



## **DRAFT BUDGET OF**

# **GASEGONYANA LOCAL MUNICIPALITY**

**2024/25 TO 2026/2027**



# **TABLE OF CONTENTS**

## **PART 1 – DRAFT BUDGET**

- 1.1. Mayor's Speech
- 1.2. Council Resolutions
- 1.3. Executive Summary
- 1.4. Operating Revenue Framework
- 1.5. Operating Expenditure Framework
- 1.6. Capital Expenditure
- 1.7. Draft Budget Tables

## **PART 2 – SUPPORTING DOCUMENTATION**

- 2.1 Draft Budget process overview
- 2.2 Alignment of Annual Budget with IDP
- 2.3 Measurable Performance Objectives and Indicators
- 2.4 Budget Related-Policies
- 2.5 Budget Assumptions
- 2.6 Funding the Budget
- 2.7 Expenditure on Grant allocations and Grant programs
- 2.8 Councilors and board member allowances and employee benefits
- 2.9 Contracts having future budgetary implications
- 2.10 Capital Expenditure details
- 2.11 Legislation Compliance Status
- 2.12 Other Supporting Documents
- 2.13 Municipal Manager's Quality Certificate

## 1.1 MAYOR'S SPEECH

**Madam Speaker, Keamogetse Madikiza  
Magosi a rona, Kgosi Pelonomi Toto,  
Kgosi Tumo Jantjie,  
Chief Whip of Council Cllr Charles Phillips,  
Honourable Councillors,  
Municipal Manager, Mr Martin Tsatsimpe  
Management and Officials,  
Representatives of SAMWU and IMATU present here,  
All our stakeholders,  
Members of the Public,  
Media Houses present,  
All protocols observed,**

Madam Speaker, it is my sincere privilege and honour to deliver this draft annual budget and IDP for financial year 2024/25 of Ga-Segonyana Local Municipality.

Martin O'Malley once said "The budget is not just a financial document; it is a moral document."

Madam Speaker, a budget must give expression to the strategy and policies of the Council, but it must also demonstrate our ability to impact positively on the lives of our people. In short, this budget is aligned to the mission statement of Ga-Segonyana Local Municipality which it;  
Aims to ensure delivery of quality and affordable services in a sustainable manner.  
It reflects our commitment to enforce principles of good governance, equity, transparency and accountability to the people of Ga-Segonyana.

This draft budget tabling takes place during a remarkable month in the history of South Africa. The month of Human Rights under the theme "Three Decades of Respect for and Promotion of Human Rights". As the municipality, we have the greatest obligation by the South African Constitution to provide basic municipal services that is fair, affordable and environmentally sustainable. We are the cornerstone of transformation and integration among all communities.

### **Proposed Tariff Increase**

The Municipality is growing at a very high rate, for all Service Charges revenue, the percentage increase is informed by new developments taking place in Ga-Segonyana. The proposed service charges tariffs percentage increase for 2024/25 are as follows:

Electricity - 12.72%

Water - 18.6%  
Sanitation - 18.6%  
Refuse - 23%

These tariffs percentages were phased in for 3 years and 5 years to achieve cost reflective tariffs. All defaulting residents on their accounts will result in compulsory conversion to prepaid. This will further reduce the loss of distribution of water.

### **PROPERTY RATES**

The Assessment rates revenue increase by 3.78% (R59 954million, adjusted budget) in the 2023/24 budget year to R62 224million.

### **ELECTRICITY**

The Electricity revenue is projected at R208 225million in 2024/25, representing revenue increase of R2 118 million when compared to 2023/24 adjustment Budget.

The Municipality will electrify 500 new houses in Promised Land, 675 houses in Diamond View, 300 houses in Seven Miles and 31 houses in Gatlhose therefore Municipality will collect more prepaid electricity in the new financial year.

### **WATER**

The water revenue is projected to increase from R41 695 million in the 2023/24 Adjustment Budget to R47 793 million.

Prepaid water meters will be installed for all registered indigents to ensure that when they consume more than the allocation, they will pay for consumption above the limit and that their water leakages can be managed effectively.

### **WASTE WATER MANAGEMENT**

The projected income from this source of revenue increases to R26 783million in the 2024/25 budget year and to R28 015 million and R29 276 million respectively for the two outer years of the MTREF period.

The Sanitation tariffs are inked to the percentages of water charged and 18.6% increase is proposed.

In the 2024/25 budget year, revenue foregone to the value of R1 900 million and Free basic services for indigents to the value of R2 933 million are projected.

### **BUDGET OVERVIEW:**

This draft budget reiterates our priorities and values as the Council and management of Ga-Segonyana in creating a better life for all. It reflects on our

progress towards creating financial stability while prioritising to improve the socio-economic status of our people and implementing projects that are long-term beneficial.

**2024/2025 MIG THREE YEAR PLAN**

	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
<b>ITEM</b>			
PMU	R 3 000 000,00	R 3 000 000,00	R 3 000 000,00
Seven Miles: coonstruction of lined double pit			
Maruping: Remmogo section: extension of water network and source development	R 9 896 752,00	R 18 733 525,50	
Ditshoswaneng: Construction of lined double pit toilets		R 11 712 431,81	R 9 398 325,66
Batlharos RDP: Upgradiing of gravel internal road to paved road		R 15 597 869,36	R 20 789 864,91
Construction of bankhara community hall			R 16 678 986,00
Seoding bulk water supply			R 20 093 823,43
Mothibistad: Construction of gravel internal road to paved road: UNIT 2 SECTION (learamenele area and methodist church	R 9 280 945,27	R 15 416 173,33	
Maruping: Upgrading of gravel internal road to paved road (Tsago Road)	R 21 278 431,98		
Seoding: Construction of new community hall	R 13 808 870,75		

Dikgweng Donkerhook bulk water supply (Ward 12)	R 4 240 000,00		
<b>TOTAL VALUE OF PROJECTS</b>	<b>R 61 505 000,00</b>	<b>R 64 460 000,00</b>	<b>R 69 961 000,00</b>
<b>APPROVED MIG ALLOCATION</b>	<b>R 61 505 000,00</b>	<b>R 64 460 000,00</b>	<b>R 69 961 000,00</b>

### WSIG THREE YEAR PLAN

<b>PROJECT NAME</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
<b>ITEM</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>
Thamoyanche: construction of lined double sanitation			R 14 077 000,00
Ditshoswaneng bulk water supply		R 14 000 000,00	R 14 000 000,00
Seven Miles Bulk water supply (Block H) - new block - Hotazel Road	R 12 000 000,00	R 21 000 000,00	
Mapoteng (diamond View) water supply	R 19 000 000,00		
Magojaneng Tswelelopele: Extension of bulk water supply			
New Mokalamosesane			
Extension of Mokalamosesane: Phase 2			
Bankhara Bodulong Bulk water supply (450 sites)			
<b>TOTAL VALUE OF PROJECTS</b>	<b>R 31 000 000,00</b>	<b>R 35 000 000,00</b>	<b>R 28 077 000,00</b>
<b>DORA ALLOCATION</b>	<b>R 31 000 000,00</b>	<b>R 35 000 000,00</b>	<b>R 50 000 000,00</b>

Description R thousand	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Transfers and Grants</b>			
<b>National Government:</b>	<b>53 183</b>	<b>15 000</b>	<b>14 000</b>
Integrated National Electrification Programme	53 183	15 000	14 000

### Conclusion

I extend my sincere gratitude to the relentless efforts by the CFO Mr. Levy Mashiane and the Finance Team for their skillful and diligent work in producing a budget which meets the highest standards of service delivery and affordability.

I also wish to thank the Municipal Manager for his leadership and advice, and for sharing a vision of excellence for this institution. To the entire management and officials my appreciation for your sustained efforts in lifting our municipality to new heights.

I take this opportunity to wish you a blessed and safe Easter Holidays. May the good Lord be with you as you travel throughout the country.

Easter is a period of religious significance to many of us. As we pray, let us call on our God for peace, harmony, unity and prosperity in our lives as well as in our municipalities. May our upcoming National Elections also be blessed.

By the powers vested in me in terms of Section 16, Sub-Section 2 of the Municipal Finance Management Act, I table this draft annual budget and draft IDP for 2024/25 to council for adoption.

**Thank You**  
**Mayor Neo George Masegela**

## 1.2 COUNCIL RESOLUTIONS

**SPECIAL COUNCIL**

**: 2024-03-27**

### 2. **DRAFT BUDGET FOR 2024/25** (6.1.1 2023/24) (Municipal Manager)

#### 1. **PURPOSE**

To **CONSIDER** and **APPROVE** the draft budget for 2024/25 that has been

deliberated and compiled in terms of section 16 of the Municipal Financial Management Act 56 of 2003.

#### 2. **BACKGROUND**

National Treasury's MFMA circular 126 and 128 was used to guide the compilation of the 2024/25 MTREF.

#### **FIND THE FOLLOWING DOCUMENTS ATTACHED:**

- Executive summary
- Annual Budget for 2024/25
- Tariff Schedule 2024/25
- MFMA Circular 126 and 128
- Budget Related Policies

#### 3 **LEGAL AUTHORITY**

In terms of Section 16(2) of MFMA, act 56 of 2003, the annual budget must be tabled at least 90 days before the start of the financial 2024/25. The Mayor should table the budget and the draft Reviewed IDP simultaneously.

Section 17(1) of MFMA, an Annual Budget of a Municipality must be a schedule in the prescribed format-

- (a) Setting out realistically anticipated revenue for the budget year from revenue source;
- (b) Appropriating expenditure for the budget year under the different votes of the municipality;
- (c) Setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
- (d) Setting out-
  - (i) estimated revenue and expenditure by vote for the current year; and



- (II) actual revenue and expenditure by vote for the financial year preceding the current year; and
- (e) A statement containing any other information required by section 215(3) of the Constitution or as may be prescribed.

**Council RESOLVED**

1. That the Council of Ga-segonyana Local Municipality, in terms of section 16 of the Municipal Finance Management Act, (Act 56 of 2003) approves the Draft budget of the municipality for the financial year 2024/25 and the multi-year and single-year capital appropriations as set out in the following tables:
    - Budgeted Financial Performance (revenue and expenditure by standard classification) Table A2
    - Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3
    - Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and
    - Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.
  2. That in terms of Section 24(c) (v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments be approved for the budget year 2024/25
  3. That the General Tariffs as set out in the Tariffs Schedule with any amendments be approved for the 2024/25 financial year
  4. That MFMA Circular 126 and 128 be approved
  5. That the 2024/25 Draft budget be submitted to both National and Provincial Treasury.
- ❖ **EFF Indicated that their vote of descent be NOTED regarding this item.**

## **1.3 EXECUTIVE SUMMARY**

### **1.3.1 INTRODUCTION AND BACKGROUND**

The 2024/25 - 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) budget is prepared in compliance with the Municipal Finance Management Act (No 56 of 2003) (MFMA). In addition to the Act, the Municipality used the National Treasury's MFMA Circular No 126 and 128 to guide the compilation of the 2024/25 MTREF. This budget has been prepared in accordance and adherence these circulars.

Furthermore, the Municipality engages with Provincial Treasury on whether the budget is in compliance to Municipal Budget Reporting Regulations and Budget Policies as well as whether it is funded as contemplated in the legislation.

The Municipality's service delivery priorities were reviewed as part of this year's planning and budget process. The 2024/25 Budget continues to focus on ensuring the financial sustainability of the Municipality while delivering on the programmes outlined in the Integrated Development Plan (IDP).

The achievement of the programmes contained in the IDP is dependent on the Municipality adhering to the Legislation, Regulations and Policies. The effect of such compliance will aimed at, amongst other things, the improvement of revenue collection and ensure that operational and capital funds are spent efficiently, effective and economically.

In the light of the cash constraints experienced by Municipalities, no effort will be spared to prevent Unauthorized, Irregular and Wasteful and Fruitless Expenditure.

The Municipality is course to effect Financial Management transformation led by the National Treasury. In this respect, the municipality continues to the Municipal Standard Chart of Accounts (mSCOA) version as prescribed by the National Treasury. All data strings are submitted on time and all issues raised by the provincial treasury are timeously corrected.

### **1.4 OPERATING REVENUE FRAMEWORK**

The Ga-Segonyana Local Municipality is committed to providing quality services to the communities it serves. In order to achieve its mandate to provide quality services to its customers, the Municipality must generate the required revenue to finance the delivery of such a service.

The Municipality must, in the midst of the Country's weak economic growth, improve the revenue collection in order to fund the quality services. The tariffs increases are commensurate with the services to be rendered and are based on the 2024/25 projected Consumer Price Index of 4.9% average increase.

The Municipality's tariffs, prior to 2022/23 budget year, were below the cost of providing the service. The National Treasury advised that the Municipality's tariffs must be cost reflective and provided the percentage increases that would correct the under recovery of providing the affected services. Since the percentages were extremely high, it was decided that they will be implemented over three to five years. The above 4.9% average increase excludes these corrections.

The Municipality strives to ensure that the services are affordable despite the adjustments referred to above. The sustainability of the quality services is dependent on credible and realistic revenue. Below is a summary/overview of the Municipality's budget for 2024/25.

### Consolidated Overview of the 2024/25 MTREF

NC452-GA-SEGONYANA MUNICIPALITY- SUMMARY BUDGET				
Description	Adjusted Budget 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand				
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>708 102</b>	<b>665 104</b>	<b>688 554</b>	<b>711 672</b>
<b>Total Expenditure</b>	<b>674 673</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>
<b>Surplus/(Deficit)</b>	<b>33 429</b>	<b>6 837</b>	<b>2 445</b>	<b>(6 251)</b>
<b>Total Capital Expenditure</b>	<b>212 456</b>	<b>157 413</b>	<b>92 825</b>	<b>24 000</b>

The Municipality is tabling an operating revenue (excluding capital grants and contributions) of R655 104 million and escalates to R711 672 million in 2026/27. The revenue represents a decrease of 6.08% against the 2023/24 Adjustment Budget.

The operating expenditure amounts to R658 266 million, a decrease of 2.44% against the 2023/24 adjustment budget, resulting in a surplus of R6 837 million for the 2024/25 financial year

Electricity service remains the Municipality's major revenue source. The Municipality distributes electricity through prepaid electricity meters as well as conventional meters. Prepaid electricity accounts for 58% of total electricity sales and Conventional meters, 42% of the sales.

The higher than average percentage of electricity distribution losses is a major concern to the Municipality and efforts are underway to curb the losses and reverse them.

Tariff increases must be limited to be within the affordability levels of our community and must still promote economic growth to ensure financial sustainability of the Municipality. However, they must be cost reflective in order for municipality to still remain sustainable and liquid.

The Council remains committed to assist the poor communities in Ga-Segonyana Local Municipality in pursuit of the Indigent Policy. The total amount budgeted for **free basic services** to communities is an amounts of **R2 932 million**. This will cover rebates on property rates up to 100%, **50kwh electricity** per month per household, refuse removal service and **6kl of water** per month to all registered indigents households.

**The following table is a summary of the 2024/25 MTREF (classified by main revenue source):**

Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>			
<b>Revenue By Source</b>			
<b>Exchange Revenue</b>			
Service charges electricity revenue	208 225	217 803	227 604
Service charges water revenue	47 793	49 992	52 241
Service charges sanitation revenue	26 783	28 015	29 276
Service charges refuse revenue	16 608	17 372	18 153
Sale of Goods and Rendering of Services	2 631	2 752	2 876
Interest earned from Receivables	7 123	7 450	7 786
Interest earned from Current and Non Current Assets	9 751	10 199	10 658
Rental from Fixed Assets	1 772	1 854	1 937
Licences and permits	4 159	4 350	4 546
Operational Revenue	22 912	23 966	25 044
<b>NonExchange Revenue</b>			
Property rates	62 224	65 086	68 015
Surcharges and Taxes			
Fines, penalties and forfeits	1 751	1 832	1 914
Transfers and subsidies	253 372	257 883	261 620
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>665 104</b>	<b>688 554</b>	<b>711 671</b>

The total operating revenue budget is projected at **R665 104million** in 2024/25, representing a decrease in revenue of **R36 998million** on the 2023/24 Adjustment Budget of **R708 102million**. The allocation for the outer two years of the MTREF period is **R688 554 million** and **R711 671million** respectively.

During this budget process, all tariffs had been revised to ensure that they reflect the cost of providing the service and are in line with the Consumer Price Index. The municipality generates income from various sources such as exchange and non-exchange transactions. Revenue from exchange transactions is generated mainly from trading services.

### 1.4.1 PROPERTY RATES

The first R 25 000 of the market value for residential properties in Kuruman, Wrenchville and Mothibistad are exempted from rates and an additional R56 807 is exempt for all Bankhara residents. Owners can qualify for either a 20%; 40% or 100% rebate upon successful application. Only pensioners and child headed households can qualify for up to 100% rebate. Qualifying residents of Ga-Segonyana are welcome to apply for these rebates as these are not automatic but have to be applied for on an annual basis.

The Assessment property rates revenue is projected at R62 224 million in 2024/25, representing revenue increase of R2 270 million when compared to 2023/24 adjustment Budget. The resultant projected income from this source of revenue is R65 086 million and R68 015 million respectively for the two outer years of the MTREF period.

Tariffs per rating category will be as follows

<b>CATEGORY</b>	<b>Budget Year 2024/25</b>	<b>Budget Year +1 2025/26</b>	<b>Budget Year +2 2026/27</b>
Households	0.0085	0.0088	0.0092
Business	0.0143	0.0150	0.0156
Agriculture	0.0005	0.0005	0.0005
Properties owned by the state	0.0206	0.0216	0.0225
State Owned Farm	0.0195	0.0204	0.0213
Public service infrastructure property	0.0000	0.0000	0.0000
Industrial	0.0145	0.0152	0.0159
Vacant Land- Residential	0.0195	0.0204	0.0213
Vacant Land- Business and Commercial	0.0286	0.0299	0.0313
Vacant Land- Industrial	0.0291	0.0304	0.0318

### 1.4.2 SERVICE CHARGES

Revenue from service charges includes revenue generated from sale of water and electricity as well as monthly charges for refuse collection fees and sanitation. Revenue from sale of electricity includes billed revenue and prepaid sales as well as sale of electricity in the form of subsidized FBE.

In terms of paragraph 5.2 of National Treasury Circular 78, municipalities are urged to ensure that water tariffs are fully cost reflective. In this regard in instances where tariffs are not cost recovery based, a phased-in approach must be undertaken to ensure that tariffs are fully cost reflective over the medium term.

The charging of fully cost reflective tariffs would place undue financial burden on customers. It was not possible to implement it all in the 2022/23 MTREF and was phased in for 3 years to achieve cost reflective tariffs.

The proposed service charges tariffs percentage increase for 2024/25 are as follows:

Electricity	-	12.72%
Water	-	18.6%
Sanitation	-	18.6%
Refuse	-	23%

The above tariffs percentages increases are in the process of being phased in over a three to five-year period in order to achieve cost reflective tariffs.

#### ➤ **ELECTRICITY**

The Electricity revenue is projected at R208 225million in 2024/25, representing revenue increase of R2 118 million when compared to 2023/24 adjustment Budget. The allocation for the outer two years of the MTREF period is R217 803 million and R227 604 million respectively.

The Municipality will electrify 500 new houses in Promised Land, 675 houses in Diamond Vies, 300 houses in Seven Miles and 31 houses in Gatlose. These connections that are currently underway will enable the Municipality to collect more prepaid electricity revenue in the new financial year.

#### ➤ **WATER SERVICE**

The water service revenue is projected to increase from R41 695 million in the 2023/24 Adjustment Budget to R47 793 million. The projected revenue for the two outer years of the MTREF period is R49 992 million and R52 241 million respectively.

Prepaid water meters were installed in the current year and will continue to be installed for all registered indigents to ensure that consumption is within the Policy limits. All defaulting residents on their accounts will result in compulsory conversion to prepaid. This will further reduce the loss of distribution of water.

## ➤ **WASTE WATER MANAGEMENT**

The projected income from this source of revenue increases to R26 783 million in the 2024/25 budget year and to R28 015 million and R29 276 million respectively for the two outer years of the MTREF period. The Sanitation tariffs are linked to the percentages of water charged and 18.6% increase is proposed.

In the 2024/25 budget year, revenue foregone to the value of R1 900 million and Free basic services for indigents to the value of R2 933 million are projected.

### **1.4.3 RENTAL FROM FIXED ASSETS**

The municipality rent out properties such as municipal halls, sports grounds and caravan park for various groups of people and for various purposes such as meetings, workshops, church services, funerals, sporting events, festivals and family gatherings.

The charges as per the tariff book includes costs of hiring, water and electricity usage, as well as the usage fee. As part of the agreement, a deposit fee is required and is only released after inspection once it has been determined that no breakages, damages or losses had been suffered by the municipality.

The rental from fixed assets revenue is projected at R 1 772 million in 2024/25 representing an increase of R82 thousands when compared to the 2023/24 adjustment budget

### **1.4.4 FINES AND PENALTIES**

The fines, penalties and forfeits revenue is projected at R 1 751 million in 2024/25 (R1 669 million in the current financial year) representing an increase of R0 082 million (4.91%) on the 2023/24 adjustment budget. The projection for the outer two years of the MTREF period is R1 831 million and R1 914million respectively

### **1.4.5 LICENSE AND PERMITS**

The License and Permits revenue is projected at R 4 159 million in 2024/25 representing an increase of R194 thousands when compared to the 2023/24 adjustment budget

### **1.4.6 OPERATIONAL REVENUE**

Other revenue reflects an increase of R60 Thousand. The revenue projections for the two outer years of the MTREF period is R23 966 million and R25 044 million respectively.

#### 1.4.7 TRANSFERS RECOGNISED OPERATIONAL

Operating grants and transfers totals R253 372 million or 38.09% of total income budget in the 2024/25 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium-term:

Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>			
<b>RECEIPTS:</b>			
<b>Operating Transfers and Grants</b>			
<b>National Government:</b>	<b>252 120</b>	<b>256 574</b>	<b>260 251</b>
Local Government Equitable Share	244 849	251 574	254 251
Finance Management	3 000	2 000	3 000
EPWP Incentive	1 271	–	–
Municipal Infrastructure Grant (MIG)	3 000	3 000	3 000
<b>Provincial Government:</b>	<b>1 252</b>	<b>1 310</b>	<b>1 369</b>
Sport and Recreation	1 252	1 310	1 369
<b>Total Operating Transfers and Grants</b>	<b>253 372</b>	<b>257 883</b>	<b>261 620</b>

#### 1.5 OPERATING EXPENDITURE FRAMEWORK

The operating budget expenditure decrease from the adjustment budget amount of R674 673 million in 2023/24 to a new budget amount of R658 266 million representing a decrease of R16 407 million in 2024/25. The allocation of the outer two years of the MTREF period is R686 109 million and R717 923 million respectively.



The following table is a high-level summary of the MTREF budget for 2024/25 to 2026/27 (classified per main type of operating expenditure):

<b>NC452 GaSegonyana Municipality Table A4 Budgeted Financial Performance (revenue and expenditure)</b>			
<b>Description</b>	<b>2024/25 Medium Term Revenue &amp; Expenditure Framework</b>		
	<b>Budget Year 2024/25</b>	<b>Budget Year +1 2025/26</b>	<b>Budget Year +2 2026/27</b>
<b>R thousand</b>			
<b>Expenditure By Type</b>			
Employee related costs	249 976	260 152	271 865
Remuneration of councillors	15 598	16 316	17 050
Bulk purchases electricity	137 419	143 740	150 209
Inventory consumed	33 141	34 666	36 226
Debt impairment	15 703	16 425	17 164
Depreciation & asset impairment	60 075	62 838	65 666
Interest	1 291	1 350	1 411
Contracted services	78 960	81 484	86 091
Transfers and subsidies	69	72	75
Irrecoverable debts written off	589	617	644
Operational Costs	65 445	68 449	71 522
<b>Total Expenditure</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>

The operational expenditure framework reflects all expenditure related to service delivery, management, administration and costs of running the municipality. Included in the expenditure is the portion of revenue anticipated not to be collected, and as such gives rise to provision for bad debts and write offs to take place in the year. The provision for bad debts ensures that that the municipality's spending is aligned to the collection rather than billed, as this will result in an unfunded and unrealistic budget.

The municipality's expenditure for the 2024/25 budget and MTREF is informed by the following:

- The municipality's current financial position
- Modelling of feasible and sustainable budgets over the medium term,
- Expenditure limits set by realistic and realizable revenue levels
- The municipality's asset renewal strategy and its medium to long term asset repairs and maintenance goals,
- Relevant (budget and other) legislative imperatives
- Cost containment measure that is being implemented by the municipality

The ratio of each expenditure by type against overall expenditure budget.

The Employee costs	- 38.04%
Inventory consumed	- 5.03%
Contracted services	- 11.98%
Bulk purchases	- 20.86%
Debt impairment	- 2.38%

### **1.5.1 EMPLOYEE RELATED COSTS**

The norm range between 25% and 40% as per MFMA Circular 71, Employee related costs for the 2024/25 financial year equates to 38.04% of the total operating expenditure.

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. Municipalities should also avoid paying out leave in cash while having major financial challenges. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees.

Personnel costs increases by R5 817 million when compared to the 2023/24 Adjustment Budget of R244 174 million. The allocation for the two outer years of the MTREF period is R260 152 million and R271 865 million respectively.

The amended organogram will be tabled to council together with the reviewed IDP and Budget.

**A detailed analysis is supplied with the discussion regarding employee related costs as set out in MBRR Tables SA22 - 24 in this document.**

### **1.5.2 REMUNERATION OF COUNCILORS**

The cost associated with the remuneration of councilors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

The projected expenditure is R15 598 million for 2024/25 which is only 4.90% increase. The Municipality currently have 29 Councilors, which includes 15 ward Councilors as per the latest demarcations for 2021 Local Government Elections.

**Further details regarding the remuneration of Councilors can be obtained on the Supporting Table SA22 and SA23**

### 1.5.3 DEPRECIATION AND ASSETS IMPAIRMENT

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy. Budget appropriations in this regard total R60 075 million for the 2024/25 financial year and represent 9.12% of the total operating expenditure. The indicative allocated amount for the two outer years of the MTREF period is R62 838 million and R65 666million respectively.

### 1.5.4 FINANCE CHARGES

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital) and limited finance leases. The Municipality does not owe Eskom account and there won't be any interest charged on the account. Finance Charges budget is R1 291 million for the 2024/25 budget year. The allocation for the two outer years of the MTREF period is R1 350million and R1 411million respectively.

### 1.5.5 BULK PURCHASE ELECTRICITY

Bulk purchases are directly informed by the purchase of electricity from Eskom. Bulk purchases increased to the proposed amount of R137 419 million for the 2024/25 budget year. The allocation for the two outer years of the MTREF period is R143 740 million and R150 209 million respectively. Bulk purchases take up to 21% of the operating budget for 2024/24.

### 1.5.6 CONTRACTED SERVICES

Contracted Service budget is R78 960 million for the 2024/25 budget year. The allocation for the two outer years of the MTREF period is R81 484 million and R86 091 million respectively. Included in the contracted services is the amount we pay Vaal Water to supply water to most of Gasegonyana Wards.

Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<i>Outsourced Services</i>	44 442 058.28	45 389 332.96	48 381 902.94
<i>Consultants and Professional Services</i>	34 290 040.10	35 856 801.94	37 460 008.03
<i>Contractors</i>	227 633.00	238 104.12	248 818.80
<b>Contracted Services</b>	<b>78 959 731.38</b>	<b>81 484 239.02</b>	<b>86 090 729.77</b>

### 1.5.7 INVENTORY CONSUMED

The Inventory Consumed budget is projected at R33 141 million in 2024/25. The allocation for the outer two years of the MTREF period is R34 666 million and R36 226 million respectively

It should be noted that in terms of NT regulations and formats, repairs and maintenance is divided by other materials, contracted services and other expenditure.

### REPAIRS AND MAINTENANCE

In relation to the total operating expenditure, repairs and maintenance is 1.4% of the total PPE over the respective financial years of the MTREF, even though the National Treasury guidelines provides for 8% of the Property, Plant and Equipment and Investment Property (Carrying Value).

During the compilation of the 2024/25 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the Municipality's infrastructure. As part of the 2024/25 MTREF this strategic imperative remains a priority as can be seen by the budget appropriations over the MTREF. Our Roads are damaged by floods and the Municipality also budgeted to fix and reseal the potholes in the next financial year. The assumption may be that most of the infrastructure funded by MIG and other stakeholders could be perceived to be new and thus may not require huge maintenance in their early stages, but the expenditure may be increasing as time goes by.

There are also SLP projects where Mines appoint contractors to do maintenance on our Electrical Network.

We have accepted that we are operating an aged infrastructure, and with the current financial position, replacement is not in the cards. This means more funds will be required to pay for the required maintenance as well as increase in personnel capacity to attend to issues as they get reported by our people and ward councilors.

The low expenditure relating to repairs and maintenance in the previous financial years should improve as preventative maintenance will be improved under this budget.

<b>Repairs and Maintenance by Expenditure Item</b>	<b>2024/25 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>Description</b>	<b>Budget Year 2024/25</b>	<b>Budget Year +1 2025/26</b>	<b>Budget Year +2 2026/27</b>
Inventory Consumed (Project Maintenance)	21 050	22 018	23 009
Contracted Services	1 000	–	1 000
Other Expenditure	3 500	3 661	3 826
<b>Repairs and Maintenance by Expenditure Item</b>	<b>25 550</b>	<b>25 679</b>	<b>27 835</b>

## 1.6 CAPITAL EXPENDITURE

The capital budget has decreased by R55 043million for the 2024/25 financial year to R157 413 million as compared to the approved Adjustment Budget of R212 456 million for the 2023/24 period.

The budget is funded out of Government grants and subsidies and Internally Generated Fund. The Municipal Infrastructure Grant (MIG) remains the biggest source of the government grants and subsidies

The Capital Budget will be funded as follows

Vote Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>			
<b>Capital Expenditure - Functional</b>			
<b>Governance and administration</b>	5 025	–	–
Finance and administration	5 025	–	–
<b>Community and public safety</b>	13 809	13 437	–
Community and social services	13 809	13 437	–
Sport and recreation	–	–	–
Public safety	–	–	–
<b>Economic and environmental services</b>	30 759	26 590	–
Planning and development	200	–	–
Road transport	30 559	26 590	–
<b>Trading services</b>	107 820	66 798	24 000
Energy sources	61 183	19 000	24 000
Water management	46 637	47 798	–
Waste water management	–	–	–
Waste management	–	–	–
<b>Total Capital Expenditure - Functional</b>	<b>157 413</b>	<b>106 825</b>	<b>24 000</b>
<b>Funded by:</b>			
National Government	147 688	106 825	24 000
<b>Internally generated funds</b>	9 725	–	–
<b>Total Capital Funding</b>	<b>157 413</b>	<b>106 825</b>	<b>24 000</b>

TableSA36 provides a detailed breakdown of capital projects for 2024/25 MREF.

## 1.7 Annual Budget Tables

These tables present the main budget tables as required in terms of section 18 of the Municipal Budget and Reporting Regulations. These tables set out the Municipality 2024/25 budget and MTREF.

Table A1: Budget Summary

Table A2: Budget Financial Performance (standard classification)

Table A3: Budget Financial Performance (revenue and expenditure by municipal vote)

Table A4: Budget Financial Performance (revenue and expenditure)

Table A5: Capital Expenditure Budget by vote and funding

Table A6: Budget Financial Position

Table A7: Adjustments Budget Cash Flows

Table A8: Cash backed reserves/accumulated surplus reconciliation

Table A9: Asset Management

Table A10: Basic service delivery measurement

NC452 Ga-Segonyana - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	49 763	50 223	54 919	57 938	59 954	59 954	59 954	62 224	65 086	68 015
Service charges	157 440	174 461	180 455	282 120	286 570	286 570	286 570	299 408	313 181	327 274
Investment revenue	3 865	5 055	5 692	5 075	6 122	6 122	6 122	7 123	7 450	7 786
Transfer and subsidies - Operational	198 531	214 651	234 839	239 374	255 970	255 970	255 970	253 372	257 883	261 620
Other own revenue	27 096	31 722	37 201	38 741	99 485	99 485	99 485	42 977	44 954	46 977
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>436 695</b>	<b>476 111</b>	<b>513 106</b>	<b>623 249</b>	<b>708 102</b>	<b>708 102</b>	<b>708 102</b>	<b>665 104</b>	<b>688 554</b>	<b>711 672</b>
Employee costs	153 998	173 050	193 534	249 355	244 159	244 159	244 159	249 976	260 152	271 865
Remuneration of councillors	9 843	10 472	13 186	13 567	14 870	14 870	14 870	15 598	16 316	17 050
Depreciation and amortisation	67 227	55 465	89 915	58 907	59 557	59 557	59 557	60 075	62 838	65 666
Interest	10 463	6 515	3 378	976	1 231	1 231	1 231	1 291	1 350	1 411
Inventory consumed and bulk purchases	134 846	159 937	167 802	169 081	168 436	168 436	168 436	170 560	178 406	186 434
Transfers and subsidies	24	30	61	65	65	65	65	69	72	75
Other expenditure	145 288	140 662	255 298	156 224	186 355	186 355	186 355	160 697	166 974	175 421
<b>Total Expenditure</b>	<b>521 689</b>	<b>546 131</b>	<b>723 175</b>	<b>648 175</b>	<b>674 673</b>	<b>674 673</b>	<b>674 673</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>
<b>Surplus/(Deficit)</b>	<b>(84 993)</b>	<b>(70 019)</b>	<b>(210 069)</b>	<b>(24 926)</b>	<b>33 429</b>	<b>33 429</b>	<b>33 429</b>	<b>6 837</b>	<b>2 445</b>	<b>(6 251)</b>
Transfers and subsidies - capital (monetary allocations)	153 054	170 177	142 599	165 674	159 211	159 211	159 211	147 688	113 460	142 006
Transfers and subsidies - capital (in-kind)	37 973	17 487	9 668	-	20 127	20 127	20 127	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>155 272</b>	<b>169 704</b>	<b>151 441</b>	<b>190 734</b>	<b>212 456</b>	<b>212 456</b>	<b>212 456</b>	<b>157 413</b>	<b>106 825</b>	<b>24 000</b>
Transfers recognised - capital	135 389	175 089	130 796	165 674	179 338	179 338	179 338	147 688	106 825	24 000
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 638	(5 501)	20 645	25 060	33 119	33 119	33 119	9 725	-	-
<b>Total sources of capital funds</b>	<b>150 027</b>	<b>169 588</b>	<b>151 441</b>	<b>190 734</b>	<b>212 456</b>	<b>212 456</b>	<b>212 456</b>	<b>157 413</b>	<b>106 825</b>	<b>24 000</b>
<b>Financial position</b>										
Investments	-	-	-	-	-	-	-	-	-	-
<b>LIABILITIES</b>										
Financial liabilities	9 739	19 538	17 374	7 038	3 875	3 875	3 875	17 374	17 374	17 374
<b>NET ASSETS</b>	<b>1 662 692</b>	<b>1 771 679</b>	<b>1 708 137</b>	<b>1 917 236</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 896 423</b>	<b>2 054 374</b>	<b>2 254 735</b>
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating	505 678	216 834	123 127	203 917	276 421	276 421	276 421	194 594	197 854	227 420
Net cash from (used) investing	(142 159)	(171 995)	(167 326)	(190 734)	(212 456)	(212 456)	(212 456)	(139 727)	(95 319)	(23 122)
Net cash from (used) financing	(2 104)	(1 511)	(796)	(1 500)	(1 500)	(1 500)	(1 500)	2 500	-	-
<b>Cash/cash equivalents at the year end</b>	<b>361 415</b>	<b>132 581</b>	<b>51 372</b>	<b>108 051</b>	<b>100 675</b>	<b>100 675</b>	<b>100 675</b>	<b>95 578</b>	<b>198 113</b>	<b>402 411</b>
<b>Cash backing/surplus reconciliation</b>										
Non current Investments	31 596	17 400	14 857	17 313	(1 059)	(1 059)	(1 059)	14 857	25 215	25 215
Statutory requirements	(13 828)	15 438	(20 631)	88 974	(2 986)	(2 986)	(2 986)	(33 450)	71 557	299 337
<b>Balance - surplus (shortfall)</b>	<b>45 424</b>	<b>1 962</b>	<b>35 488</b>	<b>(71 661)</b>	<b>1 927</b>	<b>1 927</b>	<b>1 927</b>	<b>48 307</b>	<b>(46 342)</b>	<b>(274 122)</b>
<b>Asset management</b>										
Asset register summary (WDV)	1 457 390	1 445 356	1 492 569	1 692 274	1 918 335	1 918 335		1 442 218	1 379 380	1 313 714
Depreciation	67 227	55 465	89 915	58 907	59 557	59 557		60 075	62 838	65 666
Renewal and Upgrading of Existing Assets	138 492	410 142	(446)	3 516	(2 727)	(2 727)		28 007	1 319	1 093
Repairs and Maintenance	20 833	32 755	35 450	35 074	29 374	29 374		24 550	25 679	26 835
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-		-	-	-
Revenue cost of free services provided	4 188	5 116	2 190	2 996	3 380	3 380		1 633	1 708	1 785
<b>Households below minimum service level</b>										
Water:	-	26	-	27	27	-		28	30	31
Sanitation/sewerage:	-	4	-	4	4	-		4	4	5
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	23	-	26	26	-		27	28	30

NC452 Ga-Segonyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		84 300	106 752	109 147	104 271	167 559	167 559	121 582	126 419	132 546
Executive and council		6 991	7 243	11 340	8 073	8 073	8 073	8 343	8 692	9 048
Finance and administration		77 309	99 508	97 807	94 598	157 886	157 886	111 560	115 972	121 664
Internal audit		-	-	-	1 600	1 600	1 600	1 678	1 756	1 835
<b>Community and public safety</b>		39 759	48 278	39 940	32 675	34 105	34 105	18 527	19 380	20 252
Community and social services		16 733	21 636	5 634	19 632	6 418	6 418	4 560	4 769	4 984
Sport and recreation		4 483	2 258	9 977	3 827	18 152	18 152	3 966	4 149	4 335
Public safety		18 543	24 383	24 329	9 216	9 536	9 536	10 001	10 461	10 932
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		43 480	58 383	42 705	53 743	64 029	64 029	38 868	39 326	41 096
Planning and development		18 194	14 227	20 516	35 482	35 739	35 739	36 205	36 541	38 186
Road transport		24 764	43 620	21 939	17 923	27 921	27 921	2 308	2 414	2 523
Environmental protection		522	537	250	338	368	368	355	371	388
<b>Trading services</b>		460 162	450 410	473 574	598 180	621 746	621 746	633 814	616 889	659 784
Energy sources		246 933	254 425	231 189	330 967	334 127	334 127	331 586	302 979	323 893
Water management		138 834	104 719	132 801	167 895	165 655	165 655	192 651	199 292	216 115
Waste water management		35 434	49 351	62 587	48 606	70 503	70 503	54 681	57 197	59 771
Waste management		38 962	41 915	46 997	50 712	51 462	51 462	54 896	57 421	60 005
<b>Other</b>	4	20	(47)	9	55	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	627 722	663 776	665 373	788 923	887 439	887 439	812 792	802 014	853 678
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		252 291	252 268	248 603	226 244	240 544	240 544	232 213	241 756	253 546
Executive and council		14 778	17 507	22 646	26 537	26 799	26 799	27 812	29 091	30 400
Finance and administration		237 513	234 761	225 957	190 738	206 276	206 276	196 860	204 778	214 903
Internal audit		-	-	-	8 969	7 469	7 469	7 541	7 888	8 243
<b>Community and public safety</b>		41 706	46 570	57 691	69 965	68 814	68 814	67 696	70 810	73 996
Community and social services		12 799	15 066	14 096	17 548	17 141	17 141	17 983	18 810	19 656
Sport and recreation		8 703	9 629	12 117	18 534	19 118	19 118	17 072	17 857	18 661
Public safety		20 204	21 874	31 478	33 883	32 556	32 556	32 641	34 143	35 679
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		44 385	42 333	83 879	89 342	82 358	82 358	80 753	83 168	86 940
Planning and development		34 295	31 685	39 346	46 963	43 488	43 488	43 199	43 886	45 890
Road transport		9 905	10 447	44 328	42 090	38 581	38 581	37 253	38 967	40 720
Environmental protection		185	201	205	290	290	290	301	315	329
<b>Trading services</b>		183 307	204 961	332 836	262 404	282 737	282 737	277 605	290 374	303 441
Energy sources		117 677	142 050	179 301	160 710	161 464	161 464	167 731	175 446	183 341
Water management		37 444	32 223	76 960	55 880	57 622	57 622	62 797	65 686	68 642
Waste water management		2 952	10 855	46 821	19 695	36 174	36 174	20 429	21 368	22 330
Waste management		25 234	19 833	29 754	26 119	27 477	27 477	26 648	27 874	29 128
<b>Other</b>	4	-	-	166	220	220	220	-	-	-
<b>Total Expenditure - Functional</b>	3	521 689	546 131	723 175	648 175	674 673	674 673	658 266	686 109	717 923
<b>Surplus/(Deficit) for the year</b>		106 034	117 645	(57 802)	140 748	212 767	212 767	154 525	115 905	135 755

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.



