

**KGATELOPELE
MUNICIPALITY
DRAFT BUDGET**

**DRAFT MEDIUM TERM REVENUE
AND EXPENDITURE FRAMEWORK
2026/27 TO 2027/29**

DRAFT BUDGET OF
KGATELOPELE
MUNICIPALITY

2026/27 TO 2028/29
DRAFT MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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List of documents attached.

NERSA Cost of Supply

Full Tariff List

Detail Capital Budget

B-Schedule

Abbreviations and Acronyms

BPC	Budget Planning Committee	MSCOA	Municipal Standard Chart of Account
CFO	Chief Financial Officer		
MM	Municipal Manager	MFMA	Municipal Financial Management Act Programme
CPI	Consumer Price Index	MIG	Municipal Infrastructure Grant
CRRF	Capital Replacement Reserve Fund	MMC	Member of Mayoral Committee
DBSA	Development Bank of South Africa	MPRA	Municipal Properties Rates Act
DoRA	Division of Revenue Act	MSA	Municipal Systems Act
DWA	Department of Water Affairs	MTEF	Medium-term Expenditure Framework
EE	Employment Equity	MTREF	Medium-term Revenue and Expenditure Framework
EEDSM	Energy Efficiency Demand Side Management	NERSA	National Electricity Regulator South Africa
EM	Executive Mayor	NGO	Non-governmental organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GDP	Gross domestic product	OHS	Occupational Health and Safety
GDS	Gauteng Growth and Development Strategy	OP	Operational Plan
GFS	Government Financial Statistics	PBO	Public Benefit Organisations
GRAP	General Recognised Accounting Practice	PHC	Provincial Health Care
HR	Human Resources	PMS	Performance Management System
IDP	Integrated Development Strategy	PPE	Property Plant and Equipment
IT	Information Technology	PPP	Public Private Partnership
kℓ	kilolitre	PTIS	Public Transport Infrastructure System
km	kilometre	RG	Restructuring Grant
KPA	Key Performance Area	RSC	Regional Services Council
KPI	Key Performance Indicator	SALGA	South African Local Government Association
kWh	kilowatt	SDBIP	Service Delivery Budget Implementation Plan
ℓ	litre	SMME	Small Micro and Medium Enterprises
LED	Local Economic Development	ADJB	Adjustment Budget
MEC	Member of the Executive Committee	DORA	Division of Revenue Act
ORGB	Annual Original Budget	RBIG	Regional Bulk Infrastructure Grant
INEP	Integrated National Electrification Program	ADJB	Adjustment Budget
FMG	Financial Management Grant		
WSIG	Water Services Infrastructure Grant		
A4	Financial Performance Statement		
A5	Capital Expenditure		
A6	Financial Position Statement		

Part 1 – Draft Annual Budget

1.1 Mayor's Report

Greetings Honorable Speaker, Council Whip, Members of the Executive and Portfolio Committees, Fellow Councilors, Stakeholders from various governmental and none governmental organizations, Senior Management, and officials led by the Municipal Manager Advocate Willie Blundin, and members of the Public.

In accordance with the legislature section 16 of the Municipal Finance Management Act 53 of 2003. (1) The Council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.

(2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at council meeting table the annual budget at a council meeting 90 days before the start of the budget year.

This draft budget is a reflection of our collective aspirations, economic realities, and commitment to service delivery. Over the past year, our local government has faced challenges and achieved milestones that have shaped our community.

2 Economic overview

Honorable Speaker, as we prepare for the year ahead, we recognize the economic challenges and opportunities before us. Global and national economic trends, coupled with local fiscal realities, require a budget that is both responsible and ambitious. Despite the challenges we remain committed to fostering sustainable development, creating opportunities, and improving the quality of life for all residents. The postponement of the Budget Speech by the Honorable Minister of Finance created significant uncertainty for local government, due to municipalities depending on timely disbursements from the National Budget. The South African Reserve Bank anticipates inflation to an average 3.6 percent in 2025. In the 2025 Budget Speech the Minister announced an increase in Value Added Tax (VAT), an initial rise from 15 percent to 15.5 percent effective from 01st May 2025. While the budget aims for fiscal sustainability, it may put pressure on local governments and households due to higher taxes and costs of living.

Honourable Speaker I attended the Northern Cape Provincial Budget Speech on the 25th March 2025, here are a few highlights from the Honourable MEC for Finance in the Province Budget Speech, she mentioned that basic education remains a key focus in our province. Our investment in education is an investment in our nation's future. Our goal is to give young people high- quality education that will equip them for both present and future opportunities and difficulties. In pursuit of this goal an amount of R 250 million has been added to the Department of Education for Grade 12 intervention. One of the government's most extensive attempts to combat youth unemployment is the Presidential Youth Employment Intervention. It aims to make it possible for more youth to transition from education to employment as such R30.543

million is allocated to the Department of Education in the 2026/27 fiscal year. With these additions, the total budget of the Department of Education will amount to R8. 888 billion in the 2026/27 year. Important to note is that this amount represents 37 per cent of the provincial budget.

Honourable Members, a reflection on the past year.

As per the report by Auditor General the municipality has obtained a Qualified Audit opinion for the year ending 30 June 2025. This is similar to the opinion of the prior year.

An overview on our achievements for the past year, Infrastructure and Service Delivery - Regardless of the challenges we have faced I'm proud to mention the completion of the following projects.

- ▶ Kuilsville Replacement of Existing Asbestos cement rising main.
- ▶ Rhodes- pumpstation replacement of existing asbestos cement rising.
- ▶ Tlhakatlou replacement of existing asbestos cement rising.
- ▶ Replacement of asbestos water pipes.
- ▶ Construction of Concrete Palisade Perimeter Fencing.
- ▶ Eradication of Conservancy Tanks of sewer network.
- ▶ Kuilsville upgrading of storm water.
- ▶ Refurbishment of Municipal Buildings Construction of paving.

Improvement in waste management and sanitation. Expansion of water supply and sewer network.

3 Education and Health

Honorable Speaker, For the coming financial year we are looking into implementing more skills development programmes for our youth which will be aimed at empowering young people, entrepreneurship and workforce readiness. The annual career exhibition will be hosted in July this year. This serves as a vital outreach programmes to prospective students to bridge between the education sector and the workforce, furthermore equipping young people with the necessary resources to advance their careers. We recently had a recruitment drive hosted by the South African National Defense Force in collaboration with the Mayor's Office during the past week on the 26th and 27th March 2025. Through this initiative we were able to reach +/- 183 candidates who successfully completed their applications with the recruitment team from SANDF.

Honorable Members, as to our local Health Care our goal remains persistent into developing our local health facility to be a 24-hour operational Clinic. This goal will be achieved through partnerships and collaborations of our Stakeholders as well as the Provincial Department of Health to secure funding and resources.

In conclusion I reaffirm our collective commitment to a future where Kgatelopele is not only a municipality that meets the basic needs of its residence but also a beacon of hope, innovation and sustainability.

Thank You.

Hon. Mayor Councilor Irene Williams

3.1 Council Resolutions

On **31 March 2026**, the Council of Kgatelopele Local Municipality met in the Council Chambers to consider the draft annual budget of the municipality for the financial year 2026/27.

The Council of Kgatelopele Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **note the budget:**

- 1.1. The draft annual budget of the municipality for the financial year 2026/27 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by source and type classification, **A4** table 1 & 2, respectively.
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote, **A3** table 13.
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by function, **A2** table 12; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and function and associated funding by source, **A5** table 10;
- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus/revisit, asset management and basic service delivery targets are approved as set out in the following tables attached in the budget documentation:
 - 1.2.1. Budgeted Financial Position **A6** in table 16.
 - 1.2.2. Budgeted Cash Flows; **A7** in table 17;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation; **A8** in table 18.
 - 1.2.4. Asset management in **A9** table 18; and
 - 1.2.5. Basic service delivery measurement in **A10**; and
2. The Council of Kgatelopele Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **resolved to approve and adopt** the following **draft tariffs** as attached in **List of Attachments**, with effect from 1 July 2026:
 - 2.1. The tariffs for property rates
 - 2.2. The tariffs for electricity
 - 2.3. The tariffs for the supply of water

- 2.4. The tariffs for sanitation services
- 2.5. The tariffs for solid waste services

- 3. The Council of Kgatelopele Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **resolved to approve and notes** with effect from 1 July 2026 the draft tariffs for other services, which are increasing on average by the same tariff increase related to key service charge **(List of Attachments)**.
 - Draft Full Tariff List
 - Detailed Capital Budget
 - A-Schedule
 - NERSA Cost of Supply Study
 - Cost reflective Tool
- 4. To give proper effect to the municipality's draft annual budget, the Council of Kgatelopele Municipality **resolved**:
 - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates and gains on disposal of land to ensure that all capital reserves and provisions, and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.
 - 4.2. The council to ensure sustainable electricity supply agreement remain in place, enter into debt repayment and ring-fence agreement with Eskom, similar with other significant liabilities that included the Auditor General South Africa and Department of Safety and Liaison.

3.2 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipal Budget and Reporting Regulations, as well as various circulars issued by National Treasury, provides the guidance for budget preparation by local government.

The main items identified can be summarised as follows:

- Improved service delivery;
- Underdeveloped areas;
- Impoverished communities;
- Co-operative governance;
- Unfunded mandates, core functions service delivery agents;
- Land availability for e.g. economic development;
- Land availability for establishing tip-sites;
- Alternative service delivery options;
- Obtaining a "clean audit" inclusive of performance management;
- Delegation- and procedure manuals;
- Risk management;
- Improved planning and beyond 5 years;
- High crime rate;
- Service delivery backlogs;
- Improved maintenance programs;
- Local economic development facilitation;
- Adequacy of municipal reserves and financial sustainability;
- Curtail electricity losses;
- Tourism initiatives; and
- Improved public participation.

National Treasury's MFMA Circulars No. 70, 72, 74, 75, 78, 79, 85, 86, 91,94,99,107,108, 112; 116; 115;122;123;124; 126;128 and 132 were mainly used to guide the compilation of the 2026/27 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- The on-going difficulties in the national and local economy leading to high unemployment rate within our communities.
- Aging roads, asbestos pipes, the capacity of the sewer work and electricity infrastructure.
- The need to prioritise projects and expenditure within the existing resource envelope.
- The increased cost of electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
- Proposed wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- Affordability of capital projects and the resultant operational costs associated with new infrastructure projects; and

The municipality is in an unhealthy financial position; however, with an improved cash management and containing municipal running costs, this position can change. The retention of sufficient own cash-backed reserves is critical for the long-term sustainability of the municipality, and to this end the municipality is not achieving this objective. The main obstacle is huge creditors book balance mainly being Eskom who debt is hovering at **>180 days outstanding**. The debtors' book is equally big but with inability to collect old debts, this in turn creates huge amount of possible bad debts which we create a provision for each year when compiling annual financial statements. The **Capital Replacement Reserve** needs to be at a level where all capital spending should be funded from but currently there are very modest **funds** in the CRR (Capital Replacement Reserve) to fund any capital projects.

The following budget principles and guidelines directly informed the compilation of the 2026/27MTREF:

- Tariff and property rates increase should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity bought from Eskom. In addition, tariffs need to remain or move towards being cost reflective and should consider the need to address infrastructure backlogs.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.
- The budget must be spent in full, and all grants should be utilised in full.

