 280	42 280	42 280	42 280	42 280	42 280	42 280	42 279	507 355	529 327	551 979
Waste water management		3 238	3 238	3 238	3 238	3 238	3 238	3 238	3 238	3 238	3 238	3 238	3 238	38 858	40 536	42 244
Waste management		5 935	5 935	5 935	5 935	5 935	5 935	5 935	5 935	5 935	5 935	5 935	5 935	71 217	72 192	73 798
Other		276	276	276	276	276	276	276	276	276	276	276	276	3 316	3 490	3 673
Total Expenditure - Functional		113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 598	113 595	1 363 170	1 415 088	1 475 446
Surplus/(Deficit) before assoc.		1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 009	1 013	12 115	13 514	5 562

References

1. Surplus (Deficit) must reconcile with Budgeted 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		
		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		42	42	42	42	42	42	42	42	42	42	42	42	500	-	-
Vote 04 - Corporate Services		253	253	253	253	253	253	253	253	253	253	253	253	3 030	-	-
Vote 05 - Community Services		1 412	1 412	1 412	1 412	1 412	1 412	1 412	1 412	1 412	1 412	1 412	1 412	16 941	23 750	48 000
Vote 06 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Infrastructure & Technical Services		18 266	18 266	18 266	18 266	18 266	18 266	18 266	18 266	18 266	18 266	18 266	18 266	219 190	226 967	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	19 972	19 972	19 972	19 972	19 972	19 972	19 972	19 972	19 972	19 972	19 972	19 972	239 661	250 717	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		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
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	50	50	50	50	50	50	50	50	50	50	50	50	600	2 000	18 000
Total Capital Expenditure	2	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	240 261	252 717	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		
		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		294	294	294	294	294	294	294	294	294	294	294	294	3 530	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		294	294	294	294	294	294	294	294	294	294	294	294	3 530	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	15 521	16 750	26 000
Community and social services		1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	1 243	14 921	14 750	20 000
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	2 000	6 000
Public safety		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	121 010	101 050	59 000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	10 084	121 010	101 050	59 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8 350	8 350	8 350	8 350	8 350	8 350	8 350	8 350	8 350	8 350	8 350	8 350	100 200	134 917	177 838
Energy sources		333	333	333	333	333	333	333	333	333	333	333	333	4 000	2 674	4 823
Water management		5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	5 598	67 180	110 243	142 014
Waste water management		2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	2 250	27 000	15 000	9 000
Waste management		168	168	168	168	168	168	168	168	168	168	168	168	2 020	7 000	22 000
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	240 261	252 717	262 838
Funded by:																
National Government		19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	229 311	252 717	262 838
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (inter-fund allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	229 311	252 717	262 838
Borrowing																
Internally generated funds		913	913	913	913	913	913	913	913	913	913	912	912	10 950	-	-
Total Capital Funding		20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	240 261	252 717	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			
	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	
R thousand																
Cash Receipts By Source																
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	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	53 028	636 332	649 206	680 668	
Other revenue	247	247	247	247	247	247	247	247	247	247	247	247	2 964	3 051	3 148	
Cash Receipts by Source	73 922	73 922	73 922	73 922	73 922	73 922	73 922	73 922	73 922	73 922	73 922	73 922	887 061	914 330	960 538	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	19 109	229 311	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 than 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	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 589	31 586	379 062	398 782	419 891	
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	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	4 017	48 205	49 796	51 389	
Acquisition inventory - water and other inventory	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	15 187	182 246	190 709	199 658	
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other municipalities																
Transfers and subsidies - other																
Other expenditure	23 266	23 266	23 266	23 266	23 266	23 266	23 266	23 266	23 266	23 266	23 266	23 266	279 187	284 561	292 181	
Cash Payments by Type	76 769	76 769	76 769	76 769	76 769	76 769	76 769	76 769	76 769	76 769	76 769	76 767	921 230	957 451	997 498	
Other Cash Flows/Payments by Type																
Capital assets	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	20 022	240 261	252 717	262 838	
Retention (Capital)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(6 512)	(6 742)	(6 891)	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	96 248	96 248	96 248	96 248	96 248	96 248	96 248	96 248	96 248	96 248	96 248	96 246	1 154 979	1 203 425	1 253 445	
NET INCREASE/(DECREASE) IN CASH HELD	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(348)	(4 210)	2 802	9 357	
Cash/cash equivalents at the month/year begin:	50 932	50 581	50 230	49 879	49 528	49 177	48 826	48 475	48 124	47 773	47 422	47 071	50 932	46 723	49 525	
Cash/cash equivalents at the month/year end:	50 581	50 230	49 879	49 528	49 177	48 826	48 475	48 124	47 773	47 422	47 071	46 723	46 723	49 525	58 881	

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 MTRF it is now directly linked to A7.