NC452 Ga-Segonyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		6 991	7 243	11 340	8 073	8 073	8 073	8 343	8 692	9 048
Vote 2 - FINANCE AND ADMINISTRATION		77 309	99 508	97 807	96 198	159 486	159 486	113 239	117 727	123 499
Vote 3 - COMMUNITY AND SOCIAL SERVICES		16 733	21 636	5 634	19 632	6 418	6 418	4 560	4 769	4 984
Vote 4 - SPORTS & RECREATION		4 483	2 258	9 977	3 827	18 152	18 152	3 966	4 149	4 335
Vote 5 - PUBLIC SAFETY		10 880	15 121	12 101	1 610	1 640	1 640	1 720	1 799	1 880
Vote 6 - PLANNING AND DEVELOPMENT		18 194	14 227	20 516	35 482	35 739	35 739	36 205	36 541	38 186
Vote 7 - ROAD TRANSPORT		32 427	52 882	34 167	25 529	35 817	35 817	10 589	11 076	11 574
Vote 8 - ENVIRONMENTAL PROTECTION		522	537	250	338	368	368	355	371	388
Vote 9 - ENERGY SOURCES		246 933	254 425	231 189	330 967	334 127	334 127	331 586	302 979	323 893
Vote 10 - WATER MANAGEMENT		138 834	104 719	132 801	167 895	165 655	165 655	192 651	199 292	216 115
Vote 11 - WASTE WATER MANAGEMENT		35 434	49 351	62 587	48 606	70 503	70 503	54 681	57 197	59 771
Vote 12 - WASTE MANAGEMENT		38 962	41 915	46 997	50 712	51 462	51 462	54 896	57 421	60 005
Vote 13 - Other		20	(47)	9	55	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>627 722</b>	<b>663 776</b>	<b>665 373</b>	<b>788 923</b>	<b>887 439</b>	<b>887 439</b>	<b>812 792</b>	<b>802 014</b>	<b>853 678</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		14 778	17 507	22 646	26 537	26 799	26 799	27 812	29 091	30 400
Vote 2 - FINANCE AND ADMINISTRATION		237 513	234 761	225 957	199 707	213 744	213 744	204 401	212 665	223 145
Vote 3 - COMMUNITY AND SOCIAL SERVICES		12 799	15 066	14 096	17 548	17 141	17 141	17 983	18 810	19 656
Vote 4 - SPORTS & RECREATION		8 703	9 629	12 117	18 534	19 118	19 118	17 072	17 857	18 661
Vote 5 - PUBLIC SAFETY		4 292	4 865	11 951	7 725	7 853	7 853	8 228	8 607	8 994
Vote 6 - PLANNING AND DEVELOPMENT		34 295	31 685	39 346	46 963	43 488	43 488	43 199	43 886	45 890
Vote 7 - ROAD TRANSPORT		25 817	27 456	63 855	68 248	63 284	63 284	61 666	64 503	67 406
Vote 8 - ENVIRONMENTAL PROTECTION		185	201	205	290	290	290	301	315	329
Vote 9 - ENERGY SOURCES		117 677	142 050	179 301	160 710	161 464	161 464	167 731	175 446	183 341
Vote 10 - WATER MANAGEMENT		37 444	32 223	76 960	55 880	57 622	57 622	62 797	65 686	68 642
Vote 11 - WASTE WATER MANAGEMENT		2 952	10 855	46 821	19 695	36 174	36 174	20 429	21 368	22 330
Vote 12 - WASTE MANAGEMENT		25 234	19 833	29 754	26 119	27 477	27 477	26 648	27 874	29 128
Vote 13 - Other		-	-	166	220	220	220	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>521 689</b>	<b>546 131</b>	<b>723 175</b>	<b>648 175</b>	<b>674 673</b>	<b>674 673</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>

NC452 Ga-Segonyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	112 384	124 957	121 383	206 107	206 107	206 107	206 107	208 225	217 803	227 604
Service charges - Water	2	22 279	23 394	28 319	39 696	41 696	41 696	41 696	47 793	49 992	52 241
Service charges - Waste Water Management	2	13 434	15 004	17 936	22 106	23 806	23 806	23 806	26 783	28 015	29 276
Service charges - Waste Management	2	9 343	11 107	12 818	14 212	14 962	14 962	14 962	16 608	17 372	18 153
Sale of Goods and Rendering of Services		1 302	2 598	3 691	2 565	2 760	2 760	2 760	2 631	2 752	2 876
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 048	2 491	5 633	6 245	9 295	9 295	9 295	9 751	10 199	10 658
Interest earned from Current and Non Current Assets		3 865	5 055	5 692	5 075	6 122	6 122	6 122	7 123	7 450	7 786
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		468	349	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 012	3 273	2 873	1 690	1 690	1 690	1 690	1 772	1 854	1 937
Licence and permits		3 351	3 680	3 643	3 715	3 965	3 965	3 965	4 159	4 350	4 546
Operational Revenue		11 497	11 205	5 406	22 883	22 852	22 852	22 852	22 912	23 966	25 044
<b>Non-Exchange Revenue</b>											
Property rates	2	49 763	50 223	54 919	57 938	59 954	59 954	59 954	62 224	65 086	68 015
Surcharges and Taxes		-	-	-	-	57 224	57 224	57 224	-	-	-
Fines, penalties and forfeits		3 418	4 898	7 556	1 644	1 699	1 699	1 699	1 751	1 832	1 914
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		198 531	214 651	234 839	239 374	255 970	255 970	255 970	253 372	257 883	261 620
Interest		-	1 669	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	(353)	17	-	-	-	-	-	-	-
Other Gains		-	1 912	8 381	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>436 695</b>	<b>476 111</b>	<b>513 106</b>	<b>623 249</b>	<b>708 102</b>	<b>708 102</b>	<b>708 102</b>	<b>665 104</b>	<b>688 554</b>	<b>711 672</b>
<b>Expenditure</b>											
Employee related costs	2	153 998	173 050	193 534	249 355	244 159	244 159	244 159	249 976	260 152	271 865
Remuneration of councillors		9 843	10 472	13 186	13 567	14 870	14 870	14 870	15 598	16 316	17 050
Bulk purchases - electricity	2	99 409	120 722	124 535	130 000	131 000	131 000	131 000	137 419	143 740	150 209
Inventory consumed	8	35 437	39 215	43 268	39 081	37 436	37 436	37 436	33 141	34 666	36 226
Debt impairment	3	-	-	77 307	14 969	14 969	14 969	14 969	15 703	16 425	17 164
Depreciation and amortisation		67 227	55 465	89 915	58 907	59 557	59 557	59 557	60 075	62 838	65 666
Interest		10 463	6 515	3 378	976	1 231	1 231	1 231	1 291	1 350	1 411
Contracted services		73 644	71 559	97 359	70 351	102 532	102 532	102 532	78 960	81 484	86 091
Transfers and subsidies	24	24	30	61	65	65	65	65	69	72	75
Irrecoverable debts written off		15 292	11 721	11 618	516	562	562	562	589	617	644
Operational costs		38 578	52 766	62 230	70 388	68 291	68 291	68 291	65 445	68 449	71 522
Losses on disposal of Assets		17 774	4 562	2 486	-	-	-	-	-	-	-
Other Losses		-	53	4 297	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>521 689</b>	<b>546 131</b>	<b>723 175</b>	<b>648 175</b>	<b>674 673</b>	<b>674 673</b>	<b>674 673</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>
<b>Surplus/(Deficit)</b>		<b>(84 993)</b>	<b>(70 019)</b>	<b>(210 069)</b>	<b>(24 926)</b>	<b>33 429</b>	<b>33 429</b>	<b>33 429</b>	<b>6 837</b>	<b>2 445</b>	<b>(6 251)</b>
Transfers and subsidies - capital (monetary)	6	153 054	170 177	142 599	165 674	159 211	159 211	159 211	147 688	113 460	142 006
Transfers and subsidies - capital (in-kind)	6	37 973	17 487	9 668	-	20 127	20 127	20 127	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>106 034</b>	<b>117 645</b>	<b>(57 802)</b>	<b>140 748</b>	<b>212 767</b>	<b>212 767</b>	<b>212 767</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>

NC452 Ga-Segonyana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	1 335	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		2 089	3 547	4 072	5 060	4 875	4 875	4 875	5 025	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		2 792	(22 541)	-	15 228	2 000	2 000	2 000	13 809	-	-
Vote 4 - SPORTS & RECREATION		886	-	5 764	-	14 373	14 373	14 373	-	-	-
Vote 5 - PUBLIC SAFETY		8 867	12 415	9 259	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	37	5 953	15 500	21 300	21 300	21 300	200	-	-
Vote 7 - ROAD TRANSPORT		20 450	39 122	16 591	15 723	28 365	28 365	28 365	30 559	21 429	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		43 019	98 318	49 989	66 025	69 785	69 785	69 785	61 183	19 000	24 000
Vote 10 - WATER MANAGEMENT		71 925	31 430	53 434	73 198	68 158	68 158	68 158	46 637	66 396	-
Vote 11 - WASTE WATER MANAGEMENT		5 244	7 376	5 045	-	3 600	3 600	3 600	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		155 272	169 704	151 441	190 734	212 456	212 456	212 456	157 413	106 825	24 000
<b>Total Capital Expenditure - Vote</b>		155 272	169 704	151 441	190 734	212 456	212 456	212 456	157 413	106 825	24 000
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		2 089	3 547	5 407	5 060	4 875	4 875	4 875	5 025	-	-
Executive and council		-	-	1 335	-	-	-	-	-	-	-
Finance and administration		2 089	3 547	4 072	5 060	4 875	4 875	4 875	5 025	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		12 545	(10 125)	15 023	15 228	16 373	16 373	16 373	13 809	-	-
Community and social services		2 792	(22 541)	-	15 228	2 000	2 000	2 000	13 809	-	-
Sport and recreation		886	-	5 764	-	14 373	14 373	14 373	-	-	-
Public safety		8 867	12 415	9 259	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 450	39 158	22 543	31 223	49 665	49 665	49 665	30 759	21 429	-
Planning and development		-	37	5 953	15 500	21 300	21 300	21 300	200	-	-
Road transport		20 450	39 122	16 591	15 723	28 365	28 365	28 365	30 559	21 429	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		120 188	137 124	108 468	139 223	141 543	141 543	141 543	107 820	85 396	24 000
Energy sources		43 019	98 318	49 989	66 025	69 785	69 785	69 785	61 183	19 000	24 000
Water management		71 925	31 430	53 434	73 198	68 158	68 158	68 158	46 637	66 396	-
Waste water management		5 244	7 376	5 045	-	3 600	3 600	3 600	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	155 272	169 704	151 441	190 734	212 456	212 456	212 456	157 413	106 825	24 000
<b>Funded by:</b>											
National Government		133 549	163 657	121 128	165 674	159 211	159 211	159 211	147 688	106 825	24 000
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)		1 840	11 431	9 668	-	20 127	20 127	20 127	-	-	-
<b>Transfers recognised - capital</b>	4	135 389	175 089	130 796	165 674	179 338	179 338	179 338	147 688	106 825	24 000
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		14 638	(5 501)	20 645	25 060	33 119	33 119	33 119	9 725	-	-
<b>Total Capital Funding</b>	7	150 027	169 588	151 441	190 734	212 456	212 456	212 456	157 413	106 825	24 000

NC452 Ga-Segonyana - Table A6 Budgeted Financial Position

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		90 467	95 153	38 210	113 237	109 162	109 162	109 162	91 869	188 268	393 129
Trade and other receivables from exchange transactions	1	25 313	34 314	(11 190)	31 416	31 296	31 296	31 296	79 545	86 239	95 542
Receivables from non-exchange transactions	1	17 133	29 904	13 809	19 673	25 965	25 965	25 965	37 842	39 583	43 980
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	67 804	62 619	61 141	24 575	46 938	46 938	46 938	61 641	62 164	62 710
VAT		6 124	40 174	47 002	94 692	54 696	54 696	54 696	90 355	90 503	90 603
Other current assets		19 239	0	0	19 239	-	-	-	0	-	(0)
<b>Total current assets</b>		<b>226 081</b>	<b>262 164</b>	<b>148 972</b>	<b>302 831</b>	<b>268 056</b>	<b>268 056</b>	<b>268 056</b>	<b>361 252</b>	<b>466 755</b>	<b>685 963</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		20 302	20 254	20 268	10 145	20 268	20 268	20 268	20 268	20 268	20 268
Property, plant and equipment	3	1 593 356	1 703 556	1 760 423	1 841 043	1 916 041	1 916 041	1 916 041	1 857 761	1 901 747	1 860 081
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656
Intangible assets		918	486	486	918	496	496	496	486	486	486
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1 616 231</b>	<b>1 725 951</b>	<b>1 782 832</b>	<b>1 853 761</b>	<b>1 938 461</b>	<b>1 938 461</b>	<b>1 938 461</b>	<b>1 880 170</b>	<b>1 924 157</b>	<b>1 882 490</b>
<b>TOTAL ASSETS</b>		<b>1 842 312</b>	<b>1 988 115</b>	<b>1 931 804</b>	<b>2 156 592</b>	<b>2 206 517</b>	<b>2 206 517</b>	<b>2 206 517</b>	<b>2 241 422</b>	<b>2 390 912</b>	<b>2 568 453</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		2 203	(10 010)	(11 365)	990	705	705	705	135	135	135
Consumer deposits		5 310	5 914	6 401	5 915	6 401	6 401	6 401	6 401	6 401	6 401
Trade and other payables from exchange transactions	4	71 000	93 711	80 014	77 962	117 502	117 502	117 502	140 754	124 049	99 115
Trade and other payables from non-exchange transactions	5	31 596	17 400	14 857	17 313	(1 059)	(1 059)	(1 059)	14 857	25 215	25 215
Provision		3 448	2 904	5 324	761	-	-	-	5 324	5 324	5 324
VAT		(1 980)	23 827	50 715	66 225	50 400	50 400	50 400	99 807	97 693	99 807
Other current liabilities		-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>111 577</b>	<b>133 745</b>	<b>145 945</b>	<b>169 166</b>	<b>173 949</b>	<b>173 949</b>	<b>173 949</b>	<b>267 277</b>	<b>258 816</b>	<b>235 996</b>
<b>Non current liabilities</b>											
Financial liabilities	6	9 739	19 538	17 374	7 038	3 875	3 875	3 875	17 374	17 374	17 374
Provision	7	49 526	54 374	51 569	54 374	25 496	25 496	25 496	51 569	51 569	51 569
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		8 779	8 779	8 779	8 779	35 500	35 500	35 500	8 779	8 779	8 779
<b>Total non current liabilities</b>		<b>68 044</b>	<b>82 690</b>	<b>77 722</b>	<b>70 190</b>	<b>64 870</b>	<b>64 870</b>	<b>64 870</b>	<b>77 722</b>	<b>77 722</b>	<b>77 722</b>
<b>TOTAL LIABILITIES</b>		<b>179 621</b>	<b>216 436</b>	<b>223 667</b>	<b>239 356</b>	<b>238 819</b>	<b>238 819</b>	<b>238 819</b>	<b>344 998</b>	<b>336 538</b>	<b>313 718</b>
<b>NET ASSETS</b>		<b>1 662 692</b>	<b>1 771 679</b>	<b>1 708 137</b>	<b>1 917 236</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 896 423</b>	<b>2 054 374</b>	<b>2 254 735</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	1 625 304	1 740 524	1 669 826	1 902 401	1 967 698	1 967 698	1 967 698	1 856 236	2 014 186	2 214 547
Reserves and funds	9	40 188	40 188	40 188	14 835	-	-	-	40 188	40 188	40 188
Other		-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>1 665 492</b>	<b>1 780 712</b>	<b>1 710 014</b>	<b>1 917 236</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 896 423</b>	<b>2 054 374</b>	<b>2 254 735</b>

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
10. Net assets must balance with Total Community Wealth/Equity

(2 800) (9 033) (1 878) 0 0 0 0 0 0 0

NC452 Ga-Segonyana - Table A7 Budgeted Cash Flows

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		46 551	42 821	41 055	59 464	61 624	61 624	61 624	56 002	58 578	61 214
Service charges		172 250	195 286	198 340	309 823	313 828	313 828	313 828	271 337	288 858	303 872
Other revenue		9 701	54 025	132 372	48 570	106 264	106 264	106 264	43 064	80 042	101 734
Transfers and Subsidies - Operational	1	212 237	192 412	206 587	235 163	255 970	255 970	255 970	253 372	268 241	261 620
Transfers and Subsidies - Capital	1	136 289	179 995	162 431	165 674	159 211	159 211	159 211	147 688	113 460	142 006
Interest		2 979	4 648	4 294	5 075	6 122	6 122	6 122	7 123	7 450	7 786
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(74 330)	(451 982)	(621 302)	(618 811)	(625 306)	(625 306)	(625 306)	(582 631)	(617 352)	(649 325)
Interest		-	(371)	(650)	(976)	(1 226)	(1 226)	(1 226)	(1 291)	(1 350)	(1 411)
Transfers and Subsidies	1	-	-	-	(65)	(65)	(65)	(65)	(69)	(72)	(75)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>505 678</b>	<b>216 834</b>	<b>123 127</b>	<b>203 917</b>	<b>276 421</b>	<b>276 421</b>	<b>276 421</b>	<b>194 594</b>	<b>197 854</b>	<b>227 420</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	17 686	11 506	878
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(142 159)	(171 995)	(167 326)	(190 734)	(212 456)	(212 456)	(212 456)	(157 413)	(106 825)	(24 000)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(142 159)</b>	<b>(171 995)</b>	<b>(167 326)</b>	<b>(190 734)</b>	<b>(212 456)</b>	<b>(212 456)</b>	<b>(212 456)</b>	<b>(139 727)</b>	<b>(95 319)</b>	<b>(23 122)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(2 104)	(1 511)	(796)	(1 500)	(1 500)	(1 500)	(1 500)	2 500	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2 104)</b>	<b>(1 511)</b>	<b>(796)</b>	<b>(1 500)</b>	<b>(1 500)</b>	<b>(1 500)</b>	<b>(1 500)</b>	<b>2 500</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>361 415</b>	<b>43 328</b>	<b>(44 996)</b>	<b>11 683</b>	<b>62 465</b>	<b>62 465</b>	<b>62 465</b>	<b>57 368</b>	<b>102 536</b>	<b>204 298</b>
Cash/cash equivalents at the year begin:	2	-	89 253	96 367	96 367	38 210	38 210	38 210	38 210	95 578	198 113
Cash/cash equivalents at the year end:	2	361 415	132 581	51 372	108 051	100 675	100 675	100 675	95 578	198 113	402 411

**NC452 Ga-Segonyana - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	361 415	132 581	51 372	108 051	100 675	100 675	100 675	95 578	198 113	402 411
Other current investments > 90 days		(270 948)	(37 428)	(13 162)	5 187	8 487	8 487	8 487	(3 709)	(9 846)	(9 283)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>90 467</b>	<b>95 153</b>	<b>38 210</b>	<b>113 237</b>	<b>109 162</b>	<b>109 162</b>	<b>109 162</b>	<b>91 869</b>	<b>188 268</b>	<b>393 129</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		31 596	17 400	14 857	17 313	(1 059)	(1 059)	(1 059)	14 857	25 215	25 215
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(27 101)	(59 652)	(66 706)	(71 772)	(4 296)	(4 296)	(4 296)	(60 968)	(63 230)	(61 216)
Other working capital requirements	3	71 000	93 711	80 014	77 962	117 502	117 502	117 502	140 754	124 049	99 115
Other provisions		3 448	2 904	5 324	761	-	-	-	5 324	5 324	5 324
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	25 352	25 352	25 352	-	-	-	-	25 352	25 352	25 352
<b>Total Application of cash and investments:</b>		<b>104 295</b>	<b>79 715</b>	<b>58 841</b>	<b>24 264</b>	<b>112 147</b>	<b>112 147</b>	<b>112 147</b>	<b>125 319</b>	<b>116 711</b>	<b>93 791</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(13 828)</b>	<b>15 438</b>	<b>(20 631)</b>	<b>88 974</b>	<b>(2 986)</b>	<b>(2 986)</b>	<b>(2 986)</b>	<b>(33 450)</b>	<b>71 557</b>	<b>299 337</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(13 828)</b>	<b>15 438</b>	<b>(20 631)</b>	<b>88 974</b>	<b>(2 986)</b>	<b>(2 986)</b>	<b>(2 986)</b>	<b>(33 450)</b>	<b>71 557</b>	<b>299 337</b>

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	-	-	-	-	-	-	-	-	-	-	-
Creditors due	71 000	93 711	80 014	77 962	117 502	117 502	117 502	140 754	124 049	99 115	
<b>Total</b>	<b>(71 000)</b>	<b>(93 711)</b>	<b>(80 014)</b>	<b>(77 962)</b>	<b>(117 502)</b>	<b>(117 502)</b>	<b>(117 502)</b>	<b>(140 754)</b>	<b>(124 049)</b>	<b>(99 115)</b>	

Debtors collection assumptions

Balance outstanding - debtors	42 447	64 218	2 619	51 088	57 261	57 261	57 261	117 387	125 821	139 521
Estimate of debtors collection rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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 roll reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note:

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

NC452 Ga-Segonyana - Table A9 Asset Management

Description	####	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	89 104	101 872	105 377	125 563	117 750	117 750	117 614	67 396	14 000
<i>Roads Infrastructure</i>		8 036	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		38 924	68 535	29 018	43 025	43 025	43 025	53 183	15 000	14 000
<i>Water Supply Infrastructure</i>		12 531	27 224	52 192	42 250	42 250	42 250	40 897	52 396	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>59 491</b>	<b>95 759</b>	<b>81 210</b>	<b>85 275</b>	<b>85 275</b>	<b>85 275</b>	<b>94 080</b>	<b>67 396</b>	<b>14 000</b>
Community Facilities		11 509	(10 405)	9 259	15 228	2 000	2 000	13 809	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>11 509</b>	<b>(10 405)</b>	<b>9 259</b>	<b>15 228</b>	<b>2 000</b>	<b>2 000</b>	<b>13 809</b>	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		1 718	12 676	8 259	18 000	24 400	24 400	3 000	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 718</b>	<b>12 676</b>	<b>8 259</b>	<b>18 000</b>	<b>24 400</b>	<b>24 400</b>	<b>3 000</b>	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 435	637	2 472	1 000	1 000	1 000	2 000	-	-
Furniture and Office Equipment		1 184	1 589	677	2 400	2 400	2 400	2 350	-	-
Machinery and Equipment		10 291	1 685	2 164	3 660	2 675	2 675	2 375	-	-
Transport Assets		3 476	(69)	1 335	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	334	-	(0)	-	-	-	6 000	430	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	(0)	-	-	-	6 000	430	-
<i>Water Supply Infrastructure</i>		334	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>334</b>	-	<b>(0)</b>	-	-	-	<b>6 000</b>	<b>430</b>	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets</b>	6	138 158	410 142	(446)	3 516	(2 727)	(2 727)	22 007	889	1 093
Roads Infrastructure		179	(345)	(222)	116	(25 021)	(25 021)	7	639	-
Storm water Infrastructure		-	-	-	-	(200)	(200)	-	-	-
Electrical Infrastructure		-	3 064	708	1 900	1 508	1 508	3 000	115	1 093
Water Supply Infrastructure		140 115	407 559	-	1 500	4 000	4 000	19 000	135	-
Sanitation Infrastructure		-	(5)	(934)	-	(3 689)	(3 689)	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>140 293</b>	<b>410 273</b>	<b>(448)</b>	<b>3 516</b>	<b>(23 401)</b>	<b>(23 401)</b>	<b>22 007</b>	<b>889</b>	<b>1 093</b>
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		(2 766)	-	2	-	20 674	20 674	-	-	-
<b>Community Assets</b>		<b>(2 766)</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>20 674</b>	<b>20 674</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>631</b>	<b>(131)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	4	<b>227 597</b>	<b>512 014</b>	<b>104 931</b>	<b>129 079</b>	<b>115 023</b>	<b>115 023</b>	<b>145 621</b>	<b>68 716</b>	<b>15 093</b>
Roads Infrastructure		8 214	(345)	(222)	116	(25 021)	(25 021)	7	639	-
Storm water Infrastructure		-	-	-	-	(200)	(200)	-	-	-
Electrical Infrastructure		38 924	71 600	29 726	44 925	44 533	44 533	62 183	15 545	15 093
Water Supply Infrastructure		152 980	434 782	52 192	43 750	46 250	46 250	59 897	52 531	-
Sanitation Infrastructure		-	(5)	(934)	-	(3 689)	(3 689)	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>200 119</b>	<b>506 032</b>	<b>80 762</b>	<b>88 791</b>	<b>61 874</b>	<b>61 874</b>	<b>122 087</b>	<b>68 716</b>	<b>15 093</b>
Community Facilities		11 509	(10 405)	9 259	15 228	2 000	2 000	13 809	-	-
Sport and Recreation Facilities		(2 766)	-	2	-	20 674	20 674	-	-	-
<b>Community Assets</b>		<b>8 743</b>	<b>(10 405)</b>	<b>9 261</b>	<b>15 228</b>	<b>22 674</b>	<b>22 674</b>	<b>13 809</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		1 718	12 676	8 259	18 000	24 400	24 400	3 000	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>1 718</b>	<b>12 676</b>	<b>8 259</b>	<b>18 000</b>	<b>24 400</b>	<b>24 400</b>	<b>3 000</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>1 435</b>	<b>637</b>	<b>2 472</b>	<b>1 000</b>	<b>1 000</b>	<b>1 000</b>	<b>2 000</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>1 184</b>	<b>1 589</b>	<b>677</b>	<b>2 400</b>	<b>2 400</b>	<b>2 400</b>	<b>2 350</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>10 922</b>	<b>1 554</b>	<b>2 164</b>	<b>3 660</b>	<b>2 675</b>	<b>2 675</b>	<b>2 375</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>		<b>3 476</b>	<b>(69)</b>	<b>1 335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>227 597</b>	<b>512 014</b>	<b>104 931</b>	<b>129 079</b>	<b>115 023</b>	<b>115 023</b>	<b>145 621</b>	<b>68 716</b>	<b>15 093</b>



<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>1 457 390</b>	<b>1 445 356</b>	<b>1 492 569</b>	<b>1 692 274</b>	<b>1 918 335</b>	<b>1 918 335</b>	<b>1 442 218</b>	<b>1 379 380</b>	<b>1 313 714</b>
<i>Roads Infrastructure</i>		421 675	441 040	424 516	432 408	(6 002)	(6 002)	404 887	384 355	362 899
<i>Storm water Infrastructure</i>		(907)	(907)	(907)	(907)	-	-	(907)	(907)	(907)
<i>Electrical Infrastructure</i>		401 367	(240 513)	(204 042)	524 796	1 622 529	1 622 529	(211 175)	(218 636)	(226 433)
<i>Water Supply Infrastructure</i>		115 426	125 243	139 705	180 564	50 281	50 281	122 452	102 836	82 337
<i>Sanitation Infrastructure</i>		953 129	955 940	948 848	951 940	(4 200)	(4 200)	944 442	939 833	935 018
<i>Solid Waste Infrastructure</i>		(4 023)	(5 243)	(6 628)	(6 703)	(1 311)	(1 311)	(8 003)	(9 441)	(10 944)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>1 886 667</b>	<b>1 275 561</b>	<b>1 301 493</b>	<b>2 082 098</b>	<b>1 661 297</b>	<b>1 661 297</b>	<b>1 251 696</b>	<b>1 198 041</b>	<b>1 141 970</b>
<b>Community Assets</b>		255 337	66 917	77 403	285 795	183 964	183 964	77 403	77 403	77 403
<b>Heritage Assets</b>		1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656	1 656
<b>Investment properties</b>		20 302	20 254	20 268	10 145	20 268	20 268	20 268	20 268	20 268
<b>Other Assets</b>		(766 384)	54 116	66 720	(756 047)	19 500	19 500	64 580	59 203	53 585
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		918	486	486	918	496	496	486	486	486
<b>Computer Equipment</b>		1 567	2 325	4 797	2 402	691	691	6 473	6 135	5 780
<b>Furniture and Office Equipment</b>		25 058	2 299	(4 255)	27 312	5 699	5 699	(3 494)	(5 156)	(6 892)
<b>Machinery and Equipment</b>		6 088	1 301	2 224	9 886	3 822	3 822	3 099	3 099	3 099
<b>Transport Assets</b>		12 433	6 694	8 029	14 362	5 177	5 177	6 303	4 498	2 611
<b>Land</b>		13 748	13 748	13 748	13 748	15 765	15 765	13 748	13 748	13 748
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>1 457 390</b>	<b>1 445 356</b>	<b>1 492 569</b>	<b>1 692 274</b>	<b>1 918 335</b>	<b>1 918 335</b>	<b>1 442 218</b>	<b>1 379 380</b>	<b>1 313 714</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>88 060</b>	<b>88 220</b>	<b>125 365</b>	<b>93 981</b>	<b>88 931</b>	<b>88 931</b>	<b>84 625</b>	<b>88 518</b>	<b>92 501</b>
<b>Depreciation</b>	7	67 227	55 465	89 915	58 907	59 557	59 557	60 075	62 838	65 666
<b>Repairs and Maintenance by Asset Class</b>	3	<b>20 833</b>	<b>32 755</b>	<b>35 450</b>	<b>35 074</b>	<b>29 374</b>	<b>29 374</b>	<b>24 550</b>	<b>25 679</b>	<b>26 835</b>
<i>Roads Infrastructure</i>		2 694	4 151	4 522	6 500	6 500	6 500	6 000	6 276	6 558
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		6 781	8 785	11 375	9 500	7 500	7 500	7 000	7 322	7 651
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		4 930	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>14 405</b>	<b>12 936</b>	<b>15 897</b>	<b>16 000</b>	<b>14 000</b>	<b>14 000</b>	<b>13 000</b>	<b>13 598</b>	<b>14 210</b>
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		(435)	5 181	3 768	5 525	3 525	3 525	2 553	2 671	2 791
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>(435)</b>	<b>5 181</b>	<b>3 768</b>	<b>5 525</b>	<b>3 525</b>	<b>3 525</b>	<b>2 553</b>	<b>2 671</b>	<b>2 791</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		3 019	4 029	4 287	4 900	4 400	4 400	3 500	3 661	3 826
<b>Machinery and Equipment</b>		3 240	9 639	10 644	7 650	6 550	6 550	4 552	4 762	4 976
<b>Transport Assets</b>		603	970	854	1 000	900	900	944	988	1 032
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>88 060</b>	<b>88 220</b>	<b>125 365</b>	<b>93 981</b>	<b>88 931</b>	<b>88 931</b>	<b>84 625</b>	<b>88 518</b>	<b>92 501</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		60.8%	80.1%	-0.4%	2.7%	-2.4%	-2.4%	19.2%	1.9%	7.2%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		206.0%	739.5%	-0.5%	6.0%	-4.6%	-4.6%	46.6%	2.1%	1.7%
<b>R&amp;M as a % of PPE</b>		1.4%	2.3%	2.4%	2.1%	1.5%	1.5%	1.7%	1.9%	2.0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		11.0%	30.7%	2.3%	2.3%	1.4%	1.4%	3.6%	2.0%	2.1%

NC452 Ga-Segonyana - Table A10 Basic service delivery measurement

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	5 587	5 587	5 878	5 878	-	6 189	6 480	6 797
Piped water inside yard (but not in dwelling)		-	4 516	4 516	4 719	4 932	-	5 193	5 437	5 703
Using public tap (at least min.service level)	2	-	8 970	8 970	9 374	9 795	-	10 315	10 799	11 329
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	19 073	19 073	19 970	20 605	-	21 697	22 716	23 829
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	19 073	-	20 065	20 065	-	21 128	22 121	23 205
No water supply		-	6 482	-	6 819	6 819	-	7 180	7 518	7 886
<i>Below Minimum Service Level sub-total</i>		-	25 555	-	26 884	26 884	-	28 309	29 639	31 092
<b>Total number of households</b>	5	-	44 628	19 073	46 854	47 488	-	50 005	52 356	54 921
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	4 152	-	4 538	4 538	-	4 779	5 003	5 249
Flush toilet (with septic tank)		-	702	-	767	767	-	808	846	887
Chemical toilet		-	282	-	308	308	-	325	340	356
Pit toilet (ventilated)		-	3 488	-	3 812	3 812	-	4 015	4 203	4 409
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	8 624	-	9 426	9 426	-	9 926	10 392	10 902
Bucket toilet		-	468	-	468	468	-	493	516	541
Other toilet provisions (< min.service level)		-	689	-	689	689	-	725	759	796
No toilet provisions		-	2 907	-	2 907	2 907	-	3 062	3 205	3 363
<i>Below Minimum Service Level sub-total</i>		-	4 064	-	4 064	4 064	-	4 279	4 480	4 700
<b>Total number of households</b>	5	-	12 688	-	13 490	13 490	-	14 205	14 873	15 602
<b>Energy:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	10 033	-	10 966	10 966	-	11 548	12 090	12 683
<i>Minimum Service Level and Above sub-total</i>		-	10 033	-	10 966	10 966	-	11 548	12 090	12 683
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	23 382	-	25 557	25 557	-	26 912	28 177	29 557
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	1	-	1	1	-	1	1	1
<i>Below Minimum Service Level sub-total</i>		-	23 383	-	25 558	25 558	-	26 913	28 178	29 558
<b>Total number of households</b>	5	-	33 416	-	36 525	36 525	-	38 460	40 268	42 241
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		3 389	2 913	1 636	1 525	1 909	1 909	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	137	2	352	352	352	390	408	427
Sanitation (in excess of free sanitation service to indigent households)		339	1 099	6	337	337	337	374	392	409
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	12	516	2	2	2	2	2	3
Refuse (in excess of one removal a week for indigent households)		460	954	29	780	780	780	865	905	946
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	4 188	5 116	2 190	2 996	3 380	3 380	1 633	1 708	1 785

## **PART 2 SUPPORTING DOCUMENTATION**

### **2.1 OVERVIEW OF ANNUAL BUDGET PROCESS**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget.

In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

#### **Public participation and consultations with stakeholders**

Local government policy and legislation put great emphasis on municipalities developing a culture of community participation and the creation of appropriate and relevant community participation mechanisms, processes and procedures. The municipality strives to actively engage as many of its citizens as possible in its planning, budgeting, implementation and monitoring processes. In order to strengthen public participation, the municipality must improve in its outreach programme to all wards led by the office of the Mayor. Accordingly, the draft budget will be tabled via a council meeting scheduled on 27 March 2024. This will be followed by extensive publication of the budget documentation on the municipal website and in local newspapers. The consultative process will be conducted during April 2024. The tabled budget (data strings) will be uploaded onto GoMuni. Hard copies will be placed at all the libraries and the municipal offices, to provide access to the budget to the community who do not have access to the internet. The tabled budget will also be published on the municipality's website. In terms of the Municipal Systems Act and in conjunction with the Municipal Finance Management Act.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2023) a time schedule that sets out the process to revise the IDP and prepare the budget. The Mayor tabled in Council the required IDP and budget time schedule on 31 August 2023. Key dates applicable to the process are:

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
Review and drafting of the 2024/25 IDP Framework and process plans in accordance with the relevant legislation	IDP/PMS & Budget Office	IDP/PMS & Budget Manager	Internal Processes	August 2023	Achived
Attend Technical IGR District Forum	IDP Office	Municipal Manager and Mayor	IGR		Achived
Municipal Strategic Session to deliberate on (a) the 20/ 30-year Spatial Development Plan (SDP) and (b) high level strategic issues to redefine Council's short-term Strategic Agenda to implement SDP.	Office of the MM	Mayor, EXCO, Municipal Manager, Directors and Senior Town Planner	Internal Process	November 2023	Achived
Review and costing of municipal rates and tariffs. Preparation of tariffs and bulk resources. 9(Water Board), electricity (NERSA). To provide HOD's with the previous year operating expenditure/income	CFO	CFO and all HOD's	MFMA	August	Achived
Convene IDP and Budget Steering Committee Meeting. Discussion of Public Participation Meeting Processes.	IDP & Budget Office	IDP & Budget Manager	MSA Ch 5	Sept 2023	Achived
PMS Coordinating Meeting	PMS Manager	PMS Manager	Internal Process	August	Achived
IDP Public Participation Meetings. Communicate Capital Projects per Ward on 2023/24 budget, Reconfirm and review service delivery/development priorities.	IDP/PMS Office and Office of the Speaker	IDP Coordinator HOD's Ward Councillors Mayor	MS Ch5 29	Oct/Nov 2023 & Feb 2024	Achived
Tabling of 2024/2025 IDP/PMS & Budget	Municipal Manager	Council	MFMA 21(1)(b)	August 2023	Achived

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
Process Plan for approval, including time schedules for IDP/Budget Public participation meetings.					
<b>Submit the monthly report to PT, NT and other stakeholders within 10 working days</b>		<b>CFO</b>	<b>MFMA 71</b>	<b>On monthly basis (01/07/2023 – 30/06/2024)</b>	Achived
<b>Compile and submit municipal audit file (AFS included) to AG</b>		<b>Municipal Manager</b>	<b>MFMA</b>	<b>31 August 2023</b>	Achived
<b>Place quarterly (s52) report on the budget implementation on the municipal website</b>		<b>BTO &amp;MM's Office</b>	<b>MFMA 75 (1)k</b>	<b>On quarterly basis (01/07/2023 – 30/06/2024)</b>	Achived
Advertise the budget process and dates of IDP/Budget Public meetings on Municipal Website.	IDP Office	IDP & MM's Office	MSA and MFMA	September 2023	Achived
Forward IDP/Budget process plan (hard and electronic copies) to National, Provincial Treasury and COGHSTA after approval.	IDP/BTO	IDP & BTO	MFMA 28(7)	September 2023	Achived
Convene IDP Representative Forum Meeting	IDP Office	Mayor, Municipal Manager and IDP/PMS Manager	Internal Process	Sept 2023	Achived
IDP Road shows in all Wards 1-14. Discuss, scrutinise and prioritize community needs as outcome of IDP/Budget public engagement sessions. Escalate community needs relating to national/ provincial mandates to relevant organ(s) of state	IDP/PMS & Budget Office	Mayor, Municipal Manager and IDP/PMS & Budget Manager	MSA	Oct/Nov2023 &Jan/Feb 2024	Achived

Activity	Coordinating Department	Responsibility	Legislative Requirement and Information	Target Date	Progress against targets and comments
IDP Steering Committee Meeting	IDP Manager	IDP Manager	Internal Process	November 2023	Achived
IDP Representative Forum Meeting	IDP Manager	IDP Manager	Internal Process	November 2023	Achived
Adjustment Budget: Income / Expenditure inputs and statistics to be returned to Budget Office	All Departments	BTO &HOD's	Internal Process	December 2023	Achived
Managers identify/create Projects as outcome of the prioritisation of development needs during IDP public engagements sessions with projected budget allocations.	All Departments	CFO/ HOD's	MSA	Nov / Dec 2023 &Jan/Feb 2024	Achived
Mid-year performance review session	Municipal Manager	Mayor and Municipal Manager	MSA	January 2024	Achived

## 2.2 OVERVIEW OF ALIGNMENT OF BUDGET WITH IDP

The IDP is Ga-Segonyana LM's principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into planning statements covering the five-year objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

In compiling the IDP, the Municipality considered the 5 key performance areas for local government as determined by the National Cabinet, which are:

- I. KPA1: Institutional Development and Organizational Development;
- II. KPA2: Good Governance and Public Participation;
- III. KPA3: Basic Service Delivery and Infrastructure Development;
- IV. KPA4: Financial Viability and Financial Accountability;
- V. KPA5: Local Economic Development;

The IDP is reviewed annually to inculcate a democratic approach to local governance by ensuring all stakeholders get an opportunity to voice their opinions in influencing the shape, form, direction and pace of development in their localities. The municipality is committed to addressing the needs of the people and values the inputs from communities and stakeholders. The process plan specified timeframes, actions and procedures and appropriate mechanisms for public participation and alignment.

In compliance with the Municipal Structures Act (1998) and Municipal Financial Management Act (2003), our municipal budget is informed and aligned to the IDP objectives. The IDP determines and prioritises the needs of the community. The budgetary allocations for both the capital and operating expenditure are undertaken in a manner that will not only ensure that our IDP outcomes are achieved but also to ensure that our municipality's vision is realised. Table SA4, SA5 and SA6 provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

**The figure as depicted in tables below visually represents the link between the IDP and the Budget**

NC452 - Ga-Segonyana Municipality - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)			
Strategic Objective	2023/24 Medium Term		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>			
KPA: Institutional Development and Organisational Development	8 000	8 368	8 753
KPA: Local Economic Development	1 600	1 674	1 751
KPA: Good Governance and Public Participation	8 073	2 531	8 880
KPA: Basic Service Delivery and Infrastructure Development	474 012	455 706	464 858
KPA: Financial Viability and Accountability	24 353	25 486	26 662
Allocations to other priorities	149 066	194 790	200 769
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>665 104</b>	<b>688 554</b>	<b>711 672</b>
NC452 - Ga-Segonyana Municipality - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)			
Strategic Objective	2023/24 Medium Term		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>			
KPA: Institutional Development and Organisational Development	26 508	27 727	29 002
KPA: Local Economic Development	3 677	3 846	4 023
KPA: Good Governance and Public Participation	2 620	2 740	2 866
KPA: Basic Service Delivery and Infrastructure Development	254 535	265 082	277 276
KPA: Financial Viability and Accountability	5 000	5 087	5 317
Allocations to other priorities	365 926	382 275	400 088
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>658 266</b>	<b>686 757</b>	<b>718 572</b>
NC452 - Ga-Segonyana Municipality - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)			
Strategic Objective	2023/24 Medium Term		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>			
KPA: Institutional Development and Organisational Development			
KPA: Local Economic Development			
KPA: Good Governance and Public Participation			
KPA: Basic Service Delivery and Infrastructure Development	138 354	105 231	-
KPA: Financial Viability and Accountability			
Allocations to other priorities	19 059	1 594	24 000
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>157 413</b>	<b>106 825</b>	<b>24 000</b>

### **2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the municipality has developed performance management system for Section 56 & 57 Managers and Line managers.



NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives				
Description	Unit of measurement	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year +1 2024/25	Budget Year +2 2025/26	Budget Year +2 2026/27
<b>KPA: Institutiona Development and Organisational Development</b>				
<b>LABOUR RELATIONS</b>				
<b>Litigation cases attended by 30 June 2024</b>	Number	400.0%	400.0%	400.0%
<i>LLF meetings held by 30 June 2024</i>	Number	400.0%	400.0%	400.0%
<b>OCCUPATIONAL HEALTH AND SAFETY (OHS)</b>				
<b>Occupational Health and Safety Trainings conducted by 30 June 2024</b>	Number	400.0%	400.0%	400.0%
<i>EMPLOYEE ASSISTANCE PROGRAMME (EAP)</i>				
<b>Employee wellness campaigns conducted by 30 June 2024</b>	<b>Number</b>	200.0%	200.0%	200.0%
<b>LEGAL SERVICES</b>				
<i>Signed Contracts/service level Agreement (SLA) by 30 June 2024</i>	Number	400.0%	400.0%	400.0%
<b>By- laws public campaigns conducted by 31 March 2024</b>	number	200.0%	200.0%	200.0%
<b>TRAINING AND SKILLS DEVELOPMENT</b>				
<b>Work skills plan developed and submitted to LGSETA by 30 April 2024.</b>	Number	100.0%	100.0%	100.0%
<i>Section 54A Manager, Section 56 Manager, and Finance officials sent to training for minimum</i>	number	100.0%	100.0%	100.0%
<b>IT AND SUPPORT</b>				
<b>ICT queries/Incidents attended to within 16 working hours expressed as a % of total</b>	%	100.0%	100.0%	100.0%
<i>Documents uploaded on the Municipal website by 30 June 2024.</i>	number	400.0%	400.0%	400.0%
<b>RECORDS AND ARCHIVES</b>				
<b>Records storage inspections conducted by registry by 30 June 2024.</b>	number	400.0%	400.0%	400.0%
<i>COMMUNICATIONS</i>				
<b>Newsletters developed by 30 June 2024</b>	number	400.0%	400.0%	400.0%
<b>KPA: Local Economic Development</b>				
<b>BUSINESS LICENSES (COMMERCIAL AND INDUSTRIAL)</b>				
<b>Businesses inspected conducted for compliance by 30 June 2024.</b>	<b>number</b>	16000.0%	16000.0%	16000.0%
<i>SMMEs</i>				
<b>SMMEs trainings/session held by 30 June 2024.</b>	number	400.0%	400.0%	400.0%
<b>TOURISM</b>				
<i>Tourism awareness campaigns conducted by 30 June 2024.</i>	number	800.0%	800.0%	800.0%
<b>KPA: Good Governance and Public Participation</b>				
<b>SPECIAL PROJECTS</b>				
<i>Mayor's special projects held by 30 June 2024.</i>	number	400.0%	400.0%	400.0%
<b>WARD COMMITTEES</b>				
<b>Meetings held per ward committee by 30 June 2024.</b>	number	5600.0%	5600.0%	5600.0%
<b>KPA: Basic Service Delivery and Infrastructure Development</b>				
<i>ELECTRICITY</i>				
<b>Households provided with electricity connections by 30 June 2024.</b>	Number	400.0%	400.0%	400.0%
<b>Electrical connections to be done in Wrenchville, Bankhara Bodulong and Promise</b>	Number	170000.0%	170000.0%	170000.0%

**NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives**

Description	Unit of measurement	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year +1 2024/25	Budget Year +2 2025/26	Budget Year +2 2026/27
<i>WATER MANAGEMENT</i>				
<b>Households provided with New water yard connection by the municipality by 30 June</b>	%	100.0%	100.0%	100.0%
<b>WASTE WATER MANAGEMENT</b>				
<i>Installation of 400 lined double pit in vergenoeg (Sanitation</i>	Number	40000.0%	0.0%	0.0%
<i>WASTE MANAGEMENT</i>				
<b>Households provided with door-to-door waste collection by 30 June 2024</b>	Number	1840000.0%	1840000.0%	1840000.0%
<b>ROADS</b>				
<b>Upgrading of gravel internal roads to paved for Magojaneng &amp; Battharos funded MIG</b>	Number	200.0%	0.0%	0.0%
<i>LIBRARY</i>				
<b>Membership &amp; circulation of library materials by 30 June 2024</b>	Number	400.0%	400.0%	400.0%
<b>DISASTER MANAGEMENT</b>				
<i>Emergency incidents attended to within an hour expressed as a % of incidents reported by 30</i>	%	100.0%	100.0%	100.0%
<b>SECURITY SERVICES</b>				
<b>Number of security reports submitted by 30 June 2024</b>	number	400.0%	400.0%	400.0%
<i>BUILDING PLAN AND ADMINISTRATION</i>				
<b>Building plans assessed within 30 days 30 June 2024 (Quarterly Reports)</b>	Number	400.0%	400.0%	400.0%
<b>Building completion certificates issued within 30 days by 30 June 2024.(Quarterly</b>	Number	400.0%	400.0%	400.0%
<b>CEMETRIES</b>				
<i>Maintaining of cemeteries on monthly basis by 30 June 2023 (Quarterly Reports)</i>	number	400.0%	400.0%	400.0%
<b>KPA: Financial Viability and Accountability</b>				
<b>FREE BASIC SERVICES</b>				
<i>Number of indigents registered by 30 June 2024</i>	Number	350000.0%	350000.0%	350000.0%
<b>BUDGETING</b>				
<b>2023/2024. Adjusted budget submitted to Council for approval by 28 February 2024</b>	Number	100.0%	100.0%	100.0%
<b>2024/2025 draft budget tabled to council by 31 March 2024.</b>	Number	100.0%	100.0%	100.0%
<b>2024/25 budget tabled to council for approval by the 31 May 2024.</b>	Number	100.0%	100.0%	100.0%
<b>Performance and budget reports submitted to council by 30 June 2024.</b>	Number	100.0%	100.0%	100.0%
<i>Annual Financial Statements submitted to the Auditor General by 31 August 20224</i>	Number	100.0%	100.0%	100.0%
<b>DEBT COLLECTION</b>				
<i>Receipts from debtors expressed as a % of total revenue for the period from 1 July 2020 to 30</i>	%	90.0%	90.0%	90.0%
<i>Supplementary valuations conducted by 30 June 2024.</i>	Number	100.0%	100.0%	100.0%
<b>And so on for the rest of the Votes</b>				

### 2.3.1. KEY FINANCIAL RATIOS

#### i. **Borrowing management**

Capital expenditure in local government can be funded by capital grants, own revenue and long-term borrowings. The municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

Increasing debt and declining collection rate could have a negative impact on the future borrowing of the municipality, in particular the municipality's ability to meet its borrowing obligations. Stringent measure must be put in place to curve the increasing debt.

#### ii. **Liquidity**

**Current Ratio** is a measure of the municipality's ability to pay short-term obligations with its short-term assets. The higher the ratio, the better the municipality's ability to adhere to its short-term obligations. National Treasury has set a current ratio minimum of 1.5 in circular 71. For the 2024/25 MTREF the ratio is expected to be 1.3

**The liquidity ratio** is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Ga-Segonyana Municipality's liquidity ratio is at an average of 0.4

This includes consumer deposits and provisions which are not likely to be realized in the short term. Consideration should be given to exclude a vast portion of consumer deposits.

#### **Revenue management**

As part of the financial sustainability strategy, an aggressive revenue management and enhancement project has been embarked upon to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days.

#### iii. **Creditors management**

The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

#### **iv. Other Indicators**

- **Employee costs**

The employee related costs represent 38% of the total expenditure budget.

- **Repairs & Maintenance**

Repairs and Maintenance equate 3.8% of the total operating budget which is acceptable. The municipality strives to maintain its infrastructure assets to prolong useful life.

#### **2.3.2. Free Basic Services: basic social services package for indigent households**

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For indigent households, the threshold to qualify for free basic services is an income of less than R4,121 per household.

In terms of the municipality's indigent policy, registered households are entitled to 6kl free water and 50 kWh of electricity, are fully subsidised for basic charge services. Further detail relating to the number of households receiving free basic services and cost thereof is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement).

#### **2.4 Overview of Budget related policies**

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The MFMA and the Municipal Budget and Reporting Regulations require budget related policies to be reviewed, and where applicable, to be updated on an annual basis. The main purpose of budget related policies is to govern and guide the budget process and inform the projections of the medium term. The following are budget related policies which have been approved by Council, or have been reviewed /amended and / or are currently being reviewed amended in line with National Guidelines and other legislation.

- **Indigent Policy (Appendix A)**

The objective of this policy is to ensure that the provision of basic services to the community in a sustainable manner within the financial and administrative capacity of the Council. Establish the framework for the identification and management of indigent households including an economic rehabilitation plan. The provision of procedures and guidelines for the subsidisation of basic charges to indigent households

- **Tariff Policy (Appendix B)**

The Municipal Systems Act requires a Municipality to have a Tariff Policy on the levying of fees for Municipal services provided by the municipality itself or by way of service delivery agreement, and which complies with the provisions of that Act, the Municipal Finance Management Act and other applicable legislation.

- **Credit control and Debt Collection Policy (Appendix C)**

The primary objective of this policy is to ensure that all monies due and payable to the municipality in respect of services are collected efficiently and promptly. As required in terms of section 97 of the Municipal Systems Act, the credit control and debt collection policy for the 2024/25 financial year has been reviewed and the policy is to be adopted with the current budget

- **Property Rates policy (Appendix D)**

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1.

- **Budget and Virement Policy (Appendix E)**

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the town's system of delegations.

- **Asset Management Policy (Appendix F)**

The objective of this policy is to ensure that assets of the Municipality are properly managed and accounted for.

- **Supply Chain Policy (Appendix G)**

This policy provides a framework for procuring goods or services, disposing goods no longer needed, selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies or selects external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

- **Funding and Reserve Policy (Appendix H)**

The municipality's objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent.

The municipality, however, recognizes the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

This policy aims to provide for such measure of protection by creating certain reserves.

- **Borrowing Policy (Appendix I)**

This policy addresses all relevant principles and processes to be followed when obtaining short- and long-term Borrowing, to ensure sufficient management of Borrowing. The objectives of this policy are to ensure optimal performance with the lowest possible risk through managing the Borrowing, and to ensure accountability, responsibility and transparency throughout the process.

- **Cash Management and Investment Policy (Appendix J)**

The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability and appropriate lines of responsibility in the process.

## **2.5 Budget Assumptions**

The budget assumptions are made taking into account the historical trends, current economic indicators, the political directions, developmental and service delivery needs of the municipality, including those of the community. Interest rates, information, grants gazetted and the collection rate form the basis of the budget assumptions.

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (inflation and growth) and other external bodies such as the National Electricity Regulator of South Africa (NERSA).

The municipal fiscal environment is influenced by a variety of macroeconomic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst NERSA regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies

To fund its operational costs as well as make sustainable contribution to municipal infrastructure investment, the municipality relies on grants and subsidies made available by National Treasury for the execution of its capital plan. The funding strategy is reviewed annually to determine the most affordable level at which the municipality can operate optimally taking the fiscal overview, economic climate, National and Provincial influences, IDP and other legislative imperatives, internal governance and community consultation into account in its deliberations

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery, therefore various measures have been implemented to align IDPs as well as provincial and national strategies around priority spatial interventions

**The following key assumptions underpinned the preparation of the medium-term budget:**

MACROECONOMIC PERFORMANCE AND PROJECTIONS 2022-2027					
Fiscal Year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate		Forecast	
CPI Inflation	6.90%	6.00%	4.90%	4.60%	4.60%

## **2.6 OVERVIEW OF BUDGET FUNDING**

National Treasury requires the municipality to assess its financial sustainability against different measures that look at various aspects of financial health of the municipality.

Support Table SA10 below sets to evaluate the budget as its compliance to Sections 18 and 19 of the MFMA. The following measures are discussed below.

### **2.6.1 OPERATING REVENUE**

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, sale of stands, licenses and permits etc).

### **2.6.2 Cash/Cash equivalent position**

If the municipality's forecast cash position is negative, for any year of the Medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA, which deals with the repayment of short-term debt at the end of the financial year. The Municipality forecast a positive cash position as per the budgeted cash flow statement for 2024/25 MTREF.

## **2.7 EXPENDITURE ON GRANT ALLOCATIONS AND GRANT PROGRAMMES**

The following grants allocated to the municipality in terms of the 2024/25 Division of Revenue Act have been included in the medium-term budget:

Funding is availed from National and Provincial government for service delivery projects with prescribed conditions attached to it, which inter alia means that the funding cannot be used for any other purpose, except for the approved projects as pertained in the business plan submitted



Description	2024/25 Medium Term Revenue & Expenditure Framework		
	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>			
<b>RECEIPTS:</b>			
<b>Operating Transfers and Grants</b>			
<b>National Government:</b>	<b>252 120</b>	<b>256 574</b>	<b>260 251</b>
Local Government Equitable Share	244 849	251 574	254 251
Finance Management	3 000	2 000	3 000
EPWP Incentive	1 271	–	–
Municipal Infrastructure Grant (MIG)	3 000	3 000	3 000
<b>Provincial Government:</b>	<b>1 252</b>	<b>1 310</b>	<b>1 369</b>
Sport and Recreation	1 252	1 310	1 369
<b>Total Operating Transfers and Grants</b>	<b>253 372</b>	<b>257 883</b>	<b>261 620</b>
<b>Capital Transfers and Grants</b>			
<b>National Government:</b>	<b>147 688</b>	<b>115 460</b>	<b>138 961</b>
Municipal Infrastructure Grant (MIG)	58 505	61 460	64 961
Neighbourhood Development Partnerships	1 000	1 000	10 000
Water Services Infrastructure Grant	31 000	35 000	50 000
Integrated National Electrification Programme	53 183	15 000	14 000
Energy Efficiency and Demand Management	4 000	3 000	–
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>401 060</b>	<b>373 343</b>	<b>400 581</b>

## 2.8 COUNCILLORS AND EMPLOYEE 'S BENEFITS

The general staff is remunerated in terms of the Tuned Assessment of Skills and Knowledge (TASK) with entry level being T6 and the highest level being T18, being middle management of the organisation.

The Directors and the Municipal Manager, being the Senior Management of the organisation, are remunerated in terms of the Upper Limits Gazette as adopted by Council with the concurrence of the MEC of COGHSTA in the province

Councillors are remunerated based on the upper limits gazette for the remuneration of public office bearers.

## 2.9 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from Budget and Treasury Office.

## 2.12 CAPITAL EXPENDITURE DETAILS

The **Capital Budget of R157 413million for 2024/25 is 25.9% less** when compared to the 2023/24 Adjustment Budget. The Capital Budget is largely driven by projects emanating from the IDP as identified by the community

**TableSA34a-c provides a detailed breakdown of capital projects for 2024/25 MTREF**

## 2.11 Legislation Compliance Status

The promulgation of the Municipal Finance Management Act 56 of 2003) has without doubt, enhanced efficiency and control measures to local government in terms of budgeting monitoring and accounting of public funds.

The MFMA has created clear standards of operating for local government that complies or conforms to the International Standards of reporting. The municipality's reporting to Provincial Treasury has been substantially complied with.

### ➤ **In- year reporting and Mscoa Compliance**

Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. The publication of the monthly budget statement (MBS) on the municipality's website has progressively improved. The conversion to version 6.8 for 2024/25 has been successfully concluded, including the use of A-schedules aligned to version 6.8

### ➤ **Municipal Budget and Reporting Regulations**

Budgeting in Gasegonyana LM is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

### ➤ **Annual Report**

Annual report is compiled in terms of the MFMA and NT requirements.

➤ **SDBIP**

The detail SDBIP document is at a final stage and will be finalized after approval of the 2024/25 budget, directly aligned and informed by the 2024/25 budget.

➤ **Internship programme**

The Municipality has been participating since 2007 actively in the Municipal Financial Management Internship Programme. The programme started with two interns undergoing training in various divisions of the Financial Services Department.

Municipality appointed 5 interns in August 2021. These interns are funded by National Treasury (NT) with a R100 000.00 per intern per annum. In December 2023 2 of the interns were permanently employed by the Municipality.

NC452 Ga-Segonyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Exchange Revenue</b>											
Total Property Rates	6	53 153	53 136	56 555	59 464	61 864	61 864	61 864	62 224	65 086	68 015
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 389	2 913	1 636	1 525	1 909	1 909	1 909	-	-	-
Net Property Rates		49 763	50 223	54 919	57 938	59 954	59 954	59 954	62 224	65 086	68 015
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6	112 384	124 969	121 899	206 109	206 109	206 109	206 109	208 227	217 805	227 607
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	12	516	2	2	2	2	2	2	3
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		112 384	124 957	121 383	206 107	206 107	206 107	206 107	208 225	217 803	227 604
<b>Service charges - Water</b>											
Total Service charges - Water	6	22 279	23 531	28 321	40 047	42 047	42 047	42 047	48 184	50 400	52 668
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	137	2	352	352	352	352	390	408	427
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		22 279	23 394	28 319	39 696	41 696	41 696	41 696	47 793	49 992	52 241
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management	6	13 772	16 103	17 942	22 444	24 144	24 144	24 144	27 157	28 407	29 685
Less Revenue Foregone (in excess of free sanitation service to indigent households)		339	1 099	6	337	337	337	337	374	392	409
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		13 434	15 004	17 936	22 106	23 806	23 806	23 806	26 783	28 015	29 276
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6	9 803	12 037	12 871	14 966	15 716	15 716	15 716	17 473	18 277	19 099
Total landfill revenue		-	24	(24)	25	25	25	25	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		460	954	29	780	780	780	780	865	905	946
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		9 343	11 107	12 818	14 212	14 962	14 962	14 962	16 608	17 372	18 153
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	98 005	106 865	120 002	169 518	163 664	163 664	163 664	166 991	173 350	181 158
Pension and UIF Contributions		16 163	18 834	22 954	34 304	32 220	32 220	32 220	33 799	35 353	36 944
Medical Aid Contributions		9 963	8 725	9 183	11 774	10 798	10 798	10 798	11 327	11 848	12 381
Overtime		4 870	6 737	7 364	4 305	7 153	7 153	7 153	6 284	6 573	6 869
Performance Bonus		7 538	8 731	9 357	13 747	13 747	13 747	13 747	14 421	15 084	15 763
Motor Vehicle Allowance		3 788	5 059	5 377	5 767	5 806	5 806	5 806	6 090	6 370	6 657
Cellphone Allowance		568	608	633	681	701	701	701	711	744	778
Housing Allowances		3 931	4 266	4 663	5 947	5 656	5 656	5 656	5 810	6 077	6 351
Other benefits and allowances		1 082	1 375	1 352	1 035	1 215	1 215	1 215	1 274	1 333	1 393
Payments in lieu of leave		2 947	3 338	212	-	336	336	336	353	369	386
Long service awards		281	241	5 088	-	395	395	395	540	565	590
Post-retirement benefit obligations	4	4 370	4 416	4 947	1 960	1 860	1 860	1 860	1 700	1 778	1 858
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		491	3 852	2 401	315	609	609	609	676	707	739
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	153 998	173 050	193 534	249 355	244 159	244 159	244 159	249 976	260 152	271 865
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	153 998	173 050	193 534	249 355	244 159	244 159	244 159	249 976	260 152	271 865

<b>Depreciation and amortisation</b>											
Depreciation of Property, Plant & Equipment		67 227	55 465	89 915	58 907	59 557	59 557	59 557	60 075	62 838	65 666
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>	1	67 227	55 465	89 915	58 907	59 557	59 557	59 557	60 075	62 838	65 666
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases		99 409	120 722	124 535	130 000	131 000	131 000	131 000	137 419	143 740	150 209
<b>Total bulk purchases</b>	1	99 409	120 722	124 535	130 000	131 000	131 000	131 000	137 419	143 740	150 209
<b>Transfers and grants</b>											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		24	30	61	65	65	65	23	69	72	75
<b>Total transfers and grants</b>	1	24	30	61	65	65	65	23	69	72	75
<b>Contracted Services</b>											
Outsourced Services		38 168	35 841	41 111	33 262	40 533	40 533	40 533	44 442	45 389	48 382
Consultants and Professional Services		30 379	35 526	45 614	36 889	45 185	45 185	45 185	34 290	35 857	37 460
Contractors		5 096	192	10 634	200	16 813	16 813	16 813	228	238	249
<b>Total contracted services</b>		73 644	71 559	97 359	70 351	102 532	102 532	102 532	78 960	81 484	86 091
<b>Operational Costs</b>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	(4 786)	-	-	-	-	-	-	-
Audit fees		5 904	5 092	6 591	7 500	6 000	6 000	6 000	6 000	6 276	6 558
Other Operational Costs		32 674	47 674	60 424	62 888	62 291	62 291	62 291	59 445	62 173	64 964
<b>Total Operational Costs</b>	1	38 578	52 766	62 230	70 388	68 291	68 291	68 291	65 445	68 449	71 522
<b>Repairs and Maintenance by Expenditure Item</b>											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		12 894	28 755	31 163	30 174	24 974	24 974	24 974	21 050	22 018	23 009
Contracted Services		4 930	-	-	-	-	-	-	-	-	-
Operational Costs		3 009	4 000	4 287	4 900	4 400	4 400	4 400	3 500	3 661	3 826
<b>Total Repairs and Maintenance Expenditure</b>	9	20 833	32 755	35 450	35 074	29 374	29 374	29 374	24 550	25 679	26 835
<b>Inventory Consumed</b>											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		6 621	12 766	33 166	39 081	37 436	37 436	37 436	33 141	34 666	36 226
<b>Total Inventory Consumed &amp; Other Material</b>		6 621	12 766	33 166	39 081	37 436	37 436	37 436	33 141	34 666	36 226

NC452 Ga-Segonyana - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Executive & Council	Vote 2 - FINANCE AND ADMINISTRATION	Vote 3 - COMMUNITY AND SOCIAL SERVICES	Vote 4 - SPORTS & RECREATION	Vote 5 - PUBLIC SAFETY	Vote 6 - PLANNING AND DEVELOPMENT	Vote 7 - ROAD TRANSPORT	Vote 8 - ENVIRONMENTAL PROTECTION	Vote 9 - ENERGY SOURCES	Vote 10 - WATER MANAGEMENT	Vote 11 - WASTE WATER MANAGEMENT	Vote 12 - WASTE MANAGEMENT	Vote 13 - Other	Vote 14 -	Vote 15 -	Total
<b>R thousand</b>	1																
<b>Revenue</b>		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Exchange Revenue</b>																	
Service charges - Electricity		-	-	-	-	-	-	-	-	208 225	-	-	-	-	-	-	208 225
Service charges - Water		-	-	-	-	-	-	-	-	-	47 793	-	-	-	-	-	47 793
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	26 783	-	-	-	-	26 783
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	16 608	-	-	-	16 608
Sale of Goods and Rendering of Services		-	151	130	232	-	1 596	522	-	-	-	-	-	-	-	-	2 631
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	9 751	-	-	-	-	-	-	-	-	-	-	-	-	-	9 751
Interest earned from Current and Non Current Assets		-	7 123	-	-	-	-	-	-	-	-	-	-	-	-	-	7 123
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	21	378	-	1 374	-	-	-	-	-	-	-	-	-	1 772
Licence and permits		-	-	-	-	-	48	4 111	-	-	-	-	-	-	-	-	4 159
Operational Revenue		-	2 469	-	-	42	20 000	-	-	301	-	100	-	-	-	-	22 912
<b>Non-Exchange Revenue</b>																	
Property rates		-	62 224	-	-	-	-	-	-	-	-	-	-	-	-	-	62 224
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	37	10	-	-	-	1 549	40	115	-	-	-	-	-	-	1 751
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8 343	31 484	4 399	3 357	1 678	13 187	4 406	315	64 762	55 353	27 798	38 288	-	-	-	253 372
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		8 343	113 239	4 560	3 966	1 720	36 205	10 589	355	273 403	103 146	54 681	54 896	-	-	-	665 104
<b>Expenditure</b>																	
Employee related costs		7 717	105 098	15 933	14 832	7 959	27 408	28 595	249	9 094	5 541	8 643	18 908	-	-	-	249 976
Remuneration of councillors		15 598	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15 598
Bulk purchases - electricity		-	-	-	-	-	-	-	-	137 419	-	-	-	-	-	-	137 419
Inventory consumed		1 129	7 683	465	531	200	3 162	6 975	50	7 500	3 854	1 403	189	-	-	-	33 141
Debt impairment		-	1 014	-	-	-	-	-	-	1 548	7 516	3 079	2 545	-	-	-	15 703
Depreciation and amortisation		-	1 913	-	-	-	5 140	21 355	-	7 133	18 753	4 406	1 375	-	-	-	60 075
Interest		-	269	-	39	-	55	173	0	511	172	66	6	-	-	-	1 291
Contracted services		-	43 940	-	220	-	6 050	412	-	-	25 000	338	3 000	-	-	-	78 960
Transfers and subsidies		-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	69
Irrecoverable debts written off		-	51	-	-	-	-	-	-	57	336	68	77	-	-	-	589
Operational costs		3 368	44 363	1 585	1 451	69	1 383	4 157	2	4 469	1 626	2 426	548	-	-	-	65 445
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		27 812	204 401	17 983	17 072	8 228	43 199	61 666	301	167 731	62 797	20 429	26 648	-	-	-	658 266
<b>Surplus/(Deficit)</b>		(19 468)	(91 162)	(13 423)	(13 105)	(6 508)	(6 993)	(51 077)	53	105 672	40 349	34 253	28 248	-	-	-	6 837
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	58 183	89 505	-	-	-	-	-	147 688
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(19 468)	(91 162)	(13 423)	(13 105)	(6 508)	(6 993)	(51 077)	53	163 855	129 854	34 253	28 248	-	-	-	154 525

NC452 Ga-Segonyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Trade and other receivables from exchange transactions</b>											
Electricity		30 450	20 141	22 725	50 436	45 981	45 981	45 981	197 377	360 909	516 433
Water		11 027	10 967	13 702	7 201	9 848	9 848	9 848	17 794	44 414	87 722
Waste		9 224	10 598	12 019	8 280	9 903	9 903	9 903	(11 604)	(120 677)	(223 271)
Waste Water		16 969	19 387	21 288	16 892	19 071	19 071	19 071	95 750	122 639	140 733
Other trade receivables from exchange transactions		3 039	23 002	15 741	12 390	16 152	16 152	16 152	(89 046)	(174 940)	(263 896)
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>70 709</b>	<b>84 096</b>	<b>85 474</b>	<b>95 199</b>	<b>100 955</b>	<b>100 955</b>	<b>100 955</b>	<b>210 270</b>	<b>232 345</b>	<b>257 722</b>
<b>Less: Impairment for debt</b>		<b>(45 395)</b>	<b>(49 782)</b>	<b>(96 664)</b>	<b>(63 784)</b>	<b>(69 659)</b>	<b>(69 659)</b>	<b>(69 659)</b>	<b>(130 725)</b>	<b>(146 107)</b>	<b>(162 180)</b>
Impairment for Electricity		-	-	(13 936)	(1 476)	(1 476)	(1 476)	(1 476)	(15 484)	(17 104)	(18 796)
Impairment for Water		-	-	(8 397)	(7 165)	(7 165)	(7 165)	(7 165)	(15 913)	(23 774)	(31 990)
Impairment for Waste		-	-	(20 414)	(5 361)	(5 361)	(5 361)	(5 361)	(26 038)	(31 921)	(38 068)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(45 395)	(49 782)	(53 918)	(49 782)	(55 657)	(55 657)	(55 657)	(73 290)	(73 308)	(73 326)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>25 313</b>	<b>34 314</b>	<b>(11 190)</b>	<b>31 416</b>	<b>31 296</b>	<b>31 296</b>	<b>31 296</b>	<b>79 545</b>	<b>86 239</b>	<b>95 542</b>
<b>Receivables from non-exchange transactions</b>											
Property rates		29 806	35 980	47 138	16 469	14 084	14 084	14 084	53 326	59 798	66 562
Less: Impairment of Property rates		(15 808)	(19 356)	(49 781)	(967)	(967)	(967)	(967)	(31 439)	9 545	73 043
<b>Net Property rates</b>		<b>13 998</b>	<b>16 623</b>	<b>(2 643)</b>	<b>15 502</b>	<b>13 117</b>	<b>13 117</b>	<b>13 117</b>	<b>21 887</b>	<b>69 344</b>	<b>139 605</b>
Other receivables from non-exchange transactions		4 008	14 450	16 452	5 341	0	0	0	15 955	(29 761)	(95 625)
Impairment for other receivables from non-exchange transactions		(873)	(1 170)	(0)	(1 170)	12 848	12 848	12 848	(0)	(0)	(0)
<b>Net other receivables from non-exchange transactions</b>		<b>3 135</b>	<b>13 280</b>	<b>16 452</b>	<b>4 171</b>	<b>12 848</b>	<b>12 848</b>	<b>12 848</b>	<b>15 955</b>	<b>(29 761)</b>	<b>(95 625)</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>17 133</b>	<b>29 904</b>	<b>13 809</b>	<b>19 673</b>	<b>25 965</b>	<b>25 965</b>	<b>25 965</b>	<b>37 842</b>	<b>39 583</b>	<b>43 980</b>
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		(491)	98	118	(458)	118	118	118	118	118	118
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
<b>Billed Authorised Consumption</b>		-	-	-	-	-	-	-	-	-	-
<b>Billed Metered Consumption</b>		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
<b>Billed Unmetered Consumption</b>		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
<b>UnBilled Authorised Consumption</b>		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
<b>Water Losses</b>		-	-	-	-	-	-	-	-	-	-
<b>Apparent losses</b>		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
<b>Real losses</b>		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Water</b>		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance Water</b>		<b>(491)</b>	<b>98</b>	<b>118</b>	<b>(458)</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>
<b>Agricultural</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-

Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>		-	-	-	-	-	-	-	-	-	-
<b>Consumables</b>											
<b>Standard Rated</b>											
<b>Opening Balance</b>		12 823	17 175	20 226	18 754	2 623	2 623	2 623	19 939	13 939	7 663
Acquisitions		4 545	4 806	9 541	-	14 123	14 123	14 123	12 448	13 021	13 607
Issues	7	(194)	(3 077)	(9 552)	-	(3 045)	(3 045)	(3 045)	(18 448)	(19 297)	(20 165)
Adjustments	8	-	(150)	(276)	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		<b>17 175</b>	<b>18 754</b>	<b>19 939</b>	<b>18 754</b>	<b>13 701</b>	<b>13 701</b>	<b>13 701</b>	<b>13 939</b>	<b>7 663</b>	<b>1 104</b>
<b>Zero Rated</b>											
<b>Opening Balance</b>		(8 225)	(14 022)	(16 903)	(15 310)	-	-	-	(17 315)	(11 315)	(5 039)
Acquisitions		2 202	4 538	7 509	-	6 500	6 500	6 500	6 000	6 276	6 558
Issues	7	(6 427)	(7 418)	(7 495)	-	-	-	-	-	-	-
Adjustments	8	-	-	(426)	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Zero Rated</b>		<b>(12 451)</b>	<b>(16 903)</b>	<b>(17 315)</b>	<b>(15 310)</b>	<b>6 500</b>	<b>6 500</b>	<b>6 500</b>	<b>(11 315)</b>	<b>(5 039)</b>	<b>1 520</b>
<b>Finished Goods</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Finished Goods</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials and Supplies</b>											
<b>Opening Balance</b>		(0)	(0)	(0)	(0)	(14 690)	(14 690)	(14 690)	(1)	499	1 022
Acquisitions		-	2 270	16 237	-	16 813	16 813	16 813	15 193	15 892	16 607
Issues	7	-	(2 270)	(16 119)	(39 081)	(34 391)	(34 391)	(34 391)	(14 693)	(15 369)	(16 060)
Adjustments	8	-	-	(119)	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Materials and Supplies</b>		<b>(0)</b>	<b>(0)</b>	<b>(1)</b>	<b>(39 081)</b>	<b>(32 268)</b>	<b>(32 268)</b>	<b>(32 268)</b>	<b>499</b>	<b>1 022</b>	<b>1 569</b>
<b>Work-in-progress</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Work-in-progress</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Housing Stock</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Housing Stock</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>											
<b>Opening Balance</b>		63 572	60 670	58 400	60 670	58 887	58 887	58 887	58 400	58 400	58 400
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Land</b>		<b>63 572</b>	<b>60 670</b>	<b>58 400</b>	<b>60 670</b>	<b>58 887</b>	<b>58 887</b>	<b>58 887</b>	<b>58 400</b>	<b>58 400</b>	<b>58 400</b>
<b>Closing Balance - Inventory &amp; Consumables</b>		<b>67 804</b>	<b>62 619</b>	<b>61 141</b>	<b>24 575</b>	<b>46 938</b>	<b>46 938</b>	<b>46 938</b>	<b>61 641</b>	<b>62 164</b>	<b>62 710</b>
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)		2 880 642	3 011 068	3 152 642	3 236 182	1 975 599	1 975 599	1 975 599	3 310 055	3 416 880	3 440 880
Leases recognised as PPE	3	(370 371)	(370 371)	(370 371)	(370 371)	-	-	-	(370 371)	(370 371)	(370 371)
Less: Accumulated depreciation		916 915	937 141	1 021 848	1 024 768	59 557	59 557	59 557	1 081 923	1 144 761	1 210 427
<b>Total Property, plant and equipment (PPE)</b>	2	<b>1 593 356</b>	<b>1 703 556</b>	<b>1 760 423</b>	<b>1 841 043</b>	<b>1 916 041</b>	<b>1 916 041</b>	<b>1 916 041</b>	<b>1 857 761</b>	<b>1 901 747</b>	<b>1 860 081</b>
<b>LIABILITIES</b>											
<b>Current liabilities - Financial liabilities</b>											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		2 203	(10 010)	(11 365)	990	705	705	705	135	135	135
<b>Total Current liabilities - Financial liabilities</b>		<b>2 203</b>	<b>(10 010)</b>	<b>(11 365)</b>	<b>990</b>	<b>705</b>	<b>705</b>	<b>705</b>	<b>135</b>	<b>135</b>	<b>135</b>



<b>Trade and other payables from exchange transactions</b>											
Trade and other payables from exchange transactions	5	71 000	93 711	80 014	77 962	117 502	117 502	117 502	140 754	124 049	99 115
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		31 596	17 400	14 857	17 313	(1 059)	(1 059)	(1 059)	14 857	25 215	25 215
Trade payables from Non-exchange transactions: Other		0	0	0	(0)	(0)	(0)	(0)	-	(0)	(0)
VAT		(1 980)	23 827	50 715	66 225	50 400	50 400	50 400	99 807	97 693	99 807
<b>Total Trade and other payables from exchange transactions</b>	<b>2</b>	<b>100 615</b>	<b>134 937</b>	<b>145 586</b>	<b>161 499</b>	<b>166 843</b>	<b>166 843</b>	<b>166 843</b>	<b>255 417</b>	<b>246 957</b>	<b>224 137</b>
<b>Non current liabilities - Financial liabilities</b>											
Borrowing	4	10 538	19 672	18 324	19 672	3 875	3 875	3 875	18 324	18 324	18 324
Other financial liabilities		(799)	(134)	(950)	(12 634)	-	-	-	(950)	(950)	(950)
<b>Total Non current liabilities - Financial liabilities</b>		<b>9 739</b>	<b>19 538</b>	<b>17 374</b>	<b>7 038</b>	<b>3 875</b>	<b>3 875</b>	<b>3 875</b>	<b>17 374</b>	<b>17 374</b>	<b>17 374</b>
<b>Non current liabilities - Long Term portion of trade payables</b>											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
<b>Provisions</b>											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		24 174	27 717	25 496	27 717	-	-	-	25 496	25 496	25 496
Other		25 352	26 656	26 073	26 656	25 496	25 496	25 496	26 073	26 073	26 073
<b>Total Provisions</b>		<b>49 526</b>	<b>54 374</b>	<b>51 569</b>	<b>54 374</b>	<b>25 496</b>	<b>25 496</b>	<b>25 496</b>	<b>51 569</b>	<b>51 569</b>	<b>51 569</b>
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated surplus/(deficit)</b>											
Accumulated surplus/(deficit) - opening balance		1 522 127	1 622 764	1 727 628	1 761 653	1 754 932	1 754 932	1 754 932	1 701 710	1 898 281	2 078 792
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		1 522 127	1 622 764	1 727 628	1 761 653	1 754 932	1 754 932	1 754 932	1 701 710	1 898 281	2 078 792
Surplus/(Deficit) for the year		106 034	117 645	(57 802)	140 748	212 767	212 767	212 767	154 525	115 905	135 755
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		(2 856)	115	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	<b>1</b>	<b>1 625 304</b>	<b>1 740 524</b>	<b>1 669 826</b>	<b>1 902 401</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 856 236</b>	<b>2 014 186</b>	<b>2 214 547</b>
<b>Reserves</b>											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		25 352	25 352	25 352	-	-	-	-	25 352	25 352	25 352
Revaluation		14 835	14 835	14 835	14 835	-	-	-	14 835	14 835	14 835
<b>Total Reserves</b>	<b>2</b>	<b>40 188</b>	<b>40 188</b>	<b>40 188</b>	<b>14 835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 188</b>	<b>40 188</b>	<b>40 188</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1 665 492</b>	<b>1 780 712</b>	<b>1 710 014</b>	<b>1 917 236</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 967 698</b>	<b>1 896 423</b>	<b>2 054 374</b>	<b>2 254 735</b>

**References**

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

NC452 Ga-Segonyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>R thousand</b>													
<b>KPA: Institutional Development and Organisational Development</b>													
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			800	837								
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			1 356	1 555		1 500	1 500		2 100	2 197	2 298	
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development						2 000	2 000		2 700	2 824	2 954	
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development												
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			800	837		1 500	1 500		1 600	1 674	1 751	
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development						1 500	1 500		1 600	1 674	1 751	
<b>KPA: Local Economic Development</b>													
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment						1 500	1 500		1 600	1 674	1 751	
<b>KPA: Good Governance and Public Participation</b>													
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			6 591	6 029		6 473	6 473		6 473	857	7 129	
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration			800	837		1 500	1 500		1 600	1 674	1 751	
<b>KPA: Basic Service Delivery and Infrastructure Development</b>													
Provision of electricity to new households	Develop and maintain infrastructural community services			120 712			226 616	226 616		311 223	300 819	303 386	
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services			21 052	147 801		139 539	139 539		152 462	145 247	151 389	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment			1 580	1 709		1 519	1 519		1 111			
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	Develop and maintain infrastructural community services						6 791	6 791		9 216	9 640	10 083	
<b>KPA: Financial Viability and Accountability</b>													
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			107 314	83 492		11 564	11 564		20 200	21 129	22 101	
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management				1 311		1 518	1 518		4 153	4 356	4 561	
To promote Financial Viability and accountability	Enhance revenue and financial management			19 765									
<b>Allocations to other priorities</b>				2	150 000	228 027	502 058	219 729	304 582	–	149 066	194 790	200 769
<b>Total Revenue (excluding capital transfers and contributions)</b>				1	430 771	472 434	502 058	623 249	708 102	–	665 104	688 554	711 672

**References**

- Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Balance of allocations not directly linked to an IDP strategic objective

NC452 Ga-Segonyana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>R thousand</b>													
<b>KPA: Institutional Development and Organisational Development</b>													
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development			3 000	18 137		-	-		4 900	5 125	5 361	
To ensure labour peace and productivity by maintaining continuous engagements with staff or organised labour	Municipal Capacity and Infrastructure Development			250	14 387		4 000	4 000		16 276	17 024	17 807	
To ensure that socio-needs of employees are met	Municipal Capacity and Infrastructure Development			215			100	100		100	104	109	
Adherence to the skills development Act and related regulations at all times	Municipal Capacity and Infrastructure Development			250			824	824		1 000	1 046	1 094	
Constantly support the flow and access of information through providing information and communication on (ICT) support to ICT infrastructure	Municipal Capacity and Infrastructure Development			6 789	7 078		7 513	7 513		3 965	4 148	4 338	
Dissemination of information to the community and stakeholders on daily issues that affect the community on the grounds and when needed	Municipal Capacity and Infrastructure Development						267	267		267	279	292	
<b>KPA: Local Economic Development</b>													
To create greater awareness amongst community members, stakeholders about the importance of tourism and the promotion thereof on quarterly basis	Create a conducive environment for prosperous investment			1 375	3 064		3 444	3 444		3 677	3 846	4 023	
<b>KPA: Good Governance and Public Participation</b>													
To continuously engage and provide appropriate service provision to the youth, children, elderly, people living with disabilities, people living with HIV/AIDS and other communicable diseases.	Foster Participative Cohesion and Collaboration			657	17 654		350	350		1 000	1 046	1 094	
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration				1 521		1 493	1 493		1 620	1 694	1 772	
<b>KPA: Basic Service Delivery and Infrastructure Development</b>													
Provision of electricity to new households	Develop and maintain infrastructural community services			2 500	133 129		147 819	147 819		165 677	173 298	181 270	
To supply at least basic water services to all households in the municipal area.	Develop and maintain infrastructural community services			20 645	34 894		86 127	86 127		58 690	61 390	64 214	
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment			1 580	1 709		1 519	1 519		1 111			
To continuously ensure that vehicles are roadworthy and regulate vehicle and drivers licences in an efficient and professional manner	Develop and maintain infrastructural community services						19 290	19 290		29 057	30 393	31 791	
<b>KPA: Financial Viability and Accountability</b>													
To ensure 100% compliance annually to legislatively prescribed financial report requirements	Enhance revenue and financial management			6 000	169 224					3 100	3 100	3 238	
To ensure provision of free basic services to registered indigents	Enhance revenue and financial management				11 639		3 565	3 565		1 900	1 987	2 079	
To promote Financial Viability and accountability	Enhance revenue and financial management												
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				1	458 415	129 565	678 636	371 864	398 362		365 926	382 275	400 088
<b>References</b>					501 675	542 002	678 636	648 175	674 673	-	658 266	686 757	718 572
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 check op expenditure balance					(20 014)	(4 129)	(44 539)	0	1	(674 673)	0	648	649