In view of the above, the following tables are an overview of the proposed adjustment 2026/27 Draft Medium-term Revenue and Expenditure Framework:

OPERATING REVENUE

Table 1

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046	41,110
Service charges - Water	2	10,902	8,344	11,036	12,569	15,072	15,072	8,833	12,122	9,473	9,933
Service charges - Waste Water Management	2	4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517	7,705
Service charges - Waste Management	2	7,444	7,873	8,233	12,061	8,182	8,182	5,432	8,563	12,603	12,919
Sale of Goods and Rendering of Services	2	158	106	1,744	132	132	132	36	132	138	141
Agency services	2	-	-	(8)	450	450	450	187	450	452	454
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	3,169	1,507	1,489	1,776	1,776	1,776	1,492	3,492	3,344	3,437
Interest earned from Current and Non Current Assets	2	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	149	135	461	386	386	386	169	222	231	235
Licence and permits	2	428	383	694	1,100	1,100	1,100	919	1,100	1,150	1,178
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	41	-	99	22	22	22	4	22	23	24
Non-Exchange Revenue											
Property rates	2	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Surcharges and Taxes	2	-	-	-	9,396	9,396	9,396	-	-	-	-
Fines, penalties and forfeits	2	5	-	-	143	143	143	27	143	149	153
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Interest	2	1,050	559	592	883	883	883	755	749	774	799
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(1,711)	(760)	(9,763)	21,000	1,830	1,830	-	1,010	-	-
Other Gains	2	574	211	1,245	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094

The operating income for **2027 MTREF** is **R140,729 million**, this mainly due to historical budget revenue estimates with CPI % adjustment to the major revenue sources.

This is primarily attributed to the revenue generating sources where:

- **Electricity, water and Sanitation** These service charges are based on 2024/25 audited actuals, current year to date and inflationary projections as per **circular 132** indicate

increases. The entire service charge revenue contributes around **46.7%** of the total municipal operating revenue.

- **Property Rates** has increased from **R19,327 million** based on the 2024/25 audited outcomes and projections to **R19,694 million** in 2026/27 MTREF budget year. Property Rates contributes around **14%** of the total operating revenue.
- **Operating Government Grants** (Transfers and Subsidies) Government Grants that are operational in nature amount to **R43,223 million (24% of total operating revenue)** in total with unconditional equitable share sitting at **R37,938 million** allocated.

OPERATING EXPENDITURE

Table 2

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Expenditure											
Employee related costs	2	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	2	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Bulk purchases - electricity	2	24,352	28,874	33,777	30,115	30,115	30,115	25,011	30,246	34,768	35,637
Inventory consumed	2,8	4,638	1,736	2,135	538	-	-	462	-	-	-
Debt impairment	2,3	-	-	-	13,943	607	607	-	607	4,360	4,544
Depreciation, amortisation and impairment	2	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	2	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Contracted services	2	18,476	16,056	20,374	17,608	12,119	12,119	11,753	12,837	10,399	11,266
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	1,110	17,523	(331)	3,533	3,533	3,533	-	3,533	3,689	3,855
Operational costs	2	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093

With the municipality operating expenditure, there has been an aggressively decreasing of budgeted operating expenditure compared to **R146,541 million** of last original budget, the current total operating expenditure is at **R139,379 million** translating into a R 7,162 million decrease from the initial MTREF table last year.

Employee Related cost appears to have increased from **R51,862 million in the adjustments** budget in 2024/25 budget year to **R55,195 million** in 2026/27 MTREF draft budget year,

adjustment upwards of 11,087 million due underbudgeting in the previous year as compared to actual audited outcomes.

Depreciation + Debt Impairment are R18,708 million and 0.607 million respectively.

These two items, apart from being non-cash items, contribute **13.9%** of the total operating expenditure adds more pressure on already constraint budget. The municipality approved a debt incentive scheme which is gaining traction and large outstanding mine property rates collection during the year allowed for a decrease in the estimated debt impairment from historical **13,943 million to 0.607 million based on actual outcome in the 2025 financial year.**

Given the infrastructural assets the municipality owns, these assets are annually losing value and as a result, maintenance plan needs to keep up with the depreciating assets. Historically, the municipality repairs and maintenance budget average around R 15.100 million. The current maintenance management strategy 2024, estimated and models total needs for scenario 3 immovable assets which would be priority assets with a criticality 3 to 5 would be R35.34 million, therefore annually having budget short-fall off 20 million.

Secondly is for the municipality to also come to terms with the reality that Kgatelopele community cannot fully keep up with the accounts, hence so much of debt receivable is provided for irrecoverable debt of R 3,533 million.

Bulk purchases an increase of bulk electricity from **R30,115 million** of adjustment budget to **R30,246 million** remains at modest estimated in the draft original budget. The municipality here is exploring the possible consumption saving through re-activation of the BESS installed at the main administrative building and through an application of seasonal winter tariff through this pricing strategy to reduced winter peak consumption at the point of demand largely the residential end user's category.

CAPITAL BUDGET

Table 3

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Surplus/(Deficit)		(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	6	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143

The capital projects have fully been committed to allocation as per DoRA, but above is what the national government allocated to the municipality in terms of capital spending.

3.3 Operating Revenue Framework

For Kgatelopele Municipality to continue improving the quality of services provided to its citizens, it needs to generate the required revenue. In these tough economic times, strong revenue and cashflow management is fundamental to the financial sustainability of Kgatelopele municipality. The reality is that we are faced with development backlogs and poverty, the expenditure required to address these challenges inevitably always exceed available funding; hence difficult choices must be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- A financially sustainable municipality;
- National Treasury's guidelines and macroeconomic policy;
- Limited growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a **82,4** per cent annual collection rate and **85 percent** for property rates and other key service charges. With the immediate roll out of water smart meters for the whole of Kgatelopele the annual percentage of 95 percent could be achieved if it is also paired with the Credit and debt collection measures;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The **inflation forecasts** for the MTREF 2026/27 period are on an average **3.7%** per annum. The municipality's aim is not to exceed inflation in its annual tariff adjustments but external factors such as the Eskom increases, and which are beyond the control of the municipality, hampers this goal.

In order to ensure all revenues are raised and recovered and further that all ratepayers are being treated equitably, the municipality identified certain areas of concern and is busy implementing measures to address these problem areas.

Strategy
Maintain and improve on debt collection
Secure new sources of income
Counter the potential loss in electricity/water income as well as line-losses
Ensure an accurate and well-maintained income database
Secure more external funding and government grants for soft services including long term funding for operating expenses
Monitor the financial health of the Municipality and cash-back all reserves
Installation of smart prepaid meters for the entire Kgatelopele area
Debt Relief Incentive program – 60:40 split write off scheme

The following table is a summary of the 2026/27 Draft MTREF (classified by main revenue source):

Table 4

Revenue generated from rates and service charges form a significant percentage of the revenue basket for the Municipality. **Rates and service charges revenues** are sitting at **60.7** per cent of the total revenue over the 2026/27 MTREF period

Employee related costs, Depreciation and amortisation and inventory and bulk purchases remain high even when other operating expenditure were cut. This puts pressure on the realistic revenue generated of the municipality and as a results creates a deficit when capital income is not considered.

NC086 Kgatelopele - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Service charges	47,060	34,852	62,554	71,131	63,086	63,086	42,127	65,665	70,639	71,667
Investment revenue	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Transfer and subsidies - Operational	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Other own revenue	3,863	2,141	(3,447)	35,288	16,118	16,118	3,589	7,320	6,261	6,421
Total Revenue (excluding capital transfers and contributions)	106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Employee costs	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Depreciation, amortisation and impairment	16,198	24,611	23,092	17,669	17,669	17,669	–	18,708	11,981	12,364
Interest, Dividends and Rent on Land	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Inventory consumed and bulk purchases	28,990	30,609	35,913	30,653	30,115	30,115	25,473	30,246	34,768	35,637
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	28,600	47,600	32,796	50,945	34,049	34,049	22,203	30,068	31,194	32,717
Total Expenditure	124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)	(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143

Tariffs for indigent households are set out below:

1	Rates are free of charge based on the market value of the property to the maximum of R30 000
2	50 kWh free electricity per month
3	6 kilolitres of water free per month
4	Free refuse x 4 removal per month
5	Free sewerage per month

GRANTS AND SUBSIDIES

Total grants and transfers totals to R46,408 million in the 2026/27 adjustment budget, decrease during the draft budget to R 18,181 million.

Table 7 – Operational & Capital grants

NC086 Kgatelopele - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	-	30,490	33,241	35,236	36,756	36,756	36,756	37,938	39,277	40,650
EPWP Incentive	-	3,148	4,108	5,308	-	-	-	1,335	-	-
Municipal Drought Relief	-	1,839	1,839	1,839	-	-	-	-	-	-
Finance Management	-	8,650	11,750	14,750	3,000	3,000	3,000	3,000	3,273	3,355
Total Monetary Allocations		44,127	50,938	57,133	39,756	39,756	39,756	42,273	42,550	44,005
Total Operating/National Government		44,127	50,938	57,133	39,756	39,756	39,756	42,273	42,550	44,005
Provincial Government										
Northern Cape Capacity Building and Other Specify (Add grant description)_Receipts	-	3,012	4,159	5,358	1,250	1,250	1,250	1,250	1,304	1,362
Total Operating/Provincial Government		3,012	4,159	5,358	1,250	1,250	1,250	1,250	1,304	1,362

Table 7 – Operational & Capital grants (continue)

Total Operating	5	47,139	55,097	62,491	41,006	41,006	41,006	43,523,000	43,853,690	45,367,183
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)	-	117,159	149,256	149,256	8,812	8,812	8,812	8,812	11,790	12,084
Integrated National Electrification Programme Grant	-	4,800	4,800	4,800	-	-	-	-	-	-
Regional Bulk Infrastructure	-	62,367	62,367	62,367	-	-	-	-	-	-
Water Services Infrastructure Grant	-	39,000	62,975	123,293	20,000	37,596	37,596	-	-	-
Total Monetary Allocations		223,325	279,397	339,715	28,812	46,408	46,408	8,812,000	11,799,503	12,084,240
Total Capital/National Government		223,325	279,397	339,715	28,812	46,408	46,408	8,812,000	11,799,503	12,084,240
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Capital	5	223,325	279,397	339,715	28,812	46,408	46,408	8,812	11,790	12,084
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		270,465	334,495	402,207	69,818	87,414	87,414	52,335	55,643	57,451

Tariffs

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation on all increases in excess of the 3.7 per cent upper boundary as issued in MFMA circular 132. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Eskom bulk tariffs at 9.01% are far beyond the mentioned inflation target. Given that these tariffs increases are determined by an external regulatory body, the impact it has on the municipality's electricity tariffs are largely outside the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability

The municipality budgets for the non-payment of accounts based on experience of recovery rates. The municipality applies its Credit Control Policy but there are always situations where there are defaults on payment. Experience indicates that contribution for bad debt over the revenue for rates, service charges and rent of facilities on credit percentage should not be more than 10 per cent, however, a cautionary approach is taken in this budget due to the signs of economic stress being experienced by the community.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows;

3.3.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

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. The implementation of these regulations was not adequately done in the previous budget processes and the Property Rates Policy and Tariffs of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of all properties used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). Kgatelopele Municipality increased this value to R30 000 for all residential properties.
- Households registered for indigent subsidies will be granted an additional R10 000 (Total of R40 000) exclusion on all ratable market values;
- The limit for indigent subsidies is based on a sliding scale. Rates rebate will be granted on the following qualifying categories of total household income:
 - (i) Group A: (R5 500 – R7 500) = 80%;
 - (ii) Group B: (R7 501 – R 9 700) = 60%;
 - (iii) Group C: (R9 701 – R11 900) = 40%;
 - (iv) Group D: (R11 901 – R13 180) = 20%

The categories of rateable properties for purposes of levying rates and the proposed rates for the 2026/27 financial year will be increase by with differential rates to align our tariffs with MFMA circular 51.