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
		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
R thousand														
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

Community Assets					100	100				
Community Facilities					100	100				
Halls										
Centres										
Crièches										
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										
Furniture and Office Equipment		187	678		1 200	1 200	4 130			
Machinery and Equipment										
Machinery and Equipment		55			2 370	2 370	2 000			
Transport Assets										
Transport Assets			336				2 000			
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	74 373	125 917	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 €

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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	15 000	26 000	26 000	39 271	20 000	3 000
Roads Infrastructure		-	-	-	15 000	26 000	26 000	37 471	20 000	-
Roads		-	-	-	15 000	26 000	26 000	37 471	20 000	-
Road Structures										
Road Furniture										
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		-	-	-	-	-	-	1 800	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares								1 800	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	3 000
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		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										
Museums										
Galleries										
Theatres										
Libraries										
Fire/Ambulance Stations			1 438	-	-	-	-	-	-	-

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	-	-	2 000	14 750	20 000	
Operational Buildings	-	-	-	2 000	-	-	2 000	14 750	20 000	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores	-	-	-	-	-	-	-	-	-	
Laboratories										
Training Centres	-	-	-	2 000	-	-	2 000	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	-	-	-	-	-	-	20	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	20	-	-	
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	45 291	49 750	40 000
Renewal of Existing Assets as % of total capex		33,2%	5,4%	0,0%	9,5%	11,0%	11,0%	18,9%	19,7%	15,2%
Renewal of Existing Assets as % of deprecn"		2,2%	1,2%	0,0%	11,5%	13,9%	13,9%	26,6%	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 exp										

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		
		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	1	30 248	21 125	48 930	65 374	51 531	51 531	47 417	48 700	50 934
Infrastructure										
Roads Infrastructure		1 640	1 304	394	3 300	1 800	1 800	2 671	2 952	3 036
Roads		1 640	1 169	394	3 000	1 500	1 500	2 521	2 595	2 668
Road Structures										
Road Furniture		-	136	-	300	300	300	350	357	368
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation										
Electrical Infrastructure		1 398	2 132	375	100	100	100	256	267	283
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	256	267	283
Capital Spares										
Water Supply Infrastructure		324	975	29 963	36 500	32 030	32 030	22 150	22 706	24 265
Dams and Weirs										
Boreholes										
Reservoirs		324	975	-	6 500	-	-	-	-	-
Pump Stations										
Water Treatment Works		-	-	29 963	30 000	32 030	32 030	22 150	22 706	24 265
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	5 029	2 000	2 000	2 000	7 136	7 207	7 279
Pump Station		-	-	-	-	-	-	3 102	3 133	3 164
Reticulation										
Waste Water Treatment Works		-	-	5 029	2 000	2 000	2 000	4 034	4 074	4 115
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		26 886	16 714	13 169	23 474	15 601	15 601	15 003	15 568	16 071
Landfill Sites		26 886	16 714	13 169	23 474	15 601	15 601	15 003	15 568	16 071
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	350	350	400	406	415
Community Facilities		-	-	-	100	100	100	100	100	100
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations		-	-	-	-	-	-	-	-	-
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		-	-	-	100	100	100	100	100	100

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	250	250	300	306	315
Indoor Facilities									
Outdoor Facilities	37	1	30	250	250	250	300	306	315
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	5 615	5 639	5 666
Operational Buildings	3 040	3 420	6 468	8 600	8 600	8 600	5 615	5 639	5 666
Municipal Offices	3 040	3 420	6 468	8 600	8 600	8 600	5 615	5 639	5 666
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	12 000	12 660	13 321
Servitudes									
Licences and Rights	(44)	4 312	7 125	9 000	9 000	9 000	12 000	12 660	13 321
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	(44)	4 312	7 125	9 000	9 000	9 000	12 000	12 660	13 321
Load Settlement Software Applications									
Unspecified									
Computer Equipment	13	22	34	50	50	50	20	21	21
Computer Equipment	13	22	34	50	50	50	20	21	21
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	13 462	13 746	14 112
Transport Assets	17 330	24 183	3 775	14 750	20 250	20 250	13 462	13 746	14 112
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	89 881	78 914	81 172	84 469
R&M as a % of PPE & Investment Property		1.8%	1.7%	1.9%	2.6%	2.3%	2.3%	1.9%	1.9%
R&M as % Operating Expenditure		5.7%	5.2%	5.9%	7.3%	6.7%	6.7%	11.1%	6.0%
References:									