NC452 Ga-Segonyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
<b>RPA: Institutional Development and Organisational Development</b>													
To integrate management system in order to provide consolidated and accurate information	Municipal Capacity and Infrastructure Development												
To ensure labour peace and productivity by maintaining continuous engagements	Municipal Capacity and Infrastructure Development												
To ensure that there is a healthy and safe workforce by implementing provisions of the Occupational Health and Safety Act ---- To ensure that the socio- needs of employees are met	Municipal Capacity and Infrastructure Development												
To support the flow and access of information and develop and maintain ICT infrastructure	Municipal Capacity and Infrastructure Development												
<b>KPA: Local Economic Development</b>													
To create a platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as an ideal investment destination	Create a conducive environment for prosperous investment												
<b>KPA: Good Governance and Public Participation</b>													
Dissemination of information to the community and stakeholders on daily issues that affect community on the grounds s and when needed HIV/AIDS and other communicable diseases	Foster Participative Cohesion and Collaboration												
Allow communities to make inputs on service delivery issues	Foster Participative Cohesion and Collaboration												
To annually develop /review a credible IDP that is aligned to regional, provincial and national priorities and that addresses the needs of the community that we serve	Foster Participative Cohesion and Collaboration												
<b>KPA: Basic Service Delivery and Infrastructure Development</b>													
To continuously comply to national building act and regulations	Develop and maintain infrastructural community services										15 500		
Provision of basic level of services for electricity to households	Develop and maintain infrastructural community services			33 985	71 289		40 824	40 824			66 025	39 000	
To upgrade 35.85k main gravel roads to paved standard by 2023	Develop and maintain infrastructural community services			19 168			22 321	22 321			15 723	66 231	
To supply at least basic waste water management services to all households in the municipal area by 2023	Develop and maintain infrastructural community services			71 974	26 468		42 637	42 637					
To promote Infrastructure Development	Develop and maintain infrastructural community services			20 233									
Maintain of Parks and sports grounds to an acceptable environmental standard annually	Develop and maintain infrastructural community services			-			15 221	15 221			32 522		
To create platform for economic growth opportunities and job creation through continuous promotion of Ga-Segonyana as investment destination	Create a conducive environment for prosperous business investment												
To establish fully functional disaster centre by 2020	Develop and maintain infrastructural community services			19 088	21 174		8 584	8 584			8 584		
Ensure ongoing accessibility to reading and learning material and provide enabling environment for studies	Develop and maintain infrastructural community services												
To continuously ensure that vehicles are road worthy and regulate vehicle and driver's licenses in an efficient and professional manner	Develop and maintain infrastructural community services												
To provide weekly kerbside waste removal services to residential, schools, industrial and commercial sites (3 times a week) in Kuruman town, Wrenchville and Mothibstad	Develop and maintain infrastructural community services												
<b>KPA: Financial Viability and Accountability</b>													
To compile a funded and realistic budget annually for approved by Council by the end of May each year.	Enhance revenue and financial management												
To collect 80% of outstanding debt by 2022	Enhance revenue and financial management												
To promote Financial Viability and accountability	Enhance revenue and financial management												
<b>Allocations to other priorities</b>				3	13 803	36 573		61 147	82 869		19 059	1 594	24 000
<b>Total Capital Expenditure</b>				1	178 250	155 505	-	190 734	212 456	-	157 413	106 825	24 000

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36
- Balance of allocations not directly linked to an IDP strategic objective check capital balance

22 979 (14 199) (151 441) - - (212 456) 0 0 0

NC452 Ga-Segonyana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>KPA: Institution Development and</b>										
<b>LABOUR RELATIONS</b>										
Litigation cases attended by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
LLF meetings held by 30 June 2024	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>OCCUPATIONAL HEALTH AND SAFETY (OHS)</b>										
Occupational Health and Safety Trainings	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>EMPLOYEE ASSISTANCE PROGRAMME (EAP)</b>										
Employee wellness campaigns conducted by 30 June 2024	Number	200.0%	200.0%		200.0%	200.0%		200.0%	200.0%	200.0%
<b>LEGAL SERVICES</b>										
By-laws public campaigns conducted by 31 March 2024	Number	100.0%	100.0%		100.0%	100.0%		200.0%	200.0%	200.0%
<b>TRAINING AND SKILLS DEVELOPMENT</b>										
Work skills plan developed and submitted to Finance officials sent to training for minimum	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
<b>IT AND SUPPORT</b>										
ICT queries/incidents attended to within 16 June 2024.	% number	100.0% 400.0%	100.0% 400.0%		100.0% 400.0%	100.0% 400.0%		100.0% 400.0%	100.0% 400.0%	100.0% 400.0%
<b>RECORDS AND ARCHIVES</b>										
Records storage inspections conducted by COMMUNICATIONS	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
Newsletters developed by 30 June 2024	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>KPA: Local Economic Development</b>										
<b>BUSINESS LICENSES (COMMERCIAL AND</b>										
Businesses inspected conducted for SMMEs	number	16000.0%	16000.0%		16000.0%	16000.0%		16000.0%	16000.0%	16000.0%
SMMEs trainings/session held by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>TOURISM</b>										
Meetings held per ward committee by 30 June 2024.	number	800.0%	800.0%		800.0%	800.0%		800.0%	800.0%	800.0%
<b>KPA: Good Governance and Public Participation</b>										
<b>SPECIAL PROJECTS</b>										
Mayor's special projects held by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>WARD COMMITTEES</b>										
Meetings held per ward committee by 30 June 2024.	number	5600.0%	5600.0%		5600.0%	5600.0%		5600.0%	5600.0%	5600.0%
<b>KPA: Basic Service Delivery and</b>										
<b>ELECTRICITY</b>										
Households provided with electricity connections	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
Electrical connections to be done in WATER MANAGEMENT	Number	120000.0%	130000.0%		150000.0%	160000.0%		170000.0%	170000.0%	170000.0%
Households provided with New water yard	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
<b>WASTE WATER MANAGEMENT</b>										
(Sanitation) WASTE MANAGEMENT	Number	0.0%	0.0%		0.0%	0.0%		40000.0%	0.0%	0.0%
Households provided with door-to-door waste	Number	1840000.0%	1840000.0%		1840000.0%	1840000.0%		1840000.0%	1840000.0%	1840000.0%
<b>ROADS</b>										
Upgrading of gravel internal roads to paved	Number	0.0%	0.0%		0.0%	0.0%		200.0%	0.0%	0.0%
<b>LIBRARY</b>										
Membership & circulation of library materials by 30 June 2024.	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>DISASTER MANAGEMENT</b>										
expressed as a % of incidents reported by 30 June 2024.	%	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
<b>SECURITY SERVICES</b>										
Number of security reports submitted by 30 June 2024.	number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>BUILDING PLAN AND ADMINISTRATION</b>										
Building plans assessed within 30 days 30 June 2024.	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
Building completion certificates issued within 2023 (Quarterly Reports)	Number	400.0%	400.0%		400.0%	400.0%		400.0%	400.0%	400.0%
<b>KPA: Financial Viability and Accountability</b>										
<b>FREE BASIC SERVICES</b>										
Number of indigents registered by 30 June 2024	Number	350000.0%	350000.0%		350000.0%	350000.0%		350000.0%	350000.0%	350000.0%
<b>BUDGETING</b>										
2023/2024. Adjusted budget submitted to March 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
the 31 May 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
council by 30 June 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
General by 31 August 2024	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
<b>DEBT COLLECTION</b>										
revenue for the period from 1 July 2020 to 30 June 2024.	%	90.0%	90.0%		90.0%	90.0%		90.0%	90.0%	90.0%
Supplementary valuations conducted by 30 June 2024.	Number	100.0%	100.0%		100.0%	100.0%		100.0%	100.0%	100.0%
<b>And so on for the rest of the Votes</b>										

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

NC452 Ga-Segonyana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.0	2.0	1.0	1.8	1.5	1.5	1.5	1.4	1.8	2.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	2.0	2.0	1.0	1.8	1.5	1.5	1.5	1.4	1.8	2.9
Liquidity Ratio	Monetary Assets/Current Liabilities	1.0	1.0	0.2	0.9	0.8	0.8	0.8	0.6	1.1	2.1
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	105.0%	83.0%	80.9%	307.5%	307.5%	307.5%	368.4%	129.8%	50.0%
<b>Other Indicators</b>											
	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)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating	94.0	111.0	101.1	101.8	115.7	115.7	99.4	89.3	88.4	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

**References**

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

**Calculation data**

Debtors > 90 days											
Monthly fixed operational expenditure	31 414	34 926	45 958	43 584	45 921	45 921	45 921	44 865	46 726	48 907	
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	
Own capex	19 883	(5 384)	20 645	25 060	33 119	33 119	33 119	9 725	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	

NC452 Ga-Segonyana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population						106	113	119		131	137	144
Females aged 5 - 14						11	13	14		15	16	17
Males aged 5 - 14						11	13	14		16	16	17
Females aged 15 - 34						25	31	32		36	37	39
Males aged 15 - 34						24	29	31		34	36	38
Unemployment						21	25	27		29	31	32
<b>Monthly household income (no. of households)</b>	1, 12											
No income						124	130	138		151	158	166
R1 - R1 600						4 282	4 509	4 761		5 234	5 486	5 754
R1 601 - R3 200						7 863	8 386	8 855		9 735	10 202	10 702
R3 201 - R6 400						8 178	8 612	9 094		9 997	10 477	10 991
R6 401 - R12 800						4 596	4 840	5 111		5 619	5 888	6 177
R12 801 - R25 600						2 979	3 137	3 313		3 642	3 817	4 004
R25 601 - R51 200						1 848	1 945	2 054		2 239	2 367	2 483
R52 201 - R102 400						869	915	966		1 062	1 113	1 168
R102 401 - R204 800						527	565	596		644	675	708
R204 801 - R409 600						119	125	132		146	153	160
R409 601 - R819 200						17	18	19		21	22	23
> R819 200												
<b>Poverty profiles (no. of households)</b>	13											
< R2 050 per household per month												
Insert description	2											
<b>Household demographics (000)</b>												
Number of people in municipal area						206	218	230		241	253	265
Number of poor people in municipal area						80	85	90		94	99	103
Number of households in municipal area						48	51	54		56	59	62
Number of poor households in municipal area						4	4	5		5	5	6
Definition of poor household (R per month)						3 889	4 212	4 448		4 662	4 890	5 130
<b>Housing statistics</b>	3											
Formal												
Informal												
<b>Total number of households</b>						-	-	-		-	-	-
Dwellings provided by municipality	4											
Dwellings provided by provincial												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>						-	-	-		-	-	-
<b>Economic</b>	6											
Inflation/inflation outlook (CPI)						6.0%	6.4%	5.3%		5.3%	4.9%	4.7%
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases						7.0%	7.0%	7.0%		5.3%	4.9%	4.7%
Consumption growth (electricity)						9.4%	2.2%	6.8%		19.0%	19.0%	19.0%
Consumption growth (water)						6.0%	6.4%	10.0%		18.6%	18.6%	18.6%
<b>Collection rates</b>	7											
Property/tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Ref										
Household service targets (000)										
Water:										
	Piped water inside dwelling	--	5 587	5 587	5 878	5 878	--	6 189	6 480	6 797
	Piped water inside yard (but not in dwelling)	--	4 516	4 516	4 719	4 932	--	5 193	5 437	5 703
8	Using public tap (at least min.service level)	--	8 970	8 970	9 374	9 795	--	10 315	10 799	11 329
	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	19 073	19 073	19 970	20 605	--	21 697	22 716	23 829
9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (< min.service level)	--	19 073	--	20 065	20 065	--	21 128	22 121	23 205
10	No water supply	--	6 452	--	6 819	6 819	--	7 180	7 518	7 886
	Below Minimum Service Level sub-total	--	25 555	--	26 884	26 884	--	28 309	29 639	31 092
	<b>Total number of households</b>	--	<b>44 628</b>	<b>19 073</b>	<b>46 854</b>	<b>47 488</b>	--	<b>50 005</b>	<b>52 356</b>	<b>54 921</b>
Sanitation/sewerage:										
	Flush toilet (connected to sewerage)	--	4 152	--	4 538	4 538	--	4 779	5 003	5 249
	Flush toilet (with septic tank)	--	702	--	767	767	--	808	846	887
	Chemical toilet	--	282	--	308	308	--	325	340	356
	Pit toilet (ventilated)	--	3 498	--	3 812	3 812	--	4 015	4 203	4 409
	Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	8 624	--	9 426	9 426	--	9 926	10 392	10 902
	Bucket toilet	--	468	--	468	468	--	493	516	541
	Other toilet provisions (< min.service level)	--	689	--	689	689	--	725	759	796
	No toilet provisions	--	2 907	--	2 907	2 907	--	3 062	3 205	3 363
	Below Minimum Service Level sub-total	--	4 064	--	4 064	4 064	--	4 278	4 480	4 700
	<b>Total number of households</b>	--	<b>12 888</b>	<b>13 490</b>	<b>13 490</b>	<b>13 490</b>	--	<b>14 205</b>	<b>14 873</b>	<b>15 602</b>
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	--	--	--	--	--	--	--	--	--
	<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
Refuse:										
	Removed at least once a week	--	10 033	--	10 966	10 966	--	11 548	12 090	12 683
	Minimum Service Level and Above sub-total	--	10 033	--	10 966	10 966	--	11 548	12 090	12 683
	Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
	Using communal refuse dump	--	23 382	--	25 557	25 557	--	26 912	28 177	29 557
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	1	--	1	1	--	1	1	1
	Below Minimum Service Level sub-total	--	23 383	--	25 558	25 558	--	26 913	28 178	29 558
	<b>Total number of households</b>	--	<b>33 416</b>	<b>36 525</b>	<b>36 525</b>	<b>36 525</b>	--	<b>38 460</b>	<b>40 268</b>	<b>42 241</b>
Municipal in-house services										
Ref										
Household service targets (000)										
Water:										
	Piped water inside dwelling	--	5 587	--	5 878	5 878	--	6 189	6 480	6 797
	Piped water inside yard (but not in dwelling)	--	4 516	--	4 719	4 932	--	5 193	5 437	5 703
8	Using public tap (at least min.service level)	--	8 970	--	9 374	9 795	--	10 315	10 799	11 329
	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	19 073	--	19 970	20 605	--	21 697	22 716	23 829
9	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (< min.service level)	--	19 073	--	20 065	20 065	--	21 128	22 121	23 205
10	No water supply	--	6 452	--	6 819	6 819	--	7 180	7 518	7 886
	Below Minimum Service Level sub-total	--	25 555	--	26 884	26 884	--	28 309	29 639	31 092
	<b>Total number of households</b>	--	<b>44 628</b>	<b>19 073</b>	<b>46 854</b>	<b>47 488</b>	--	<b>50 005</b>	<b>52 356</b>	<b>54 921</b>
Sanitation/sewerage:										
	Flush toilet (connected to sewerage)	--	4 152	--	4 538	4 538	--	4 779	5 003	5 249
	Flush toilet (with septic tank)	--	702	--	767	767	--	808	846	887
	Chemical toilet	--	282	--	308	308	--	325	340	356
	Pit toilet (ventilated)	--	3 498	--	3 812	3 812	--	4 015	4 203	4 409
	Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	8 624	--	9 426	9 426	--	9 926	10 392	10 902
	Bucket toilet	--	468	--	468	468	--	493	516	541
	Other toilet provisions (< min.service level)	--	689	--	689	689	--	725	759	796
	No toilet provisions	--	2 907	--	2 907	2 907	--	3 062	3 205	3 363
	Below Minimum Service Level sub-total	--	4 064	--	4 064	4 064	--	4 278	4 480	4 700
	<b>Total number of households</b>	--	<b>12 888</b>	<b>13 490</b>	<b>13 490</b>	<b>13 490</b>	--	<b>14 205</b>	<b>14 873</b>	<b>15 602</b>
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	--	--	--	--	--	--	--	--	--
	<b>Total number of households</b>	--	--	--	--	--	--	--	--	--
Refuse:										
	Removed at least once a week	--	10 033	--	10 966	10 966	--	11 548	12 090	12 683
	Minimum Service Level and Above sub-total	--	10 033	--	10 966	10 966	--	11 548	12 090	12 683
	Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
	Using communal refuse dump	--	23 382	--	25 557	25 557	--	26 912	28 177	29 557
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	1	--	1	1	--	1	1	1
	Below Minimum Service Level sub-total	--	23 383	--	25 558	25 558	--	26 913	28 178	29 558
	<b>Total number of households</b>	--	<b>33 416</b>	<b>36 525</b>	<b>36 525</b>	<b>36 525</b>	--	<b>38 460</b>	<b>40 268</b>	<b>42 241</b>





	Number of HH receiving this type of FBS													
	<b>Informal settlements targeted for upgrading (Rands)</b>													
	Number of HH receiving this type of FBS													
	<b>Living in informal backyard rental agreement (Rands)</b>													
	Number of HH receiving this type of FBS													
	<b>Other (Rands)</b>													
	Number of HH receiving this type of FBS													
	<b>Total cost of FBS - Refuse Removal for informal settlements</b>	--	--	--	--	--	--	--	--	--	--	--	--	--

**References**

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

**0 Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Funding measures</b>												
Cash/cash equivalents at the year beg - R'000	18(1)b	1	–	89 253	96 367	96 367	38 210	38 210	38 210	38 210	95 578	198 113
Cash + investments at the yr end less applications - R'000	18(1)b	2	(13 828)	15 438	(20 631)	88 974	(2 986)	(2 986)	(2 986)	(33 450)	71 557	299 337
Cash year end/monthly employee/supplier payments	18(1)b	3	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	106 034	117 645	(57 802)	140 748	212 767	212 767	212 767	154 525	115 905	135 755
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	2.4%	(1.2%)	38.5%	(4.1%)	(6.0%)	(6.0%)	(1.6%)	(1.4%)	(1.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	40.3%	48.9%	60.6%	52.1%	41.4%	41.4%	41.4%	94.2%	104.0%	108.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	32.8%	4.4%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	51.3%	(95.9%)	1850.4%	12.1%	0.0%	0.0%	105.0%	7.2%	10.9%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.4%	2.3%	2.4%	2.1%	1.5%	1.5%	1.7%	1.9%	2.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.2%	0.0%	(0.0%)	0.0%	0.0%	0.0%	0.0%	3.8%	0.4%	0.0%

**References**

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

**Supporting indicators**

% incr total service charges (incl prop rates)	18(1)a	0.0%	8.4%	4.8%	44.5%	1.9%	0.0%	0.0%	4.4%	4.6%	4.5%	
% incr Property Tax	18(1)a	0.0%	0.9%	9.4%	5.5%	3.5%	0.0%	0.0%	3.8%	4.6%	4.5%	
% incr Service charges - Electricity	18(1)a	0.0%	11.2%	(2.9%)	69.8%	0.0%	0.0%	0.0%	1.0%	4.6%	4.5%	
% incr Service charges - Water	18(1)a	0.0%	5.0%	21.1%	40.2%	5.0%	0.0%	0.0%	14.6%	4.6%	4.5%	
% incr Service charges - Waste Water Management	18(1)a	0.0%	11.7%	19.5%	23.3%	7.7%	0.0%	0.0%	12.5%	4.6%	4.5%	
% incr Service charges - Waste Management	18(1)a	0.0%	18.9%	15.4%	10.9%	5.3%	0.0%	0.0%	11.0%	4.6%	4.5%	
% incr in Sale of Goods and Rendering of Services	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a	207 203	224 684	235 375	340 059	346 525	346 525	346 525	361 632	378 267	395 289	
Service charges		207 203	224 684	235 375	340 059	346 525	346 525	346 525	361 632	378 267	395 289	
Property rates		49 763	50 223	54 919	57 938	59 954	59 954	59 954	62 224	65 086	68 015	
Service charges - electricity revenue		112 384	124 957	121 383	206 107	206 107	206 107	206 107	208 225	217 803	227 604	
Service charges - water revenue		22 279	23 394	28 319	39 696	41 696	41 696	41 696	47 793	49 992	52 241	
Service charges - sanitation revenue		13 434	15 004	17 936	22 106	23 806	23 806	23 806	26 783	28 015	29 276	
Service charges - refuse removal		9 343	11 107	12 818	14 212	14 962	14 962	14 962	16 608	17 372	18 153	
Agency services		–	–	–	–	–	–	–	–	–	–	
Capital expenditure excluding capital grant funding		19 883	(5 384)	20 645	25 060	33 119	33 119	33 119	9 725	–	–	
Cash receipts from ratepayers	18(1)a	228 502	292 132	371 767	417 857	481 716	481 716	481 716	370 402	427 478	466 820	
Ratepayer & Other revenue	18(1)a	566 920	597 098	613 294	801 767	1 163 499	1 163 499	1 163 499	393 086	411 168	429 670	
Change in consumer debtors (current and non-current)		N/A	21 771	(61 599)	48 469	6 172	–	–	60 126	8 434	13 700	
Operating and Capital Grant Revenue	18(1)a	351 585	384 828	377 438	405 048	415 181	415 181	415 181	401 060	371 343	403 626	
Capital expenditure - total	20(1)(vi)	155 272	169 704	151 441	190 734	212 456	212 456	212 456	157 413	106 825	24 000	
Capital expenditure - renewal	20(1)(vi)	334	–	(0)	–	–	–	–	6 000	430	–	
<b>Supporting benchmarks</b>												
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants									–	–	–	
Average annual collection rate (arrears inclusive)												

<b>DoRA operating</b>												
<i>List operating grants</i>												
									-	-	-	
<b>DoRA capital</b>												
<i>List capital grants</i>												
									-	-	-	
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	21 771	(61 599)	48 469	6 172	-	-	60 126	8 434	13 700
<b>Total Operating Revenue</b>			436 695	476 111	513 106	623 249	708 102	708 102	708 102	665 104	688 554	711 672
<b>Total Operating Expenditure</b>			521 689	546 131	723 175	648 175	674 673	674 673	674 673	658 266	686 109	717 923
<b>Operating Performance Surplus/(Deficit)</b>			(84 993)	(70 019)	(210 069)	(24 926)	33 429	33 429	33 429	6 837	2 445	(6 251)
<b>Cash and Cash Equivalents (30 June 2012)</b>			38 210									
<b>Revenue</b>												
% Increase in Total Operating Revenue			9.0%	7.8%	21.5%	13.6%	0.0%	0.0%	(6.1%)	3.5%	3.4%	
% Increase in Property Rates Revenue			0.9%	9.4%	5.5%	3.5%	0.0%	0.0%	3.8%	4.6%	4.5%	
% Increase in Electricity Revenue			11.2%	(2.9%)	69.8%	0.0%	0.0%	0.0%	1.0%	4.6%	4.5%	
% Increase in Property Rates & Services Charges			8.4%	4.8%	44.5%	1.9%	0.0%	0.0%	4.4%	4.6%	4.5%	
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			0.0%	4.7%	32.4%	(10.4%)	4.1%	0.0%	0.0%	(2.4%)	4.2%	4.6%
% Increase in Employee Costs			0.0%	12.4%	11.8%	28.8%	(2.1%)	0.0%	0.0%	2.4%	4.1%	4.5%
% Increase in Electricity Bulk Purchases			0.0%	21.4%	3.2%	4.4%	0.8%	0.0%	4.9%	4.6%	4.5%	
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0	
R&M % of PPE			1.4%	2.3%	2.4%	2.1%	1.5%	1.5%	1.7%	1.7%	1.9%	2.0%
Asset Renewal and R&M as a % of PPE			11.0%	30.7%	2.3%	2.3%	1.4%	1.4%	3.6%	3.6%	2.0%	2.1%
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	32.8%	4.4%	4.3%	4.3%	4.3%	4.3%	4.3%	
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			-	-	-	-	-	-	-	-	-	-
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			155 272	169 704	151 441	190 734	212 456	212 456	212 456	157 413	106 825	24 000
Internally Generated funds % of Non Grant Funding			(96.3%)	(99.9%)	(100.0%)	(100.0%)	(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			1060.7%	(3085.0%)	733.6%	761.1%	641.5%	641.5%	641.5%	1618.6%	0.0%	0.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			-	-	-	-	-	-	-	-	-	-
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			40.3%	48.9%	60.6%	52.1%	41.4%	41.4%	41.4%	94.2%	104.0%	108.6%
Cash Coverage Ratio			-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>												
Most recent Credit Rating			0									
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments			(13 828)	15 438	(20 631)	88 974	(2 986)	(2 986)	(2 986)	(33 450)	71 557	299 337
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
(excl operational transfers)			1.8%	2.0%	0.8%	0.8%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			436 695	476 111	513 106	623 249	708 102	708 102	708 102	665 104	688 554	711 672
Total Operating Expenditure			521 689	546 131	723 175	648 175	674 673	674 673	674 673	658 266	686 109	717 923
Surplus/(Deficit) Budgeted Operating Statement			(84 993)	(70 019)	(210 069)	(24 926)	33 429	33 429	33 429	6 837	2 445	(6 251)
Surplus/(Deficit) Considering Reserves and Cash Backing			(13 828)	15 438	(20 631)	88 974	(2 986)	(2 986)	(2 986)	(33 450)	71 557	299 337
<b>MTREF Funded (1) / Unfunded (0)</b>			15	0	1	0	1	0	0	0	1	1
<b>MTREF Funded ✓ / Unfunded ✗</b>			15	ü	ü	ü	ü	ü	ü	ü	ü	ü

**References**

15. Subject to figures provided in Schedule.

NC452 Ga-Segonyana - Supporting Table SA11 Property rates summary

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Valuation:</b>										
Date of valuation:	1	0	0	0	0	0	0	0	0	0
Financial year valuation used		0	0	0	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	0	0	0	0	0	0	0	0	0
Municipal/assistant valuer appointed? (Y/N)		0	0	0	0	0	0	0	0	0
Municipal partnership s38 used? (Y/N)		0	0	0	0	0	0	0	0	0
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		0	0	0	0	0	0	0	0	0
Implementation time of new valuation roll (mths)		0	0	0	0	0	0	0	0	0
No. of properties	5	0	0	0	0	0	0	0	0	0
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		0	0	0	0	0	0	0	0	0
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		0	0	0	0	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)	5	0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

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

NC452 Ga-Segonyana - Supporting Table SA12a Property rates by category (current year)

Description	###	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)
<b>Current Year 2023/24</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
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 ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Base of valuation ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

**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.*

NC452 Ga-Segonyana - Supporting Table SA12b Property rates by category (budget year)

Description	###	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)
<b>Budget Year 2024/25</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
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 ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Base of valuation ( <b>select</b> )		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,reductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>References</b>												

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.



NC452 Ga-Segonyana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>			-	-	-	-	-	-	-
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)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>			-	-	-	-	-	-	-
<b>Residential properties</b>			-	-	-	-	-	-	-
R15 000 threshold rebate			-	-	-	-	-	-	-
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
<b>Other rebates or exemptions</b>	2		0	0	0	0	0	0	0
<b>Water tariffs</b>			-	-	-	-	-	-	-
<b>Domestic</b>			-	-	-	-	-	-	-
Basic charge/ fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/k)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/k)		(fill in thresholds)	0	0	0	0	0	0	0

Water usage - Block 3 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)	(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2	0	0	0	0	0	0	0
<b>Waste water tariffs</b>								
<b>Domestic</b>								
Basic charge/fixe fee (Rands/month)		0	0	0	0	0	0	0
Service point - vacant land (Rands/month)		0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)		0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)	(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)	(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kI)		(fill in structure)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid (c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/ fixed fee			0	0	0	0	0	0	0
80l bin - once a week			0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

NC452 Ga-Segonyana - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Exemptions, reductions and rebates (Rands)</b>									
General residential rebate		25 000		25 000	25 000	25 000			
<b>Water tariffs</b>									
Indigent Households with an income < R4.121.00		0kl - 6kl		-	-	-	-	-	-
RESIDENTIAL PROPERTIES		0kl - 12kl		11	11	14	17	18	19
		13kl-35kl		11	12	14	18	19	20
		36kl>		11	12	15	18	19	20
SEDIBENG AREAS (HOUSEHOLDS ONLY)		0kl - 12kl		8	9	10	13	14	14
		13kl-35kl		9	9	11	14	15	15
		36kl>		9	10	12	15	16	16
NON-PROFIT ORGANISATION		0kl - 12kl		11	11	14	17	18	19
		13kl-35kl		11	12	14	18	19	20
		36kl>		11	12	15	18	19	20
GUEST HOUSES AND MUTLIUSE (SURGERY, Basic Charge									
Per kiloliter usage									
ALL OTHER PROPERTIES NOT DEFINED ABOVE									
Basic Charge				65	68	84	104	108	113
Per kiloliter usage				19	20	24	30	31	33
Bulk water purchases (Commercial) Per kl				120	126	154	191	199	209
SEWER WATER IRRIGATION				221	231	283	351	367	385
Filling of swimmingpool + VAT				505	528	648	802	839	879
Swimming pool draining				655	685	840	1 041	1 089	1 140
First Eye (Water)									
Per Liter				10	10	13	16	17	17
<b>Waste water tariffs</b>									
Basic charge: All residential consumers excluding indigents		(fill in structure)		86	90	93	116	121	127
Fixed charge for Mothibistadt									
RESIDENTIAL				168	240	250	310	324	339

NC452 Ga-Segonyana - Supporting Table SA14 Household bills

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

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)

**NC452 Ga-Segonyana - Supporting Table SA15 Investment particulars by type**

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	-	-	-	-	-

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

NC452 Ga-Segonyana - 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
		Yrs/Months												
<b>Parent municipality</b>														-
														-
														-
														-
														-
<b>Municipality sub-total</b>										-		-	-	-
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	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

check

**NC452 Ga-Segonyana - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	-	-	-

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance      #REF!      #REF!      #REF!      #REF!      #REF!      #REF!      #REF!      #REF!      #REF!



NC452 Ga-Segonyana - Supporting Table SA18 Transfers and grant receipts

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		190 228	209 556	215 521	233 911	254 718	240 319	252 120	266 931	260 252
Expanded Public Works Programme Integrated Grant		1 580	1 421	1 519	-	1 111	1 111	1 271	-	-
Local Government Financial Management Grant		3 000	3 100	3 100	-	3 100	3 100	3 000	2 000	3 000
Municipal Infrastructure Grant		-	-	-	3 000	19 596	-	3 000	13 496	3 279
Water Services Infrastructure Grant		74	-	-	-	-	-	-	-	-
Equitable Share		185 574	205 035	210 902	230 911	230 911	236 108	244 849	251 435	253 972
<b>Provincial Government:</b>		-	2 095	1 200	1 252	1 252	626	1 252	1 310	1 369
Specify (Add grant description)		-	2 095	1 200	1 252	1 252	626	1 252	1 310	1 369
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		63	-	-	-	-	-	-	-	-
Mining Companies		(24)	-	-	-	-	-	-	-	-
Mining Companies		87	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	190 291	211 651	216 721	235 163	255 970	240 945	253 372	268 241	261 620
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		136 289	179 921	162 431	165 674	159 211	134 050	147 688	113 460	142 006
Energy Efficiency and Demand Side Management Grant		-	-	5 000	-	-	-	4 000	1 000	1 045
Neighbourhood Development Partnership Grant		-	27 346	13 485	20 000	20 000	10 000	1 000	1 000	10 000
Municipal Infrastructure Grant		52 304	56 267	75 738	60 399	53 936	44 800	58 505	61 460	66 961
Integrated National Electrification Programme Grant		43 985	56 000	31 250	43 025	43 025	37 000	53 183	15 000	14 000
Water Services Infrastructure Grant		40 000	40 308	36 958	42 250	42 250	42 250	31 000	35 000	50 000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	(0)	-	-	-	-
Mining Companies		-	-	-	-	(0)	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	136 289	179 921	162 431	165 674	159 211	134 050	147 688	113 460	142 006
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	326 580	391 572	379 152	400 837	415 181	374 995	401 060	381 701	403 626

NC452 Ga-Segonyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		189 331	210 547	215 521	233 911	250 507	252 186	252 120	256 573	260 252
Expanded Public Works Programme Integrated Grant		1 460	1 709	1 519	-	-	706	1 271	-	-
Local Government Financial Management Grant		2 296	3 804	3 100	-	-	2 107	3 000	2 000	3 000
Municipal Infrastructure Grant		-	-	-	3 000	19 596	13 266	3 000	3 138	3 279
Equitable Share		185 574	205 035	210 902	230 911	230 911	236 108	244 849	251 435	253 972
<b>Provincial Government:</b>		-	2 095	1 200	-	-	1 405	-	-	-
Specify (Add grant description)		-	2 095	1 200	-	-	1 405	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		189 331	212 642	216 721	233 911	250 507	253 592	252 120	256 573	260 252
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		161 239	173 110	164 974	165 674	159 211	100 533	147 688	113 460	142 006
Energy Efficiency and Demand Side Management Grant		-	-	5 000	-	-	(0)	4 000	1 000	1 045
Neighbourhood Development Partnership Grant		-	19 752	21 079	20 000	20 000	5 356	1 000	1 000	10 000
Municipal Infrastructure Grant		45 748	66 614	60 930	60 399	53 936	35 779	58 505	61 460	66 961
Integrated National Electrification Programme Grant		44 520	54 137	33 302	43 025	43 025	28 416	53 183	15 000	14 000
Water Services Infrastructure Grant		70 970	32 607	44 662	42 250	42 250	30 983	31 000	35 000	50 000
<b>Provincial Government:</b>		-	-	-	1 252	1 252	229	1 252	1 310	1 369
Specify (Add grant description)		-	-	-	1 252	1 252	229	1 252	1 310	1 369
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	20 127	-	-	-	-
Mining Companies		-	-	-	-	20 127	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		161 239	173 110	164 974	166 926	180 590	100 762	148 940	114 770	143 375
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		350 569	385 752	381 695	400 837	431 097	354 353	401 060	371 343	403 626

NC452 Ga-Segonyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		(168)	18 951	(74)	(74)	–	(74)	(74)	(74)	(10 432)
Current year receipts		190 228	209 556	215 521	233 911	254 718	240 319	252 120	266 931	260 252
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		<b>189 331</b>	<b>210 547</b>	<b>215 521</b>	<b>233 911</b>	<b>250 507</b>	<b>252 186</b>	<b>252 120</b>	<b>256 573</b>	<b>260 252</b>
Conditions still to be met - transferred to liabilities		729	17 959	(74)	(74)	4 211	(11 941)	(74)	10 284	(10 432)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		(9)	(9)	(9)	(9)	(0)	(9)	(9)	(1 261)	(2 570)
Current year receipts		–	2 095	1 200	1 252	1 252	626	1 252	1 310	1 369
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>2 095</b>	<b>1 200</b>	<b>–</b>	<b>–</b>	<b>1 405</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities		(9)	(9)	(9)	1 243	1 252	(788)	1 243	49	(1 202)
<b>District Municipality:</b>										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		63	(0)	(0)	87	–	(0)	(0)	(0)	(0)
Current year receipts		63	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities		127	(0)	(0)	87	–	(0)	(0)	(0)	(0)
<b>Total operating transfers and grants revenue</b>		<b>189 331</b>	<b>212 642</b>	<b>216 721</b>	<b>233 911</b>	<b>250 507</b>	<b>253 592</b>	<b>252 120</b>	<b>256 573</b>	<b>260 252</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>847</b>	<b>17 951</b>	<b>(83)</b>	<b>1 256</b>	<b>5 463</b>	<b>(12 730)</b>	<b>1 169</b>	<b>10 333</b>	<b>(11 634)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		(35 465)	(10 515)	(17 326)	(17 326)	(14 857)	(14 784)	(14 784)	(14 784)	(14 784)
Current year receipts		136 289	179 921	162 431	165 674	159 211	134 050	147 688	113 460	142 006
<b>Conditions met - transferred to revenue</b>		<b>161 239</b>	<b>173 110</b>	<b>164 974</b>	<b>165 674</b>	<b>159 211</b>	<b>100 533</b>	<b>147 688</b>	<b>113 460</b>	<b>142 006</b>
Conditions still to be met - transferred to liabilities		(60 414)	(3 704)	(19 869)	(17 326)	(14 857)	18 734	(14 784)	(14 784)	(14 784)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		9	9	9	9	(0)	9	9	1 261	2 570
Current year receipts		–	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>1 252</b>	<b>1 252</b>	<b>229</b>	<b>1 252</b>	<b>1 310</b>	<b>1 369</b>
Conditions still to be met - transferred to liabilities		9	9	9	(1 243)	(1 252)	(220)	(1 243)	(49)	1 202
<b>District Municipality:</b>										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	(0)	–	–	–	–
<b>Conditions met - transferred to revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>20 127</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Conditions still to be met - transferred to liabilities		–	–	–	–	(20 127)	–	–	–	–
<b>Total capital transfers and grants revenue</b>		<b>161 239</b>	<b>173 110</b>	<b>164 974</b>	<b>166 926</b>	<b>180 590</b>	<b>100 762</b>	<b>148 940</b>	<b>114 770</b>	<b>143 375</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>(60 405)</b>	<b>(3 695)</b>	<b>(19 860)</b>	<b>(18 569)</b>	<b>(36 236)</b>	<b>18 514</b>	<b>(16 027)</b>	<b>(14 832)</b>	<b>(13 582)</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>350 569</b>	<b>385 752</b>	<b>381 695</b>	<b>400 837</b>	<b>431 097</b>	<b>354 353</b>	<b>401 060</b>	<b>371 343</b>	<b>403 626</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>(59 559)</b>	<b>14 256</b>	<b>(19 942)</b>	<b>(17 313)</b>	<b>(30 773)</b>	<b>5 784</b>	<b>(14 857)</b>	<b>(4 499)</b>	<b>(25 215)</b>

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

NC452 Ga-Segonyana - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2										
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b> <i>Insert description</i>											
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b> <i>Insert description</i>											
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b> <i>Insert description</i>	5										
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	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'

NC452 Ga-Segonyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	####	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		8 112	8 909	10 928	11 060	12 233	12 233	12 833	13 423	14 027
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 184	1 251	1 299	1 362	1 369	1 369	1 436	1 502	1 570
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		547	312	960	1 145	1 267	1 267	1 329	1 391	1 453
<b>Sub Total - Councillors</b>		<b>9 843</b>	<b>10 472</b>	<b>13 186</b>	<b>13 567</b>	<b>14 870</b>	<b>14 870</b>	<b>15 598</b>	<b>16 316</b>	<b>17 050</b>
<b>% increase</b>	4		<b>6.4%</b>	<b>25.9%</b>	<b>2.9%</b>	<b>9.6%</b>	-	<b>4.9%</b>	<b>4.6%</b>	<b>4.5%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		5 907	4 835	5 656	5 478	5 965	5 965	6 257	6 545	6 840
Pension and UIF Contributions		5	5	9	11	11	11	11	12	12
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		321	1 274	1 066	655	655	655	687	718	751
Motor Vehicle Allowance	3	824	835	859	967	990	990	1 038	1 086	1 135
Cellphone Allowance	3	166	138	143	165	162	162	170	178	186
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	0	0	1	1	1	1	1	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	24	39	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7 223</b>	<b>7 111</b>	<b>7 771</b>	<b>7 276</b>	<b>7 783</b>	<b>7 783</b>	<b>8 164</b>	<b>8 540</b>	<b>8 924</b>
<b>% increase</b>	4		<b>(1.6%)</b>	<b>9.3%</b>	<b>(6.4%)</b>	<b>7.0%</b>	-	<b>4.9%</b>	<b>4.6%</b>	<b>4.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		92 098	102 031	114 347	164 040	157 699	157 699	160 734	166 805	174 319
Pension and UIF Contributions		16 158	18 828	22 945	34 293	32 209	32 209	33 787	35 341	36 931
Medical Aid Contributions		9 963	8 725	9 183	11 774	10 798	10 798	11 327	11 848	12 381
Overtime		4 870	6 737	7 364	4 305	7 153	7 153	6 284	6 573	6 869
Performance Bonus		7 217	7 457	8 291	13 093	13 093	13 093	13 734	14 366	15 012
Motor Vehicle Allowance	3	2 964	4 225	4 518	4 800	4 816	4 816	5 052	5 284	5 522
Cellphone Allowance	3	402	470	490	517	539	539	541	566	591
Housing Allowances	3	3 931	4 266	4 663	5 947	5 656	5 656	5 810	6 077	6 351
Other benefits and allowances	3	1 082	1 375	1 351	1 034	1 214	1 214	1 274	1 332	1 392
Payments in lieu of leave		2 947	3 338	212	-	336	336	353	369	386
Long service awards		281	241	5 088	-	395	395	540	565	590
Post-retirement benefit obligations	6	4 370	4 416	4 947	1 960	1 860	1 860	1 700	1 778	1 858
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		491	3 828	2 362	315	609	609	676	707	739
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>146 775</b>	<b>165 938</b>	<b>185 763</b>	<b>242 079</b>	<b>236 376</b>	<b>236 376</b>	<b>241 812</b>	<b>251 612</b>	<b>262 941</b>
<b>% increase</b>	4		<b>13.1%</b>	<b>11.9%</b>	<b>30.3%</b>	<b>(2.4%)</b>	-	<b>2.3%</b>	<b>4.1%</b>	<b>4.5%</b>
<b>Total Parent Municipality</b>		<b>163 841</b>	<b>183 522</b>	<b>206 720</b>	<b>262 922</b>	<b>259 029</b>	<b>259 029</b>	<b>265 574</b>	<b>276 468</b>	<b>288 915</b>
			<b>12.0%</b>	<b>12.6%</b>	<b>27.2%</b>	<b>(1.5%)</b>	-	<b>2.5%</b>	<b>4.1%</b>	<b>4.5%</b>
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-

Sub Total - Board Members of Entities  
% increase

4	-	-	-	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---	---	---	---

<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-
<b>% increase</b>	4	-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-
<b>% increase</b>	4	-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		163 841	183 522	206 720	262 922	259 029	259 029	265 574	276 468
<b>% increase</b>	4		12.0%	12.6%	27.2%	(1.5%)	-	2.5%	4.1%
<b>TOTAL MANAGERS AND STAFF</b>	5,7	153 998	173 050	193 534	249 355	244 159	244 159	249 976	260 152

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection





NC452 Ga-Segonyana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL NUMBERS</b>	9	-	-	-	-	-	-	-	-	-
<b>% increase</b>										
<b>Total municipal employees headcount</b>	6, 10	-	-	-	-	-	-	-	-	-
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