3.3.2 Sale of Water and Sanitation and the Impact of Tariff Increases

South Africa faces similar challenges about water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

The municipality obtains its water inventory from internal resources, with three boreholes supplying two reservoirs with a capacity of 3,5 megalitres and 4,0 megalitres respectively. A tariff increase for 2026/27 effective 1 July 2026 is 3.7%. The municipality does not make use of bulk water suppliers

The municipality needs to accurate cost the total cost of water supply and determines what the actual cost per kl should is in water to determine a cost reflective water tariff.

The municipality further needs continuously to explore ways to limit the water losses to an acceptable level. There will always be water line losses due to burst pipes and as repairs thereof requires flushing of systems before being distributed again. However, any losses above 13% is considered excessive by the Auditor-General's office and regarded as fruitless expenditure. The municipality will continue to monitor reasons for the excessive losses and to improve systems to limit the water losses to below 13%.

Sanitation fees

Most households in Kgatelopele Local Municipality use waterborne sewer systems connected to a reticulation network. However, some areas still rely on conservancy tanks with waterborne toilets, mainly where the sewer network has not yet been extended or connected to the main reticulation network. Wastewater is treated using oxidation ponds, which serve as the municipality's main treatment method. These ponds are not fully developed treatment works but provide a basic level of wastewater processing.

The tariffs for sanitation have proposed increased by 3.7% for residential and commercial respectively. The proposed tariffs are listed below:

3.3.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced that it expected the revised bulk electricity pricing structure to be a **9.01%** increase in the Eskom bulk electricity tariff to municipalities effectively from 1 July 2026.

Considering the Eskom increase, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity. Registered indigents will again be granted 50 kWh per 30-day period free of charge.

ELECTRICITY TARIFFS & CHARGES

The tariffs will be included in the budget after NERSA approved the tariffs.

Electricity is regarded as a trading account which should make a profit, although NERSA monitors and limits this profit to an estimate of 6%. The municipality does not make a profit on electricity for the past years.

Electricity line losses are not continuously monitored. It can represent a significant financial loss for the municipality. In general electricity line losses of 12% is being regarded as "acceptable" in the industry and Kgatelopele is well above that norm with an average loss of 26 - 29% over the last three financial years.

Comparison between current electricity charges and increases.

It should further be noted that NERSA has advised that a stepped tariff structure must be used. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor).

2026/27MTREF tariff increase proposal has been submitted to NERSA on 31 March 2026 and the Municipality is awaiting approval from Nera. The municipality applied for a 10% increase, which is 0.09 basis points above than the Eskom increase. During this application process the municipality for the first time applied for a seasonal tariff structure winter high season and summer low season. The during the previous budget 2025/26 a 3% less tariff increase was implemented and was significantly lower to cushion consumers from the 12.7% Eskom increase.

3.3.4 Solid waste removal tariffs

Solid waste removal tariffs have been proposed to increase for both residential and increase commercial consumers by 3.7%.

It is widely accepted that the rendering of this service should at least break even, which is not currently the case for the 2026/27MTREF period.

The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to the expenditure are the general expenditure (rehabilitation cost) and the maintenance of the landfill site, diesel of vehicles, increases in the cost of remuneration of officials. In addition, the cost of new landfill sites, the effect of depreciation and rehabilitation on these landfill sites all plays an important role in the projected losses or surpluses.

3.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2026/27budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 66, 67, 70, 72, 74, 75, 78, 79, 85, 86 and 93,99,122,123,129,130 & 132
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit.
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA.
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan.
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Limitation on tariff increases.

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

Table 8

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Expenditure											
Employee related costs	2	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	2	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Bulk purchases - electricity	2	24,352	28,874	33,777	30,115	30,115	30,115	25,011	30,246	34,768	35,637
Inventory consumed	2,8	4,638	1,736	2,135	538	-	-	462	-	-	-
Debt impairment	2,3	-	-	-	13,943	607	607	-	607	4,360	4,544
Depreciation, amortisation and impairment	2	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	2	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Contracted services	2	18,476	16,056	20,374	17,608	12,119	12,119	11,753	12,837	10,399	11,266
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	1,110	17,523	(331)	3,533	3,533	3,533	-	3,533	3,689	3,855
Operational costs	2	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093

COUNCILLORS REMUNERATION

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

Main operational expenditure categories for the 2026/27 financial year

3.4.1 Priority given to repairs and maintenance.

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2026/27 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset management policy. **Council needs to adopt a repairs and maintenance plan for the Municipality.** In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

Considering these cost drivers, National Treasury requires municipalities to adapt their costing systems to reflect these costs as Repairs and Maintenance. The municipality financial systems, as yet, cannot provide for this request and it will be implemented with mSCOA.

During the compilation of the 2026/27 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure and historic deferred maintenance. To this end, the municipality identified this, together with other strategic items, as priority to be investigated and changes to be incorporated into the next budget.

Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. The target is to register all indigent households during the 2026/27 financial year, a process reviewed annually.

The cost of the social package of the registered indigent households is financed by the municipality self and largely by utilising the municipality's unconditional equitable share, allocated in terms of the Constitution to local government, and received in terms of the annual Division of Revenue Act.

Turnaround Strategy

Kgatelopele Municipality has to implement projects that can help to improve the current cash strapped financial position. The Council, Management and Officials need to work together to improve the cash flow situation of Kgatelopele Municipality.

Goals

- Kgatelopele Municipality must provide free basic services to all indigent persons.

- All services that the Municipality renders must be of a high quality.
- The Council and Management must restore the trust of all the residents in Kgatelopele Municipality.
- Council and Management must be transparent with all transactions.
- Council and Management must communicate on a regular basis to all communities.
- Council should have strong partnership with churches, sport bodies, culture groups and the mining houses.
- Council must create an environment that encourages or enhances investment. We need investment to create jobs for the community.
- Council must collect all outstanding debt to maintain all the assets of the Municipality.
- Good governance is essential in Kgatelopele Municipality.

Incentive to residence:

Council approved a debt-write off incentive scheme which is intended to incentivise debtors to settle their long overdue accounts.

The objectives of this policy are to:

- Reduce the outstanding municipal debt by providing structured repayment options.
- Promote a culture of payment among municipal consumers.
- Provide incentives to consumers who commit to settling their municipal debts.
- Support financially distressed consumers within the legal framework.

The scheme provides for various incentive packages, the detail of which is contained in the policy.

Prepaid and Smart metering

The municipality has concluded the first phase of its smart metering project in 2024/25 financial year with all electricity meters being converted to KRN 2. The smart metering aims to reduce non-technical electricity losses and has already shown results as can be witnessed from the mid-term performance assessment with an increase prepaid electricity sale.

The municipality has embarked on a project to Implement a smart water metering and a supplier has already been appointed, through RT29. We are currently in process of sourcing funds, with the assistance of the service provider to implement this project.

Revenue enhancement and Credit control

The municipality has embarked on various measures to improve its revenue base and debt collection. To this effect, the municipality has developed a revenue enhancement strategy, which has been approved by council. Various new revenue sources have been explored, including the introduction of new tariffs for services not billed in the past, and setting of cost reflective tariffs. The municipality has also embarked on a process to radically improve credit control, and to that effect, a revenue enhancement and credit control steering committee has been established in the 2024/25 financial year.

Indigent Households

A significant portion of the debt of indigent households is written off annually. The cost to write off outstanding debt is calculated and presented to Council.

3.5 Annual Budget Tables

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2026/27 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

TABLE 11

Table A1 - Budgeted Summary

NC086 Kgatelopele - Table A1 Budget Summary										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Service charges	47,060	34,852	62,554	71,131	63,086	63,086	42,127	65,665	70,639	71,667
Investment revenue	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Transfer and subsidies - Operational	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Other own revenue	3,863	2,141	(3,447)	35,288	16,118	16,118	3,589	7,320	6,261	6,421
Total Revenue (excluding capital transfers and contributions)	106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Employee costs	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Depreciation, amortisation and impairment	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Inventory consumed and bulk purchases	28,990	30,609	35,913	30,653	30,115	30,115	25,473	30,246	34,768	35,637
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	28,600	47,600	32,796	50,945	34,049	34,049	22,203	30,068	31,194	32,717
Total Expenditure	124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)	(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Capital expenditure & funds sources										
Capital expenditure	29,274	80,192	78,799	28,812	46,500	46,500	341,342	9,797	566	592
Transfers recognised - capital	(635)	59,028	41,852	28,812	46,500	46,500	130,735	9,257	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29,909	21,164	36,373	-	-	-	210,032	-	-	-
Total sources of capital funds	29,274	80,192	78,225	28,812	46,500	46,500	340,768	9,257	-	-
Financial position										
Total current assets	154,822	64,284	132,537	194,006	150,263	150,263	156,059	149,988	79,348	78,496
Total non current assets	454,251	551,098	583,872	575,043	623,451	623,451	612,130	584,889	528,702	528,344
Total current liabilities	165,058	109,870	156,549	(227,171)	68,161	68,161	176,714	71,947	52,802	52,682
Total non current liabilities	5,886	1,960	2,210	1,960	47,211	47,211	2,210	47,211	26,211	26,211
Community wealth/Equity	669,806	1,018,160	1,529,487	994,260	658,342	658,342	1,771,168	615,718	529,036	527,947
Cash flows										
Net cash from (used) operating	26,735	33,510	42,546	3,177	(10,179)	(10,179)	42,728	(182)	1,377	1,131
Net cash from (used) investing	(138)	(214)	9,842	(33,134)	(47,836)	(47,836)	9,842	(10,646)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Cash backing/surplus reconciliation										
Cash and investments available	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Application of cash and investments	127,345	73,974	109,553	(306,045)	(3,408)	(3,408)	110,377	(44,333)	(1,610)	(1,106)
Balance - surplus (shortfall)	(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts subject to approval by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
 - a. Financial management reforms emphasise the importance of the municipal budget being funded. *The current budget (MTREF 2025/26) is not funded as required by National Treasury due to huge creditors book which the municipality is not able to finance as a result of cash flow problems emanating from cash collection rate from debtors. The assessment of this requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard. The operating surplus/deficit (after Total Expenditure) is Positive over the MTREF.*
 - b. During this adjustment budget council enter into an agreement with the bulk electricity supplier to matched the budget income for year to the debt due to Eskom.
3. The cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently none of its obligations are cash-backed.

TABLE 12

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

NC086 Kgatelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		56,735	56,979	53,541	96,346	78,433	78,433	70,769	71,859	74,262
Executive and council		149	8,446	35,697	198	198	198	34	34	34
Finance and administration		56,586	48,533	17,844	96,148	78,235	78,235	70,735	71,825	74,228
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,186	2,124	2,374	1,275	1,275	1,275	2,610	1,330	1,390
Community and social services		2,171	2,101	2,359	1,250	1,250	1,250	2,585	1,304	1,362
Sport and recreation		16	22	15	25	25	25	25	27	27
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		433	384	703	1,632	1,632	1,632	1,632	1,687	1,719
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		433	384	703	1,632	1,632	1,632	1,632	1,687	1,719
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		104,831	160,325	122,810	99,995	109,546	109,546	83,899	90,342	91,864
Energy sources		24,772	14,174	38,086	35,817	34,661	34,661	39,808	41,101	41,166
Water management		39,315	78,692	53,758	32,569	52,668	52,668	12,122	9,473	9,933
Waste water management		33,300	59,586	22,733	19,548	14,037	14,037	23,406	27,165	27,846
Waste management		7,444	7,873	8,233	12,061	8,182	8,182	8,563	12,603	12,919
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	164,186	219,812	179,427	199,248	190,886	190,886	158,910	165,219	169,235
Expenditure - Functional										
<i>Governance and administration</i>		58,387	60,182	63,160	52,799	57,391	57,391	54,377	52,380	54,011
Executive and council		12,464	14,431	16,029	15,250	14,599	14,599	14,738	14,048	14,598
Finance and administration		44,630	44,526	46,148	35,748	40,699	40,699	37,759	36,242	37,594
Internal audit		1,293	1,226	983	1,802	2,092	2,092	1,879	2,090	1,818
<i>Community and public safety</i>		7,068	4,496	5,586	4,436	6,221	6,221	7,161	6,632	7,010
Community and social services		5,446	2,804	3,363	3,857	4,041	4,041	4,488	4,026	4,380
Sport and recreation		1,621	1,701	2,222	579	2,180	2,180	2,413	2,334	2,346
Public safety		-	-	-	-	-	-	260	272	284
Housing		-	-	-	-	-	-	-	-	-
Health	1	(9)	(9)	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,539	5,092	8,024	20,567	23,166	23,166	18,136	17,930	18,455
Planning and development		1,324	783	1,062	1,315	1,312	1,312	1,810	1,839	1,872
Road transport		4,215	4,308	6,962	19,252	21,854	21,854	16,327	16,092	16,583
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		53,064	85,012	73,802	63,907	51,261	51,261	58,485	60,687	63,167
Energy sources		28,414	31,856	40,797	37,263	31,423	31,423	34,664	39,188	40,365
Water management		18,709	26,718	6,025	10,479	6,771	6,771	6,812	7,471	7,882
Waste water management		1,731	19,401	21,314	6,368	4,742	4,742	5,133	4,840	5,103
Waste management		4,210	7,036	5,666	9,797	8,325	8,325	11,876	9,187	9,817
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	124,058	154,781	150,572	141,709	138,038	138,038	138,159	137,629	142,643
Surplus/(Deficit) for the year		40,128	65,031	28,856	57,539	52,848	52,848	20,750	27,590	26,593

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports. This simply means "against which function the transaction should be recorded".