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

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
Lead 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	170 540	184 183	202 601

References

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

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	120 597	77 050	70 000
Upgrading of Existing Assets as % of total capex		31.7%	0.9%	6.7%	53.1%	61.6%	61.8%	50.2%	30.5%	26.6%
Upgrading of Existing Assets as % of deprecn"		2.1%	0.2%	2.4%	64.1%	78.2%	78.2%	70.7%	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 expenditure

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		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
R thousand								
Capital expenditure	1							
Vote 01 - Municipal Council		-	-	-				
Vote 02 - Office Of The Accounting Officer		-	-	-				
Vote 03 - Budget And Treasury Office		500	-	-				
Vote 04 - Corporate Services		3 030	-	-				
Vote 05 - Community Services		17 541	23 750	48 000				
Vote 06 - Planning & Development		-	-	-				
Vote 07 - Infrastructure & Technical Services		219 190	228 967	214 838				
Vote 08 -		-	-	-				
Vote 09 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 - Other		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		240 261	252 717	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								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue		74 558	76 776	79 175				
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								
<i>List other revenues sources if applicable</i>		1 118 461	1 163 545	1 207 536				
<i>List entity summary if applicable</i>								
Total future revenue		1 375 285	1 428 602	1 481 008	-	-	-	-
Net Financial Implications		(1 135 024)	(1 175 885)	(1 218 170)	-	-	-	-

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)

NW375 Moses Kotane - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: List all capital projects grouped by Function																		
Entities: List all capital projects grouped by Entity																		
Entity Name Project name																		

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

FORM	YEAR	END	MUNCDE	ITEMCODE	SEQ
BSD	2026		NW375	1000	1
BSD	2026		NW375	1100	2
BSD	2026		NW375	1101	3
BSD	2026		NW375	1102	4
BSD	2026		NW375	1103	5
BSD	2026		NW375	1104	6
BSD	2026		NW375	1105	7
BSD	2026		NW375	1106	8
BSD	2026		NW375	1107	9
BSD	2026		NW375	1108	10
BSD	2026		NW375	1109	11
BSD	2026		NW375	1110	12
BSD	2026		NW375	1200	13
BSD	2026		NW375	1201	14
BSD	2026		NW375	1202	15
BSD	2026		NW375	1203	16
BSD	2026		NW375	1204	17
BSD	2026		NW375	1205	18
BSD	2026		NW375	1206	19
BSD	2026		NW375	1207	20
BSD	2026		NW375	1208	21
BSD	2026		NW375	1209	22
BSD	2026		NW375	1210	23
BSD	2026		NW375	1211	24
BSD	2026		NW375	1300	25
BSD	2026		NW375	1301	26
BSD	2026		NW375	1302	27
BSD	2026		NW375	1303	28
BSD	2026		NW375	1304	29
BSD	2026		NW375	1305	30
BSD	2026		NW375	1306	31
BSD	2026		NW375	1307	32
BSD	2026		NW375	1308	33
BSD	2026		NW375	1400	34
BSD	2026		NW375	1401	35
BSD	2026		NW375	1402	36
BSD	2026		NW375	1403	37
BSD	2026		NW375	1404	38
BSD	2026		NW375	1405	39
BSD	2026		NW375	1406	40
BSD	2026		NW375	1407	41
BSD	2026		NW375	1408	42
BSD	2026		NW375	1409	43
BSD	2026		NW375		
BSD	2026		NW375	1500	45
BSD	2026		NW375	1501	46
BSD	2026		NW375	1502	47
BSD	2026		NW375	1503	48
BSD	2026		NW375	1504	49
BSD	2026		NW375		
BSD	2026		NW375	1600	51
BSD	2026		NW375	1601	52
BSD	2026		NW375	1602	53
BSD	2026		NW375	1603	54
BSD	2026		NW375	1604	55
BSD	2026		NW375	1606	56
BSD	2026		NW375	1607	57