NC452 Ga-Segonyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		17 352	17 352	17 352	17 352	17 352	17 352	17 352	17 352	17 352	17 352	17 352	17 352	208 225	217 803	227 604
Service charges - Water		3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	3 983	47 793	49 992	52 241
Service charges - Waste Water Management		2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	2 232	26 783	28 015	29 276
Service charges - Waste Management		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 608	17 372	18 153
Sale of Goods and Rendering of Services		219	219	219	219	219	219	219	219	219	219	219	219	2 631	2 752	2 876
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		813	813	813	813	813	813	813	813	813	813	813	813	9 751	10 199	10 658
Interest earned from Current and Non Current Assets		594	594	594	594	594	594	594	594	594	594	594	594	7 123	7 450	7 786
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		148	148	148	148	148	148	148	148	148	148	148	148	1 772	1 854	1 937
Licence and permits		347	347	347	347	347	347	347	347	347	347	347	347	4 159	4 350	4 546
Operational Revenue		1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	1 909	22 912	23 966	25 044
<b>Non-Exchange Revenue</b>																
Property rates		5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	5 185	62 224	65 086	68 015
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		146	146	146	146	146	146	146	146	146	146	146	146	1 751	1 832	1 914
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	253 372	257 883	261 620
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>55 425</b>	<b>665 104</b>	<b>688 554</b>	<b>711 672</b>
<b>Expenditure</b>																
Employee related costs		20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	20 831	249 976	260 152	271 865
Remuneration of councillors		1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	15 598	16 316	17 050
Bulk purchases - electricity		11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	137 419	143 740	150 209
Inventory consumed		2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	33 141	34 666	36 226
Debt impairment		1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	1 309	15 703	16 425	17 164
Depreciation and amortisation		5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	5 006	60 075	62 838	65 666
Interest		108	108	108	108	108	108	108	108	108	108	108	108	1 291	1 350	1 411
Contracted services		6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	78 960	81 484	86 091
Transfers and subsidies		6	6	6	6	6	6	6	6	6	6	6	6	69	72	75
Irrecoverable debts written off		49	49	49	49	49	49	49	49	49	49	49	49	589	617	644
Operational costs		5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	65 445	68 449	71 522
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>
<b>Surplus/(Deficit)</b>		<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>570</b>	<b>6 837</b>	<b>2 445</b>	<b>(6 251)</b>
Transfers and subsidies - capital (monetary allocations)		12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	147 688	113 460	142 006
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>

NC452 Ga-Segonyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		695	695	695	695	695	695	695	695	695	695	695	695	8 343	8 692	9 048
Vote 2 - FINANCE AND ADMINISTRATION		9 437	9 437	9 437	9 437	9 437	9 437	9 437	9 437	9 437	9 437	9 437	9 437	113 239	117 727	123 499
Vote 3 - COMMUNITY AND SOCIAL SERVICES		380	380	380	380	380	380	380	380	380	380	380	380	4 560	4 769	4 984
Vote 4 - SPORTS & RECREATION		331	331	331	331	331	331	331	331	331	331	331	331	3 966	4 149	4 335
Vote 5 - PUBLIC SAFETY		143	143	143	143	143	143	143	143	143	143	143	143	1 720	1 799	1 880
Vote 6 - PLANNING AND DEVELOPMENT		3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	36 205	36 541	38 186
Vote 7 - ROAD TRANSPORT		882	882	882	882	882	882	882	882	882	882	882	882	10 589	11 076	11 574
Vote 8 - ENVIRONMENTAL PROTECTION		30	30	30	30	30	30	30	30	30	30	30	30	355	371	388
Vote 9 - ENERGY SOURCES		27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	331 586	302 979	323 893
Vote 10 - WATER MANAGEMENT		16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	192 651	199 292	216 115
Vote 11 - WASTE WATER MANAGEMENT		4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	54 681	57 197	59 771
Vote 12 - WASTE MANAGEMENT		4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	54 896	57 421	60 005
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>67 733</b>	<b>812 792</b>	<b>802 014</b>	<b>853 678</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive & Council		2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	27 812	29 091	30 400
Vote 2 - FINANCE AND ADMINISTRATION		17 033	17 033	17 033	17 033	17 033	17 033	17 033	17 033	17 033	17 033	17 033	17 033	204 401	212 665	223 145
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	17 983	18 810	19 656
Vote 4 - SPORTS & RECREATION		1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	17 072	17 857	18 661
Vote 5 - PUBLIC SAFETY		686	686	686	686	686	686	686	686	686	686	686	686	8 228	8 607	8 994
Vote 6 - PLANNING AND DEVELOPMENT		3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	43 199	43 886	45 890
Vote 7 - ROAD TRANSPORT		5 139	5 139	5 139	5 139	5 139	5 139	5 139	5 139	5 139	5 139	5 139	5 139	61 666	64 503	67 406
Vote 8 - ENVIRONMENTAL PROTECTION		25	25	25	25	25	25	25	25	25	25	25	25	301	315	329
Vote 9 - ENERGY SOURCES		13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	167 731	175 446	183 341
Vote 10 - WATER MANAGEMENT		5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	62 797	65 686	68 642
Vote 11 - WASTE WATER MANAGEMENT		1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	20 429	21 368	22 330
Vote 12 - WASTE MANAGEMENT		2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	26 648	27 874	29 128
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>54 856</b>	<b>658 266</b>	<b>686 109</b>	<b>717 923</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>12 877</b>	<b>154 525</b>	<b>115 905</b>	<b>135 755</b>

NC452 Ga-Segonyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>																
Governance and administration		10 132	10 132	10 132	10 132	10 132	10 132	10 132	10 132	10 132	10 132	10 132	10 132	121 582	126 419	132 546
Executive and council		695	695	695	695	695	695	695	695	695	695	695	695	8 343	8 692	9 048
Finance and administration		9 297	9 297	9 297	9 297	9 297	9 297	9 297	9 297	9 297	9 297	9 297	9 297	111 560	115 972	121 664
<b>Internal audit</b>		140	140	140	140	140	140	140	140	140	140	140	140	1 678	1 756	1 835
Community and public safety		1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	1 544	18 527	19 380	20 252
Community and social services		380	380	380	380	380	380	380	380	380	380	380	380	4 560	4 769	4 984
Sport and recreation		331	331	331	331	331	331	331	331	331	331	331	331	3 966	4 149	4 335
Public safety		833	833	833	833	833	833	833	833	833	833	833	833	10 001	10 461	10 932
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 239	3 239	3 239	3 239	3 239	3 239	3 239	3 239	3 239	3 239	3 239	3 239	38 868	39 326	41 096
Planning and development		3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	3 017	36 205	36 541	38 186
Road transport		192	192	192	192	192	192	192	192	192	192	192	192	2 308	2 414	2 523
<b>Environmental protection</b>		30	30	30	30	30	30	30	30	30	30	30	30	355	371	388
Trading services		52 818	52 818	52 818	52 818	52 818	52 818	52 818	52 818	52 818	52 818	52 818	52 818	633 814	616 889	659 784
Energy sources		27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	27 632	331 586	302 979	323 893
Water management		16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	16 054	192 651	199 292	216 115
Waste water management		4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	4 557	54 681	57 197	59 771
<b>Waste management</b>		4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	4 575	54 896	57 421	60 005
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		67 733	67 733	67 733	67 733	67 733	67 733	67 733	67 733	67 733	67 733	67 733	67 733	812 792	802 014	853 678
<b>Expenditure - Functional</b>																
Governance and administration		19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	19 351	232 213	241 756	253 546
Executive and council		2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	2 318	27 812	29 091	30 400
Finance and administration		16 405	16 405	16 405	16 405	16 405	16 405	16 405	16 405	16 405	16 405	16 405	16 405	196 860	204 778	214 903
<b>Internal audit</b>		628	628	628	628	628	628	628	628	628	628	628	628	7 541	7 888	8 243
Community and public safety		5 641	5 641	5 641	5 641	5 641	5 641	5 641	5 641	5 641	5 641	5 641	5 641	67 696	70 810	73 996
Community and social services		1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	17 983	18 810	19 656
Sport and recreation		1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	1 423	17 072	17 857	18 661
Public safety		2 720	2 720	2 720	2 720	2 720	2 720	2 720	2 720	2 720	2 720	2 720	2 720	32 641	34 143	35 679
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	6 729	80 753	83 168	86 940
Planning and development		3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	3 600	43 199	43 886	45 890
Road transport		3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	3 104	37 253	38 967	40 720
<b>Environmental protection</b>		25	25	25	25	25	25	25	25	25	25	25	25	301	315	329
Trading services		23 134	23 134	23 134	23 134	23 134	23 134	23 134	23 134	23 134	23 134	23 134	23 134	277 605	290 374	303 441
Energy sources		13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	13 978	167 731	175 446	183 341
Water management		5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	5 233	62 797	65 686	68 642
Waste water management		1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	20 429	21 368	22 330
<b>Waste management</b>		2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	26 648	27 874	29 128
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
#REF!		54 856	54 856	54 856	54 856	54 856	54 856	54 856	54 856	54 856	54 856	54 856	54 856	658 266	686 109	717 923
<b>Surplus/(Deficit) before assoc.</b>		12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	154 525	115 905	135 755
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	12 877	154 525	115 905	135 755

NC452 Ga-Segonyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		419	419	419	419	419	419	419	419	419	419	419	419	5 025	-	-
Vote 3 - COMMUNITY AND SOCIAL SERVICES		1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	13 809	-	-
Vote 4 - SPORTS & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING AND DEVELOPMENT		17	17	17	17	17	17	17	17	17	17	17	17	200	-	-
Vote 7 - ROAD TRANSPORT		2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	30 559	21 429	-
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENERGY SOURCES		5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	61 183	19 000	24 000
Vote 10 - WATER MANAGEMENT		3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	46 637	66 396	-
Vote 11 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	157 413	106 825	24 000
<b>Total Capital Expenditure</b>	2	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	157 413	106 825	24 000

NC452 Ga-Segonyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		419	419	419	419	419	419	419	419	419	419	419	419	5 025	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		419	419	419	419	419	419	419	419	419	419	419	419	5 025	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	13 809	-	-
Community and social services		1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	1 151	13 809	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	30 759	21 429	-
Planning and development		17	17	17	17	17	17	17	17	17	17	17	17	200	-	-
Road transport		2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	2 547	30 559	21 429	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		8 985	8 985	8 985	8 985	8 985	8 985	8 985	8 985	8 985	8 985	8 985	8 985	107 820	85 396	24 000
Energy sources		5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	5 099	61 183	19 000	24 000
Water management		3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	46 637	66 396	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	157 413	106 825	24 000
<b>Funded by:</b>																
National Government		12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	147 688	106 825	24 000
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	147 688	106 825	24 000
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		810	810	810	810	810	810	810	810	810	810	810	810	9 725	-	-
<b>Total Capital Funding</b>		13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	157 413	106 825	24 000

NC452 Ga-Segonyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667	4 667	56 002	58 578	61 214
Service charges - electricity revenue	15 642	15 642	15 642	15 642	15 642	15 642	15 642	15 642	15 642	15 642	15 642	15 642	187 704	138 316	163 426
Service charges - water revenue	3 614	3 614	3 614	3 614	3 614	3 614	3 614	3 614	3 614	3 614	3 614	3 614	43 365	23 021	8 567
Service charges - sanitation revenue	2 045	2 045	2 045	2 045	2 045	2 045	2 045	2 045	2 045	2 045	2 045	2 045	24 542	8 470	17 314
Service charges - refuse revenue	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	1 310	15 726	119 052	114 565
Rental of facilities and equipment	148	148	148	148	148	148	148	148	148	148	148	148	1 772	1 854	1 937
Interest earned - external investments	594	594	594	594	594	594	594	594	594	594	594	594	7 123	7 450	7 786
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	146	146	146	146	146	146	146	146	146	146	146	146	1 751	47 028	67 235
Licences and permits	347	347	347	347	347	347	347	347	347	347	347	347	4 159	4 350	4 546
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	21 114	253 372	268 241	261 620
Other revenue	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	4 422	(13 264)	35 381	26 809	28 016
<b>Cash Receipts by Source</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>54 049</b>	<b>36 362</b>	<b>630 897</b>	<b>703 169</b>	<b>736 225</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	12 307	147 688	113 460	142 006
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)	1 474	1 474	1 474	1 474	1 474	1 474	1 474	1 474	1 474	1 474	1 474	(33 899)	17 686	11 506	878
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>67 830</b>	<b>14 770</b>	<b>796 271</b>	<b>828 135</b>	<b>879 109</b>
<b>Cash Payments by Type</b>															
Employee related costs	22 131	22 131	22 131	22 131	22 131	22 131	22 131	22 131	22 131	22 131	22 131	22 131	265 574	276 468	288 915
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	108	108	108	108	108	108	108	108	108	108	108	108	1 291	1 350	1 411
Bulk purchases - electricity	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	11 452	137 419	143 740	150 209
Acquisitions - water & other inventory	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	2 762	33 141	34 666	36 226
Contracted services	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	6 580	78 960	91 842	100 168
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	6	6	6	6	6	6	6	6	6	6	6	6	69	72	75
Other expenditure	5 628	5 628	5 628	5 628	5 628	5 628	5 628	5 628	5 628	5 628	5 628	5 628	67 536	70 636	73 808
<b>Cash Payments by Type</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>48 666</b>	<b>583 990</b>	<b>618 774</b>	<b>650 811</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	13 118	157 413	106 825	24 000
Repayment of borrowing	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	4 792	(2 500)	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>66 575</b>	<b>738 903</b>	<b>725 599</b>	<b>674 811</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>6 255</b>	<b>(51 805)</b>	<b>57 368</b>	<b>102 536</b>	<b>204 298</b>
Cash/cash equivalents at the month/year begin:	38 210	44 465	50 719	56 974	63 228	69 483	75 737	81 992	88 246	94 501	100 755	107 010	38 210	95 578	198 113
Cash/cash equivalents at the month/year end:	44 465	50 719	56 974	63 228	69 483	75 737	81 992	88 246	94 501	100 755	107 010	55 205	95 578	198 113	402 411

NC452 Ga-Segonyana - NOT REQUIRED - municipality does not have entities

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R million</b>										
<b>Financial Performance</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
#REF!		-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-
#REF!		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>		-	-	-	-	-	-	-	-	-



NC452 Ga-Segonyana - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end
2. Annual value

NC452 Ga-Segonyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

References

- Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
- 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

NC452 Ga-Segonyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		59 491	95 759	81 210	85 275	85 275	85 275	94 080	67 396	14 000
Roads Infrastructure		8 036	-	-	-	-	-	-	-	-
Roads		8 036	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		38 924	68 535	29 018	43 025	43 025	43 025	53 183	15 000	14 000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		38 924	68 535	29 018	43 025	43 025	43 025	53 183	15 000	14 000
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		12 531	27 224	52 192	42 250	42 250	42 250	40 897	52 396	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	2 646	3 422	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		12 531	24 578	48 770	42 250	42 250	42 250	40 897	52 396	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>11 509</b>	<b>(10 405)</b>	<b>9 259</b>	<b>15 228</b>	<b>2 000</b>	<b>2 000</b>	<b>13 809</b>	<b>-</b>	<b>-</b>
Community Facilities	11 509	(10 405)	9 259	15 228	2 000	2 000	13 809	-	-
Halls	2 642	(22 820)	-	15 228	2 000	2 000	13 809	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	8 867	12 415	9 259	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>1 718</b>	<b>12 676</b>	<b>8 259</b>	<b>18 000</b>	<b>24 400</b>	<b>24 400</b>	<b>3 000</b>	<b>-</b>	<b>-</b>
Operational Buildings	1 718	12 676	8 259	18 000	24 400	24 400	3 000	-	-
Municipal Offices	(536)	-	5 953	15 000	20 800	20 800	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	2 254	12 676	2 306	3 000	3 600	3 600	3 000	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>1 435</b>	<b>637</b>	<b>2 472</b>	<b>1 000</b>	<b>1 000</b>	<b>1 000</b>	<b>2 000</b>	<b>-</b>	<b>-</b>
Computer Equipment	1 435	637	2 472	1 000	1 000	1 000	2 000	-	-
<b>Furniture and Office Equipment</b>	<b>1 184</b>	<b>1 589</b>	<b>677</b>	<b>2 400</b>	<b>2 400</b>	<b>2 400</b>	<b>2 350</b>	<b>-</b>	<b>-</b>
Furniture and Office Equipment	1 184	1 589	677	2 400	2 400	2 400	2 350	-	-
<b>Machinery and Equipment</b>	<b>10 291</b>	<b>1 685</b>	<b>2 164</b>	<b>3 660</b>	<b>2 675</b>	<b>2 675</b>	<b>2 375</b>	<b>-</b>	<b>-</b>
Machinery and Equipment	10 291	1 685	2 164	3 660	2 675	2 675	2 375	-	-
<b>Transport Assets</b>	<b>3 476</b>	<b>(69)</b>	<b>1 335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transport Assets	3 476	(69)	1 335	-	-	-	-	-	-
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	89 104	101 872	105 377	125 563	117 750	117 750	117 614	67 396	14 000

NC452 Ga-Segonyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>		334	-	(0)	-	-	-	6 000	430	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	(0)	-	-	-	6 000	430	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	(0)	-	-	-	6 000	430	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		334	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		334	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	1	334	-	(0)	-	-	-	6 000	430	-
<b>Renewal of Existing Assets as % of total capex</b>		0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	4.1%	0.6%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%	0.7%	0.0%

NC452 Ga-Segonyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14 405	12 936	15 897	16 000	14 000	14 000	13 000	13 598	14 210
Roads Infrastructure		2 694	4 151	4 522	6 500	6 500	6 500	6 000	6 276	6 558
Roads		2 694	4 151	4 522	6 500	6 500	6 500	6 000	6 276	6 558
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 781	8 785	11 375	9 500	7 500	7 500	7 000	7 322	7 651
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		660	109	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5 441	6 954	11 375	8 000	6 000	6 000	6 000	6 276	6 558
LV Networks		680	1 722	-	1 500	1 500	1 500	1 000	1 046	1 093
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
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		4 930	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		4 930	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-



Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	(435)	5 181	3 768	5 525	3 525	3 525	2 553	2 671	2 791
Operational Buildings	(435)	5 181	3 768	5 525	3 525	3 525	2 553	2 671	2 791
Municipal Offices	(435)	5 181	3 768	5 525	3 525	3 525	2 553	2 671	2 791
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	3 019	4 029	4 287	4 900	4 400	4 400	3 500	3 661	3 826
Furniture and Office Equipment	3 019	4 029	4 287	4 900	4 400	4 400	3 500	3 661	3 826
<b>Machinery and Equipment</b>	3 240	9 639	10 644	7 650	6 550	6 550	4 552	4 762	4 976
Machinery and Equipment	3 240	9 639	10 644	7 650	6 550	6 550	4 552	4 762	4 976
<b>Transport Assets</b>	603	970	854	1 000	900	900	944	988	1 032
Transport Assets	603	970	854	1 000	900	900	944	988	1 032
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	1	20 833	32 755	35 450	35 074	29 374	29 374	24 550	25 679	26 835
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		1.4%	2.3%	2.4%	2.1%	1.5%	1.5%	1.7%	1.9%	2.0%
<b>R&amp;M as % Operating Expenditure</b>		4.0%	6.0%	4.9%	5.4%	4.4%	4.4%	3.6%	3.9%	3.9%

NC452 Ga-Segonyana - Supporting Table SA34d Depreciation by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		57 235	46 865	81 992	53 138	51 188	51 188	51 296	53 656	56 070
Roads Infrastructure		28 174	19 062	31 565	25 000	21 000	21 000	19 629	20 532	21 456
Roads		28 174	19 062	31 565	25 000	21 000	21 000	19 629	20 532	21 456
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 017	5 127	9 623	4 800	6 800	6 800	7 133	7 461	7 797
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		5 017	5 127	9 623	4 800	6 800	6 800	7 133	7 461	7 797
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		17 968	15 880	32 452	17 877	17 877	17 877	18 753	19 616	20 499
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		17 968	15 880	32 452	17 877	17 877	17 877	18 753	19 616	20 499
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 052	5 577	6 967	4 000	4 200	4 200	4 406	4 608	4 816
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		5 052	5 577	6 967	4 000	4 200	4 200	4 406	4 608	4 816
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 025	1 220	1 385	1 461	1 311	1 311	1 375	1 438	1 503
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		1 025	1 220	1 385	1 461	1 311	1 311	1 375	1 438	1 503
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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		513	-	-	-	-	-	-	-	-
Community Facilities		513	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	513	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>2 081</b>	<b>5 093</b>	<b>4 379</b>	<b>4 500</b>	<b>4 900</b>	<b>4 900</b>	<b>5 140</b>	<b>5 377</b>	<b>5 618</b>
Operational Buildings	2 081	5 093	4 379	4 500	4 900	4 900	5 140	5 377	5 618
Municipal Offices	2 081	5 093	4 379	4 500	4 900	4 900	5 140	5 377	5 618
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>459</b>	<b>380</b>	<b>407</b>	<b>409</b>	<b>309</b>	<b>309</b>	<b>324</b>	<b>339</b>	<b>354</b>
Computer Equipment	459	380	407	409	309	309	324	339	354
<b>Furniture and Office Equipment</b>	<b>3 288</b>	<b>2 440</b>	<b>3 423</b>	<b>215</b>	<b>1 515</b>	<b>1 515</b>	<b>1 589</b>	<b>1 662</b>	<b>1 737</b>
Furniture and Office Equipment	3 288	2 440	3 423	215	1 515	1 515	1 589	1 662	1 737
<b>Machinery and Equipment</b>	<b>125</b>	-	-	-	-	-	-	-	-
Machinery and Equipment	125	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	<b>3 526</b>	<b>688</b>	<b>(285)</b>	<b>645</b>	<b>1 645</b>	<b>1 645</b>	<b>1 726</b>	<b>1 805</b>	<b>1 887</b>
Transport Assets	3 526	688	(285)	645	1 645	1 645	1 726	1 805	1 887
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	67 227	55 465	89 915	58 907	59 557	59 557	60 075	62 838	65 666

NC452 Ga-Segonyana - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>	1	140 283	410 273	(448)	3 516	(23 401)	(23 401)	22 007	889	1 093
<b>Infrastructure</b>										
Roads Infrastructure		179	(345)	(222)	116	(25 021)	(25 021)	7	639	--
Roads		179	(345)	(222)	116	(25 021)	(25 021)	7	639	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	(200)	(200)	--	--	--
Drainage Collection		--	--	--	--	(200)	(200)	--	--	--
Storm water Conveyance		--	--	--	--	--	--	--	--	--
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	3 064	708	1 900	1 508	1 508	3 000	115	1 093
Power Plants		--	--	--	--	--	--	--	--	--
HV Substations		--	3 064	705	1 900	(827)	(827)	3 000	115	1 093
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	3	--	2 335	2 335	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		140 115	407 559	--	1 500	4 000	4 000	19 000	135	--
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--
Distribution		140 115	407 559	--	1 500	4 000	4 000	19 000	135	--
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	(5)	(934)	--	(3 689)	(3 689)	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	(5)	(934)	--	(3 689)	(3 689)	--	--	--
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		--	--	--	--	--	--	--	--	--
<b>Community Assets</b>		(2 766)	--	2	--	20 674	20 674	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--
Centres		--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--

Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	(2 766)	-	2	-	20 674	20 674	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	(2 766)	-	2	-	20 674	20 674	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	631	(131)	-	-	-	-	-	-	-	-
Machinery and Equipment	631	(131)	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	138 158	410 142	(446)	3 516	(2 727)	(2 727)	22 007	889	1 093
<b>Upgrading of Existing Assets as % of total capex</b>		60.7%	80.1%	-0.4%	2.7%	-2.4%	-2.4%	15.1%	1.3%	7.2%

<u>Upgrading of Existing Assets as % of deprecn</u>		205.5%	739.5%	-0.5%	6.0%	-4.6%	-4.6%	36.6%	1.4%	1.7%
---	--	--------	--------	-------	------	-------	-------	-------	------	------



**NC452 Ga-Segonyana - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive & Council		-	-	-				
Vote 2 - FINANCE AND ADMINISTRATION		5 025	-	-				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		13 809	-	-				
Vote 4 - SPORTS & RECREATION		-	-	-				
Vote 5 - PUBLIC SAFETY		-	-	-				
Vote 6 - PLANNING AND DEVELOPMENT		200	-	-				
Vote 7 - ROAD TRANSPORT		30 559	21 429	-				
Vote 8 - ENVIRONMENTAL PROTECTION		-	-	-				
Vote 9 - ENERGY SOURCES		61 183	19 000	24 000				
Vote 10 - WATER MANAGEMENT		46 637	66 396	-				
Vote 11 - WASTE WATER MANAGEMENT		-	-	-				
Vote 12 - WASTE MANAGEMENT		-	-	-				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>157 413</b>	<b>106 825</b>	<b>24 000</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive & Council		27 812	29 091	30 400				
Vote 2 - FINANCE AND ADMINISTRATION		204 401	212 665	223 145				
Vote 3 - COMMUNITY AND SOCIAL SERVICES		17 983	18 810	19 656				
Vote 4 - SPORTS & RECREATION		17 072	17 857	18 661				
Vote 5 - PUBLIC SAFETY		8 228	8 607	8 994				
Vote 6 - PLANNING AND DEVELOPMENT		43 199	43 886	45 890				
Vote 7 - ROAD TRANSPORT		61 666	64 503	67 406				
Vote 8 - ENVIRONMENTAL PROTECTION		301	315	329				
Vote 9 - ENERGY SOURCES		167 731	175 446	183 341				
Vote 10 - WATER MANAGEMENT		62 797	65 686	68 642				
Vote 11 - WASTE WATER MANAGEMENT		20 429	21 368	22 330				
Vote 12 - WASTE MANAGEMENT		26 648	27 874	29 128				
Vote 13 - Other		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>658 266</b>	<b>686 109</b>	<b>717 923</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity		208 225	217 803	227 604				
Service charges - Water		47 793	49 992	52 241				
Service charges - Waste Water Management		26 783	28 015	29 276				
Service charges - Waste Management		16 608	17 372	18 153				
Agency services		-	-	-				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>299 408</b>	<b>313 181</b>	<b>327 274</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>516 271</b>	<b>479 753</b>	<b>414 649</b>	-	-	-	-

**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)

NC452 Ga-Segonyana - Supporting Table SA36 Detailed capital budget

R thousand												2024/25 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality:</b>																
<i>List all capital projects grouped by Function</i>																
ENERGY	EDMG Electricity Consumption Reduction													4 000	3 000	
ENERGY	Moflat Substation NDRPG													1 000	1 000	10 000
ENERGY	Bankhara Electrification INEP													53 183	15 000	14 000
WATER	Manuping; Remmogo Extension of water network													12 260	15 798	
ROADS	Batharos RDP : Upgrading of gravel Road													-	18 598	
COMMUNITY HALL	Refurbishment and Upgrading of Bankhara Community Hall													-	13 437	
ROADS	Mothibistad Paved Road(Learamele ,Methodist Church &Unit 2)													11 644	7 992	
ROADS	Manuping Tsago Road													21 278	-	
COMMUNITY HALL	Seoding Comm Hall													13 809	-	
WATER	Dikgweng Donkerhook Bulk Water Supply MIG													4 240	-	
WATER	Ditshoswaneng Bulk Water Supply													14 000	14 000	
WATER	Seven Miles Bulk Water ( Block H )													12 000	18 000	
WATER	Mapoteng diamond view Water													18 111	-	
PLANNING AND DEVELOPMENT	Technical Machinery New													1 500	-	
FINANCE AND ADMINISTRATION	Municipal Laptops New													2 000	-	
FINANCE AND ADMINISTRATION	Community Service Office Equipment New													1 500	-	
PLANNING AND DEVELOPMENT	Technical Dept Furniture New													200	-	
FINANCE AND ADMINISTRATION	Finance Office Equipment New													300	-	
FINANCE AND ADMINISTRATION	Corporate Office equipment New													350	-	
FINANCE AND ADMINISTRATION	Community Services Machinery and Equipment													875	-	
ENERGY	Mini Transformer New													3 000	-	
<b>Parent Capital expenditure</b>												-	-	175 250	106 825	24 000
<b>Entities:</b>																
<i>List all capital projects grouped by Entity</i>																
<b>Entity A</b>																
Water project A																
<b>Entity B</b>																
Electricity project B																
<b>Entity Capital expenditure</b>												-	-	-	-	-
<b>Total Capital expenditure</b>												-	-	175 250	106 825	24 000

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

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.

Distinguish projects approved in terms of MFA section 19(1)(b) and MRFR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC01002006002\_00002)

check 104 931 115 023 (29 629) (38 109) (8 907)

NC452 Ga-Segonyana - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Parent municipality:</b>																		
<i>List all capital projects grouped by Function</i>																		
<b>Entities:</b>																		
<i>List all capital projects grouped by Entity</i>																		
	<b>Entity Name</b> 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.

NC452 Ga-Segonyana - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes			2024/25 Medium	
													Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast		Budget Year 2024/25	
Parent municipality: <i>List all operational projects grouped by Function</i>																	
Parent Operational expenditure														-	-		-
Entities: <i>List all Operational projects grouped by Entity</i>																	
Entity A Water project A																	
Entity B Electricity project B																	
Entity Operational expenditure														-	-		-
Total Operational expenditure														-	-		-

References  
 Must reconcile with Budgeted Operating Expenditure  
 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.  
 Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002\_00066)

**GASEGONYANA  
LOCAL  
MUNICIPALITY  
2024-25  
DRAFT  
TARIFF  
SCHEDULE**

**TARIFF(RATES AND TAXES) 2024/25**

Note: The percentage increases are on average 4.9% CPI (rounded off where applicable) excluding electricity which is 12.72%, refuse 23% and water and sanitation 18.6%(plus CPI)which is going to be phased in for 3 years and 5 years to achieve cost reflective tariffs

**1. MUNICIPAL SERVICES**

**1.1 ASSESSMENT RATES**

**ZERO RATED VAT**

1.1.1 Market Value

Households	0.0085	0.0088	0.0092
Business	0.0143	0.0150	0.0156
Agriculture	0.0005	0.0005	0.0005
Properties owned by the state	0.0206	0.0216	0.0225
State Owned Farm	0.0195	0.0204	0.0213
Public service infrastructure property	0.0000	0.0000	0.0000
Industrial	0.0145	0.0152	0.0159
Vacant Land- Residential	0.0195	0.0204	0.0213
Vacant Land- Business and Commercial	0.0286	0.0299	0.0313
Vacant Land- Industrial	0.0291	0.0304	0.0318

Indigent households qualify for exemption but only upon registration as indigents.  
Residential households qualify for R25,000.00 exemption on the value of the property.  
Bankhara residents qualify for additional rebate of R31 802 based on R56 802 average valuation

**1.2 ELECTRICITY TARIFFS - MONTHLY CHARGES**

**c/kWh      c/kWh**

**VAT EXCLUDED(BUT PAYABLE)**

23.40

1.2.1 PROPERTIES USED FOR RESIDENTIAL PURPOSES

NPO's, OLD AGE HOMES AND CHURCHES

**Indigent Households with an income < R4,121.00 Conventional**

Basic Charge	R	217.51	R	227.52	237.98
Usage per kWh					
	0 - 50	R	-	-	-
	51 - 200	R	190.28	R	199.03
	>200	R	307.37	R	321.51
					336.30

Prepaid per kWh usage

Indigent Households with an income < R4,121.00

Basic Charge					
Usage per kWh					
	0 - 50	R	-	R	-
	51 - 200	R	190.28	R	199.03
	>200	R	307.37	R	321.51
					336.30

**Non indigents, NPO's, Old age homes and churches**

**Conventional**

Basic Charge	R	217.51	R	227.52	237.98
Usage per kWh					
	0 - 200	R	190.28	R	199.03
	>200	R	307.37	R	321.51
					336.30

**Prepaid**

Basic Charge	R	112.72	R	117.91	123.33
Prepaid per kWh usage					
	0 - 200	R	190.28	R	199.03
	>200	R	307.37	R	321.51
					336.30

		2024/2025		2025/2026		2026/2027
1.2.2 BUSINESSES( includes guesthouses, private schools and hospitals) (40-69KVA)						
<b>Conventional</b>						
Basic Charge	R	1 055.43	R	1 103.98		1 154.76
Usage per kWh	R	272.04	R	284.55		297.64
<b>Prepaid</b>						
Basic Charge	R	560.21	R	585.98		612.93
Prepaid per kWh usage	R	339.41	R	355.03		371.36
1.2.3 INDUSTRIAL: TRANSFORMER SUPPLIED BY CONSUMER						
Basic Charge	R	3 921.26	R	4 101.64		4 290.31
Usage per KVA	R	428.36	R	448.07		468.68
Usage per kWh	R	152.74	R	159.77		167.12
<b>NOTE: A minimum KVA charge is payable based on 70 KVA/Month</b>						
1.2.4 INDUSTRIAL: TRANSFORMER SUPPLIED BY MUNICIPALITY						
Basic Charge	R	5 690.83	R	5 952.61		6 226.43
Usage per KVA( Demand charge)	R	421.06	R	440.43		460.69
Usage per kWh(Energy charge)	R	153.39	R	160.45		167.83
<b>NOTE: A minimum KVA charge is payable based on 70 KVA/Month</b>						
1.2.5 RESELLERS						
TRANSFORMER SUPPLIED BY CONSUMER						
Basic Charge	R	3 921.26	R	4 101.64		4 290.31
Usage per KVA( Demand charge)	R	428.36	R	448.07		468.68
Usage per kWh(Energy charge)	R	152.74	R	159.77		167.12
<b>NOTE: A minimum KVA charge is payable based on 70 KVA/Month</b>						
1.2.6 BULK USERS 2 - Large Power Users (>500kVA)						
Basic Charge	R	2 277.27	R	2 382.03		2 491.60
Usage per KVA - Demand charge	R	313.93	R	328.37		343.48
Usage per kWh - Peak	R	485.80	R	508.15		531.52
- Standard	R	215.73	R	225.66		236.04
- Off Peak	R	114.64	R	119.91		125.43

1.2.7 ORGANS OF STATE

Conventional					
Basic Charge	R	1 055.43	R	1 103.98	1 154.76
Usage per kWh	R	272.04	R	284.55	297.64
Prepaid					
Basic Charge	R	560.10	R	585.87	612.82
Prepaid per kWh usage	R	339.41	R	355.03	371.36

1.2.8 Availability charge: This fee is payable in respect of any property that is not connected to the Main Service which may in the opinion of the Municipality be provided with the necessary service.

Domestic	R	217.29	R	227.29	237.74
Commercial, Industrial and Organs of state	R	560.18	R	585.95	612.90

1.2.9 Shifting of Prepaid meters R 6 047.00 R 6 325.16 6 616.12

1.2.10 Reverting back from prepaid power to conventional metered power R 6 047.00 R 6 325.16 6 616.12

1.2.11 Temporary meters (220v 3-phase mainstream breaker - 80amps) R 1 657.65 R 1 733.90 1 813.66

1.2.12 Replacement of meters

**1.3. WATER SERVICES - EXCLUDING VAT(BUT PAYABLE) - MONTHLY CHARGES  
VAT EXCLUDED(BUT PAYABLE)**

1.3.1 Indigent Households with an income < R4.121.00	0kl - 6kl	R	-	R	-	-
	7kl-12kl	R	21.41	R	22.39	23.42
	13kl-36kl	R	22.02	R	23.04	24.10
	>36kl	R	22.23	R	23.25	24.32

1.3.2 RESIDENTIAL PROPERTIES, NON PROFIT ORGANISATIONS AND CHURCHES

Basic Charge	R	123.50	R	129.18	135.12	
	0kl - 12kl	R	21.41	R	22.39	23.42
	13kl-36kl	R	22.02	R	23.04	24.10
	>36kl	R	22.23	R	23.25	24.32

PREPAID WATER RESIDENTIAL

Indigent Households with an income < R4.121.00	0kl - 6kl	R	-	R	-	-
	7kl-12kl	R	28.49	R	29.80	31.17
	13kl-36kl	R	29.29	R	30.63	32.04
	>36kl	R	29.56	R	30.92	32.35
Non indigent households	0kl - 12kl	R	28.49	R	29.80	31.17
	13kl-36kl	R	29.29	R	30.63	32.04
	>36kl	R	29.56	R	30.92	32.35



	2024/2025	2025/2026	2026/2027
1.3.3 ALL OTHER PROPERTIES NOT DEFINED ABOVE (BUSINESS AND GOVERNMENT BUILDINGS)			
Basic Charge	R 127.84	R 133.72	139.87
Per kiloliter usage	R 36.93	R 38.63	40.41
Prepaid kiloliter usage	R 57.18	R 59.81	62.56
WATER RESELLERS			
Per kiloliter usage (R0.10 per l)	R 123.50	R 129.18	135.12
Bulk water purchases - Commercial supply (As per contract)			
1.3.4 SEWER WATER IRRIGATION	R 433.66	R 453.61	474.48
Filling of swimmingpool + VAT	R 991.07	R 1 036.66	1 084.35
Swimming pool draining	R 1 285.93	R 1 345.09	1 406.96
Connection/Overflow Sewerage without notice (Excludes Draining Fee where applicable)	R 6 175.00	R 6 459.05	6 756.17
Penalty - Illegal Swimming Pool Connection/Sewer Connections (Excludes damage to Municipal Infrastructure)	R 16 038.96	R 16 776.75	17 548.48
1.3.5 First Eye (Water)			
Per Liter	R 20.00	R 20.92	21.88
Shifting of water meters (meter only to new position),			
1.3.6 interconnecting pipework and transfer of connection as per			
Residential	R 1 040.51	R 1 088.38	1 138.44
Business	R 1 300.64	R 1 360.47	1 423.05
Industrial	R 1 836.20	R 1 920.66	2 009.01
Customer request for disconnection			
15mm meter size	R 3 087.50	R 3 229.53	3 378.08
20mm meter size	R 3 705.00	R 3 875.43	4 053.70
25mm meter size	R 4 940.00	R 5 167.24	5 404.93
40mm meter size	R 18 525.00	R 19 377.15	20 268.50
50mm meter size	R 24 700.00	R 25 836.20	27 024.67
80mm meter size	R 43 225.00	R 45 213.35	47 293.16
100mm meter size	R 49 400.00	R 51 672.40	54 049.33
1.3.7 Damage or tampering to Municipal Water and Sewerage infrastructure			
Pipes with a diameter 50mm or less	R 22 952.48	R 24 008.29	25 112.67
Pipes with a diameter larger than 50mm but less than 100mm	R 30 875.00	R 32 295.25	33 780.83
Pipes with a diameter larger than 100mm but less than 250mm	R 49 400.00	R 51 672.40	54 049.33
Pipes with a diameter larger than 250mm but less than 400mm	R 61 750.00	R 64 590.50	67 561.66
Pipes with a diameter larger than 400mm but less than 600mm	R 135 850.00	R 142 099.10	148 635.66
Unreport incidents found by the Municipality will have a 10% surcharge Contractors damaging infrastructure will be required to immediately conduct repairs at own costs.			
No Approved Wayleave Penalty for Contractors / Private Agents	R 247 000.00	R 258 362.00	270 246.65
1.3.8 <u>Illegal Connection for Construction</u>			

on bulk water purchase charges. Charges exclude applicable damage/temporary charges:

- Kl per month for pipes with a diameter 20mm or less
- 60Kl per month for pipes with a diameter larger than 25mm but less than 40mm
- 90Kl per month for pipes with a diameter larger than 40mm but less than 50mm
- 120Kl per month for pipes with a diameter larger than 50mm but less than 80mm
- 200Kl per month for pipes with a diameter larger than 80mm but less than 100mm
- 400Kl per month for pipes with a diameter larger than 100mm and above

point and stand pipe within Ga-Segonyana Local

1.3.9 Municipality

Pipes with a diameter 20mm or less	R	22 230.00	R	23 252.58	24 322.20
Pipes with a diameter larger than 25mm but less than 40mm	R	35 815.00	R	37 462.49	39 185.76
Pipes with a diameter larger than 40mm but less than 50mm	R	43 225.00	R	45 213.35	47 293.16
Pipes with a diameter larger than 50mm but less than 80mm	R	67 925.00	R	71 049.55	74 317.83
Pipes with a diameter larger than 80mm but less than 100mm	R	86 450.00	R	90 426.70	94 586.33
Pipes with a diameter larger than 100mm and above	R	129 675.00	R	135 640.05	141 879.49
light load vehicles or any vehicle used unauthorised usage shall be applicable. the fee excludes storage charges. The truck will be released upon receipt of all applicable	R	55 575.00	R	58 131.45	60 805.50

1.3.10 Reporting of water incidents not on Muncipal side (False Reporting).      R      617.50      R      645.91      675.62

1.3.11 Fine for lack of maintenance of furrows - as per Bylaws 3.11.1

**1.4. DOMESTIC REFUSE - MONTHLY CHARGES  
VAT EXCLUDED**

1.4.1 Residential -1 x removal/week

R0 - R4 320	R	-	R	-	-
> R4 320	R	233.25	R	243.98	255.20

1.4.3 GARDEN (RESIDENTIAL) REFUSE

1. Removal (with 14 days notice) (If dumped in dumping site by resident) (If dumped outside property a fine of R500.00 may be levied) (On open sites, the owner will be penalized R150.00)	R	639.43	R	668.84	699.61
Illegal Dumping (Household)	R	2 377.02	R	2 486.36	2 600.74
Illegal Dumping (Business and organ of state)	R	6 995.88	R	7 317.70	7 654.31

1.4.4 BUSINESSES

Per holder 1 x removal per week	R	479.29	R	501.33	524.40
Per holder 7x removals per week	R	1 991.94	R	2 083.57	2 179.42

	2024/2025	2025/2026	2026/2027
AVAILABILITY CHARGES(RESIDENTIAL AND BUSINESS)			
1 x removal per week	R 364.54	R 381.31	398.85
2 x removal per week	R 649.01	R 678.87	710.09
3 x or more removals per week	R 965.62	R 1 010.04	1 056.50

This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.