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenue for the Trading Services should exceed their expenditures. The table highlights that this is the not the case for any of the trading services. As already noted above, the municipality will be undertaking a detailed study of these functions to explore ways of improving efficiencies and provide a basis for re-evaluating these functions' tariff structures.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.

TABLE 14

MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. The A4 Table seeks to reflect the operating revenue by source and expenditure in order to indicate the municipality's financial performance.

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046	41,110
Service charges - Water	2	10,902	8,344	11,036	12,569	15,072	15,072	8,833	12,122	9,473	9,933
Service charges - Waste Water Management	2	4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517	7,705
Service charges - Waste Management	2	7,444	7,873	8,233	12,061	8,182	8,182	5,432	8,563	12,603	12,919
Sale of Goods and Rendering of Services	2	158	106	1,744	132	132	132	36	132	138	141
Agency services	2	-	-	(8)	450	450	450	187	450	452	454
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	3,169	1,507	1,489	1,776	1,776	1,776	1,492	3,492	3,344	3,437
Interest earned from Current and Non Current Assets	2	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	149	135	461	386	386	386	169	222	231	235
Licence and permits	2	428	383	694	1,100	1,100	1,100	919	1,100	1,150	1,178
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	41	-	99	22	22	22	4	22	23	24
Non-Exchange Revenue											
Property rates	2	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Surcharges and Taxes	2	-	-	-	9,396	9,396	9,396	-	-	-	-
Fines, penalties and forfeits	2	5	-	-	143	143	143	27	143	149	153
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Interest	2	1,050	559	592	883	883	883	755	749	774	799
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(1,711)	(760)	(9,763)	21,000	1,830	1,830	-	1,010	-	-
Other Gains	2	574	211	1,245	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Expenditure											
Employee related costs	2	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	2	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Bulk purchases - electricity	2	24,352	28,874	33,777	30,115	30,115	30,115	25,011	30,246	34,768	35,637
Inventory consumed	2,8	4,638	1,736	2,135	538	-	-	462	-	-	-
Debt impairment	2,3	-	-	-	13,943	607	607	-	607	4,360	4,544
Depreciation, amortisation and impairment	2	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	2	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Contracted services	2	18,476	16,056	20,374	17,608	12,119	12,119	11,753	12,837	10,399	11,266
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	1,110	17,523	(331)	3,533	3,533	3,533	-	3,533	3,689	3,855
Operational costs	2	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)		(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	6	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143

Part 2 – Supporting Documentation

3.6 Overview of the 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.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

3.6.1 Budget Process Overview

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 a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor must have tabled in Council the required IDP and budget time schedule during August 2025. Key dates applicable to the process were:

- **30 August 2025** – The IDP process plan was tabled and approved in Council
-
- **October 2025** – IDP community participation meeting was held in all wards
- **March 2026** – Budget inputs and engagements was held with various departments and units in the Municipality
- **31 March 2026** – Tabling in Council of the draft 2026/27 IDP and 2026/27 MTREF for public consultation.

- **25 May 2026** – Workshop was held with management and councillor to review policies and by-laws
- **May 2026** – Second round of community participation meetings was held where the draft budget and was presented to the community
- **13 to 23 May 2026** – finalisation of the 2026/27 IDP and 2026/27 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework.
- **29 May** - Tabling in Council of the final 2026/27 IDP and 2026/27 MTREF for consideration and approval.

3.6.2 IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fifth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2026/27 MTREF, based on the approved 2024/25 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2026/27 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2024/25 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

3.6.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2026/27 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2026/27 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2025/26 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 70 and 72 has been taken into consideration in the planning and prioritisation process.

3.7 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent

plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2015 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide water;
 - Provide sanitation;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water;
 - Provide public transport;

- Provide municipal planning services; and
 - Maintaining the infrastructure of the Municipality.
2. Economic growth and development that leads to sustainable job creation by:
- Ensuring there is a clear structural plan for the Municipality;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour-intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
- Effective implementation of the Indigent Policy;
 - Working with the provincial department of health to provide primary health care services;
 - Extending waste removal services and ensuring effective Municipality cleansing;
 - Ensuring all waste water treatment works are operating optimally;
 - Working with strategic partners such as SAPS, to address crime;
 - Ensuring safe working environments by effective enforcement of building and health regulations;
 - Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
- 3.2 Integrated Social Services for empowered and sustainable communities
- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme
4. Foster participatory democracy and Kgatelopele principles through a caring, accessible and accountable service by:
- Optimising effective community participation in the ward committee system; and
 - Implementing Kgatelopele in the revenue management strategy.
- 5.1 Promote sound governance through:
- Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:
- Reviewing the use of contracted services
 - Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan
- 5.3 Optimal institutional transformation to ensure capacity to achieve set objectives
- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five strategic objectives mentioned above.

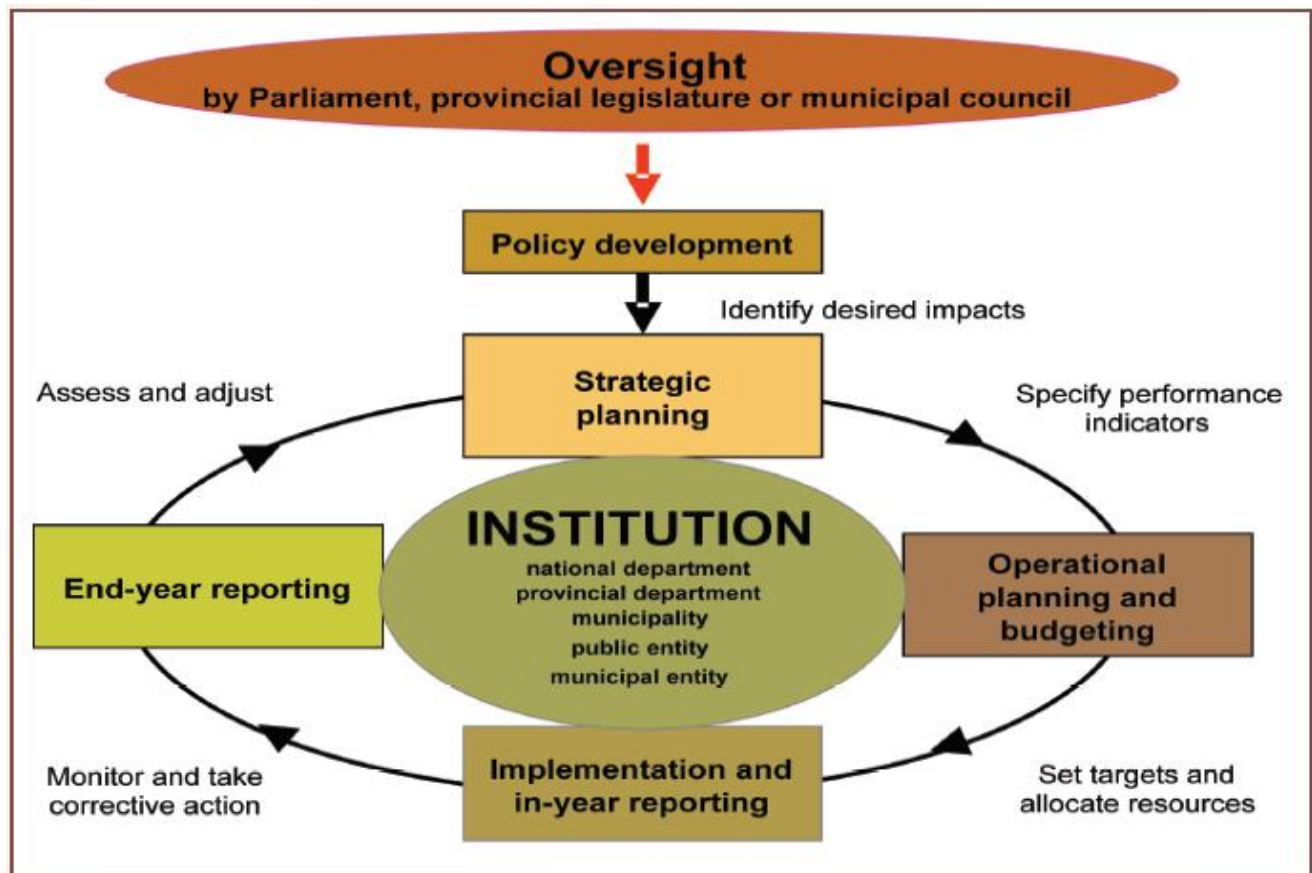
In addition to the five-year IDP, the Municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to

resources in the Municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

3.8 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality with the help of the Municipal Manager, Adv W Blundin and the ZFM District Municipality, helped with the development and implemented a performance management system. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

The planning, budgeting and reporting cycle can be graphically illustrated as follows:

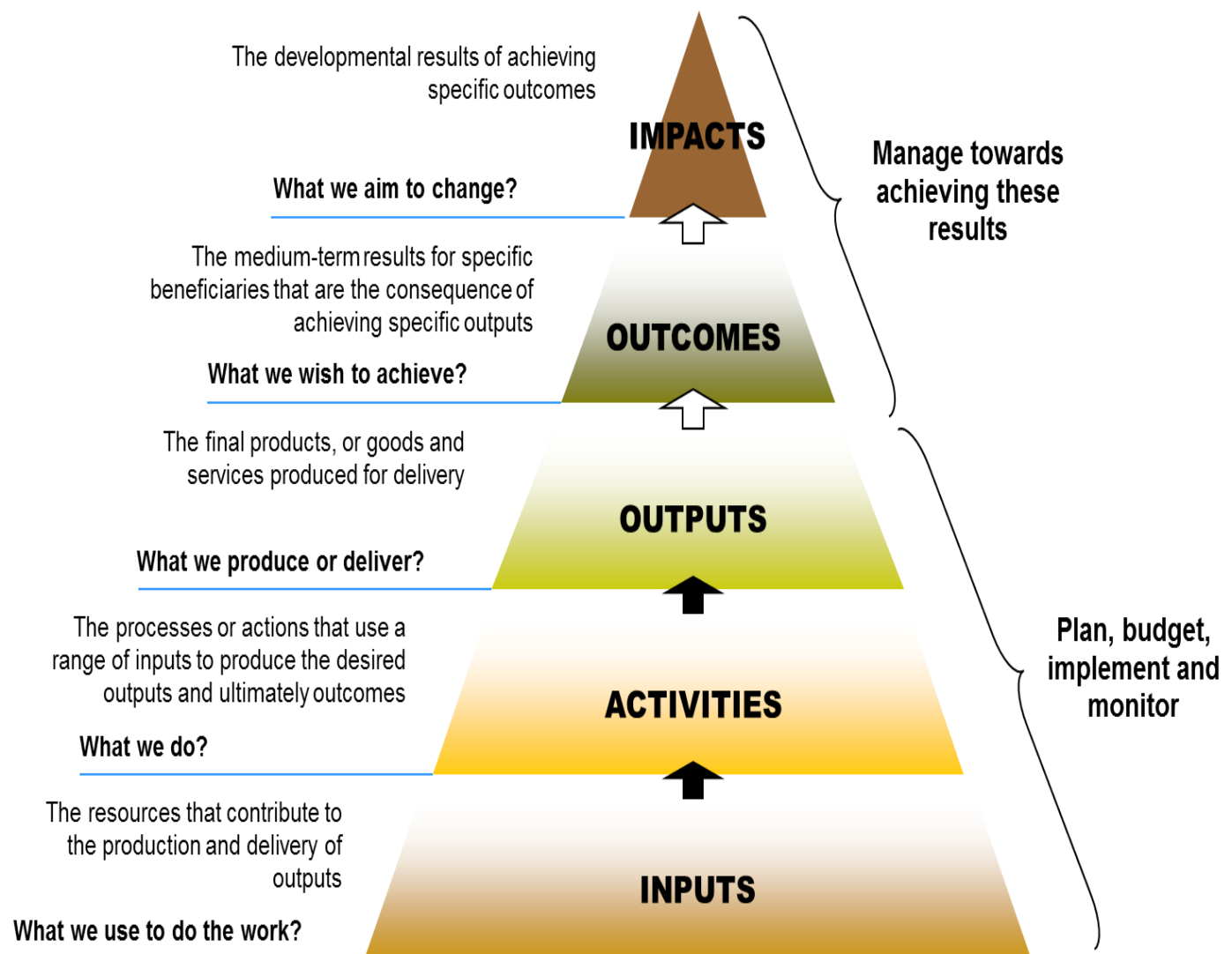


The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting

stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:



The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

3.8.1 Performance indicators and benchmarks

3.8.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Kgatelopele Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2026/27 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. This ratio is by far below the borrowing capacity of the municipality, but it needs to be noted that capital grants and transfers has contributed significantly to the municipality's capital expenditure programs, thus limiting the need for borrowing.
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing is less than 1% throughout the MTREF period. While borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward as the Municipality should limit external interest charges to the minimum.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.
- The municipality intend to borrow money from DBSA during the MTREF period in the attempt to fund a prepaid water meter project and ring-fence the increase through such a project.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs. As part of the compilation of the 2026/27 MTREF the potential of smoothing out the debt profile over the longer term will be investigated.

3.8.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves. At 4.2 : at this ratio is well below the norm, indicating a strong financial position.

- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. A ratio in the region of 50% is a general benchmark and the Kgatelopele Local Municipality currently have long-term debt agreement with Eskom to which funded over the MTREF.

3.8.1.3 *Liquidity*

- *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. Anything below 1 indicates a shortage in cash to meet creditor obligations.

3.8.1.4 *Revenue Management*

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection. The collection rates in this indicator are based on all cash receipts, also for direct income. The collection rate used for the calculation of debtors' payments was 82 per cent.

3.8.1.5 *Creditors Management*

- The Municipality did not manage to ensure that creditors are settled within the legislated 30 days of invoice. The liquidity ratio is of concern. This had an impact on suppliers' perceptions of risk of doing business with the Municipality.

3.8.1.6 *Other Indicators*

- The electricity/water losses have been measured. The Municipality needs to measure all water and electricity losses and is annually reported in the financial statements and monthly in the Section 71 reports.
- Employee costs as a percentage of operating revenue are fairly constant over the MTREF. This is primarily owing to the high increase in bulk purchases which directly increase revenue levels, as well as increased allocation relating to operating grants and transfers.
- Similar to that of employee costs, repairs and maintenance as percentage of operating revenue is also fairly constant owing directly to cost drivers such as bulk purchases increasing above inflation. The expenditure on repairs and maintenance is well below acceptable levels, but the actual cost will only be determined when a costing system is implemented.

3.8.2 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 the MTREF an estimate of 1599 registered indigent have been provided for in the budget. In terms of the Municipality's indigent policy registered households are entitled to 6kl free water, 50 kwh of electricity, free sanitation and free waste removal equivalent once a week, as well as a discount on their property rates. All residential properties will receive exemption for the first R30 000. Households registered for indigent subsidies will be granted an additional R10 000 (R40 000) on all ratable market values, with additional provision for pensionaries as detail in council policy Customer Care, Debt Collection, Indigent & Tampering Policy.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained elsewhere in this report.

3.9 Overview of budget related-policies

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

3.9.1 Review of credit control and debt collection procedures/policies

The Collection Policy as approved by Council and will be reviewed annually. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt. In addition, emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

As most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, they are entitled to free basic services.

The Municipality needs to change all water meters to smart water meters. The municipality will not be sustainable if we do not collect all the outstanding debt through the pre-paid water system.

3.9.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the Municipality's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The

Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition, the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

3.9.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified, and funds redirected to performing functions.

3.9.4 Supply Chain Management Policy

The Supply Chain Management Policy was workshop by Council for approval during Feb 2025. An amended policy was considered by Council which the following amendments was made:

1. Amending the tender threshold from R 200 000 to R 300 000 to align with the revised Municipal Supply Chain Regulations

3.9.5 Budget and Virement Policy

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 Municipality's system of delegations. The Budget and Virement Policy will be workshop for council for approval.

3.9.6 Cash Management and Investment Policy

The Municipality's Cash Management and Investment Policy were approved by Council. The aim of the policy is to ensure that the Municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduces time frames to achieve certain benchmarks.

3.9.7 Tariff Policies

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next years.

All the above policies are available on the Municipality's website, as well as the following budget related policies:

- Asset Management Policy
- Banking and Investment Policy
- Bad Debt Write Off Policy
- Budget Policy
- Borrowing Policy
- Contract Management Policy
- Customer Care, Credit Control, Debt Collection, Indigent and Tampering Policy
- Debt Incentive Scheme Policy
- Expenditure Management Policy
- Funding and Reserves Policy
- Inventory Management Policy
- Investment Policy
- Impairment Policy
- Petty Cash Policy
- Preferential Procurement Policy
- Property Rates Policy
- Subsistence and travelling policy
- Supply Chain Management Policy
- Tariff Policy
- Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy
- Virement Policy
- Cost containment policy

3.10 Overview of budget assumptions

3.10.1 External factors

Domestically, after five years of strong growth, during which lot of jobs were created, our economy shrank fast, and thousands of people lost their jobs. It is expected that recovery from this deterioration will be slow and uneven and that growth for 2023 will be minimal with a slightly better growth in the outer years.

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

3.10.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2026/27 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

3.10.3 Credit rating outlook

There is no credit rating for Kgatelopele Municipality.

3.10.4 Interest rates for borrowing and investment of funds.

The municipality did not budget for any loan funding during the 2026/27 financial year.

3.10.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (82 per cent) of annual billings. Cash flow is assumed to be 82 per cent of billings. The performance of any increased collections or arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

3.10.6 Growth or decline in tax base of the municipality.

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

3.10.7 Salary increases.

The Salary and Wage Collective Agreement for the period 01 July 2026 to 31 June 2027 has a new agreement stipulated increase as 4.75%. 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. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

3.10.8 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and, in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

3.10.9 Ability of the municipality to spend and deliver on the programmes.

It is estimated that a spending rate of at least 75 per cent is achieved on operating expenditure and 100 per cent on the capital programme for the 2026/27MTREF of which performance has been factored into the cash flow budget on grant funding.

3.11 Overview of budget funding

3.11.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046	41,110
Service charges - Water	2	10,902	8,344	11,036	12,569	15,072	15,072	8,833	12,122	9,473	9,933
Service charges - Waste Water Management	2	4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517	7,705
Service charges - Waste Management	2	7,444	7,873	8,233	12,061	8,182	8,182	5,432	8,563	12,603	12,919
Sale of Goods and Rendering of Services	2	158	106	1,744	132	132	132	36	132	138	141
Agency services	2	-	-	(8)	450	450	450	187	450	452	454
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	3,169	1,507	1,489	1,776	1,776	1,776	1,492	3,492	3,344	3,437
Interest earned from Current and Non Current Assets	2	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	149	135	461	386	386	386	169	222	231	235
Licence and permits	2	428	383	694	1,100	1,100	1,100	919	1,100	1,150	1,178
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	41	-	99	22	22	22	4	22	23	24
Non-Exchange Revenue											
Property rates	2	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Surcharges and Taxes	2	-	-	-	9,396	9,396	9,396	-	-	-	-
Fines, penalties and forfeits	2	5	-	-	143	143	143	27	143	149	153
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Interest	2	1,050	559	592	883	883	883	755	749	774	799
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(1,711)	(760)	(9,763)	21,000	1,830	1,830	-	1,010	-	-
Other Gains	2	574	211	1,245	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Expenditure											
Employee related costs	2	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	2	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Bulk purchases - electricity	2	24,352	28,874	33,777	30,115	30,115	30,115	25,011	30,246	34,768	35,637
Inventory consumed	2,8	4,638	1,736	2,135	538	-	-	462	-	-	-
Debt impairment	2,3	-	-	-	13,943	607	607	-	607	4,360	4,544
Depreciation, amortisation and impairment	2	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	2	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Contracted services	2	18,476	16,056	20,374	17,608	12,119	12,119	11,753	12,837	10,399	11,266
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	1,110	17,523	(331)	3,533	3,533	3,533	-	3,533	3,689	3,855
Operational costs	2	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)		(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	6	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143

Breakdown of operating revenue over the 2026/27 MTREF

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 electricity and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the Municipality and economic development;
- Revenue management and enhancement;
- Achievement of an 82 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval base on COS model.
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Investment revenue contributes significantly to the revenue base of the Municipality. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

3.11.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

3.11.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table does not meet the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

NC086 Kgatelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Other current investments > 90 days		—	—	—	—	—	—	—	—	—	—
Non current investments	1	—	—	—	—	—	—	—	—	—	—
Cash and investments available:		31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Application of cash and investments											
Unspent conditional transfers		78,337	8,935	17,642	—	17,709	17,709	10,827	8,640	10,424	10,207
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	(10,057)	(8,724)	(3,437)	(17,526)	(13,816)	(13,816)	(3,738)	(7,903)	(38,321)	(38,623)
Other working capital requirements	3	56,657	66,637	88,548	(288,519)	(11,214)	(11,214)	96,489	(48,982)	22,375	23,398
Other provisions		2,408	7,126	6,799	—	3,912	3,912	6,799	3,912	3,912	3,912
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	—	—	—	—	—	—	—
Total Application of cash and investments:		127,345	73,974	109,553	(306,045)	(3,408)	(3,408)	110,377	(44,333)	(1,610)	(1,106)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630
Creditors transferred to Debt Relief - Non-Current portion		—	—	—	—	—	—	—	—	—	—
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What are the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

3.11.4 Funding compliance measurement

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

3.11.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

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.

3.11.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in the previous page. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

3.11.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

3.11.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

It needs to be noted that a surplus or deficit does not necessarily mean that the budget is funded from a cash flow perspective.

3.11.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

3.11.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

3.11.4.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 8 per cent over the MTREF. Considering the debt incentive scheme and the municipality's revenue management strategy's objective to collect outstanding debtors of 90 days, the provision is well within the accepted leading practice.