BSD	2026 NW375			
BSD	2026 NW375	1700		58
BSD	2026 NW375	1701		59
BSD	2026 NW375	1702		60
BSD	2026 NW375	1703		61
BSD	2026 NW375	1704		62
BSD	2026 NW375	1705		63
BSD	2026 NW375	1706		64
BSD	2026 NW375	1707		65
BSD	2026 NW375	1708		66
BSD	2026 NW375	1709		67
BSD	2026 NW375	1710		68
BSD	2026 NW375	1711		69
BSD	2026 NW375	1712		70
BSD	2026 NW375	1713		71
BSD	2026 NW375	1714		72
BSD	2026 NW375	1715		73
BSD	2026 NW375	1716		74
BSD	2026 NW375	1717		75
SA11	2026 NW375	1000	T	
SA11	2026 NW375	1001	T	
SA11	2026 NW375	1002	T	
SA11	2026 NW375	1003	T	
SA11	2026 NW375	1004	T	
SA11	2026 NW375	1005	T	
SA11	2026 NW375	1006	V	
SA11	2026 NW375	1007	V	
SA11	2026 NW375	1008	V	
SA11	2026 NW375	1009	V	
SA11	2026 NW375	1010	V	
SA11	2026 NW375	1011	T	
SA11	2026 NW375	1012	V	
SA11	2026 NW375	1020	V	
SA11	2026 NW375	1021	V	
SA11	2026 NW375	1022	V	
SA11	2026 NW375	1023	V	
SA11	2026 NW375	1024	V	
SA11	2026 NW375	1025	V	
SA11	2026 NW375	1026	V	
SA11	2026 NW375	1028	V	
SA11	2026 NW375	1029	V	
SA11	2026 NW375	1030	V	
SA11	2026 NW375	1031	V	
SA11	2026 NW375	1032	V	
SA11	2026 NW375	1100	T	
SA11	2026 NW375	1101	V	
SA11	2026 NW375	1102	V	
SA11	2026 NW375	1103	V	
SA11	2026 NW375	1104	V	
SA11	2026 NW375	1105	V	
SA11	2026 NW375	1106	V	
SA11	2026 NW375	1107	V	
SA11	2026 NW375	1108	V	
SA11	2026 NW375	1109	V	
SA11	2026 NW375	1110	V	
SA11	2026 NW375	1111	V	
SA11	2026 NW375			
SA11	2026 NW375	1200	T	

SA11	2026 NW375	1202	T
SA11	2026 NW375	1203	T
SA11	2026 NW375	1204	T
SA11	2026 NW375	1205	T
SA11	2026 NW375	1206	V
SA11	2026 NW375	1207	T
SA11	2026 NW375	1208	V
SA11	2026 NW375	1209	P
SA11	2026 NW375		
SA11	2026 NW375	1300	T
SA11	2026 NW375	1301	V
SA11	2026 NW375	1302	V
SA11	2026 NW375	1303	P
SA11	2026 NW375	1304	V
SA11	2026 NW375	1305	V
SA11	2026 NW375	1306	V
SA11	2026 NW375	1307	V
SA11	2026 NW375	1308	V
SA11	2026 NW375	1309	V
SA11	2026 NW375	1310	V
SA12	2026 NW375	1000	T
SA12	2026 NW375	1020	V
SA12	2026 NW375	1021	V
SA12	2026 NW375	1022	V
SA12	2026 NW375	1023	V
SA12	2026 NW375	1030	V
SA12	2026 NW375	1024	V
SA12	2026 NW375	1025	V
SA12	2026 NW375	1026	V
SA12	2026 NW375	1027	V
SA12	2026 NW375	1028	V
SA12	2026 NW375	1029	V
SA12	2026 NW375	1040	V
SA12	2026 NW375	1041	T
SA12	2026 NW375	1042	T
SA12	2026 NW375	1043	T
SA12	2026 NW375	1044	T
SA12	2026 NW375	1206	V
SA12	2026 NW375	1046	T
SA12	2026 NW375	1047	T
SA12	2026 NW375	1048	T
SA12	2026 NW375	1100	T
SA12	2026 NW375	1101	V
SA12	2026 NW375	1102	V
SA12	2026 NW375	1103	V
SA12	2026 NW375	1104	V
SA12	2026 NW375	1105	V
SA12	2026 NW375	1106	V
SA12	2026 NW375	1107	V
SA12	2026 NW375	1108	V
SA12	2026 NW375	1109	V
SA12	2026 NW375	1110	V
SA12	2026 NW375	1111	V
SA12	2026 NW375	1200	T
SA12	2026 NW375	1201	V
SA12	2026 NW375	1301	V
SA12	2026 NW375	1302	V
SA12	2026 NW375	1303	P