#### 1.4.5 USE OF LANDFILL SITE

0-99.9kg per month (free)			
1 ton per month	R 1 553.12	R 1 624.56	1 699.29
2-4 ton per week	R 1 553.12	R 1 624.56	1 699.29
4-8 Ton per week	R 3 106.24	R 3 249.13	3 398.59
More than 8 tons pw - Quote (as per special quote)			

#### 1.4.6 BUILDING WASTE

Load = 8 cubic metres Tipper Truck	R 1 932.04	R 2 020.92	2 113.88
Less than 4 and 8 tons pw	R 3 220.07	R 3 368.20	3 523.13
Between 4 and 8 tons	R 6 238.89	R 6 525.88	6 826.07
More than 8 tons - Quote (as per special quote)			

#### 1.4.7 Putrescible waste (as per quotation)

NOTE:

The Community Service Department provides the information for the quantity removals per week and on which the tariff is established.

### 1.5. SEWERAGE SERVICES - MONTHLY CHARGES

#### VAT EXCLUDED(BUT PAYABLE)

1.5.1 Basic charge: All residential consumers including indigents using > 6kl of water	R 142.90	R 149.47	156.35
1.5.2 Fixed charge for Mothibistadt			
1.5.2.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	R 382.44	R 400.03	418.43

	2024/2025	2025/2026	2026/2027
1.5.2.2 Business, Industries and Institutional in Mothibistadt	R 788.01	R 824.26	862.17
1.5.3 Consumption based on water usage for Kuruman and Wrenchville consumers			
1.5.3.1 RESIDENTIAL (Including Businesses on Residential Properties, Flats)	41%	43%	0.45
		0%	-
1.5.3.2 Business, Industries and Institutional	73%	76%	0.79
1.5.3.3 Water Purification Dealers	R 1 275.48	R 1 334.15	1 395.52
		R -	-
1.5.4 AVAILABILITY CHARGES	R 360.48	R 377.06	394.41

This fee is payable in respect of any property that is not connected to the main service which may in the opinion of the Municipality be provided with the necessary service.

#### 1.6. SUCTION SERVICES (SEWERAGE) - MONTHLY CHARGES VAT EXCLUDED

1.6.1 Basic charge per month to be levied with the exception that no charge will be levied in the event that a suction service was rendered in a particular month.	R 151.59	R 158.57	165.86
1.6.2 SUCTION SERVICES:			
Ga-Segonyana area per kiloliter	R 89.28	R 93.39	97.68
Transport per km	(Empty ) R 5.91	R 6.18	6.46
	(Loaded) R 7.13	R 7.46	7.81
<b>OUTSIDE GASEGONYANA AREA</b>			
Per kiloliter	R 90.06	R 94.21	98.54
Transport per km	(Empty ) R 11.93	R 12.48	13.05
	(Loaded) R 16.72	R 17.49	18.29
Dumping at Sewer Plant (per load)			
load over 5Kl or more.	R 1 558.00	R 1 629.67	1 704.63
load less than 2.5Kl ad not exceeding 5Kl.	R 779.00	R 814.83	852.32
load less than 2.5Kl.	R 389.50	R 407.42	426.16
1.6.3 Exempted Services Providers (Strictly Services for Villagesin Ga-Segonyanc	R 656.43	R 686.63	718.22
load over 5Kl or more.	R 656.43	R 686.63	718.22
load less than 2.5Kl ad not exceeding 5Kl.	R 328.22	R 343.32	359.11
1.6.4 120 to 150 litres	R 65.22	R 68.22	71.36
Trailer unit with 2 toilettes	R 130.44	R 136.44	142.72

<b>1.6.5 Unauthorised Usage of Road Haul Sewerage</b>					
Trucks HDV	R	25 000.00	R	26 150.00	27 352.90
LDV	R	10 000.00	R	10 460.00	10 941.16
Mobile Toilets (Cost Per Toilet)	R	5 000.00	R	5 230.00	5 470.58
Mobile Toilet. (Penalty will be for truck/LDV/ Mobile Toilet found at property of service providers not having permit)	R	3 699.00	R	4 560.87	4 770.67
<b>1.6.6 Unblocking of overflowing private sewer as per notice served</b>					
Residential	R	4 322.50	R	3 833.07	4 009.39
Business	R	6 175.00	R	5 475.81	5 727.70
Industrial	R	9 262.50	R	8 213.72	8 591.55
<b>1.6.7 Reporting of Sewer incidents not on Municipal side</b>	R	1 235.00	R	1 095.16	1 145.54

**1.7 CONSUMER DEPOSITS  
VAT NOT LEVIABLE**

<b>1.7.1 Residential Properties:</b>					
Wrenchville	R	4 343.25	R	4 543.04	4 752.02
Mothibistad	R	1 216.79	R	1 272.76	1 331.30
Bankhara-Bodulong	R	574.59	R	601.02	628.67
All Indigent Households	R	574.59	R	601.02	628.67
Households pre-paid metering	R	2 129.38	R	2 227.33	2 329.78
<b>1.7.2 Business Properties:</b>					
Wrenchville	R	5 323.44	R	5 568.32	5 824.46
Mothibistad	R	3 194.06	R	3 340.99	3 494.67
Bankhara-Bodulong	R	3 194.06	R	3 340.99	3 494.67
Pre-paid Metering	R	2 551.87	R	2 669.26	2 792.04
180+ amp Users	R	6 641.62	R	6 947.14	7 266.70

**NOTE:** New Consumers blacklisted at Credit Bureau:-  
Applicable deposit x 2.0 excluding registered Indigent Households

**1.8 CONNECTION FEES CONSUMER SERVICES  
VAT EXCLUDED**

Electricity	R	265.62	R	278.10	290.89
Water	R	265.62	R	278.10	290.89
Sewer					
A 50% rebate is allowed for all registered indigent households (R4,120.00)					-
<b>NEW CONNECTIONS for water, electricity and sewerage</b>					
Water (Drilling and Saddle Connection Only)	R	1 832.96	R	1 917.27	2 005.47
Water - Provision and installation of 15mm connection including meter	R	8 916.50	R	9 326.66	9 755.69
Water - Provision and installation of 20mm connection including meter	R	13 112.50	R	13 715.68	14 346.60
Water - Provision and installation of 25mm connection including meter	R	15 735.00	R	16 458.81	17 215.92
Water - Provision and installation of 40mm connection including meter	R	31 470.00	R	32 917.62	34 431.83
Water - Provision and installation of 50mm connection including meter	R	47 205.00	R	49 376.43	51 647.75
contractor and approved by municipal. Inspection Fee					
Applicable	R	1 573.50	R	1 645.88	1 721.59

Sewerage (160x110Y-Junction or direct into manhole)	R	1 656.90	R	1 733.11	1 812.84
The electricity new connection is determined by a quotation from electricians					
Prepaid water meter	R	5 245.00	R	5 486.27	5 738.64
Sewerage	R	1 656.90	R	1 733.11	1 812.84
The electricity new connection is determined by a quotation from electricians					
Prepaid water meter	R	4 970.69	R	5 199.34	5 438.51

1.8.1 Fire water connection (cost plus 10%)

**1.9 METER TESTING  
VAT EXCLUDED BUT PAYABLE**

Electricity Installation Safety	R	1 656.90	R	1 733.11	1 812.84
Water Meters	R	2 761.49	R	2 888.52	3 021.39

**1.10 INVESTIGATION OF COMPLAINTS  
VAT EXCLUDED BUT PAYABLE**

Normal working hours	R	555.30	R	580.85	607.56
After hours	R	724.30	R	757.62	792.47

**1.11 TAMPERING FEE / BYPASS(METERS)**

Penalty: Households	R	7 732.18	R	8 087.86	8 459.90
: Business	R	16 568.96	R	17 331.13	18 128.36
: Industrial	R	22 091.94	R	23 108.17	24 171.15
Plus: Average must be determined					
Plus: Cost of replacing the meter					

**1.12 DEBT COLLECTION ADMINISTRATION**

1.12.1 **VAT EXCLUDED(BUT PAYABLE)**

1.12.2 Administration cost per record per month	R	60.68	R	63.47	66.39
---	---	-------	---	-------	-------

Default/non-payment of accounts:

Telephone notice	R	85.32	R	89.24	93.34
Written final notice	R	134.58	R	140.77	147.25
Re-connection of services - Households	R	642.87	R	672.44	703.37

<b>1.13</b> Re-connection of services -Businesses	R	1 069.45	R	1 118.64	1 170.10
---	---	----------	---	----------	----------

Illegal reconnection 25% outstanding debt(mimimum amount same as tampering fee)

**COLLECTION COSTS**

Final notice posted or delivered	R	133.38	R	139.52	145.93
Summons: Revenue stamp					
Sheriff fees					
Advertisements					

<b>1.14</b> Judgement notice to debtor	R	133.38	R	139.52	145.93
--	---	--------	---	--------	--------

**2. COMMUNITY FACILITIES****2.1 MUNICIPAL BUILDINGS****VAT INCLUDED - RENTAL PER OCCASION**

## 2.1.1 TOWN HALL AND CIVIC CENTRE:

Rental : Weddings and Parties	R	4 200.00	R	4 393.20	4 595.29
Use of kitchen facilities	R	1 400.00	R	1 464.40	1 531.76
Deposit	R	5 500.00	R	5 753.00	6 017.64
Entertainment events - Rental	R	11 045.97	R	11 554.08	12 085.57
Deposit	R	13 829.55	R	14 465.71	15 131.14

10% Discount where there is an entrance fee for Charitable occasions.

## 2.1.1.1 OTHER FACILITIES AT CIVIC CENTRE

Use of braai facilities	R	1 334.45	R	1 395.83	1 460.04
Use of kitchen facilities	R	1 334.45	R	1 395.83	1 460.04
Deposit on kitchen equipment	R	2 644.82	R	2 766.48	2 893.74

## 2.1.1.2 DEPOSIT PER OCCASION

Where no entrance fees are charged by organisation in 7.1, for example training groups schools and churches, meetings sport clubs/schools/churches/charity organisations/agricultural unions/pauper burial services:

Rental per occasion	R	1 200.00	R	1 255.20	1 312.94
Deposit per occasion	R	1 400.00	R	1 464.40	1 531.76

2.1.1.3 Rental of halls by government departments and unions				
Rental per occasion	R	1 723.17	R	1 802.44      1 885.35
Deposit per occasion	R	2 297.56	R	2 403.25      2 513.80
2.1.1.4 Rental of halls by government departments, unions for meetings and school purpose of writing examinations, per occasion.	R	1 170.55	R	1 224.40      1 280.72
2.1.2 LIBRARY HALL PER OCCASION				
Rental	R	600.00	R	627.60      656.47
Deposit	R	397.15	R	415.41      434.52
10% Discount for Charitable groups.				
2.1.4 COMMUNITY HALLS				
Rental	R	1 200.00	R	1 255.20      1 312.94
Deposit	R	1 400.00	R	1 464.40      1 531.76
Use of kitchen facilities	R	270.00	R	282.42      295.41
Entertainment events - Rental	R	2 760.00	R	2 886.96      3 019.76
Deposit	R	2 760.00	R	2 886.96      3 019.76
Water and electricity charges included in the rental				
2.1.5 RENTAL HOSTELS				
Rental - smaller room	R	1 510.00	R	1 579.46      1 652.12
Rental - small room	R	1 810.00	R	1 893.26      1 980.35
Rental - medium room	R	2 265.00	R	2 369.19      2 478.17
2.1.6 DEPOSIT HOSTELS				
Deposit - smaller rooms	R	1 600.00	R	1 673.60      1 750.59
Deposit - small room	R	1 920.00	R	2 008.32      2 100.70
Deposit - medium room	R	2 880.00	R	3 012.48      3 151.05
2.1.7 RENTAL SMME HUB				
SMALL STALL	R	800.00	R	836.80      875.29
LARGE STALL	R	1 600.00	R	1 673.60      1 750.59
2.1.8 RENTAL OFFICES				
Cost per square meter (Under roof) as measured over the external wall of the building	R	75.00	R	78.45      82.06
2.1.9 ZEBRA STALLS	R	660.00	R	690.36      722.12



## 2.1.10 MOTHIBISTADT HOUSES

As per contract amount plus CPI

Municipal services as per approved tariffs

**2.2 SPORTS GROUND****VAT INCLUDED - RENTAL PER OCCASION**

2.2.1 Mothibi, W/Ville,Batlharos , B/Bodulong, Gantatelang and Gamopedi					
Friendly games:Rental	R	320.00	R	334.72	350.12
Deposit	R	320.00	R	334.72	350.12
Outside teams : Rental	R	1 415.00	R	1 480.09	1 548.17
Deposit	R	1 415.00	R	1 480.09	1 548.17
Betting games (Tournaments): Rental	R	1 280.00	R	1 338.88	1 400.47
Deposit	R	1 280.00	R	1 338.88	1 400.47
Festivals and Bashes: Rental(Category A) *	R	19 970.00	R	20 888.62	21 849.50
Deposit	R	19 970.00	R	20 888.62	21 849.50
Festivals and Bashes: Rental(Category B)*	R	7 175.00	R	7 505.05	7 850.28
Deposit	R	11 960.00	R	12 510.16	13 085.63
*Categories will be determined by the Municipality					
Developmental games (Schools, Charities, Sports and culture programr	R	560.00	R	585.76	612.70
:   R	R	560.00	R	585.76	612.70

**2.3**

**2.3.1 GRAVE YARD**

**VAT INCLUDED - LEVIES PER OCCASION**

2.3.2 A 100% rebate is allowed for indigents appearing on our register

2.3.3 Graves at no charge is delegated to Municipal Manager for approval and report back to Council.

2.3.4.1 GRAVES FEES

2.3.4.2 RESIDENTS OF GA-SEGONYANA

Applicable in accordance with the following set conditions namely, proof of income of household must be submitted with reservation and payment of grave and death certificate to establish age of the deceased.

2.3.4.3 Indigents Income up to R4120:	R	503.52	R	526.68	550.91
6 - 13 years of age	R	681.85	R	713.22	746.02
14 years and older	R	566.46	R	592.52	619.77
Double graves	R	1 646.93	R	1 722.69	1 801.93
Deeper gaves	R	1 363.70	R	1 426.43	1 492.05
2.3.4.4 Non indigents Income >R4120 :	R	860.18	R	899.75	941.14
6 - 13 years of age	R	996.55	R	1 042.39	1 090.34
14 years and older	R	1 164.39	R	1 217.95	1 273.98
Double graves	R	2 202.90	R	2 304.23	2 410.23
Deeper gaves	R	1 542.03	R	1 612.96	1 687.16
Berm system and build out of graves	R	5 203.04	R	5 442.38	5 692.73
2.3.4.9 NON-RESIDENTS	R	1 353.21	R	1 415.46	1 480.57
13 years and older	R	1 793.79	R	1 876.30	1 962.61
Double graves	R	2 234.37	R	2 337.15	2 444.66
Berm system and build out of graves	R	6 954.87	R	7 274.79	7 609.43

## 2.4 CARAVAN PARK

### VAT INCLUDED

2.4.1 Pensioners above the age of 60 years qualify for a rebate of 10% on all tariffs.

#### 2.4.2 OVERNIGHT TARIFFS:

2 bed Exclusive Chalet	R	780.00	R	815.88	853.41
3 bed Open Plan	R	650.00	R	679.90	711.18
Single room	R	500.00	R	523.00	547.06
Encampment per caravan or tent	R	250.00	R	261.50	273.53
Daily visitors: per person	R	40.00	R	41.84	43.76
per caravan	R	300.00	R	313.80	328.23

## 2.5 NATURE RESERVE

### VAT INCLUDED - ENTRANCE FEE

Organised school children (per child)	R	8.00	R	8.37	8.75
Children	R	15.00	R	15.69	16.41
Adult	R	30.00	R	31.38	32.82
Vehicle	R	45.00	R	47.07	49.24
Bus	R	150.00	R	156.90	164.12

## 2.6 THE EYE

### VAT INCLUDED - ENTRANCE FEE

Organised school children (per child)	R	15.00	R	15.69	16.41
Children up to 18 years	R	20.00	R	20.92	21.88
Adults	R	40.00	R	41.84	43.76
Wedding per group up to 20	R	600.00	R	627.60	656.47

## 2.7 PARKS

### ENTRANCE FEES

Children up to 18 years	R	20.00	R	20.92	21.88
Adults	R	40.00	R	41.84	43.76

**2.8 SWIMMING BATHS**  
**VAT INCLUDED - ENTRANCE FEE**

Children up to 18 years For 2 hours	R	10.00	R	10.46	10.94
Adults For 2 hours	R	20.00	R	20.92	21.88

**2.9 ENCROACHMENT**  
**VAT INCLUDED**

Fees	R	167.84	R	175.56	183.64
------	---	--------	---	--------	--------

**2.10 ILLEGAL LAND USE**  
**VAT INCLUDED**

With minimum penalty of	R	26 548.95	R	27 770.20	29 047.63
With maximum penalty of	R	79 670.29	R	83 335.12	87 168.54
Depends on size of stand.					

**2.11 TRADE LICENCES**  
**VAT INCLUDED**

Per Licence : Informal trading i.e Tuckshops, salons	R	800.00	R	836.80	875.29
: Formal trading i.e wholesale and retail	R	1 800.00	R	1 882.80	1 969.41

**2.12 HAWKERS PERMITS**  
**VAT INCLUDED**

Permits	R	180.00	R	188.28	196.94
Trade licences - Renewal	R	900.00	R	941.40	984.70
Hawkers Permit - Renewal	R	140.00	R	146.44	153.18

## 2.12 ILLEGAL LOGGING AT TUCKSHOPS & SHOPS VAT INCLUDED

Penalty	R	5 522.99	R	5 777.04	6 042.79
---------	---	----------	---	----------	----------

## 2.13 LIBRARY VAT INCLUDED

Identity ticket replacement due to misplacement	R	83.92	R	87.78	91.82
Admin Levy books outstanding after 4 weeks	R	68.19	R	71.32	74.60

## 2.14 ADVERTISING SIGNS AND HOARDINGS

### 2.14.1 Advertising signs

Cost per square meter	R	169.00	R	176.77	184.90
Minimum charge	R	1 689.98	R	1 767.72	1 849.03
Guest house Board-Single sided	R	675.99	R	707.09	739.61
Guest house Board-double sided	R	946.39	R	989.92	1 035.46
Illegal advertising signs	R	16 568.96	R	17 331.13	18 128.36
	R	-	R	-	-

### 2.14.2 BANNERS

Deposit	R	1 081.59	R	1 131.34	1 183.38
Fees per week	R	650.64	R	680.57	711.88
Illegal banners	R	5 522.99	R	5 777.04	6 042.79

### 2.14.3 POSTERS

(i) Application per poster - non profit organisation <b>No commercial advertising and logos of sponsors will appear on posters</b>	R	22.09	R	23.11	24.17
(ii) Application for religious, sporting and cultural events, commercial logos Minimum charge per week	R	84.50	R	88.39	92.45
	R	169.00	R	176.77	184.90
(iii) Application per candidate	R	1 689.98	R	1 767.72	1 849.03
(iv) <b>Application per registered political party and independents</b> <b>Fully refundable on removal</b>	R	1 689.98	R	1 767.72	1 849.03

Excluding present serving councillors that hold and arrange community meetings.  
Poster should be removed within 48 hours. Failing to do so deposit will not be reclaimable

Application to display advertising signs	R	1 689.98	R	1 767.72	1 849.03
Advertising signs displayed on municipal property	R	2 534.97	R	2 651.58	2 773.55
Advertising fee per month	R	287.30	R	300.51	314.34
Removal cost per poster	R	220.92	R	231.08	241.71

**2.15 PHOTOCOPIES  
VAT INCLUDED**

A4 size	R	1.00	R	1.05	1.09
A3 size	R	2.00	R	2.09	2.19
A4 size colour	R	2.00	R	2.09	2.19
A3 size colour	R	3.00	R	3.14	3.28

**2.16 FAXES PER PAGE  
VAT INCLUDED**

Received	R	6.61	R	6.91	7.23
Send	R	4.80	R	5.02	5.25

Special tariff to Staff and Councillors  
tariff less 20%

**2.17 TESTING OF VEHICLE BRAKES  
VAT EXCLUDED**

Fee	R	398.00	R	416.31	435.46
-----	---	--------	---	--------	--------

**2.18 POUNDING FEES  
VAT EXCLUDED**

**Impounding:**

Trolleys per trolley per day: Minimum	R	96.13	R	100.55	105.18
LDV's per LDV per day: Minimum	R	721.00	R	754.17	788.86
Horses, donkey's cattle and pigs per day	R	500.00	R	523.00	547.06
Sheep and goat (each)	R	250.00	R	261.50	273.53

**Maintenance:**

Horses, donkey's cattle and pigs per day	R	200.00	R	209.20	218.82
Sheep and goat (each)	R	100.00	R	104.60	109.41

**2.19 TRAFFIC**

Functions, Marches and Sports

Monday to Saturday

One or two officer per event per hour	R	1 352.00	R	1 414.19	1 479.24
Three or four officers per event per hour	R	2 704.00	R	2 828.38	2 958.49
More than four officers per event per hour	R	3 380.00	R	3 535.48	3 698.11

Sunday and Public Holidays

Per officer per hour	R	1 270.00	R	1 328.42	1 389.53
----------------------	---	----------	---	----------	----------

**ESCORT OF ABNORMAL LOADS**

Monday to Friday

Per truck per officer	R	1 110.00	R	1 161.06	1 214.47
-----------------------	---	----------	---	----------	----------

Saturday, Sunday and Public Holidays

Per truck per officer	R	2 770.00	R	2 897.42	3 030.70
-----------------------	---	----------	---	----------	----------

Indigent Funerals  
Government Event

	R	2 761.49	R	2 888.52	3 021.39
--	---	----------	---	----------	----------

**2.20** Penalty for offloading during unauthorised hours

**2.21 AIRSTRIP**

<b>Event : Rental</b>	R	13 311.07	R	13 923.38	14 563.86
<b>Deposit 100%</b>	R	13 311.07	R	13 923.38	14 563.86
Rental of Hangers : As per contract					

**3. LAND USE**

**3.1 GROUND AND GRAVEL SALES  
VAT INCLUDED**

3.1.1 Ground Private - per 6 cubic metre truck	R	398.02	R	416.33	435.48
Ground Contractor - per 6 cubic metre truck	R	398.02	R	416.33	435.48
3.1.2 Gravel Private - per 6 cubic metre truck	R	398.02	R	416.33	435.48
Gravel Contractor - per 6 cubic metre truck	R	398.02	R	416.33	435.48
3.1.3 Open land per square meter(serviced)	R	88.37	R	92.43	96.68
Open land per square meter(unserviced)	R	44.18	R	46.22	48.34
Open land per square meter(serviced) - Industrial	R	110.46	R	115.54	120.86
Open land per square meter(unserviced)- Industrial	R	55.23	R	57.77	60.43

**3.2 BUILDING AND OTHER PLANS COPIES  
VAT INCLUDED**

3.2.1 Black and White					
Size A4(Removed A0)	R	17.23	R	18.02	18.85
Size A3(Removed A1)	R	28.72	R	30.04	31.42
A2	R	114.88	R	120.16	125.69

### 3.3 BUILDING PLAN APPROVAL - VAT INCLUDED VAT INCLUDED

#### 3.3.1 Residential and Agricultural stands

Cost per square metre	R	32.17	R	33.65	35.19
Minimum charge	R	1 493.42	R	1 562.11	1 633.97
Maximum charge	R	24 032.50	R	25 137.99	26 294.34

Penalty: R 20 000 Minimum charge:

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

#### 3.3.2 Business, Residential zone 2 and 3 and Guest houses

Cost per square metre	R	63.18	R	66.09	69.13
Minimum charge	R	6 008.12	R	6 284.50	6 573.58

Penalty: R 50 000 minimum charge

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

#### 3.3.3 Industrial stands

Cost per square metre	R	114.88	R	120.16	125.69
Minimum charge	R	9 764.64	R	10 213.81	10 683.65

Penalty: R 80 000 minimum charge

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

#### 3.3.4 NGOS, NPOS and churches

Cost per square metre	R	11.05	R	11.55	12.09
Penalty: R 5 000 minimum					

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

#### 3.3.5 Government buildings

Cost per square metre	R	16.57	R	17.33	18.13
Penalty: R10 000 minimum					

If its more than the minimum charger,this formula will apply : cost per sqm x total sqm of the illegal building x 50%

3.3.4 Residential Zone 2(2 or more Townhouses) per square meter	R	34.46	R	36.05	37.71
Residential Zone 3 (Flats) per square meter per unit	R	34.46	R	36.05	37.71

3.3.5 Occupation certificates	R	172.32	R	180.24	188.53
-------------------------------	---	--------	---	--------	--------

### 3.4 BUILDING DEPOSITS VAT EXCLUDED(BUT PAYABLE)

3.4.1 Residential: 0 - 80 square metre	R	1 838.05	R	1 922.60	2 011.04
80+ square metre	R	3 101.71	R	3 244.39	3 393.63

3.4.2 Businesses	R	8 500.98	R	8 892.02	9 301.06
------------------	---	----------	---	----------	----------

#### 3.4.3 INTERNAL ALTERATIONS

(i) Residential: 0 - 80 square metre	R	1 838.05	R	1 922.60	2 011.04
80+ square metre	R	3 101.71	R	3 244.39	3 393.63

(ii) Business	R	9 649.76	R	10 093.65	10 557.96
---------------	---	----------	---	-----------	-----------

### 3.5 LAND USE MANAGEMENT FEES VAT EXCLUDED(BUT PAYABLE)

#### 3.5.1 Category 1 Applications MPT

Township establishment 0-20 Erven Plus tariff per erf in addition to the first 20 erven (Plus bulk service contribution)	R	2 871.95	R	3 004.06	3 142.25
					(Plus R 100 per erf)

Application for Rezoning	R	2 871.95	R	3 004.06	3 142.25
--------------------------	---	----------	---	----------	----------

Removal, amendment or suspension of a restrictive conditions, servitude against title of the land	R	4 824.88	R	5 046.82	5 278.98
--	---	----------	---	----------	----------

Permanent closure of any public place or road	R	3 446.34	R	3 604.87	3 770.70
---	---	----------	---	----------	----------

Amendment or cancellation in whole or in part of a general plan	R	3 446.34	R	3 604.87	3 770.70
---	---	----------	---	----------	----------

Subdivision/ Consolidation of any land other than the subdivision which	R	4 824.88	R	5 046.82	5 278.98
---	---	----------	---	----------	----------



category 2 applications per additional portion after 5. the per erf tariff per erf in additional

Any consent or approval required in terms of a condition of title, a cond R 4 020.73 R 4 205.69 4 399.15  
 or condition of an existing scheme or land use scheme

3.5.2 **Category 2 Applications (Authorised officials)**

Application to occupational practice, relaxation of building lines, cover R 4 824.88 R 5 046.82 5 278.98  
 amendment of site development plan( Separate tariff will be charged for simultaneous application)

Subdivision/ consolidation of any land where subdivision is expressly pro R 4 020.73 R 4 205.69 4 399.15  
 land use scheme  
 Per additional portion after 5. then per erf tariff per in addition

The consent of the municipality for any land use purpose or departure o R 4 020.73 R 4 205.69 4 399.15  
 land use scheme or existing scheme which does not constitute a land development application

**3.5.3 Other tariffs as per specific need**

Hard Copy of SDF	R	2 412.44	R	2 523.41	2 639.49
Hard Copy of Land Use Regulations	R	516.95	R	540.73	565.60
Customised product compilation fee (DVD, CD of documents)	R	344.63	R	360.49	377.07

**3.5.4 CONTRAVENTION PENALTY (LAND USE)**

Application cost + 50%					
Residential, Government and NGO's	R	26 548.95	R	27 770.20	29 047.63
Business, Residential 2&3 and Industrial	R	79 670.29	R	83 335.12	87 168.54

**3.5.5 ENCHROACHMENT**

Municipal Land  
Rate per square metre

**3.6 APPLICATION FOR HOME ENTERPRISE  
VAT EXCLUDED(BUT PAYABLE)**

Application fee	R	344.63	R	360.49	377.07
Departures land use restrictions on stands					
< 500 square metre	R	344.63	R	360.49	377.07
501 - 750 square metre	R	459.51	R	480.65	502.76
> 750 square metre	R	459.51	R	480.65	502.76

**3.7 CERTIFICATE PER ISSUE  
VAT EXCLUDED(BUT PAYABLE)**

Valuation	R	346.63	R	362.58	379.26
Clearance	R	504.20	R	527.40	551.66
Zoning	R	344.63	R	360.49	377.07
SPLUMA Certificate	R	552.30	R	577.70	604.28

**3.8 HIRING OF MACHINES( If machine used less than an hour still pay full price)**

Grader per hour	R	1 217.42	R	1 273.42	1 332.00
TLB per hour	R	749.18	R	783.64	819.69
Front end loader	R	1 170.55	R	1 224.40	1 280.72
Water truck	R	702.30	R	734.60	768.40
Compactor	R	702.30	R	734.60	768.40

**3.9 CONTRIBUTION TO BULK SERVICES**

**Payments to be made prior to approval of business plans  
To be levied as per council policy subject to liaison with developers  
when land salesor new developments are concluded**

Cost per square metre  
Residential low cost  
Non subsidised household  
Business  
Industrial

**3.9.1 Residential Bulk Contribution**

**3.9.1.1 Water**

Intermediate LOS	R	3 526.96	R	3 689.20	3 858.90
Low	R	7 594.79	R	7 944.15	8 309.58
Medim	R	14 827.90	R	15 509.99	16 223.44
High	R	28 481.27	R	29 791.41	31 161.81

**3.9.1.2 Sanitation**

Low	R	9 764.74	R	10 213.92	10 683.76
Medium	R	15 985.54	R	16 720.87	17 490.03
High	R	23 218.65	R	24 286.71	25 403.90

**3.9.1.3 Electricity**

LOS	R	7 233.12	R	7 565.84	7 913.87
Low	R	14 466.23	R	15 131.68	15 827.73
Medium	R	28 932.46	R	30 263.35	31 655.47
high	R	43 398.69	R	45 395.03	47 483.20

**3.9.2 Commercial / Industrial Bulk Contribution**

Water (Per 100sqm. of GLA)	R	12 674.54	R	13 257.57	13 867.42
Sanitation (Per 100sqm. of GLA)	R	16 764.19	R	17 535.35	18 341.97
Electricity (Per 100sqm. of GLA)	R	27 039.02	R	28 282.82	29 583.83

**3.10 DISASTER MANAGEMENT FEES**

	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
3.10.1 Emergency Services Kuruman Airstrip	R 2 871.95	R 3 004.06	3 142.25
3.10.2 Emergency Services Tswalu Airstrip	R 7 955.31	R 8 321.25	8 704.03
3.10.3 Emergency Services Danielskuil Airstrip	R 4 164.33	R 4 355.89	4 556.26
3.10.4 Emergency Services Kathu Airstrip	R 3 475.06	R 3 634.92	3 802.12

**3.10.5 Flammable liquid registration**

3.10.5.1 1 Litre to 46000 Litres	R	419.75	R	439.06	459.25
3.10.5.2 46001 to 120 000 Litres	R	717.99	R	751.02	785.56
3.10.5.3 120001 and more	R	1 071.46	R	1 120.75	1 172.30
3.10.6 Re- print of Flammable Certificate	R	143.60	R	150.20	157.11
3.10.7 Safety Certificates	R	220.92	R	231.08	241.71
3.10.8 Re- print of Safety Certificate	R	143.60	R	150.20	157.11
3.10.9 Personnel responding to emergency incidents					
3.10.1 Fire engine per hour	R	172.32	R	180.24	188.53
3.10.2 Fire engine per kilometre	R	22.98	R	24.03	25.14
3.10.3 Utility Bakkie per kilometre	R	88.37	R	92.43	96.68
3.10.4 1 x Firefighter per hour	R	34.46	R	36.05	37.71
3.10.5 1 x Officer per hour	R	45.95	R	48.06	50.28

**3.11 BY LAWS FINES SECTION 2 ACT 32/2000 - LAW ENFORCEMENT**

3.11.1 No person/owner shall damage, deface or tamper with public property	R	1 656.90	R	1 733.11	1 812.84
3.11.2 No person shall remove, displace, conceal or tamper with public property	R	1 656.90	R	1 733.11	1 812.84
3.11.3 No person shall deface the street surface by means of paint or any other material	R	828.45	R	866.56	906.42
3.11.4 No person shall throw, discard or deposit refuse on any public place or	R	828.45	R	866.56	906.42
3.11.5 No person shall refuse any authorized officer without lawful reason, entrance to or upon any premises on officer's request	R	497.07	R	519.93	543.85
3.11.6 No person shall refuse or fail to give any information lawfully required by an officer	R	497.07	R	519.93	543.85
3.11.7 No person shall hinder or obstruct an officer in execution of his/her duties	R	828.45	R	866.56	906.42
3.11.8 No person shall display any sign, poster or banner that is indecent or offensive in a public space.	R	331.38	R	346.62	362.57
3.11.9 No person shall display any sign, poster or banner that is indecent or offensive in such a manner that is visible from a public space.	R	331.38	R	346.62	362.57
3.11.10 No person shall display any sign, poster or banner without written permission of the Municipality.	R	828.45	R	866.56	906.42
3.11.11 No person shall fail to display the allocated street number.	R	220.92	R	231.08	241.71
3.11.12 No person shall obstruct or hinder an officer that may prohibit the sale, detain, seizure of any food wrapping or packaging which in his/her opinion is diseased, unsound, unwholesome, contaminated or unfit for human consumption.	R	1 656.90	R	1 733.11	1 812.84
3.11.13 No person shall damage or de-place a plate displaying street name.	R	497.07	R	519.93	543.85
3.11.14 No person shall damage or de-place a street number.	R	497.07	R	519.93	543.85
3.11.15 No person shall damage or de-place any sign authorized or erected by the Municipality.	R	497.07	R	519.93	543.85
3.11.16 No person shall beg in a public place without written permission from the Municipality.	R	220.92	R	231.08	241.71
3.11.17 No person shall beg from door to door without written permission from the Municipality.					
3.11.18 No person shall act as a car guard while not employed by a Municipality or any permitted organization.	R	220.92	R	231.08	241.71
3.11.19 No organization shall render a car guard service without prior written permission of the Municipality	R	828.45	R	866.56	906.42
3.11.20 No person shall spill, drop or place in a public place any matter that may impede the cleanliness of town	R	220.92	R	231.08	241.71
3.11.21 No person shall spill, drop or place in a public place any matter that may cause annoyance or danger.	R	220.92	R	231.08	241.71
3.11.22 No person shall spit in or at a public place.	R	110.46	R	115.54	120.86
3.11.23 No person shall urinate or defecate in or at a public place.	R	220.92	R	231.08	241.71
3.11.24 No person shall micro manufacture any form of liquor.	R	3 313.79	R	3 466.23	3 625.67
3.11.25 No person shall retail sale of consumption of liquor in a public place.	R	3 313.79	R	3 466.23	3 625.67
3.11.26 No person shall consume any form of liquor in a public place.	R	828.45	R	866.56	906.42
3.11.27 No person shall inhale the fumes of any glue, adhesive or volatile substance	R	110.46	R	115.54	120.86
3.11.28 No person shall provide a substance referred to in subsection 10(1) if it is not evident that the substance is acquired for the inhalation of the fumes as indicated in subsection 10(1).	R	828.45	R	866.56	906.42
3.11.29 No person shall gather, sit, lie or walk in a street or sidewalk in a manner as to cause obstruction or to impede person.	R	165.69	R	173.31	181.28
3.11.30 No person shall use indecent, offensive or loud language in a public space	R	165.69	R	173.31	181.28
3.11.31 No person shall fight, threaten or disturb other persons by shouting or arguing in a public place that may lead to violence.	R	331.38	R	346.62	362.57
3.11.32 No person shall cause excessive noise on a public place	R	331.38	R	346.62	362.57
3.11.33 No person shall disturb the peace in a residential area by causing excessive noise or by fighting, shouting or arguing.	R	331.38	R	346.62	362.57
3.11.34 No person shall explode a firecracker or other fireworks causing a loud noise without the written permission of the Municipality.	R	828.45	R	866.56	906.42
3.11.35 No person shall without prior written permission of the Municipality play music or use a microphone to invite the public to business premises.	R	828.45	R	866.56	906.42
3.11.36 No person shall in or from a public place tout or indicate willingness to work for reward except in an area designated by the Municipality.	R	828.45	R	866.56	906.42
3.11.37 No person shall distribute, place or hand out handbills without prior written permission of the Municipality.	R	220.92	R	231.08	241.71

**3.12 BY LAWS FINES SECTION 2 ACT 32/2000 - STREET TRADERS**

3.12.1 No person shall do business as a street trader with prior written permission of the Municipality.	R	497.07	R	519.93	543.85
3.12.2 No person shall fail to carry written proof of permission to do business as a street trader					

		<b>2024/2025</b>		<b>2025/2026</b>		<b>2026/2027</b>
in possession.		R	220.92	R	231.08	241.71
3.12.3 No person who do business as a street trader shall allow his/her property to corner a large space.		R	220.92	R	231.08	241.71
3.12.4 No person shall place his/her goods to constitute a danger to persons.		R	220.92	R	231.08	241.71
3.12.5 No person known as a street trader shall erect a structure to provide she		R	220.92	R	231.08	241.71
3.12.6 No person shall obstruct a fire hydrant or demarcated area for the use of emergency vehicle or service.		R	220.92	R	231.08	241.71

3.12.7	No person shall leave his/her property or goods after trading hours at the designated area.	R 220.92	R 231.08	241.71
3.12.8	No person shall make an open fire that could harm a person or damage buildings or vehicles.	R 497.07	R 519.93	543.85
3.12.9	No person may keep combustibles in quantities contrary to any law regarding prevention fighting of fires.	R 497.07	R 519.93	543.85
3.12.10	No person shall store his/her goods in a manhole, storm water drain, bus shelter or public toilet.	R 331.38	R 346.62	362.57
3.12.11	No person shall fail to keep his/her goods or property clean and in a satisfactory condition.	R 331.38	R 346.62	362.57
3.12.12	No person shall dispose litter generated by his/her business.	R 331.38	R 346.62	362.57
3.12.13	No person shall fail to ensure that the area is free of litter at the end of the day at the designated area.	R 220.92	R 231.08	241.71
3.12.14	No person shall do street trading who obstructs access to or use of a street bus stop shelter or other facility intended for public use.	R 331.38	R 346.62	362.57
3.12.15	No person shall do street trading who obstructs the visibility of a display window signboard or premises.	R 331.38	R 346.62	362.57
3.12.16	No person shall do street trading who obstructs access to a building automatic bank teller or pedestrian crossing.	R 331.38	R 346.62	362.57
3.12.17	No person shall leave less than 2m width of a sidewalk clear for pedestrian use, or any other manner obstructs pedestrians.	R 331.38	R 346.62	362.57
3.12.18	No person shall do street trading who obstructs the view of any road user.	R 331.38	R 346.62	362.57
3.12.19	No person shall do street trading who causes an obstruction on the roadway.	R 828.45	R 866.56	906.42
3.12.20	No person shall do street trading who obstruct any Road marking.	R 497.07	R 519.93	543.85
3.12.21	No person shall do street trading or interfere in any way with any vehicle parked along side such place.	R 497.07	R 519.93	543.85
3.12.22	No street trader may compete with existing businesses.	R 497.07	R 519.93	543.85
3.12.23	No person shall do business as a street trader on verge.	R 497.07	R 519.93	543.85
3.12.24	No person shall do business as a street trader at a place of worship of any faith or denomination.	R 497.07	R 519.93	543.85
3.12.25	No person shall do business as street trader in front of a historical monument.	R 497.07	R 519.93	543.85
3.12.26	No person shall do business as street trader in front of a building used for public purposes.	R 497.07	R 519.93	543.85

**3.13 BY LAWS FINES SECTION 2 ACT 32/2000 - WASTE MANAGEMENT BY - LAWS**

3.13.1	No person shall open, tamper with or remove anything from a plastic bin liner placed outside a property.	R 220.92	R 231.08	241.71
3.13.2	No person shall enter a disposal site for any purpose other than the disposal of refuse.	R 220.92	R 231.08	241.71
3.13.3	No person shall remove or interfere with refuse at a Municipal disposal site.	R 220.92	R 231.08	241.71

**3.14 NOISE ABATEMENT AND PREVENTION OF NUISANCE BY-LAWS**

3.14.1	No person shall dump or accumulate objectionable material on any erf, street drain, water furrow or sewer thoroughfare.	R 1 656.90	R 1 733.11	1 812.84
3.14.2	No person shall do work business or profession on any erf in Municipal area source or become a discomfort or annoyance to the neighbourhood.	R 497.07	R 519.93	543.85
3.14.3	No person shall deposit, drop or place any fruit or vegetable peels, broken glass or other refuse on any erf.	R 497.07	R 519.93	543.85
3.14.4	No person will be allowed any erf to be overgrown with bush, weeds or grass or other vegetation except cultivated trees.	R 497.07	R 519.93	543.85
3.14.5	No person shall be allowed to keep on his premises any animal or bird which creates a disturbance or a nuisance to the neighbours by making frequent and excessive noise.	R 331.38	R 346.62	362.57
3.14.6	No person will be permitted the carcass of any animal being his property of which he is in charge on his premises in a Municipal area.	R 331.38	R 346.62	362.57
3.14.7	No person shall disturb the public peace in any street or public place by means of shouting insistent hooting wrangling quarrelling by collecting a crowd for striking.	R 331.38	R 346.62	362.57
3.14.8	No person will be allowed to advertise in any street or public place by means of megaphone, loudspeaker or similar device shouting blowing horns.	R 331.38	R 346.62	362.57