3.11.4.8 Capital payments percentage of capital expenditure.

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 90 per cent payments has been factored into the cash position forecasted over the entire financial year.

3.11.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been

budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

3.11.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

3.11.4.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the Municipality's strategy pertaining to asset management and repairs and maintenance is contained elsewhere in this report.

3.11.4.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained elsewhere in this report.

3.12 Councillor and employee benefits

MBRR SA22 - Summary of councillor and staff benefits

NC086 Kgatelopele - Supporting Table SA22 Summary councillor and staff benefits											
Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary			4,231	4,531	4,681	4,775	3,605	3,605	3,605	3,350	3,287
Cell phone Allowance			442	500	454	523	623	623	623	689	776
Housing Allowance			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Office-bearer Allowance			-	-	-	-	-	-	-	-	-
Out of pocket Expenses			-	-	-	-	-	-	-	-	-
Travelling Allowance			13	-	94	-	135	135	135	145	160
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits			4,685	5,030	5,229	5,298	4,363	4,363	4,363	4,184	4,223
Social Contributions											
Medial Aid Benefits			-	-	-	-	-	-	-	-	-
Pension Fund Contributions			-	-	-	-	-	-	-	-	-
Total Social Contributions			-	-	-	-	-	-	-	-	-
Total Councillors			4,685	5,030	5,229	5,298	4,363	4,363	4,363	4,184	4,223

NC086 Kgatelopele - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		A	B	C	D	E	F	G	H	I
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary		1,417	2,236	2,164	3,904	3,205	3,205	3,205	4,210	4,502
Bonuses		-	-	-	-	-	-	-	-	-
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone		-	-	-	5	5	5	5	5	5
Housing Benefits		95	29	17	-	183	183	274	276	279
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		176	182	247	-	457	457	457	457	457
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		271	211	264	5	645	645	736	738	741
Service Related Benefits										
Acting		-	-	-	7	-	-	-	1	1
Bonus		-	-	-	-	-	-	-	-	-
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	81	94	101
Leave Pay		-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		114	153	161	6	211	211	270	211	212
Standby Allowance		-	-	-	-	-	-	-	-	-
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		114	153	161	14	211	211	351	306	314
Total Salaries and Allowances		1,801	2,601	2,589	3,923	4,061	4,061	4,282	5,253	5,558
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		27,544	29,666	31,903	26,477	34,767	34,767	37,873	37,129	38,560
Bonuses		304	-	-	-	-	-	-	-	-
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone		20	29	28	24	24	24	24	26	27
Housing Benefits		16	14	43	13	14	14	14	-	-
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		714	76	91	84	84	84	84	90	96
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		749	119	163	122	122	122	122	116	124
Service Related Benefits										
Acting		1,377	409	533	-	-	-	-	-	-
Bonus		2,146	1,790	2,748	2,315	2,855	2,855	2,806	2,739	2,820
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Leave Pay		(95)	242	350	-	-	-	-	-	-
Lifeguard/Duty Squads		69	234	146	-	69	69	80	82	84
Long Service Award		1,557	1,859	2,475	733	862	862	730	740	802
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		242	369	600	509	534	534	509	544	582
Standby Allowance		-	-	-	-	-	-	-	-	-
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		239	-	29	27	-	-	-	-	-
Total Service Related Benefits		5,527	4,904	6,882	3,583	4,321	4,321	4,125	4,104	4,288
Total Salaries and Allowances		34,124	34,689	38,948	30,182	39,211	39,211	42,120	41,349	42,971
Social Contributions										
Bargaining Council		14	15	17	15	19	19	19	20	21
Group Life Insurance		89	10	10	10	10	10	10	11	11
Medical		1,974	1,987	2,148	1,962	2,196	2,196	2,171	2,308	2,415
Pension		4,291	4,190	4,496	4,459	6,107	6,107	6,323	5,917	6,070
Unemployment Insurance		234	237	260	188	226	226	225	709	752
Total Social Contributions		6,601	6,439	6,932	6,834	8,558	8,558	8,748	8,965	9,270
Post-retirement Benefit										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		40,725	41,128	45,880	36,816	47,769	47,769	50,868	50,314	52,241
% increase		1.0%	11.6%	(19.8%)	29.7%	-	-	6.5%	(1.1%)	3.8%
Total Parent Municipality		47,216	48,764	53,703	46,073	56,225	56,225	59,558	59,788	62,061

All other supporting schedules are available on request and will also be placed on the website

3.13 Other supporting documents

All other supporting schedules are available on request and will also be placed on the website.

1.15 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 or Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

1.16 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was not fully complied with on a monthly basis. Section 71 reporting to the mayor (within 10 working days) has improved. The CFO needs to take Actions to comply with above. The Municipalities website is active as and needs to publish the information on the Municipality's website.
 2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed five (5) interns undergoing training in various divisions of the Financial Services Department.
 3. Budget and Treasury Office
The Budget and Treasury Office have been established in accordance with the MFMA. Additional staff needs to be appointed to help with the compilation of the budget, Treasury reports and the AFS.
 4. Audit Committee
Kgatelopele Municipality has established audit committee.
-

1.17 Municipal Manager's Quality Certificate

I, W Blundin, Municipal Manager of Kgatelopele Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Adv. W Blundin

Municipal Manager of Kgatelopele Municipality

Signature : 

Date : 30 March 2026

Kgatelopele Local Municipality Cost of Supply Study Report



1. Introduction

A critical first step in understanding the operational performance of an electricity distributor is to conduct a Cost of Service (COS) study and sometimes referred to as a Cost to Serve (CTS) study. The objective of this study is to fairly and equitably allocate all costs associated with servicing customers among different customer classes. To support this objective, the National Energy Regulator of South Africa (NERSA) has developed a COS Framework for all licensed electricity distributors ('licensees'), in the country. This framework will serve as a guideline for licensees when conducting their own COS studies.

2. Study Area Overview

Kgatelopele Municipality is a Category B municipality found in the South African province of Northern Cape, and it has a population of 19 854. The total energy sales of the municipality were 12,737,069 kWh in the 2024/25 financial year. In 2024/25, the majority of the electricity sales (64%) came from domestic customers, while 36% came from industrial and commercial customers.

Table 1 Municipal energy sales per customer category

Consumer classification	Sales (kWh)		Number of customers
	Actual	% Sales	Actual
	2024/25		2024/25
Free Basic Electricity	865 450	7%	1 567
Domestic (pre-paid)	6 973 073	55%	3 526
Domestic (conventional)	1 199 351	9%	204
Manufacturing / Industrial	2 221 949	17%	12
Commercial (pre-paid)	862 111	7%	78
Commercial (conventional)	510 003	4%	80
Street lighting	105 132	1%	0
Total	12 737 069	100%	5 487

3. COS Study Methodology

The Kgatelopele Local Municipality cost of supply study is a sophisticated study that is inclusive of all requirements of NERSA's current COS framework and also goes beyond it to accommodate electricity distribution businesses transitioning to a more infrastructure availability-based business.

The NERSA Cost Plus methodology has been used for both the wires and retail business revenue requirement determinations. The model has functionality to use the allowable return on the regulated asset base or asset values annuitized at selected discount rates to calculate the revenue requirement of the wires business.

The COS study is a multi-year model spanning across 3 years, namely, the most recent audited financial statement. The years are described as follows:

- Year 0 (FY 24/25) - The data input test year with the recently audited financial statements
- Year 1 (FY 25/26) - The current year in which the study is taking place
- Year 2 (FY 26/27) - The following year for which tariffs are being designed

This multi-year approach introduces several complexities and requires forecasting of costs across years, but it does bring a range of benefits to the analysis.

4. Overview of COS Study Key Results

The following key results were noted from X Municipality's COS study:

Revenue requirement

- The revenue requirement in FY26/FY27 is estimated as R64.42 million (excluding the impact of subsidy), increasing from R7.3 million in FY24/25
- The wires costs are dominated by network related costs, namely network repairs and maintenance, depreciation, cost of losses and other OPEX costs;
- With regards to the retail business, the dominant cost in this regard is energy purchases from Eskom; and
- Overall, a greater proportion of total electricity costs are incurred by the retail part of the business (around 74%) whilst 26% of the cost is related to the wires business.

Cost functionalisation

- Energy purchases are significant within the cost breakdown and dominate when compared to other costs such as OPEX and Surplus
- CAPEX costs do not contribute significantly to the overall cost breakdown each year as result of the rate of return for the analysis assumed at 2%.

Cost classification

- Energy purchases and the cost of losses make up the energy driven cost, with the highest amount of costs incurred during the Low Season and standard TOU – mostly due to the low season covering a greater proportion of the year.
- Demand driven costs are depreciation, network repairs and maintenance, along with energy purchase demand related costs. The period of greatest demand driven costs is during the Low Season.
- Finally, customer driven costs are incurred through offering the electricity distribution service to the customers, which includes salaries.

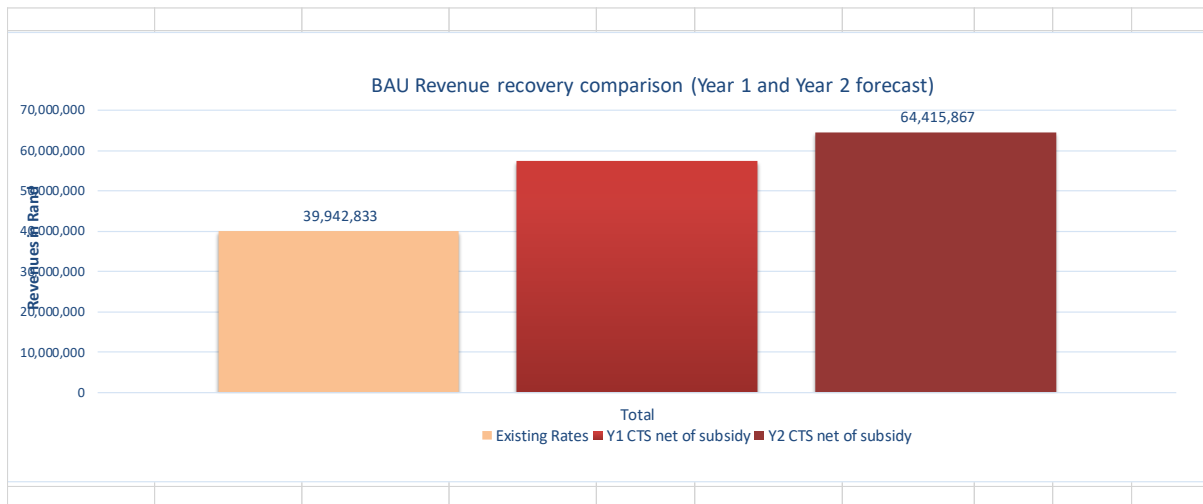
Cost allocation

- The domestic customer category carries the largest proportion of costs, followed by the industrial customers.
- Commercial customers and internal electricity requirements result in the lowest proportion of costs
- Differences in results between customer classes are mainly driven by differences in voltage of connection point, load factors, coincidence factors, and average specific consumption.

COS results

- Under the current rate regime, it is found that 62% cost-reflectivity is achieved for FY25/26
- There is a mismatch between the structure of the revenue breakdown and cost breakdown
- A 10.00% increase, with rate structure improvements and refined TOU - pricing signals would make rates cost-reflective in FY2025/26.

Table 2 BAU revenue comparison (FY25/26 forecast)



5. COS Study Analysis

Energy purchases analysis

The municipality purchases all their energy from Eskom via 1 point of delivery (PODs). The COS model captures the tariffs of each POD as well as the volumes purchased at each intake point.

COS models and revenue forecasts are sensitive to sales forecasts. The Kgatelopele Local Municipality COS model assumes an increase in sales between Year 0 and Year 1 of 5%. Thereafter, sales are assumed to keep increasing, at 5% per year.