SA12	2026 NW375	1304	V	
SA12	2026 NW375	1305	V	
SA12	2026 NW375	1306	V	
SA12	2026 NW375	1307	V	
SA12	2026 NW375	1308	V	
SA12	2026 NW375	1309	V	
SA12	2026 NW375	1310	V	
SA12	2026 NW375			
SA12	2026 NW375			
SA12	2026 NW375			
SA12	2026 NW375	1000	T	
SA12	2026 NW375	1020	V	
SA12	2026 NW375	1021	V	
SA12	2026 NW375	1022	V	
SA12	2026 NW375	1023	V	
SA12	2026 NW375	1030	V	
SA12	2026 NW375	1024	V	
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SA12	2026 NW375	1026	V	
SA12	2026 NW375	1027	V	
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SA12	2026 NW375	1029	V	
SA12	2026 NW375	1040	V	
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SA12	2026 NW375	1042	T	
SA12	2026 NW375	1043	T	
SA12	2026 NW375	1044	T	
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SA12	2026 NW375	1047	T	
SA12	2026 NW375	1048	T	
SA12	2026 NW375	1100	T	
SA12	2026 NW375	1101	V	
SA12	2026 NW375	1102	V	
SA12	2026 NW375	1103	V	
SA12	2026 NW375	1104	V	
SA12	2026 NW375	1105	V	
SA12	2026 NW375	1106	V	
SA12	2026 NW375	1107	V	
SA12	2026 NW375	1108	V	
SA12	2026 NW375	1109	V	
SA12	2026 NW375	1110	V	
SA12	2026 NW375	1111	V	
SA12	2026 NW375	1200	T	
SA12	2026 NW375	1201	V	
SA12	2026 NW375	1301	V	
SA12	2026 NW375	1302	V	
SA12	2026 NW375	1303	P	
SA12	2026 NW375	1304	V	
SA12	2026 NW375	1305	V	
SA12	2026 NW375	1306	V	
SA12	2026 NW375	1307	V	
SA12	2026 NW375	1308	V	
SA12	2026 NW375	1309	V	
SA12	2026 NW375	1310	V	
SA13	2026 NW375	1000		1
SA13	2026 NW375	1001		2

SA13	2026 NW375	1002	3
SA13	2026 NW375	1003	4
SA13	2026 NW375	1004	5
SA13	2026 NW375	1005	6
SA13	2026 NW375	1006	7
SA13	2026 NW375	1007	8
SA13	2026 NW375	1008	9
SA13	2026 NW375	1009	10
SA13	2026 NW375	1010	11
SA13	2026 NW375	1011	12
SA13	2026 NW375	1012	13
SA13	2026 NW375	1013	14
SA13	2026 NW375	1014	15
SA13	2026 NW375	1015	16
SA13	2026 NW375	1016	17
SA13	2026 NW375	1017	18
SA13	2026 NW375	1018	19
SA13	2026 NW375	1019	20
SA13	2026 NW375	1020	21
SA13	2026 NW375	1021	22
SA13	2026 NW375		
SA13	2026 NW375	1030	23
SA13	2026 NW375	1031	24
SA13	2026 NW375	1032	25
SA13	2026 NW375	1033	26
SA13	2026 NW375	1034	27
SA13	2026 NW375	1035	28
SA13	2026 NW375	1036	29
SA13	2026 NW375	1037	30
SA13	2026 NW375	1038	31
SA13	2026 NW375		
SA13	2026 NW375	1100	32
SA13	2026 NW375	1101	33
SA13	2026 NW375	1102	34
SA13	2026 NW375	1103	35
SA13	2026 NW375	1104	36
SA13	2026 NW375	1105	37
SA13	2026 NW375	1106	38
SA13	2026 NW375	1107	39
SA13	2026 NW375	1108	40
SA13	2026 NW375	1109	41
SA13	2026 NW375	1110	42
SA13	2026 NW375		
SA13	2026 NW375	1200	43
SA13	2026 NW375	1201	44
SA13	2026 NW375	1202	45
SA13	2026 NW375	1203	46
SA13	2026 NW375	1204	47
SA13	2026 NW375	1205	48
SA13	2026 NW375	1206	49
SA13	2026 NW375	1207	50
SA13	2026 NW375	1208	51
SA13	2026 NW375	1209	52
SA13	2026 NW375		
SA13	2026 NW375	1300	53
SA13	2026 NW375	1301	54
SA13	2026 NW375	1302	55
SA13	2026 NW375	1303	56