**3.15 BY -LAWS PARKS FOR CARAVANS & MOBILE HOMES**

3.15.1	No person will be allowed to camp on a site without a valid camping permit.	R 828.45	R 866.56	906.42
3.15.2	No person will be allowed to wash or hang out to dry articles elsewhere than in the washing area.	R 220.92	R 231.08	241.71
3.15.3	No person will be allowed to dispose of refuse elsewhere than in a refuse bin.	R 1 656.90	R 1 733.11	1 812.84
3.15.4	No person will be allowed to disturb, deface, damage, destroy or remove any movable or immovable property belonging to the Municipality including signs, trees or plants.	R 828.45	R 866.56	906.42
3.15.5	No person will be allowed to injure, kill, capture or disturb any animal, bird, nest or eggs of any bird.	R 220.92	R 231.08	241.71
3.15.6	No person will be allowed to do any repairs on any vehicle within the caravan park or mobile homes.	R 220.92	R 231.08	241.71
3.15.7	No person will be allowed to appear in a nude state or improperly dressed.	R 220.92	R 231.08	241.71
3.15.8	No person will be allowed to enter any sanitary convenience or dressing room for the opposite sex.	R 497.07	R 519.93	543.85
3.15.9	No person will be allowed to deposit bottles, broken glass or rubbish at caravans and mobile homes.	R 497.07	R 519.93	543.85
3.15.10	No person will be allowed to make any music in a manner which disturbs the peace and cause a nuisance to campers.	R 497.07	R 519.93	543.85
3.15.11	No person will be allowed to make a fire if it is not in an assigned place.	R 331.38	R 346.62	362.57
3.15.12	No person will be allowed to discharge a fire arm, air rifle or air pistol at anyone.	R 331.38	R 346.62	362.57

mobile homes.				
3.15.13 No person will be allowed to discharge any fireworks at Caravan park c	R	331.38	R	346.62
				362.57
3.15.14 No person will be allowed to collect alms, beg or gamble at Caravan p	R	497.07	R	519.93
				543.85
3.15.15 No person will be allowed to make a electrical connection without the permission of the caretaker.	R	497.07	R	519.93
				543.85
3.15.16 No person will be allowed to use an electrical connection for a purpose other than campers or camping needs.	R	497.07	R	519.93
				543.85
3.15.17 No person will be allowed to hinder any employee of the Municipality in the execution of his/her duties.	R	497.07	R	519.93
				543.85

## 3.16 SELLING OF FOOD

3.16.1	No person shall sell food from any premises whereon a case fo communicable disease has occurred.	R	828.45	R	866.56	906.42
3.16.2	No person shall sell food from any source wherefrom food previously supplied is suspected to have been the cause of any case of communcable disease.					
3.16.3	No person shall sell food from a vehicle(other than a bicycle) which is not registered or approved of in terms of the By-Laws.					
3.16.4	No person shall sell food if he is of the opinion that consumption thereof is likely to cause sickness or disease.	R	828.45	R	866.56	906.42
3.16.5	No person shall sell food if it does not meet with the standards of these B	R	828.45	R	866.56	906.42
3.16.6	No person shall sell food at or from any premises whereon the buildings or other circumstances do not meet with the requirements of these By-Laws.	R	1 656.90	R	1 733.11	1 812.84
3.16.7	No person shall operate a business involbint the preparation, storing, handling, sale or distribution of food without a valid licence.	R	1 656.90	R	1 733.11	1 812.84
3.16.8	No person shall carry on with business if the walls are not constructed of brick, concrete or any approved materiall not smoothly finished of portions the premises, where food is prepared must be in addition suitably covered with tiles.					
3.16.9	No person shall carry on with business if the floors of the premises where prepared, stored and handled is not constructed of concrete or other similar solid impervious rat proof materia.l	R	828.45	R	866.56	906.42
3.16.10	No person shall carry on with business of preparationof food if the ceilinç approved material with lime or cement plate or other suitable impervioi	R	828.45	R	866.56	906.42
3.16.11	No person shall carry on with business if not comply with the adequate natural or article means of lighting and ventilation in conformity with the requirements of the Municipal Building By-Laws.	R	497.07	R	519.93	543.85
3.16.12	No person shall carry on business if the premises is not constructed to fully vermin proof in all respect in the prescribed standards.	R	497.07	R	519.93	543.85
3.6.13	No person or owner shall use a premises with an opening or an inlet to the drains form a urinal or stable.	R	828.45	R	866.56	906.42
3.6.14	No person shall use a space in the yard for the storage of refuse receptacles and no acces thereto other than through the shop of manufactory.	R	828.45	R	866.56	906.42
3.6.15	No person shall be allowed to make use of other than effective means of draining and disposal of waste liquids and storm water.	R	828.45	R	866.56	906.42
3.6.16	No person shall be allowed to do business in a kiosk tht is not approved by a Municipal engineer.	R	828.45	R	866.56	906.42
3.6.17	The owner fails to repair or maintain all the building, hardened areas, drains, drainage corrections and or other appurtenances in a good order and condition	R	828.45	R	866.56	906.42
3.6.18	The owner fails to paint color wash, lime wash or otherwise suitably renovate any exterior part of the premises owned by him when so required by the Health Insp	R	497.07	R	519.93	543.85
3.6.19	The occupier fails to paint or otherwise suitably renovate any internal part of the premises occupied by him at least once every year and at such other times as may be required by the Health Inspector.	R	497.07	R	519.93	543.85
3.6.20	No flesh of any animal or carcass of any bird that died as the result of an accident or disease shall be prepared for sale, store or kept.	R	1 656.90	R	1 733.11	1 812.84
3.6.21	No owner shall fail to keep all milk dairy products, meat dressed poultry, fish or any other article of food whether frozen cooker or otherwise at the correct tempe	R	828.45	R	866.56	906.42
3.6.22	No owner shall fail to comply of any authorized officer that forbid the use of any vessel, utensil, machine, equipment or apparatus used for the manufacture, preparation, storage, handling, sale or distribution of food which in his opinion is unsuitable.	R	828.45	R	866.56	906.42
3.6.23	No owner shall fail to comply of any authorized officer that forbid the use of any type of glass of bottle, jar, tin, carton, plastic, tube or other container for the packing of any article of food or without the written authority of the Health Inspector.	R	828.45	R	866.56	906.42
3.6.24	No person shall handle, convey, transit, deliver, store or deposit any food or cause or permit any food to be handled, conveyed, delivered, stored or deposited unless such food is effectively protected against contamination.					
3.6.25	No person shall cause or permit in any matter a substance or ingredient which is diseased, unsound, unwholesome or injurious to health to be used in the manufacture or preparation of any article food or drink for human consumption.	R	497.07	R	519.93	543.85



**MTREF**

**2024-25**

**BUDGET**

**CIRCULAR NO**

**126 AND 128**



## **Municipal Budget Circular for the 2024/25 MTREF**

### **CONTENTS:**

<b>INTRODUCTION</b> .....	<b>3</b>
<b>1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS</b> .....	<b>3</b>
<b>2. KEY FOCUS AREAS FOR THE 2024/25 BUDGET PROCESS</b> .....	<b>4</b>
2.1 LOCAL GOVERNMENT CONDITIONAL GRANTS ALLOCATIONS .....	4
2.2 PUBLICATION OF ALLOCATIONS FROM THE MUNICIPAL DISASTER RESPONSE GRANT AND CHANGES FROM THE STOPPING AND REALLOCATION PROCESS .....	6
<b>3. REVENUE MANAGEMENT</b> .....	<b>7</b>
3.1 MAXIMIZING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE .....	8
3.2 SETTING THE COST REFLECTIVE TARIFFS .....	9
3.3 CONSUMER DEPOSITS AND SECURITIES .....	9
3.4 CONTRACTS WITH CUSTOMERS .....	9
3.5 INDIGENT MANAGEMENT .....	10
3.6 VOLUNTARY RESTRICTION OF NOTIFIED MAXIMUM DEMAND (NMD) .....	10
3.7 PRO-ACTIVELY MANAGING COLLECTION OF MUNICIPAL REVENUE IN Eskom SUPPLIED AREAS .....	11
3.8 MAXIMISING THE REVENUE GENERATION OF THE MUNICIPAL REVENUE BASE REVENUE ON PROPERTY RATES .....	11
3.9 SETTING THE COST REFLECTIVE TARIFFS .....	11
3.10 CRITICAL NOTICE AFFECTING STS METERS AND THE RT29 TRANSVERSAL TENDER FOR SMART METERS .....	11
3.11 Eskom BULK TARIFF INCREASES.....	12
3.12 CONSUMER DEPOSITS AND SECURITIES .....	12
<b>4. FUNDING CHOICES AND MANAGEMENT ISSUES</b> .....	<b>12</b>
4.1 EMPLOYEE RELATED COSTS .....	12
4.2 REMUNERATION OF COUNCILLORS .....	13
<b>5. FUNDING MUNICIPAL BUDGETS</b> .....	<b>13</b>
5.1 APPROVAL OF DEFICIT BUDGETS.....	13
5.2 FUNDED BUDGET.....	13
5.3 CREDIBLE FUNDING PLANS .....	13
5.4 BUDGETING FOR DEBT IMPAIRMENT LOSS, WRITE OFF OF IRRECOVERABLE DEBT AND REVERSAL OF IMPAIRMENT LOSS .....	14
5.5 BURIAL OF COUNCILLORS USING PUBLIC FUNDS.....	14
5.6 THE USE OF MAYORAL DISCRETIONARY ACCOUNTS AND ANY OTHER COUNCIL DISCRETIONARY ACCOUNTS .....	15
5.7 DEVELOPMENT CHARGES.....	15
<b>6. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)</b> .....	<b>15</b>
6.1 RELEASE OF VERSION 6.8 OF THE CHART.....	15
6.2 IMPROVING MSCOA DATA STRINGS CREDIBILITY .....	17
6.3 MSCOA REPORTING ON VALUE ADDED TAX (VAT) .....	17
6.4 USE OF FUNCTION SEGMENT TO ACHIEVE GRAP 18 SEGMENTAL REPORTING .....	18
6.5 PERIOD CLOSURE AND RECONCILIATION OF GENERAL LEDGER .....	18
6.6 MSCOA GOVERNANCE AND IMPLEMENTATION.....	19
6.7 REGULATING THE MINIMUM BUSINESS PROCESSES AND SYSTEM SPECIFICATIONS FOR MSCOA .....	19
6.8 TRAINING INITIATIVES.....	19
<b>7. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS</b> .....	<b>20</b>
7.1 ASSISTANCE WITH THE COMPILATION OF BUDGETS .....	20
<b>8. SUBMITTING BUDGET DOCUMENTATION AND A SCHEDULES FOR THE 2024/25 MTREF</b> .....	<b>21</b>

8.1 TIME FRAMES FOR SUBMISSION .....21  
8.2 UPDATING OF CONTACT DETAILS ON GOMUNI .....22  
8.3 SUBMISSION OF MONTHLY SIGN-OFF .....22  
8.4 TRAINING ON GOMUNI .....22

---

## Introduction

This budget circular provides guidance to municipalities with their compilation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, mSCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

## 1. The South African economy and inflation targets

The National Treasury forecasts real GDP growth of 0.8 per cent in 2023, compared with 0.9 per cent projected in the 2023 Budget Review. Growth is projected to average 1.4 per cent from 2024 to 2026. Relative to the 2023 Budget, the weaker projection for 2023 mainly reflects lower household consumption expenditure due to higher inflation and interest rates, and lower net exports. Power cuts are expected to continue for the remainder of this year and to gradually ease in 2024. Faster, determined implementation of energy and logistics reforms remains critical to boosting economic growth.

In the context of weaker global growth and risks to the domestic outlook, government is working to position the economy for sustained growth and resilience to shocks. A combination of a stable macroeconomic framework, the rapid implementation of economic and structural reforms, and improvements in state capability remains central to achieving higher growth, employment, and competitiveness.

Employment growth continues to lag South Africa's post-COVID-19 economic recovery, with 74 000 fewer people in employment in the second quarter of 2023 than in the fourth quarter of 2019. Improving employment growth sustainably over the long term requires faster GDP growth and improved education and skills development.

Headline inflation is expected to decelerate as the energy and food price shocks associated with global supply chain disruptions and the war in Ukraine dissipate. Headline consumer prices are expected to fall from an expected 6 per cent in 2023 to 4.9 per cent in 2024. Fuel prices have fallen since June 2023, largely reflecting base effects. Food price inflation, which peaked at 14.4 per cent in March 2023, slowed to 8.2 per cent by August 2023. However, the pace of deceleration has been slow relative to global food prices. This can be attributed to a weaker rand exchange rate and elevated production costs. Core inflation has remained near 5 per cent for most of 2023 due mainly to higher insurance and vehicle price inflation. Headline inflation is projected to return towards the mid-point of the 3 to 6 per cent target range in 2025.

Household consumption expenditure is expected to slow from 2.5 per cent in 2022 to 0.8 per cent in 2023 due to the cumulative effect of interest rate increases, elevated inflation and falling real disposable income, and generally weak consumer confidence. Growth in credit

extended to households continues to decelerate for both secured and unsecured credit. National Credit Regulator data shows that in the first quarter of 2023, banks rejected 70 per cent of credit applications – the highest rate on record – reflecting concerns over households' ability to repay loans. Household consumption expenditure is expected to average 1.6 per cent from 2024 to 2026.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.

**Table 1: Macroeconomic performance and projections, 2022 - 2027**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.5%

Source: Medium Term Budget Policy Statement 2023.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

The above economic challenges will place pressure on households' ability to pay municipal accounts and Eskom power cuts affect sustainability of small and large businesses. Both these factors have placed pressure on municipal own revenues.

It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

## 2. Key focus areas for the 2024/25 budget process

### 2.1 Local government conditional grants allocations

Over the 2024 MTEF, the local government equitable share and conditional grants will be reduced by a total of R12.8 billion, made up of R9.6 billion in the local government equitable share and R3.2 billion in direct conditional grants. The general fuel levy sharing with municipalities will be reduced by R5.1 billion. These reductions form part of the government's efforts to drive fiscal consolidation. The implication of these changes will be outlined in more detail in the 2024 Budget Review.

#### Notable changes to the conditional grants system

While the review of the conditional grants system is on-going and reforms envisaged to be implemented from 2025/26, changes will be considered for the *urban settlements development grant*, *integrated urban development grant*, and *the municipal infrastructure grant* to make better use of regulatory frameworks and improve the water business of urban municipalities from 2024/25.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2023 Division of Revenue Act when developing their 2024/25 MTREF calculations. It is crucial to also make considerations to the proposed reductions to baselines that were presented in the 2023 MTBPS, as they may have a significant impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2026/27 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2023 Division of Revenue Act for 2024/25. The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:

<http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx>

## **Division Of Revenue Amendment Bill, 2023 (DoRAB)**

**Declared underspending in the local government equitable share** – In January 2023, the National Energy Regulator of South Africa (NERSA) approved a bulk electricity tariff increase of 18.7 per cent for the 2023/24 financial year. The subsidy for free basic electricity in 2023/24 was calculated to include an additional 2 per cent in anticipation of higher municipal tariff increases than that published in January, due to the difference in the financial years of Eskom customers and municipalities. A further R1.4 billion was left unallocated in the local government equitable share to enable additional funding for municipalities should the final municipal tariff increase that was expected to be published between March and June 2023, exceed the 20.7 per cent increase provided for. In June 2023, NERSA approved a municipal tariff increase of 15.1 per cent. The unallocated amount of R1.4 billion in the local government equitable share is therefore surrendered as declared under-expenditure.

**Fiscal consolidation reductions** – There is a total downward adjustment of R3.4 billion to direct municipal conditional grants. This is made up of reductions of R9 million from the *infrastructure skills development grant*; R58 million from the *programme and project preparation support grant*; R32 million from the *expanded public works programme integrated grant for municipalities*; R1.2 billion from the *municipal infrastructure grant*; R306 million from the informal settlements upgrading partnership grant for municipalities; R553 million from the *urban settlements development grant*; R180 million from the *integrated national electrification programme grant for municipalities*; R40 million from the *neighbourhood development partnership grant*; R600 million from the *public transport network grant*; R237 million from the *regional bulk infrastructure grant*; and R244 million from the *water services infrastructure grant*.

**Funds for post disaster repair and recovery** – An amount of R1.2 billion is added to the *municipal disaster recovery grant* to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the floods that occurred between February and March 2023.

**Top-up of the municipal disaster response grant** – Due to the floods that occurred between February and March 2023, the *municipal disaster response grant* was depleted by June 2023. R372 million is added to this grant to enable immediate response by municipalities in the event that a disaster occurs in the remaining months of the 2023/24 financial year.

**Conversion of municipal infrastructure grant allocations** – R10 million from uThukela Local Municipality's allocation is converted to an indirect allocation for implementation of the Ekuvukeni Water Supply Project by the Department of Cooperative Governance on the municipality's behalf. The project entails the replacement of an asbestos rising main from the Oliphanskop water treatment works. Similarly, R20 million from Emfuleni Local Municipality's allocation is converted to an indirect allocation to address the outfall of sewer in Evaton and Sebokeng.

**Conversion of neighbourhood development partnership grant allocations** – R88 million in the neighbourhood development partnership grant is converted from the direct to the indirect component of the grant. This is to expedite project implementation in municipalities that are experiencing administrative and financial challenges.

**Reduction in the integrated national electrification programme (Eskom) grant** – As part of the fiscal consolidation reductions, the integrated national electrification programme (Eskom) grant is reduced by R250 million.

**Reprioritisation from the integrated national electrification (Eskom) grant** – An amount of R53 million is reprioritised from the integrated national electrification (Eskom) grant to the vote

of the national Department of Mineral Resources and Energy to fund the rehabilitation of derelict and ownerless mines.

**Shift of funds from the regional bulk infrastructure grant to the water services infrastructure grant** – R309 million has been shifted from the indirect component of the regional bulk infrastructure grant to the indirect component of the water services infrastructure grant. This is to enable the Department of Water and Sanitation to manage contractual obligations, budget pressures, accruals and payables for projects in several municipalities.

**Changes to the municipal disaster recovery grant framework** – The framework of the municipal disaster recovery grant is amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023.

**Correction of an error in the indirect allocations of the regional bulk infrastructure grant** – An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

**Amendment to the framework of the *municipal disaster recover grant*** – Parliament has approved that the National Treasury amend the framework of the *municipal disaster recover grant* to ring-fence and conditionalize the fund added for the repair and recovery of infrastructure damaged by the floods that occurred in February and March 2023.

**Correction of an error in the indirect allocations of the regional bulk infrastructure grant** – Parliament has approved that the National Treasury correct an oversight in the indirect allocations of the *regional bulk infrastructure grant*. An amount of R20 million for the Kirkwood Water project that was erroneously allocated to Dr Beyers Naude Local Municipality is corrected to an allocation to Sundays River Valley Local Municipality.

## **2.2 Publication of allocations from the municipal disaster response grant and changes from the stopping and reallocation process**

National Treasury has through Government Gazette No. 49584 dated 30 October 2023 published in terms of the Division of Revenue Act, 2023, (Act No. 5 of 2023) (DoRA), and provided information regarding the disaster allocations and the conversion of disaster grants to municipalities in the 2023/24 financial year. The Gazette further provided for the stopping and reallocation of funds to municipalities and reallocated to their districts.

### **Allocation of disaster response funding**

#### ***Transfers in terms of section 27 of the 2022 DoRA***

Section 27 of the 2022 DoRA provides:

*“(1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each —*

- (a) equitable share in terms of section 4(1), be transferred to the relevant province;*
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;*
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.*

(2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year.”

Using this section of the DoRA, immediate relief funds were transferred to municipalities from the 2023/24 Municipal Disaster Response Grant (MDRG) baseline in June 2023 (before the start of the 2023/24 municipal financial year). Section 27(2) requires that these funds be subject to the 2022/23 MDRG framework and the DoRA as if these were allocations for the 2022/23 financial year. The implications of this:

**MDRG condition 1: Funds from this grant must be utilised within six calendar months following the date of the transfer of the funds to the municipality**

By approving the release of these funds in June 2023, National Treasury implicitly approved the roll-over of these funds to the 2023/24 financial year. Therefore, the immediate relief funds transferred to municipalities on 15 June 2023 must be spent by 15 December 2023.

In terms of section 25(3)(d) of the Division of Revenue Act, 2023 (Act No. 5 of 2023 – herein referred to as “2023 DoRA”), which is now applicable to the immediate relief funds, the National Treasury may approve that, funds allocated in Schedule 7 be used at any time. In terms of section 25(3)(e) of the 2023 DoRA, funds approved in terms of paragraph (d) must be included in either the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriate legislation.

Expenditure need not wait for the passing of such adjustments budget as this is emergency spending or unforeseen and unavoidable expenditure, which is provided for in section 29 of the Municipal Finance Management Act, 2003 (“MFMA”).

Municipalities must ensure that the disaster funding and expenditure are ring fenced (isolated) and classified correctly in terms of the *mSCOA* when budgeting and transacting, as per the guidance provided in *mSCOA* Circular No. 14 dated 16 May 2022.

### 3. Revenue Management

The weak economic growth continues to impact municipal finances and as communicated in MFMA Circular No. 89 this has strained consumers’ ability to pay for services. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally suggesting that municipal operations, processes and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the the 4 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2024/25 in



their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

### **3.1 Maximizing the revenue generation of the municipal revenue base**

#### ***Property Rates***

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in the above mentioned MFMA Circulars is to ensure that municipalities are using their entire revenue base as the basis for the revenue budget projections. The status quo remains. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

#### ***Requirements of a billing report***

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardized billing report that considers the minimum billing report requirements.

#### ***Part A and Part B Register***

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and a Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i); and
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website. (5) A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10<sup>th</sup> working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: [https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin).

### **3.2 Setting the Cost reflective tariffs**

Municipalities must ensure that the capital repayment of loans are included in the cost when determining the tariff. In addition, they must ensure that the consumption charges for services are only based on consumption and all other variable costs. Therefore, fixed costs such as salary and wages, etc. should be covered by a fixed charge.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate energy efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis.

### **3.3 Consumer Deposits and securities**

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

### **3.4 Contracts with customers**

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicilium for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;

- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

### 3.5 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water and other creditors.

**Establishing and maintaining credible indigent register** – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Utilise the insight provided regarding indigents to possibly make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with their respective DCoG (also provincially) to simplify its indigent management registration processes – even considering qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation as a whole. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on ALL indigent households (also in Eskom supplied areas).

### 3.6 Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with NT that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with NT, Eskom will within 30 days of NT request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between NT and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a

voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

### **3.7 Pro-actively managing collection of municipal revenue in Eskom supplied areas**

NT notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

### **3.8 Maximising the revenue generation of the municipal revenue base Revenue on Property rates**

*(This section should be read in addition to the information provided on MFMA Circular No. 123 and previous circulars pertaining to this matter).*

It is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2024. Furthermore, it must as a best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with section 23(1) and section 23(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

### **3.9 Setting the Cost reflective tariffs**

Municipalities must ensure that when tariffs are designed, the capital repayment of loans are also included in the cost to determine the tariff.

Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs. Fixed costs e.g. salary and wages, etc. should be covered by a fixed charge. The municipality must ensure its budgeting process address the requirement to maintain its infrastructure. New developments in/ a municipality should mandatorily make provision for alternative energy such as solar or wind or any other energy option available.

### **3.10 Critical Notice Affecting STS Meters and the RT29 Transversal Tender for Smart Meters**

As highlighted in MFMA Circulars No. 115 and 123 (dated 04 March 2022 and 03 March 2023 respectively) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens. The remedy is to enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that

the National Treasury, through the Office of the Chief Procurement Officer (OCPO), have issued a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage.

Municipalities are cautioned against issuing their own tender to address the STS TID rollover and a smart solution for electricity and water meters as the RT29 tender should be available for municipalities to participate as early as January 2024 for participation.

### **3.11 Eskom Bulk Tariff increases**

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2023/24, bulk electricity costs increased significantly at 15.1 per cent, compared to 8.61 per cent in the 2022/23 municipal financial year. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26. This is the average of the approved increases for the two years of the MYPD-5 period. Municipalities in arrears with Eskom should ensure that their payment arrangements are included in the 2024/25 MTREF budget.

### **3.12 Consumer Deposits and securities**

Credit control policies should be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits should be deleted where it is still in the Electricity and Water by-laws, this should be included in the credit control and debt collection by-laws. Deposits should be equal or more than two months bulk accounts from water services authorities and Eskom.

## **4. Funding choices and management issues**

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice provided in MFMA Circular No 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

### **4.1 Employee related costs**

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. Municipalities that are

already not in a position to afford the current wage cost, would have to limit the increase in the 2024/25 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

#### **4.2 Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

## **5. FUNDING MUNICIPAL BUDGETS**

### **5.1 Approval of deficit budgets**

National/ Provincial Treasuries encourage municipalities to prepare a surplus budget to avoid placing the municipality's resources in financial difficulties. The adoption of a credible budget starts with the preparation of a surplus budget. With effect from 1 July 2024 all municipal Councils are advised not to approve a deficit budget, as such Mayors who table budgets to Council must be aware of the implications of a deficit budget.

Accounting Officers and their Chief Financial Officers are responsible for preparing budgets and accordingly are tasked with ensuring that the Mayor is guarded against submitting a deficit budget to Council for adoption. Failure thereof may result in Councils implementing section 171 of the MFMA to both the Accounting Officer and Chief Financial Officer.

### **5.2 Funded Budget**

Subsequently, the National Treasury would like to re-emphasise that municipalities must not adopt an unfunded budget. The emphasis is on municipalities to comply with section 18 of the MFMA and ensure that they fund their MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates. Municipalities are encouraged to limit expenditure according to the anticipated revenue projections. Should their collection rate improve during the financial year, municipalities may bring back initial expenditure items omitted. Municipalities should note that the Office of the Auditor General will soon start auditing those municipalities that have tabled and adopted unfunded budgets over an extended period given that this practice is not only illegal but also compromise their financial sustainability.

### **5.3 Credible Funding Plans**

Municipalities must adopt a credible funding plan in cases where the budget is unfunded (an unfunded budget is not encouraged). Where a funding plan lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council and the changes to budget must be effected in the mid-year adjustments budget to ensure compliance with section 18 of the MFMA. The funding plan must show progressive improvement in the funding of the budget.

#### 5.4 Budgeting for Debt Impairment Loss, Write Off of irrecoverable debt and Reversal of Impairment Loss

Assessment of the funding position of 2023/24 tabled and adopted municipal budgets revealed that a large number of municipalities incorrectly accounted for debt impairment and the write off of irrecoverable debt with the result that their budgets were assessed as unfunded. The two common mistakes made by most municipalities were:

- Provision for impairment losses was budgeted as Irrecoverable Debt Written Off on Table A4; and
- Provision to write off irrecoverable debt was budgeted for on Table A4 without any adjustment to the Accumulated Provision for Debt Impairment by way of a concomitant reversal of the impairment loss.

Any write off of irrecoverable debt previously impaired and accounted for as an impairment loss should be adjusted as a reversal of impairment loss when the write-off takes place. Failure to adjust the previous impairment loss by the reversal will impact negatively on the net receivables and therefore the funding of the budget. The receivables will be reduced by the amount of the debt written off whilst still providing for the impairment of the receivables already written off.

Municipalities should consider the following when budgeting for the annual Debt Impairment Loss, Write Off of Irrecoverable Debt and Reversal of Impairment Loss. The *m*SCOA chart includes data strings for:

- **Impairment loss** – contribution to the provision for annual non-payment based on the realistic collection rate for the municipality. Any increase in impairment is accounted for per debt type. This is treated as a loss in the Statement of Financial Performance;
- **Reversal of Impairment loss** – used to facilitate the reversal of overstated impairment losses. Any decrease in impairment is accounted for per debt type. This is treated as a gain in the Statement of Financial Performance. The reversal of impairment loss enables the reduction of debt impairment provision. Therefore, the data strings for impairment loss and reversal of impairment loss are aggregated to populate debt impairment on table A4; and
- **Irrecoverable Debts Written Off** – this is no longer written off against the Accumulated Provision for Debt Impairment but is expensed in the Statement of Financial Performance. Therefore, municipalities must record the reversal of impairment loss to reduce the Accumulated Provision for Debt Impairment with the irrecoverable Debts Written Off. The previous versions of the *m*SCOA chart provided for a single expenditure account for the recognition of any bad/ irrecoverable debt written off. However, in version 6.8 the *m*SCOA chart was expanded to include the write off of irrecoverable debt by debt type.

#### 5.5 Burial of councillors using public funds

In terms of National Treasury's Budget Circulars No. 122 and 123 municipalities were urged to ensure that public funds are not used for burial of councillors. The issuance of this requirement in both circulars would have required in certain cases amendment of Council approved policies dealing with these matters.

Therefore, municipalities are reminded to ensure that any policies to this effect are rescinded as this matter will be referred to the Auditor General South Africa (AGSA) to verify during the 2023/24 audit if there have been no instances where public funds are utilised for burial of councillors. If such activities occurred in the municipality w.e.f. the 2023/24 financial year,

each Accounting Officer and Chief Financial Officer will be held responsible, and each Council can deal with such instances in terms of section 171 of the MFMA.

## **5.6 The use of mayoral discretionary accounts and any other council discretionary accounts**

In the previous Budget Circulars municipalities were cautioned against the tendency of utilising Mayoral Discretionary accounts. The risk or danger herein is that public funds are availed/ allocated or given out to other bodies or institutions or individuals by the Mayors of a municipality outside the budget process.

These allocations are at times not known by the Council as they were not disclosed in the budget approved by Council, meaning that there was a lack of transparency during the budgeting processes. Municipalities are reminded that this practice of utilising “Mayoral Discretionary Accounts is not supported by the National Treasury. Therefore, if there are policies developed by municipalities allowing or promoting such activities, those policies must be rescinded when the Council approves the 2024/25 MTREF budget.

Any further use of public funds in that manner will be audited by the AGSA with effect from 1 July 2024 with an intention of ensuring that Accounting Officers/ Executive Mayors and Chief Financial Officers, that allow such practices to continue in their municipalities will be held personally responsible.

## **5.7 Development charges**

Development charges are important components of a sustainable municipal infrastructure financing system, especially for cities and large urban municipalities, as they are used to finance land intensification. Despite their potential as an alternative option for financing infrastructure, municipalities have not fully used development charges due to uncertainty surrounding the regulatory frameworks. To address this uncertainty, amendments to the Municipal Fiscal Powers and Functions Act (2007) are proposed. The Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations for levying development charges, so strengthening municipalities’ revenue-raising framework. This will allow municipalities to mobilise own revenue resources to fund their infrastructure needs and support economic growth.

Once enacted, these amendments will create legal certainty for municipalities to levy development charges, regulate their applicability and create a more standardised, equitable, and sustainable framework for development charges. The Bill was approved by Cabinet for tabling in Parliament on 17 August 2022 and subsequently introduced in Parliament on 08 September 2022. The Bill is currently being processed in line with the Parliamentary processes. Once the Bill has been enacted, the amendments will take effect from the next municipal financial year (commencing 1 July) or on a date prescribed by the President.

The National Treasury will clearly articulate the budgeting and accounting requirements upon the completion of the Parliamentary processes.

# **6. Municipal Standard Chart of Accounts (mSCOA)**

## **6.1 Release of Version 6.8 of the Chart**

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with this circular. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF. The linkages to chart version 6.8 can be downloaded from GoMuni on the following link under the mSCOA/ List mSCOA WIP account linkages menu option:



[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use of the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their data strings.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.8. A protected version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2024/25 MTREF budgets using the budget modules of their ERP systems, generate their financial and non-financial data string and produce the Schedule A1 directly from the ERP system. The manual preparation of these documents outside the ERP system is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.9 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2024. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be send to [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za).

Please note the following errata in MFMA Circular No.123 on page 5 in relation to property categories that were approved by the Minister of Cooperative Governance for Bitou and Drakenstein municipalities. It was **incorrectly** indicated that the approval was in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, and that municipalities may apply for categories other than the categories in 8(2)(a) to (i).

**The paragraph is corrected as follows:**

Kindly note that, in accordance with section **8(4)** of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply to the Minister for the authorisation to sub-categorise the property categories in subsection (2). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and

- Residential sectional title garages for Drakenstein Municipality.

## 6.2 Improving *m*SCOA data strings credibility

The credibility of the *m*SCOA data strings that have been submitted by municipalities to the GoMuni Upload portal has improved over the last financial year. However, the following areas of concern remain:

- Municipalities continue to **transact against line items without budgets** and as a result exceed the annual budget already in month 1 to 3 (quarter 1) of the new financial year;
- **Opening balances** for the previous year are **not transferred** in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in periods 14 and 15 are not transferred through journals to the opening balances of the current year in the month of the current year that the adjustments are done;
- **Cash flow tables** (Tables A7, B7 and C7) are still **not populating correctly** and fully. This can be attributed to the fact that several municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7, and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020);
- Budget and transacting for **water inventory** is **not done correctly** in terms of the guidance given in MFMA Budget Circular No.115 (dated 04 March 2022) and MFMA Budget Circular No. 122 (dated 12 December 2022); and
- Some municipalities **do not budget and transact correctly** or completely **for irrecoverable debt written off and impairment loss** as well as the reversal of impairment loss of consumer debtors that have a significant impact on the funding of budgets.

National and provincial treasuries analyse the data strings of municipalities monthly to identify errors and communicate these findings to municipalities. Municipalities must use the feedback received to correct recurring errors in subsequent periods. Going forward, the National Treasury will not allow data string errors made in a previous month to be corrected in the next open period as this skew the monthly figures on the National Treasury Local Government Database and Reporting System (LGDRS). Municipalities must therefore **verify** the credibility and accuracy of the information in their financial system **prior** to submitting the *m*SCOA data strings to the LGDRS. The data on the LGDRS is used by various stakeholders such as the South African Reserve Bank (SARB), STATSSA, SARS, Department of Water Affairs (DWA), NERSA, DCoG, SALGA, AGSA, World Bank universities and the public.

## 6.3 *m*SCOA reporting on Value Added Tax (VAT)

In terms of the VAT Act, 1991 (Act No. 89 of 1991) and its amendments, municipalities must be VAT registered and must declare Output tax on the taxable supply of goods and services and claim Input tax credits on expenses incurred in the course or furtherance of the enterprise (the taxable supplies). The output tax is declared, and the input tax claimed by completing a VAT 201 return.

The guidance provided in *m*SCOA Circular No. 12 must be followed when reporting on VAT. It should be noted that the South African Revenue Services (SARS) will be using the data on the LGDRS submitted by municipalities to verify the VAT 201 return in 2024/25. It is therefore

crucial that municipalities report their VAT transaction correctly on their ERP systems and in their *mSCOA* data strings.

#### **6.4 Use of function segment to achieve GRAP 18 segmental reporting**

GRAP 18 is applicable to all entities on the accrual basis of accounting. The standard applies to separate (or individual) financial statements of an entity, as well as to consolidated financial statements of an economic entity. Municipalities control significant public resources and provide a wide variety of goods or services in different geographic areas with different socio-economic conditions. Consolidated financial statements provide an overview of assets, liabilities, revenues and costs etc. of an entity, but a greater level of aggregation is necessary to provide information which is relevant for accountability and decision-making purposes.

The objective of the disclosures is to enable users of the financial statements to evaluate the nature and financial effects of the activities in which it engages and the economic environment in which it operates. To achieve the objective, disclosures are required on two levels, namely:

- Specific segment disclosures
- Geographic disclosures

Detailed guidance on GRAP 18 reporting was provided by the National Treasury in the Accounting Guideline on GRAP 18 Segment Reporting (February 2020) which is available on the following link:

<https://ag.treasury.gov.za/>

The *mSCOA* function and region segments must be used to comply with the GRAP 18 reporting requirements.

The function segment records the major activities that generate the most economic benefits or service potential of the municipality. The implication will be that all income and expenditure transactions related to a specific trading service (function) must be budgeted for and transacted within that function. Therefore, where grants are allocated to trading services, the grant must be budgeted for and transacted in the Trading Services function. Municipalities must review their classification of the function segment as to whether the function is correctly identified as a core or non-core function.

The region segment identifies the lowest relevant geographical regional indicator of the intended contributor or beneficiaries that will contribute/ benefit directly from the given service or capital investment. Municipalities must ensure that they identify the lowest geographical regional indicator in the region segment when they budget, transact and report to provide data on the geographic disclosures required in GRAP 18.

Municipalities are also reminded to include the GPS Longitude for capital projects on supporting table SA36 on the A Schedule.

#### **6.5 Period closure and reconciliation of General Ledger**

Section 65 (2)(j) of the MFMA states that the accounting officer must take all reasonable steps to ensure that all financial accounts of the municipality are closed at the end of each month and reconciled with its records.

Annexure B of MFMA Circular No. 80 (08 March 2016) provides guidance on the minimum system requirements in this regard, namely that the ERP system must contain the functionality for:

- Period closures (i.e. budget process, month-end and year-end) and certification within the statutory reporting dates;
- Reconciliations and balancing of the sub-system and the General Ledger of the core ERP System with control accounts as a condition of all period closures;
- System generated transfer of opening balance to month 1 in the following year subsequent to the year-end closures period 12 as at 30 June (of the current year);
- Automated roll-over of the closing balance from month 12 into period 13 of the current financial year and month 01 of the new financial year; and
- Automated roll-over of the closing balance from period 13 to 14 and 15 of the current financial year and the corresponding month in the new financial year.

Guidance on the required period closures will be provided in *mSCOA* Circular No. 15 that will be issued in 2024.

### 6.6 *mSCOA* governance and implementation

Municipalities that have not yet achieved the required level of *mSCOA* implementation, must develop and implement a road map (action plan) to fast track the implementation of *mSCOA*. The focus areas that should be considered (at a minimum) when developing the road map are articulated in **Annexure A** attached to this circular.

### 6.7 Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury will regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. This project will also include the following outputs:

- Review and update the set of minimum business processes and system specifications for *mSCOA* (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;
- Update and develop the standard operating procedures (SOPs) for *mSCOA*;
- Align the current ICT due diligence assessment for *mSCOA* to the new Regulations;
- Consultation with key stakeholders on draft regulations; and
- Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.

Further communication will be issued on the consultation processes and training in due course.

### 6.8 Training Initiatives

The National Treasury has introduced several training initiatives to capacitate municipalities, government departments, system vendors and other stakeholders on *mSCOA*. In 2024, these training initiatives will include:

- **Virtual Master classes:** This training is hosted by CIGFARO at no cost via zoom on a monthly basis and deals with technical and accounting aspects of the use of *mSCOA* chart;

- **Provincial training on mSCOA:** This is a new training initiative and will be hosted at a physical venue by CIGFARO at a cost (to cover expenses) and will include the fundamentals (part 1) and technical and accounting aspects (part 2) of mSCOA. Delegates will be required to pass a test on each part of the training to receive a certificate of completion;
- **mSCOA eLearning:** This self-paced web-based course hosted by the National School of Government (NSG) at no cost (until further notice) aims to equip learners with the fundamental of mSCOA. Municipal and government officials can register for the course at on the following link:

<https://www.thensg.gov.za/elearning>

- **Annual CIGFARO/mSCOA workshop:** This annual workshop provides a platform to share lessons learnt, best practices, technical aspects of mSCOA implementation and planned new developments by the National Treasury.

The full training program for 2024 is available on the GoMuni/ Go Training portal) on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## 7. The Municipal Budget and Reporting Regulations

### 7.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553 012-315 5171 012-315 5807	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino Willem Voigt Makgabo Mabotja Enock Ndlovu Kgomotso Baloyi	012-315 5553 012-315 5171  012-315 5830 012-315 5156 012-315 5866	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a>
KwaZulu-Natal eThekweni	Kgomotso Baloyi Kevin Bell Sifiso Mabaso	012-315 5866 012-315 5725 012-315 5952	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Kevin.Bell@treasury.gov.za">Kevin.Bell@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a>
Limpopo	Sifiso Mabaso	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani Lesego Leqasa	012-315 5807	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Lesego.Leqasa@treasury.gov.za">Lesego.Leqasa@treasury.gov.za</a>
Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lqdataqueries@treasury.gov.za">lqdataqueries@treasury.gov.za</a>

## 8. Submitting budget documentation and A schedules for the 2024/25 MTREF

### 8.1 Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *mSCOA* data strings to the LGDRS.

Annexure A (attached) provides a list of the deadline dates for the submission of *mSCOA* data strings and documents to the GoMuni Upload portal in the 2024/25 MTREF. The GoMuni Upload portal can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

## 8.2 Updating of contact details on GoMuni

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur. Often emails containing important information and deadlines do not reach the intended GoMuni users due to outdated users contact information.

To update the contact details, municipalities (registered users) must download the excel report from GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Changes/ additions made must be forwarded to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

## 8.3 Submission of monthly sign-off

From 2024/25, municipalities will be required to sign off on the *m*SCOA data strings submitted for section 71 and grant reporting monthly. Currently this is being done manually on a quarterly basis. These monthly sign-off certificates will be system generated from the LGDRS and must be uploaded monthly with the data string submission to the GoMuni Upload portal.

## 8.4 Training on GoMuni

The training schedule and GoMuni links for 2024 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/portal](https://lg.treasury.gov.za/ibi_apps/portal)

## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
**Phone** 012 315 5009  
**Fax** 012 395 6553  
**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**07 December 2023**



## Annexure A

The following focus areas should be considered (at a minimum) when developing the road map and the road map should detail action steps, assign responsibilities, and specify time frames to address the implementation gap:

- a. **ICT Architecture**, which includes the hardware, servers, software, licences required to run the ERP management systems.
- b. **Governance and Institutional Requirements** - which includes:
  - A functioning *m*SCOA steering committee or equivalent structure to monitor and report on progress against the road map. This committee consist of the heads of all business units and meet regularly (at least quarterly).
  - Regular reporting on *m*SCOA implementation to Management and Executive Committees and Council.
  - Appointment of a *m*SCOA champion to drive the *m*SCOA implementation at the municipality.
  - Appointment of a suitably qualified System Administrator.
  - The development and adoption of the required IT policies and securities.
  - Establishment of data back-up and disaster recovery procedures.
- c. **System Functionality** - which includes:
  - The ERP modules and 3rd party systems used. These must give effect to the minimum business processes and system requirements specified in MFMA Circular No. 80. Municipalities must budget adequately to procure the required functionality and upgrade to the *m*SCOA enabling version of the ERP.
  - Seamless and full integration of data in the ERP system, including 3rd party systems used by the municipality and its entities. The ERP system vendor sets the requirements for the integration.

An ICT due diligence assessment must be conducted 6 months before the Service Level Agreements (SLA) with an existing system vendor comes to an end to determine if an ERP system changes or extension of the existing SLA is required. Municipalities must follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 123 and *m*SCOA Circulars No. 5 and 6 prior to procuring a new ERP system. Guidance on procurement processes were also provided in MFMA Circular No. 107 (4 December 2020).