Operating expenses analysis

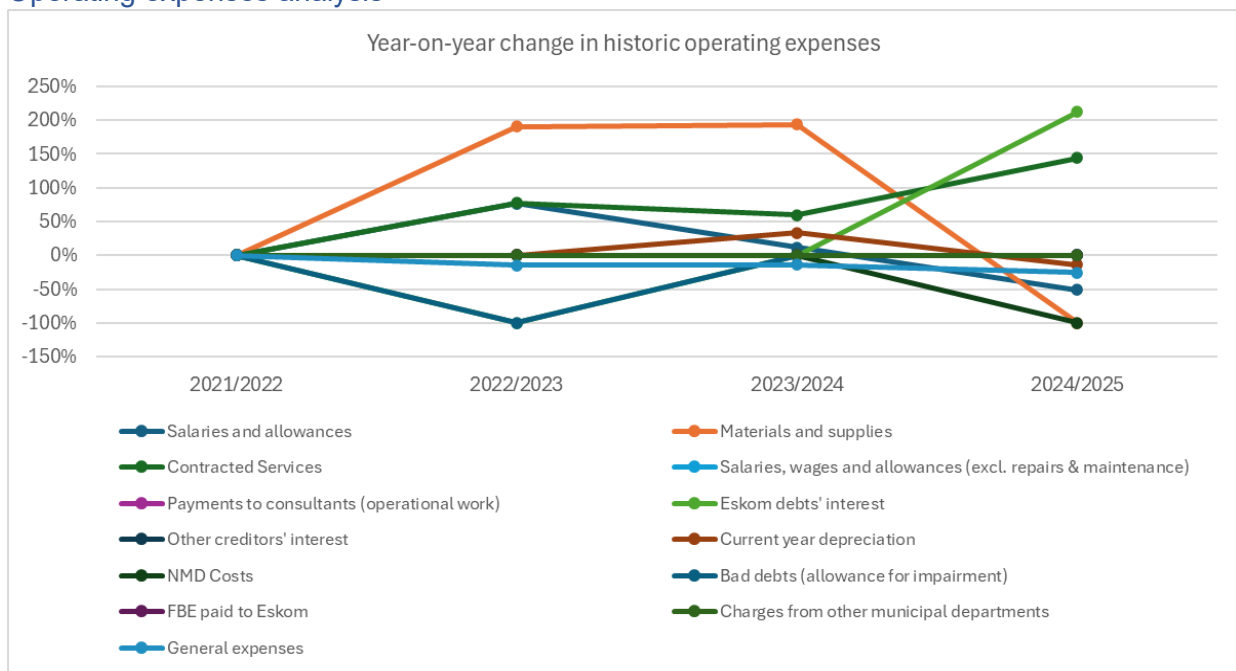


Figure 1 Trend Analysis of D-Form Expenses

When analysing the expenditure over the 5 years, the following observations were made:

- Salaries and allowances have increased over the years, but at a slower pace compared to electricity purchases.
- Materials and supplies have remained relatively constant until 2024/25, where it has seen a significant increase.
- Contracted services have fluctuated over the years, but have been consistently high.
- Payments to consultants have decreased steadily over the years, possibly indicating an increased in-house expertise.
- Depreciation and impairment have also increased over the years, indicating the aging of the infrastructure.

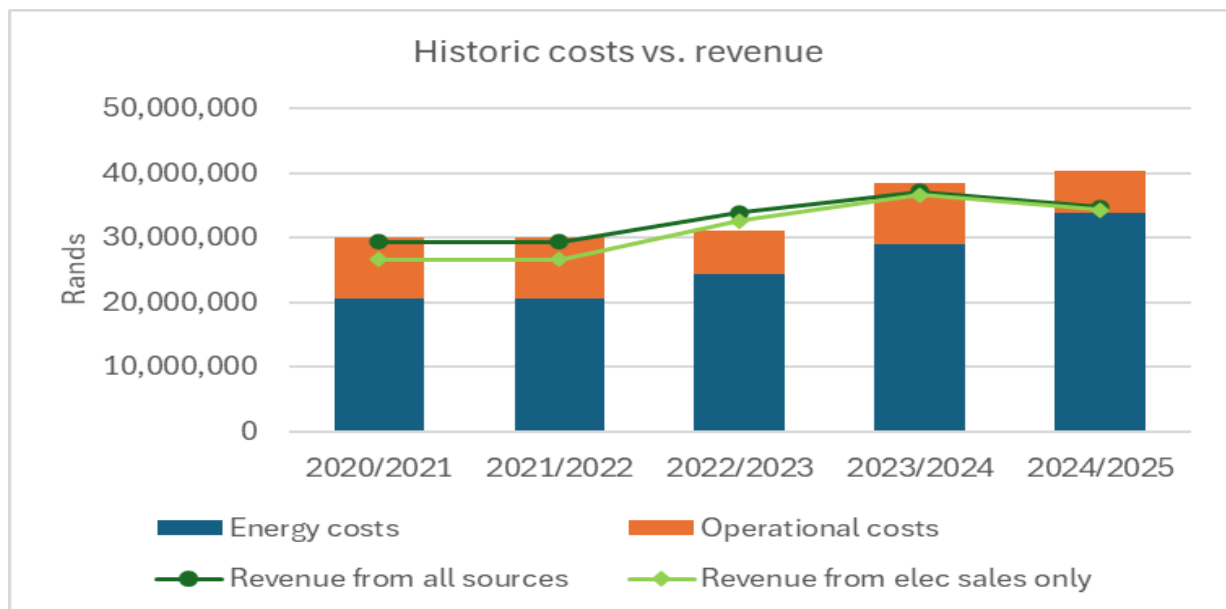


Figure 2 Historic energy costs and revenue comparison

Overall, the analysis suggests that the cost of electricity purchases has been the main driver of the increase in expenses, while revenue from electricity sales has been steadily increasing, resulting in an unregulated profit in the electricity sales of the municipality. There are also other areas of concern, such as the significant increase in bad debts in 2020/21 and the aging infrastructure, which may require attention to ensure the sustainability of the municipality.

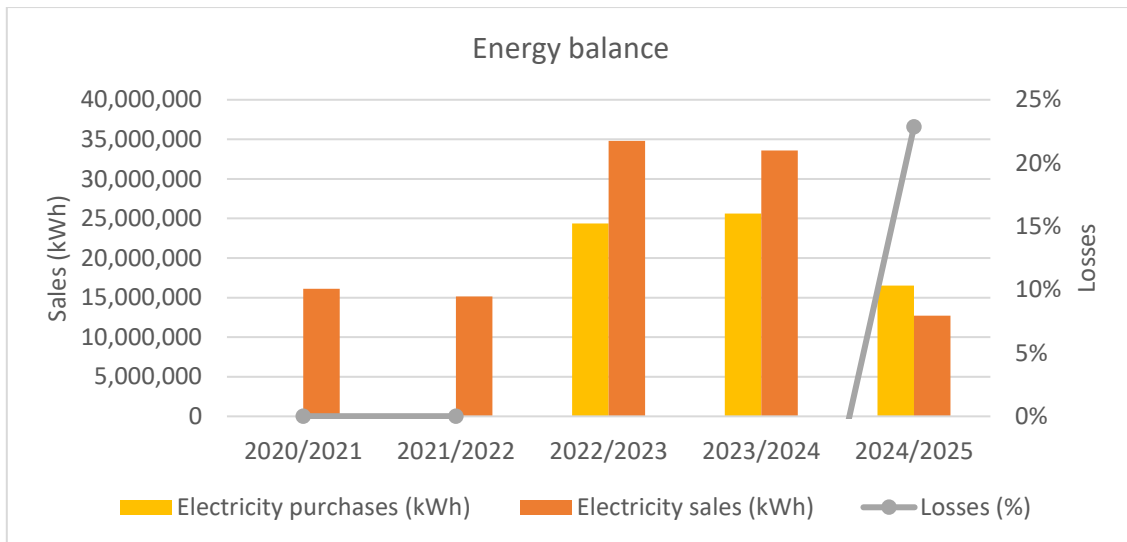


Figure 3 Energy balance and losses

Revenue requirement analysis

Section 3.2.1.1 of the NERSA COS framework deals with the revenue requirement and states that NERSA adopted the Cost-Plus Methodology 'as an interim methodology for implementation by licensees, including small licensees with limited capacity and database challenges. This is because other regulatory methodologies such as the rate of return, price cap, revenue cap, yard stick regulation, will be difficult to implement for a number of reasons, including the fact that licensees might struggle to keep proper accounting and property records, among other reasons. Even though these are historical costs (since the test year for the study was FY24/FY25), it is important to adjust these costs for prudence and efficiency so that when they are allocated to different customers, the allocation results reflect the proper costs. The framework covers the key elements of the revenue requirement including purchases, operating costs, repairs and maintenance, and depreciation and return on assets or interest on loans.

Figure 4 below offers a breakdown of the revenue requirement based on the various functions that have been established and split between the wires and retail/trading parts of the electricity value chain. The data below is determined based on a forecast for the financial year 2026/27 or Year 2.

Various aspects can be ascertained from the figure. These include:

- The revenue requirement in FY26/27 is estimated as R62,415,867(excluding the impact of subsidy)
- The wires costs are dominated by network related costs, namely network repairs and maintenance, depreciation and cost of losses;

- With regards to the retail business, the dominant cost in this regard is energy purchases from Eskom; and
- Overall, a greater proportion of total electricity costs are incurred by the retail part of the business R48 269 741(74%) whilst the costs related to the wires business is R16 645 560 (26%).