*The ERP system represents the General Ledger. Any 3<sup>rd</sup>-party system with a direct impact on the General Ledger must integrate fully and seamlessly with the ERP system in terms of the *m*SCOA Regulations. This means that data contained in the 3<sup>rd</sup> party system must synchronise without any human or manual intervention integrate to the ERP system without human or manual intervention in real time or at least daily and drill down from the ERP system to the General Ledger of the 3<sup>rd</sup> party system must be possible.*

d. **User Proficiency and Training**

- The relevant municipal officials and interns must be sufficiently capacitated on the

mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and all system modules and functionalities to use the ERP systems solution. Consideration should be given to training, the establishment of User Support Groups and the availability of user manuals on the system.

- Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform.

Annexure B

**SUBMISSION CHECKLIST 2024/25 MTREF BUDGET DOCUMENTS:**

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
<b>BUDGET DOCUMENTS</b>				
<b>Tabled Budget</b>	<ol style="list-style-type: none"> <li>1. A1 Schedule Draft</li> <li>2. Budget Document Draft</li> <li>3. Council Resolution Draft</li> <li>4. Quality Certificate Draft</li> <li>5. IDP Draft</li> <li>6. SDBIP Draft</li> <li>7. Spatial Development Framework Draft</li> <li>8. Long Term Financial Strategies Draft</li> <li>9. Service Standards Draft</li> <li>10. Rates Billing Draft</li> <li>11. Tariff List Draft</li> <li>12. Property Rates and Tariffs List Draft</li> <li>13. Draft Tariff Policies on:               <ol style="list-style-type: none"> <li>a. Property Rates and Service charges</li> <li>b. Borrowing</li> <li>c. Budget Implementation and Management</li> <li>d. Cash Management and Investment</li> <li>e. Credit Control and Debt Collection</li> <li>f. Funding and Reserves</li> <li>g. Indigents</li> <li>h. Long-term Financial Planning</li> <li>i. Management and Disposal of Assets Draft</li> <li>j. Infrastructure Investment &amp; Capital Projects</li> <li>k. Supply Chain Management</li> </ol> </li> <li>14. mSCOA Road Map Draft</li> <li>15. Fixed Asset Register Draft</li> </ol>	<ol style="list-style-type: none"> <li>1. TABB – Tabled Budget</li> <li>2. PRTA – Tabled Project Details</li> <li>3. A1D – Tabled non-financial data</li> </ol>	Immediately (within 24 hours) after tabling by council	15 April 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	16. Funding Plan Draft 17. Indigent Register Draft 18. General Valuation Roll (GVR) Draft			
<b>Adopted Budget</b>	1. A1 Schedule Final 2. Budget Document Final 3. Council Resolution Final 4. Quality Certificate Final 5. Budget locking certificate Final 6. IDP Final 7. SDBIP Final 8. Spatial Development Framework Final 9. Long Term Financial Strategies Final 10. Service standards Final 11. Rates Billing Final 12. Tariff List Final 13. Property Rates and Tariffs List Final 14. Final Tariff Policies on: <ul style="list-style-type: none"> <li>a. Property Rates and Service charges</li> <li>b. Borrowing</li> <li>c. Budget Implementation and Management</li> <li>d. Cash Management and Investment</li> <li>e. Credit Control and Debt Collection</li> <li>f. Funding and Reserves</li> <li>g. Indigents</li> <li>h. Long-term Financial Planning</li> <li>i. Management and Disposal of Assets</li> <li>j. Infrastructure Investment &amp; Capital Projects</li> <li>k. Supply Chain Management</li> </ul> 15. mSCOA Road Map Final 16. Fixed Asset Register Final	1. ORGB – Original (adopted) Budget 2. PROR – Project Details Original Budget 3. A1F – Final non-financial data	10 working days after approval by council	12 July 2024

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
	17. Funding Plan Final 18. Indigent Register Final 19. General Valuation Roll (GVR) Final 20. D Schedule (entities) 21. MTREF Budget Schedule Time Table			
<b>Adjustment Budget</b>	1. Mid-Year Budget Perform Assessment S72 2. Resolution Mid-Year Budget Perf Assess S72 3. Adjusted Budget 4. B Schedule 5. Council Resolution 6. Quality Certificate 7. Budget locking certificate Revised 8. E schedule (entities)	1. ADJB - Adjusted Budget  2. PRAD - Project details Adjusted Budget	10 working days after approval by council	14 March 2024
<b>In-year Reporting</b>	1. S71 monthly report 2. Monthly C Schedule 3. Monthly Quality Certificate 4. Monthly Primary Bank Statements 5. Monthly Primary Bank Recon 6. Monthly Trial Balance 7. Signed S71 Monthly Report to Council 8. Signed Conditional Grant Monthly Report to Council 9. Monthly F Schedule (entities) 10. Quarterly mSCOA Implementation Progress Reports 11. Quarterly S52d Performance Reports	1. M01 – M12 - Monthly Actuals  2. CR01 – CR12 - Monthly Creditors  3. DB01 – DB12 - Monthly Debtors  4. BMQ1 – BMQ4 – Quarterly Borrowing Monitoring  5. IMQ1 – IMQ4 - Quarterly Investment Monitoring	10 working days after the end of month/quarter	15 August 2024 13 September 2024 14 October 2024 14 November 2024 13 December 2024 15 January 2025 14 February 2025 14 March 2025 14 April 2025 15 May 2025 13 June 2025 14 July 2025
<b>YEAR-END DOCUMENTS</b>				
<b>Pre-audit</b>	1. Pre-audited AFS	PAUD - Pre-audited AFS CRPA – Creditors DBPA - Debtors	Immediately (within 24 hours) after submission to AGSA	13 September 2024
<b>Audit</b>	2. Audited AFS	1. AUDA - Audited AFS  2. CRAU – Creditors	Immediately (within 24 hours) after conclusion of audit	14 March 2025

Category	Documents Required	mSCOA Data Strings Required	Due Date	Date for Closing LGDRS Submission
		3.DBAU - Debtors		
<b>Restated</b>	4. Restated AFS	RAUD - Restated AFS	Immediately (within 24 hours) after approved by Council	2022/23: 15 August 2024
<b>Annual Report</b>	5. Annual Report 6. Council Oversight Report	Not applicable	Within nine months after the end of a financial year deal	15 May 2025
<b>REVENUE MANAGEMENT DOCUMENTS</b>				
<b>Revenue</b>	<ol style="list-style-type: none"> <li>1. Tariff Tool Draft and Final</li> <li>2. Tariff Tool Final</li> <li>3. Bulk Suppliers (water and electricity) proof of payment-M01 to M12</li> <li>4. Proof of payment 3rd party (Staff benefits, SARS)-M01 to M12</li> <li>5. Bulk Suppliers - repayment plans</li> <li>6. Repayment plan (with any of its creditors excluding bulk suppliers)</li> <li>7. Municipality Valuation Roll Reconciliation-Q1 to Q4</li> <li>8. Revenue Enhancement Strategy</li> <li>9. Municipality Revenue Assessment Tool</li> <li>10. Schedule for the new general valuation roll</li> <li>11. Supplementary Valuation Roll</li> <li>12. Municipal Debt relief Application</li> </ol>	Not applicable	<ol style="list-style-type: none"> <li>1. Annually</li> <li>2. Monthly</li> <li>3. Monthly</li> <li>4. As applicable*</li> <li>5. As applicable*</li> <li>6. As applicable</li> <li>7. Quarterly</li> <li>8. Every 3 years*</li> <li>9. Every 3 years*</li> <li>10. Annually</li> <li>11. Annually</li> </ol>	
<b>MFRS DOCUMENTS</b>				
<b>MFRS</b>	1. Mandatory FRP Progress Report-M01 to M12	Not applicable	Monthly*	Not applicable



## Municipal Budget Circular for the 2024/25 MTREF

<b>INTRODUCTION</b> .....	<b>2</b>
<b>1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS</b> .....	<b>2</b>
<b>2. KEY FOCUS AREAS FOR THE 2024/25 BUDGET PROCESS</b> .....	<b>3</b>
2.1. LOCAL GOVERNMENT CONDITIONAL GRANTS AND UNCONDITIONAL GRANTS ALLOCATIONS.....	3
2.2. POST 2023 MTBPS CHANGES.....	4
2.3. REVIEW OF THE LOCAL GOVERNMENT FISCAL FRAMEWORK .....	5
2.4. UPDATE ON THE REVIEW OF THE CONDITIONAL GRANTS .....	5
2.5. FUNDING FOR LOCAL ECONOMIC DEVELOPMENT (LED) PROGRAMMES.....	6
2.6. REFORMS TO IMPROVE THE EFFICIENCY AND FINANCIAL SUSTAINABILITY OF METRO'S TRADING SERVICES.....	6
2.7. CRITERIA FOR THE RELEASE OF THE EQUITABLE SHARE: .....	7
<b>3. REVENUE MANAGEMENT</b> .....	<b>7</b>
3.1. UPDATE ON MUNICIPAL DEBT RELIEF (MFMA CIRCULAR NO. 124).....	8
3.2. SMART METER GRANT.....	8
3.3. TRANSVERSAL TENDER RT-29 .....	9
<b>4. CONDITIONAL GRANT TRANSFERS TO MUNICIPALITIES</b> .....	<b>9</b>
4.1. CRITERIA FOR THE ROLLOVER OF CONDITIONAL GRANT FUNDS .....	9
4.2. UNSPENT CONDITIONAL GRANT FUNDS FOR 2023/24 .....	11
<b>5. FUNDING CHOICES AND MANAGEMENT ISSUES</b> .....	<b>11</b>
5.1. EMPLOYEE RELATED COSTS .....	12
5.2. REMUNERATION OF COUNCILLORS .....	12
5.3. GOVERNANCE, PERFORMANCE, AND INVESTMENT MATTERS.....	12
5.4. ENVIRONMENTAL POLLUTION .....	13
<b>6. MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA)</b> .....	<b>14</b>
6.1. GO LIVE ON VERSION 6.8 OF THE CHART .....	14
6.2. MSCOA DATA STRINGS CREDIBILITY .....	14
6.3. REGULATING THE MINIMUM BUSINESS PROCESSES AND SYSTEM SPECIFICATIONS FOR MSCOA .....	15
<b>7. SUBMITTING DOCUMENTS TO THE GOMUNI UPLOAD PORTAL</b> .....	<b>16</b>
7.1. SUBMISSIONS TO THE NATIONAL TREASURY.....	16
7.2. UPDATING OF CONTACT DETAILS ON GOMUNI .....	16
7.3. SUBMISSION OF ADDITIONAL REPORTS .....	16
7.4. PROCUREMENT SPEND REPORTING .....	16
<b>8. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS</b> .....	<b>17</b>
8.1. ASSISTANCE WITH THE COMPILATION OF BUDGETS .....	17

## Introduction

This budget circular is a follow-up to MFMA Circular No. 126 that was issued on 07 December 2023. It aims to provide further guidance to municipalities with the preparation of their 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2024 Budget Review and the 2024 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

## 1. The South African economy and inflation targets

Over the next three years, South Africa's economy is forecast to grow at an average of 1.6 per cent, a moderate improvement on the 1.4 per cent average expected at the time of the 2023 MTBPS. The outlook is supported by an expected recovery in household spending as inflation declines, and an increase in energy-related fixed investments.

Power cuts and operational problems in freight rail and ports continue to disrupt economic activity and limit the country's export potential. Comprehensive reforms are underway in these sectors, although it will take time to see recovery in growth. Household consumption is under pressure from high living costs, and investment remains low due to weak confidence and challenging business conditions linked to structural constraints.

South Africa has experienced over a decade of weak economic growth, GDP has averaged only 0.8 per cent annually since 2012, entrenching high levels of unemployment and poverty. To turn the tide and raise economic growth sustainably, government is prioritising energy and logistics reforms, along with measures to arrest the decline in state capacity. Successful efforts to improve the fiscal position, complete structural reforms and bolster the capacity of the state will, in combination, reduce borrowing costs, raise confidence, increase investment and employment, and accelerate economic growth.

The National Treasury estimates real economic growth of 0.6 per cent in 2023. This is a decrease from growth of 0.8 per cent projected in the 2023 MTBPS due to weaker than expected outcomes in the third quarter of 2023, resulting in downward revisions to household spending growth and spending on gross fixed investment. GDP growth is projected to average 1.6 per cent from 2024 to 2026 as the frequency of power cuts declines, lower inflation supports household consumption, and employment and credit extensions recover gradually. New energy projects will improve fixed investments and business sentiment.

To accelerate GDP growth after an extended period of weak economic performance, South Africa needs large-scale private investment. Government is working to improve the fiscal position, complete structural reforms and bolster the capacity of the state to reduce borrowing costs, raise confidence, increase investment, and put the economy on a higher job creating growth path.

The following macro-economic forecasts must be considered when preparing the 2024/25 MTREF municipal budgets.



**Table 1: Macroeconomic performance and projections, 2022 – 2027**

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	6.9%	6.0%	4.9%	4.6%	4.6%

Source: 2024 budget review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation is projected to moderate from 6 per cent in 2023 to 4.9 per cent in 2024 and 4.6 per cent in 2025 and 2026 as food and fuel inflation continue to decline. In 2023 food inflation slowed less than expected due to power cuts and rand depreciation, keeping imported food costs high. An avian influenza outbreak also increased the costs for poultry and eggs. These factors are expected to dissipate over the medium term.

The current economic challenges in the country place pressure on households' ability to pay municipal accounts, therefore municipal own revenue generation gets affected.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

### ***Fiscal strategy to contain debt (fiscal consolidation) through reduction of budgets and reprioritisation***

The 2024 budget balances development and sustainable public finances. In the context of persistent low economic growth, government will protect critical services, support economic growth through reforms and public investment and stabilise public debt. Although South Africa continues to confront difficult economic conditions, a moderate recovery is forecast in the economic outlook. Broad reforms are underway in energy, freight, water and telecommunications. Yet it will take time to reverse the consequences of operational, maintenance and government failures at state owned companies responsible for electricity, rail and ports. Rapid growth in debt- service costs choke the economy and the public finances. Government is staying the course to narrow the budget deficit and stabilise debt. This year, for the first time since 2008/09, government will achieve a primary budget surplus. Debt will stabilise in 2025/26.

The balanced approach to fiscal consolidation includes expenditure restraint and moderate revenue increases, while continuing to support the social wage and ensuring additional funding for critical services. Government will after extensive consultation propose a binding fiscal anchor for future sustainability. In the interim, the debt stabilisation primary surplus will anchor fiscal policy.

The consolidated budget includes the main budget framework and spending by provinces, social security funds, public entities including municipalities finances from their own revenue sources. Government remains committed to fiscal consolidation that balances the needs of the most vulnerable in society and protects the public finances for future generations.

## **2. Key focus areas for the 2024/25 budget process**

### **2.1. Local government conditional grants and unconditional grants allocations**

Net reductions of R80.6 billion to main budget non-interest expenditure are identified across the three spheres of government over the MTEF in comparison to the 2023 budget estimates. Among these 2024 MTEF fiscal consolidation reductions, local government has the smallest contribution. Over the 2024 MTEF, the local government equitable share and direct conditional grants will be reduced by a total of R15.5 billion, made up of R9.6 billion in the local government equitable share and R5.9 billion in direct conditional grants. Despite reduction, local government equitable share growth remains high with transfers to local government significantly increasing by 5.2 per cent annually, driven mainly by the strong growth of local government equitable share by 6.1 per cent. National revenue share increases by 2.6 per cent annually, while transfers to provinces grow by 3.8 per cent annually, with the equitable share growing faster than conditional grants. There were no proposed reductions on the sharing of the general fuel levy to the metropolitan municipalities.

### ***Notable changes to the conditional grants system***

Given the ongoing review of the conditional grants system, very minimal changes were proposed to local government conditional grants. The proposed changes indicate a continued focus on enabling municipalities to improve service delivery to communities.

### ***New conditional grant for smart prepaid meters***

A new indirect grant, which will be managed by the National Treasury will be introduced in 2024/25. This grant will present an important opportunity for municipalities in the debt relief programme. While debt relief is a critical component of supporting struggling municipalities, it is important to also provide the municipalities with the tools and the necessary funding to improve their operations and long-term sustainability.

This new indirect conditional grant for smart prepaid meters is a meaningful step towards providing municipalities with the financial support they need to better manage their utilities, by ensuring timely and accurate billing; reducing losses; and enhancing operational sustainability. Municipalities will be able to manage their utility services and provide to water and electricity services effectively and efficiently. The grant will initially focus on providing debt relief for Eskom and will be implemented targeting specific municipalities in its initial years.

### ***Improving regulatory levers and reforms***

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), and municipal infrastructure grant (MIG), will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

## **2.2. Post 2023 MTBPS changes**

A number of reductions that were proposed in the 2023 MTBPS have been reversed but revised downwards, and several further cuts and other reprioritisations effected to make funds available for other government priorities. These include:

**Reductions reversed:** Previous reductions proposed on the sharing of the general fuel levy to the metropolitan municipalities, the rural roads asset management systems and the water services infrastructure grants have been reversed.

**Reductions revised downwards:** The previous reduction of R218 million to the integrated national electrification programme municipal grant is revised to R204 million; the previous reduction of R49 million to the municipal disaster response grant is revised to R35 million; and the previous reduction of R48 million to the municipal systems improvement grant is revised to R27 million.

**Further reductions:** To make funds available for other government priorities, reductions have been made to some municipal conditional grants over the 2024 MTEF period. These include an additional reduction of R3.5 billion to the integrated national electrification programme Eskom grant; an additional reduction of R73 million to the integrated urban development grant; an additional reduction of R14 million to the energy efficiency and demand-side management grant; an additional reduction of R4 million to the public transport network grant; an additional reduction of R127 million to the direct component of the regional bulk infrastructure grant; and an additional reduction of R852 million to the indirect component of the regional bulk infrastructure grant.

**Reprioritisations:** Reprioritisations over the MTEF period include the following: R58.3 million from the direct component of the municipal infrastructure grant is converted to the indirect component of the grant; R587 million from the direct component of the regional bulk infrastructure grant is converted to the indirect component; R91 million from the integrated urban development grant and R1.4 billion from the municipal infrastructure grant are shifted to the municipal disaster recovery grant to fund the repair and reconstruction of municipal infrastructure damaged by the floods that occurred between February and March 2023; R400 million from the first two years of the MTEF period are shifted to the outer year in the public transport network grant; R2 billion is reprioritised from the integrated national electrification programme municipal grant to fund the baseline for the new smart meters grant; and R432 million is reprioritised from the integrated national electrification programme Eskom grant to fund other priorities in the energy sector.

### 2.3. Review of the local government fiscal framework

Government's five-year programme of action to improve local governance, as endorsed by the Budget Forum, includes efforts to improve the funding model for local government. The National Treasury is reviewing a draft report for regulating municipal surcharges on electricity and identifying alternative sources of revenue to replace these. The next step will be consultation with external stakeholders.

The local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. In addition, the formula will be refined with reforms such as exploring the feasibility of introducing a cost differential model, community services components for health services and firefighting functions, objective criteria for benchmarking municipalities in relation to their administrative functions. The Department of Cooperative Governance, the National Treasury, the South African Local Government Association, the Financial and Fiscal Commission and statistics South Africa are identifying areas for refinement over the 2024 MTEF period.

### 2.4. Update on the review of the conditional grants

The South African government initiated a review of the existing grant system amid concerns of its effectiveness, including underspending on infrastructure grants and fragmentation in

the provincial and municipal grant systems. The review involved stakeholder consultations and literature reviews of conditional grant programmes to gain insights and make evidence-based recommendations for reform.

In April and May 2024, multiple consultation platforms will be set up to share the preliminary findings with the multi-stakeholder team. While some changes resulting from the review were reflected in the 2024 Budget, further proposed reforms are likely to be considered in the 2025 budget process and implemented gradually in a phased manner.

## **2.5. Funding for Local Economic Development (LED) Programmes**

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and competition funded by provinces through their equitable share.

Whilst there is a call for creation of conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

## **2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services**

Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

These reforms are commencing in the 2024/25 municipal financial year with the conditions being introduced in the Urban Settlement Development Grant (USDG). Thereafter, the reform will be extended to other revenue-generating trading services.

### **2024/25 USDG Financing Component for Trading Services**

Municipalities must submit the following to the transferring officer and the National Treasury to qualify for making an application for the financing component:

- A council approved turnaround strategy to the Department of Human Settlement (DHS) and the National Treasury by 31 July 2024;
- A roadmap on the institutional reforms for improved management and governance to be submitted to DHS and National Treasury by 30 September 2024; and
- A business and investment plan that is consistent with the services development plan by 30 September 2024.

In support of these conditions, National Treasury will issue a guidance note by 1 April 2024, on requirements for turnaround strategies, institutional reforms and business plans for the financing component on trading services.

### **2025/26 onwards Improving the efficiency of urban utility services**

Beyond 2024/25, the intention is to extend the reform agenda beyond water services to other revenue-generating trading services, including electricity and solid waste management. The Explanatory Memorandum, **Annexure W1**, to the 2024 Division of Revenue Bill provides the following direction on future work on municipal fiscal frameworks linked to trading/ utility services.

The grant reforms will aim to:

- Increase the level of investments in utility services (water, wastewater, electricity and solid waste) by leveraging grant finance with loan finance, linked to improved operational and financial performance of services providers;
- Catalyse changes in the structure, management, and governance of utility services businesses to support improvements in operational, technical and financial performance;
- Promote professional management with a single point of management accountability for utility services in cities, suitable managerial autonomy and the technical skills necessary to manage an effective service; and
- Promote and ensure full financial transparency, including by making the financial relationship between municipalities and the utility services explicit.

#### **2.7. Criteria for the release of the Equitable Share:**

- The criteria for the release of the equitable share were covered in Circulars No. 122 remains relevant and are still applicable for the release of equitable share instalments in the 2024/25 financial year.
- Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

## **3. Revenue Management**

### 3.1. Update on Municipal Debt Relief (MFMA Circular No. 124)

#### **Accounting Guidance**

Municipalities whose Municipal Debt Relief applications were approved must fully account for and correctly report on the write-off of their Eskom arrear debt and related benefits. Municipalities should note the guidance in this regard provided in *MFMA Circular No. 124: Supplementary Guide on the accounting- and mSCOA reporting requirements* that can be accessed on the MFMA website at the following link: <http://mfma.treasury.gov.za/Circulars/Pages/default.aspx>.

It is recommended that all municipalities familiarise themselves with the guidance as far as it relates to correctly budgeting- and accounting for free basic services as well as raising and paying their bulk accounts.

#### **Debt relief reporting requirements**

Municipalities approved for debt Relief (in terms of their National Treasury approvals), must ensure that their MFMA s.71 statements, over-and-above the normal MFMA s.71 requirements, include the following as a minimum:

- The municipality's self-assessment in the format of the compliance certificate issued in MFMA Circular No. 124: Annexure A2 (signed by the Municipal Manager) – municipalities should use the latest format of the compliance certificate issued during February 2024 available under MFMA Circular No. 124 and included as **Annexure B** to this circular;
- The municipality's progress towards restricting free basic services to the national policy limits (condition 6.6) and in the format included as **Annexure C** to this circular;
- The municipality's progress towards achieving a minimum average quarterly collection of 80 per cent (condition 6.7) and in the format included as **Annexure D** to this circular;
- If the municipality's 2023/24 and/ or 2024/25 MTREF is not funded, the MFMA Section 71 statement must monthly include the municipality's progress against its approved Budget Funding Plan – if the municipality has an approved the Financial Recovery Plan (FRP), the monthly FRP progress report must include the municipality's progress against the components of the FRP aimed to achieve a funded budget and revenue enhancement initiatives;
- The high-level summary of its monthly property rates reconciliation (in the National Treasury template format already shared with the municipality during the application process); and
- The municipality's progress in addressing any variances evident from its monthly property rates reconciliation; etc.

### 3.2. Smart Meter Grant

With regard to the smart meter grant referred under 2.1 above, the National Treasury has targeted MFMA Circular No. 124 debt relief applicants for the initial implementation of this grant.

The potential beneficiaries of the smart meter grant will be invited by National Treasury and a compulsory template will be circulated for completion by municipalities. This invitation will be sent out before 15 March 2024. Furthermore, the grant conditions require a council resolution endorsing the application.

A completed template with supporting documentation and council resolution must be submitted to [revenuemanagement@treasury.gov.za](mailto:revenuemanagement@treasury.gov.za) and [sadesh.ramjathan@treasury.gov.za](mailto:sadesh.ramjathan@treasury.gov.za) before 30 April 2024.

The applications will be evaluated before 31 May 2024 and allocations will be completed determined the commencement of the municipal budget year.

### 3.3. Transversal tender RT-29

The National Treasury is finalising the RT-29 transversal tender for a smart metering solution, and the appointed panel is available to all municipalities from March 2024. The transversal tender is targeting smart meter solutions for the water and electricity functions, STS meters compliance and load reduction systems. It will also enable municipalities to implement bi-directional smart metering systems. Municipalities are once again cautioned not to contract any smart metering systems or solutions without considering the RT-29 transversal tender which provides a competitive pricing comparison and cost saving on procurement. Municipalities wishing to participate in the RT-29 transversal must make their interest known to the Office of the Chief Procurement Officer (OCPO) on the email [TCcontract1@treasury.gov.za](mailto:TCcontract1@treasury.gov.za). These municipalities must show evidence of a budget allocation in the current budget as well as future budgets for participation.

## 4. Conditional Grant Transfers to Municipalities

### 4.1. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2023 (Act No.5 of 2023) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2023 (Act No. 24 of 2023), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2023/24 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2023 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2023 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
  - a) Proof that the service provider was appointed for delivery of the project before 29 March 2024; or
  - b) Proof of project tender and tender submissions published and closed before 31 March 2024 or with the appointment of contractor or service provider for delivery of service before 30 June 2024 in cases where additional funding was allocated during the course of the financial year of the project;
  - c) Incorporation of the Appropriation Statement; and
  - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2024 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

**If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2024, the application will be declined.**

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2023 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2024;
3. Accurate disclosure of grant performance in the 2023/24 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2023/24 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2024 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2023/24 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2023/24 allocation;



2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2024. All invoices issued to the municipality before 31 March 2024 should be paid within the same year against the allocated conditional grants. i.e invoices must be paid within 30 days.

#### 4.2. Unspent conditional grant funds for 2023/24

The process to ensure the return of unspent conditional grants for the 2023/24 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2024 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
- Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2024. The unspent grant values must be determined based on the guidance that was provided in mSCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
- Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2023 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2024.

***National Treasury will not consider any rollover requests that are incomplete or received after this deadline.***

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2024;
- Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2024. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 18 November 2024; and
- Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 18 November 2024, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 04 December 2024 equitable share allocation.

*All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.*

## 5. Funding choices and management issues

Given the current economic crisis the country faces, Municipalities are under pressure to generate revenue. The ability of customers to pay for services is declining and this means that less revenue will be collected. Municipalities are advised to consider all the advice

provided in MFMA Circular No 126, 123 and other previous circulars under this topic to ensure the adoption of surplus and funded budgets.

### **5.1. Employee related costs**

The *Salary and Wage Collective Agreement* for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation, which is anticipated to consider the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to consider their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation and this has posed challenges to most municipalities' sustainability. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Therefore, municipalities are urged to consider projecting salary and wage increases that would reflect their affordability given the current economic challenges. The 2022 State of Local Government Finance Report revealed that 157 municipalities are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

### **5.2. Remuneration of Councillors**

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councillor(s) concerned.

### **5.3 Governance, performance, and investment matters**

South Africa has reached a stage where all of government including municipalities need to play in pivotal role in igniting the economy of the country. There is a need for a concerted effort to put initiatives that will attract the investments which will stimulate the economy. The investments take place in the local government and municipalities in particular as the custodian of the spatial planning and enabling infrastructure.

Critical infrastructure such as water, sanitation and electricity to stimulate the economy is owned, maintained and developed by the municipalities. In the last 30 years, there has been investment in ensuring that access to basic services – water, electricity and refuse - is improved markedly.

However, there has been little to no investment on bulk infrastructure such as water treatment works, wastewater treatment works and electrical substations which are the backdrop for enabling investment in municipalities.

Of concern is that budget for operation and maintenance have been negligible. If the trends continue without arresting the decline, the municipalities will in all likelihood not experience

growth. This will reduce the prospect for economic growth leading to high unemployment and less economic activities in general.

As such, the municipalities need to take the responsibility to create initiatives which will attract more investment. Key initiatives to improve this are investing in bulk and connector infrastructure as well as strengthening good governance.

The budget allocation to address infrastructure requirements are not sufficient. As such, the municipalities should improve governance and the overall financial health which will allow for the financier to be attracted to borrow municipalities to finance enabling infrastructure.

Urban management and in particular cleaning of the environment is critical for ensuring that municipal area is attractive. Thus, ability to attract investment should also include clearly defined initiatives that ensure the city is continuously clean. This will retain existing investors and also enable the municipalities to attract new investors who wishes to locate in the municipal area.

*A firm's decision to invest is influenced by factors such as infrastructure and land availability, the institutional and regulatory environment, skills availability and innovation levels and the availability of enterprise support and finance. Municipalities have key roles that influence a decision to invest and expand in a particular space. Poorly performing spaces – such as industrial parks, CBDs, logistics hubs, townships – discourage investment and encourage disinvestment. Poorly performing economic assets, such as roads, ports, rail, communications, do the same. Many of the reasons for poor performing spaces and assets lie within the ambit of the public sector, but not all within the local sphere. In some instances, municipalities are directly responsible for what needs to be done, in other areas the municipality needs to mediate inter-governmental solutions.*

To turnaround these spaces and unlock their economic potential the immediate focus must be on getting the basics right first –

- Ensure reliable and sustainable service delivery – water, sanitation, stormwater, roads, lighting and waste management;
- Ensure effective land governance – urgently resolve inter-governmental issues that inhibit performance;
- Undertake bulk infrastructure repair and maintenance;
- Address business and community safety issues;
- Operationalise and manage public open spaces and assets; and
- Manage the spaces – at minimum put in place municipal transversal teams responsible for ensuring the basics are in place.

The quality and transparency of municipal governance has a direct impact on economic performance. Dysfunctional municipalities discourage new investment and result in job loss. Ensuring the effective management of municipal businesses through evidenced-based decision making and sound financial management is essential to attract and retain firms. Improving the efficiency and transparency of municipal business processes that impact on the private sector – such as registering property, getting electricity connections, construction permits, obtaining wayleaves, getting a water connection, and issuing an informal trader permit – goes a long way to building business confidence and municipal credibility.

#### **5.4 Environmental Pollution**

The deteriorating quality of water resources in urban and rural areas due to pollution, failing infrastructure such as wastewater treatment and the lack of enforcement of by-laws, legislation and urban management, exacerbates water scarcity, and increases costs of providing potable water.

Municipalities are urged to anticipate the imminent approval of the water pricing strategy, which introduces a waste discharge charge. This penalty underscores the need for municipalities to ensure that they comply with and enforce all legislation and by-laws governing urban and environmental management. This requires municipalities to prioritise effective and efficient service delivery, including sufficient investment in asset maintenance, expansion and renewal for solid waste management, wastewater treatment, as well as by-law enforcement to mitigate the continuous pollution of streams and rivers.

Collaboration among municipalities, sector departments, NGOs, citizens, and the private sector are essential for mobilising resources to prevent further deterioration and restoration of water resources. Such efforts need to only prevent pollution at source but also safeguard water quality for future generations, making the strategic investment in water resources a cornerstone of sustainability, economic growth and healthy environments.

## 6. Municipal Standard Chart of Accounts (*mSCOA*)

### 6.1. Go Live on Version 6.8 of the Chart

*mSCOA* version 6.8 will go live on 20 March 2024, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2024/25 MTREF on the GoMuni portal.

After going live on version 6.8 of the chart, all the reports available on the LGDRS will be aligned to *mSCOA* chart version 6.8. This includes the format of the Section 71 report for Q3 and Q4 of 2023/24.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.8 of the chart. A **protected** version of the MBRR Schedules for version 6.8 of the chart and A1S is available on the on the MFMA Webpage on the link below:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx>

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *mSCOA* Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their financial ERP systems and not import or captured it on the system at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the financial ERP system is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

### 6.2. *mSCOA* data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

From 2025/26, the National Treasury will open the access to all reports available on the LGDRS to the public. Municipalities should make a concerted effort to resolve their *mSCOA* data strings credibility issues as soon as possible to avoid facing the consequences of financial misconduct in terms of Section 171(1)(d) of the MFMA.

The LGDRS also provides information on municipal budgets and performance to the public through the Municipal Money portal. The information on the Municipal Money portal is sourced from the Consolidated Section 71 Reports published quarterly by the National Treasury. The Municipal Money portal is part of South Africa's Open Government Partnership (OGP) 5<sup>th</sup> National Action Plan to improve transparency and public participation in government processes and a link to the Municipal Money portal is available on the OGP website (76 countries and 104 municipalities are members).

### 6.3. Regulating the minimum business processes and system specifications for *mSCOA*

The National Treasury commenced with the work to regulate the minimum business processes and system specifications for *mSCOA* towards the end of 2025/26. The following working groups will be established to ensure that relevant stakeholders are consulted during the review processes:

- a. **Corporate governance** including internal and external audit, oversight committees, performance management, IT system requirements and management, municipal websites, document management, reporting mechanisms;
- b. **Municipal budgeting, planning and financial modelling** including IDP, Budgets Management, Revenue, Human Resources (HR) /Payroll, Assets;
- c. **Financial accounting** including general ledger, accounts receivables and payables, financial reporting, AFS reporting, insurance management, consolidation reporting;
- d. **Costing and reporting** including cost planning and cost management and reporting;
- e. **Project accounting** including project creation and planning, project management and reporting, contract management;
- f. **Treasury and cash management** including cash management and reporting, grant management and reporting, investment management and reserves, borrowings management, provisions and contingent liabilities;
- g. **Supply chain management** including supply chain management and inventory;
- h. **Full asset life cycle management** including maintenance management and asset management;
- i. **Real estate management** including property register and rental management and general processes;
- j. **Human resource and payroll management** including human resources, time management, payroll management and reporting;
- k. **Revenue management**, customer care, credit control and debt collection including revenue management and billing, credit control, customer management, debt collection, indigent management;
- l. **Valuation roll management**; and
- m. **Land use building control** including land use and building control.

Municipalities are urged to ensure that the officials that participate in the working groups have the technical knowledge and experience to participate meaningfully in these forums. Integrated Consultative Forums will also be held quarterly to keep **all** stakeholders informed and provide them with an opportunity to provide inputs on the business processes and system specification that will be regulated. A dedicated email address will be created for comment and inputs relating to the review processes underpinning these Regulations.

## 7. Submitting documents to the GoMuni Upload Portal

### 7.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- [https://lg.treasury.gov.za/ibi\\_apps/welcome](https://lg.treasury.gov.za/ibi_apps/welcome) (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: • mSCOA Data Strings; • Budget-related, in-year and year-end documents and schedules (A, B and C); and • Revenue and MFRS Documents (as per MFMA Circular No. 126);
- [lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za) – Database related and submission queries; and
- [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za) – Only Provincial Treasuries may send contact details to [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

### 7.2. Updating of contact details on GoMuni

From 1 April 2024, municipalities (registered users) will be able to make changes/ additions to their own contact details directly on the LGDRS. To municipalities and their respective provincial treasury must select and update the relevant details on GoMuni under Database/Contacts/Reporting/Contact information on the following link:

[https://lg.treasury.gov.za/ibi\\_apps/signin](https://lg.treasury.gov.za/ibi_apps/signin)

Municipalities must ensure that their contact details on GoMuni are updated as soon as changes occur.

### 7.3. Submission of additional reports

From 14 March 2024, municipalities whose debt relief applications were approved will be required to submit reports to the GoMuni Upload portal as indicated in MFMA Circular No 124 dated 31 March 2024. The list of the required debt relief reports is attached as **Annexure A**.

### 7.4. Procurement spend reporting

In order for government to fulfil its social responsibility to channel procurement spending towards certain designated groups and to unlock economies of scale in government procurement expenditure, a single standardised view needs to be created into the

procurement spend information across all spheres of government on a transactional level for spend and trend analysis purposes.

The OCPO designed and built a Data Warehouse that serves as common repository for procurement related data with the necessary capabilities to produce standardised information in a dashboard format via various Business Intelligence tools. Currently procurement spend data of all National and Provincial departments from 2017 to date is hosted and analysed in the Data Warehouse.

From 1 March 2024, municipalities must on monthly basis report all goods and services related payments at a transactional level monthly. Towards this end, municipalities must complete and submit the template attached as **Annexure E** and submit it to the GoMuni Upload portal under the folder Documents/ Other. These reports are due by the 15<sup>th</sup> of the month that follows the reporting month. The first report is therefore due on 15 April 2024. This information is only required for municipalities and not for municipal entities.

A Data Upload Tool is also available that allows municipalities to capture their spending data manually or extract the relevant information from the municipality's payment system automatically. Information captured on the Data Upload Tool will be submitted directly into the OCPOs Data Warehouse once the various online input validations to ensure the accuracy and completeness of the data has been passed. To access the tool, an email request must be sent to [ocpodatarequest@treasury.gov.za](mailto:ocpodatarequest@treasury.gov.za) to obtain a User ID and Password that is institution specific. Training on the use of the OCPO Data Upload Tool as well as technical integration information will be provided after the institution has received a User ID and Password.

The submission status of the OCPO Spend Report will be included on the status report of document submissions available on the LGDRS. Municipalities that opt to use the Data Upload Tool instead of submitting the excel template to GoMuni must submit a 'not applicable form' to the GoMuni Upload portal for their non-submission is not classified as outstanding.

## 8. The Municipal Budget and Reporting Regulations

### 8.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or **Schedule A**, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553 012-315 5171 012-315 5807	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Free State	Sifiso Mabaso Cethekile Moshane	012-315 5952 012-315 5079	<a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Cethekile.moshane@treasury.gov.za">Cethekile.moshane@treasury.gov.za</a>
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Oreal Tshidino Willem Voigt Makgabo Mabotja Enock Ndlovu Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 5171  012-315 5830 012-315 5156 012-315 5385 012-315 5866	<a href="mailto:Matjatji.Mashoeshoe@treasury.gov.za">Matjatji.Mashoeshoe@treasury.gov.za</a> <a href="mailto:Pitso.Zwane@Treasury.gov.za">Pitso.Zwane@Treasury.gov.za</a> <a href="mailto:Oreal.Tshidino@Treasury.gov.za">Oreal.Tshidino@Treasury.gov.za</a> <a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a>
KwaZulu-Natal Msunduzi eThekweni uMhlathuze	Kgomotso Baloyi Lunathi Dumani Sifiso Mabaso Kevin Bell	012-315 5866 012-315 5866 012-315 5952 012-315 5725	<a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Lunathi.dumani@treasury.gov.za">Lunathi.dumani@treasury.gov.za</a> <a href="mailto:Sifiso.mabaso@treasury.gov.za">Sifiso.mabaso@treasury.gov.za</a> <a href="mailto:Kevin.bell@treasury.gov.za">Kevin.bell@treasury.gov.za</a>
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952	<a href="mailto:Sifiso.Mabaso@treasury.gov.za">Sifiso.Mabaso@treasury.gov.za</a> <a href="mailto:Jabulile.ngwenya@treasury.gov.za">Jabulile.ngwenya@treasury.gov.za</a>
Mpumalanga	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	<a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a> <a href="mailto:Sibusisiwe.Mchani@treasury.gov.za">Sibusisiwe.Mchani@treasury.gov.za</a>
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Makgabo.Mabotja@treasury.gov.za">Makgabo.Mabotja@treasury.gov.za</a>
Western Cape Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	<a href="mailto:WillemCordes.Voigt@treasury.gov.za">WillemCordes.Voigt@treasury.gov.za</a> <a href="mailto:Enock.Ndlovu@treasury.gov.za">Enock.Ndlovu@treasury.gov.za</a> <a href="mailto:Kgomotso.Baloyi@treasury.gov.za">Kgomotso.Baloyi@treasury.gov.za</a> <a href="mailto:Mandla.Gilimani@treasury.gov.za">Mandla.Gilimani@treasury.gov.za</a>
Technical issues on GoMuni Website	Data management		<a href="mailto:lgdataqueries@treasury.gov.za">lgdataqueries@treasury.gov.za</a>
Local government Conditional Grants	Conditional Grants team	012-315 5183	<a href="mailto:Sello.mashaba@treasury.gov.za">Sello.mashaba@treasury.gov.za</a> <a href="mailto:Unathi.lekonyana@treasury.gov.za">Unathi.lekonyana@treasury.gov.za</a> <a href="mailto:Pretty.mavhungu@treasury.gov.za">Pretty.mavhungu@treasury.gov.za</a> <a href="mailto:Marvin.ngobeni@treasury.gov.za">Marvin.ngobeni@treasury.gov.za</a> <a href="mailto:Akanyang.modise@treasury.gov.za">Akanyang.modise@treasury.gov.za</a>



## Contact



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Post** Private Bag X115, Pretoria 0001  
**Phone** 012 315 5009  
**Fax** 012 395 6553  
**Website** <http://www.treasury.gov.za/default.aspx>

**JH Hattingh**  
**Chief Director: Local Government Budget Analysis**  
**08 March 2024**

**ANNEXURE A – LIST OF REQUIRED REPORTS TO BE SUBMITTED TO NATIONAL TREASURY FOR DEBT RELIEF PROGRAMME (TEMPLATE)**

**ANNEXURE B – MUNICIPAL CERTIFICATE OF COMPLIANCE FOR DEBT RELIEF PROGRAMME (TEMPLATE)**

**ANNEXURE C – MUNICIPAL DEBT RELIEF – MONTHLY REPORTING – INDIGENT HOUSEHOLDS INFORMATION (TEMPLATE)**

**ANNEXURE D – MUNICIPAL DEBT RELIEF – MONTHLY REVENUE COLLECTION REPORTING (TEMPLATE)**

**ANNEXURE D – PROCUREMENT SPENT REPORTING (TEMPLATE)**