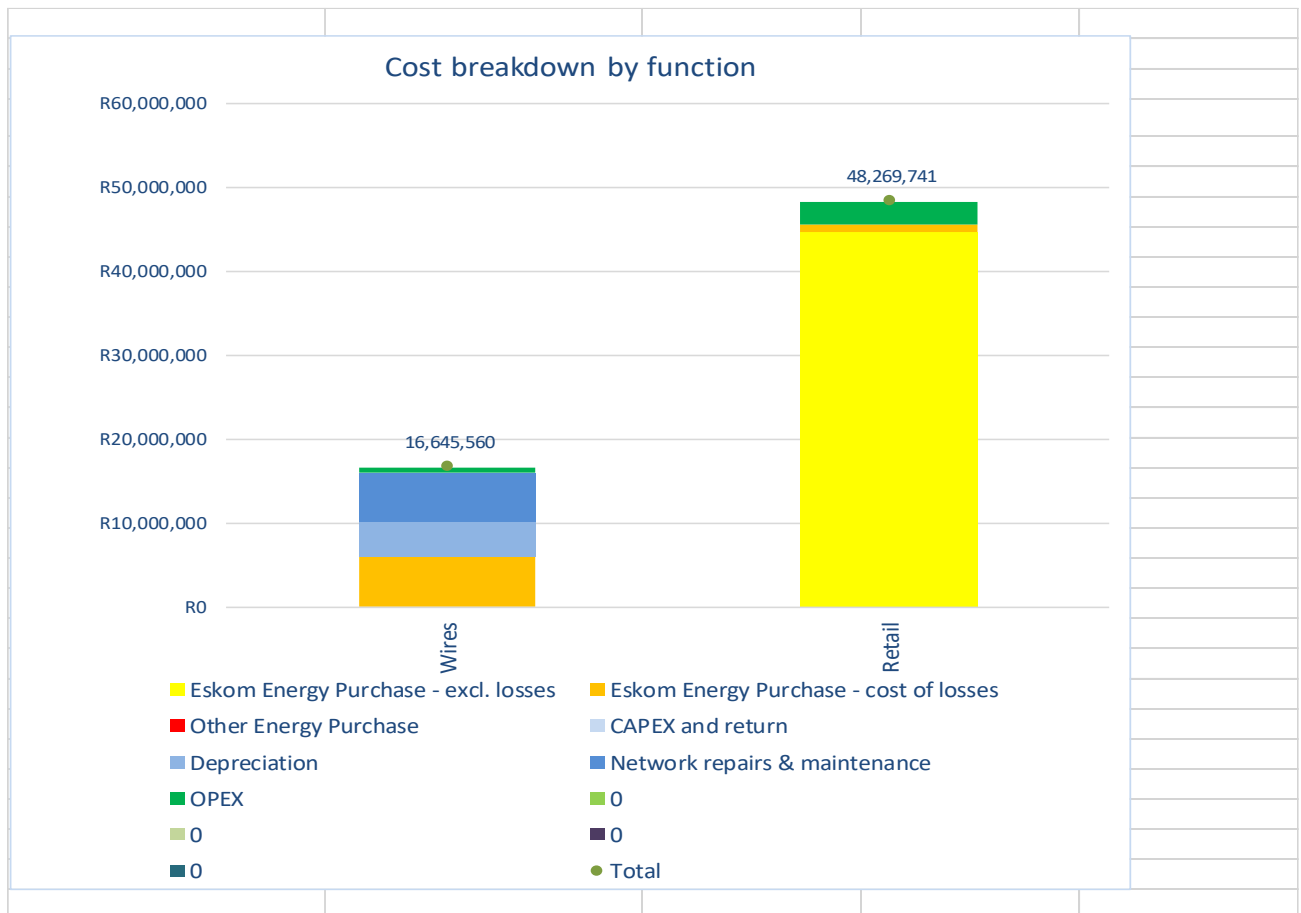


Figure 4 Cost breakdown by function

Energy Purchases

Kgatelopele Local Municipality has one incoming electricity supplies from Eskom that it uses for distribution, namely DANIELSKUIL BULKFED 5000 KVA.

The municipal energy purchases have been adjusted for losses since the COS framework only allows for only 12% of losses as per the benchmark. The municipality's projected losses for (FY26/27) are 23%. The municipality buys electricity from Eskom and the total energy purchases were projected to be R44 716 822 in (FY26/27).

The licensee used the purchases for the test period to forecast sales for the financial year that it is applying for. The forecasted purchases include street lighting electricity, own use electricity and the allowable loss factor.

Cost functionalisation, classification, and allocation

The model follows the NERSA COS framework methodology for these methodological steps. Costs are first split into their function, and then classified according to their cost drivers, and finally allocated to the customer categories according to usage. These methodological steps are sound and the key results have been summarised in the previous section.

COS results

The key finding is that the municipality needs to increase its tariffs by 61.3% to achieve full cost-reflectivity in FY2026/27.

The municipality's COS results are shown per tariff category in the figure below. The prepaid customers are the costliest to service.

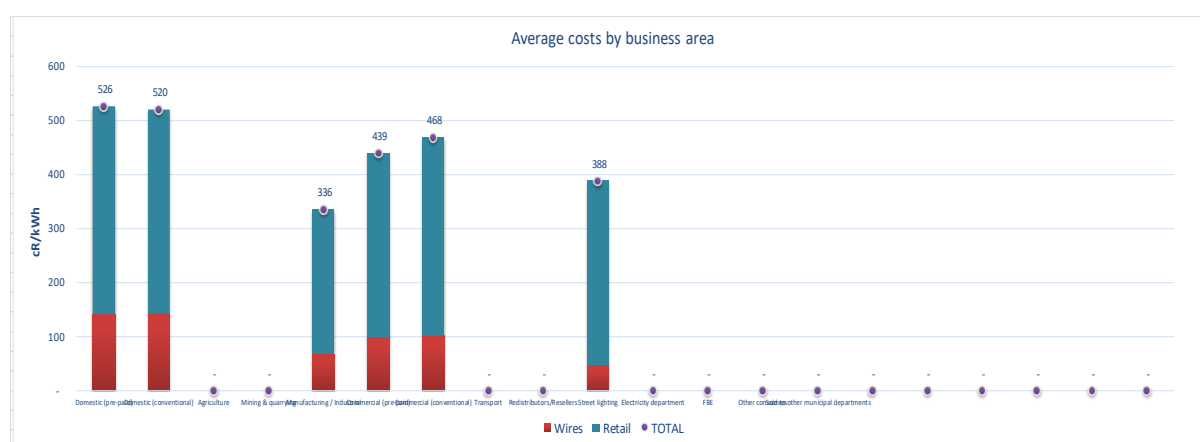


Figure 5 average costs by business area

Comparing these costs to the income per tariff category reveals the over or under recovery per tariff category, as shown in the figure below. When reading this graph, it is important to note that it is presented in % terms and not absolute Rand terms.

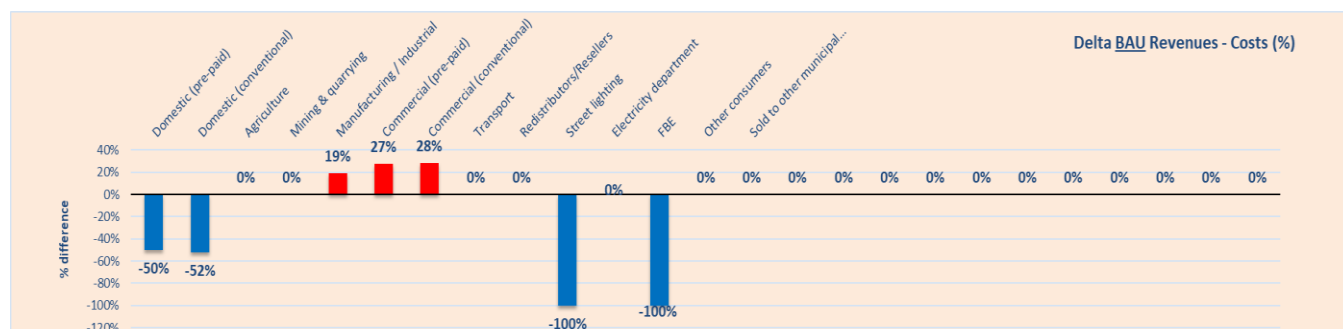


Figure 6 % Over/under recovery of customers

The key insight is that domestic customers are currently receiving electricity services at a price below cost (i.e., being cross-subsidized) while business scale customers are paying above cost for electricity.

The business as usual (BAU) rates as shown in the graph below indicate that existing tariff structures are not cost reflective. More than 85% of costs are recovered through a variable energy charge and this makes the municipality susceptible to volumetric risk. The cost of supply (CTS) results indicates that to achieve cost reflectivity, the municipality must recover less than 65% of their costs through variable energy charges, the remainder of costs through stable or fixed demand and customer charges. As the uptake of distributed generation increases in electricity distribution networks, a more cost reflective approach to setting tariffs is proposed.

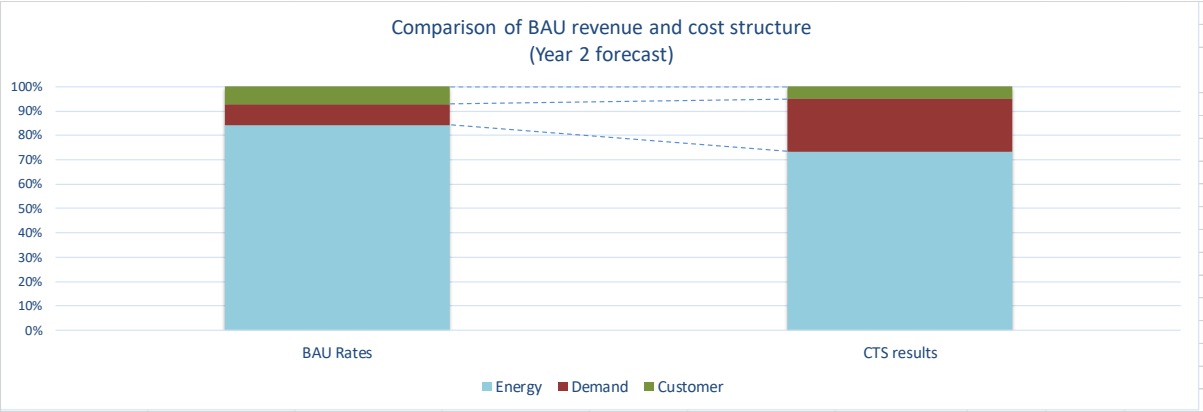


Figure 7 Comparison of revenue and cost structure

Cost reflective charges are shown in the table below. These are the result of the cost of supply study and indicate what the municipality should be charging customers to recover 100% of their revenue. However, due South Africa’s socio-economic conditions and the municipality’s revenue recovery strategy, the municipality may deviate from these cost reflective tariffs in the tariff design stage of the cost of supply study. Rate design is discussed in the next section and may deviate from these results based on the municipality’s maximum tolerable tariff increase, subsidy policy, price signals, tariff design choices, etc.

Table 3 Cost reflective results by business area, class, season, TOU

Business area:			
Cost class:	Total	Total	Total
Season:	Energy	Demand	Customer
TOU:	All	All	All
Unit:	All	All	All
	c/kWh	R/kVA/month	R/POD/month
Customer Categories			
Domestic (pre-paid)	384	285	27
Domestic (conventional)	384	277	27
Agriculture	-	-	-
Mining & quarrying	-	-	-
Manufacturing / Industrial	280	162	2,124
Commercial (pre-paid)	297	172	531
Commercial (conventional)	297	175	531
Transport	-	-	-
Redistributors/Resellers	-	-	-
Street lighting	384	-	-
	-	287	27

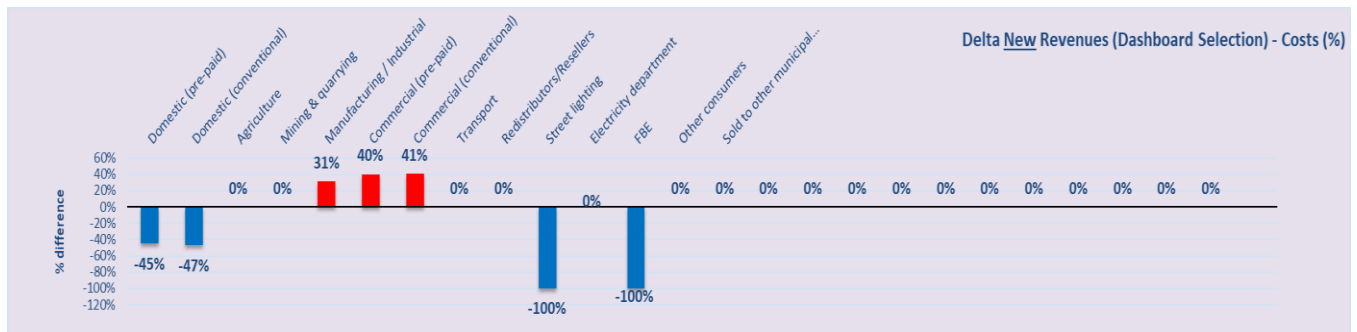
5. Rate design

Municipal tariff setting is guided by Municipal Tariff Policy, which is developed with reference to various pieces of legislation, but in particular Sections 4 and 74 of the Municipal Systems Act (32 of 2000) and the National Electricity Pricing Policy (2008), which also outlines the General Tariff Principles as set out in S16 of the Electricity Regulation Act of 2006. The regulatory framework on tariffs seeks to balance the often competing or contradictory tariff principles of revenue sufficiency, economic efficiency, equity, fairness and simplicity.

The COS is an important, but not deterministic, input to tariff design. It enables a municipality (and the Regulator) to assess:

- Revenue sufficiency of proposed tariffs and the financial sustainability of the utility.
- That tariffs reflect the costs associated with rendering the services and those customers are treated equitably and pay in general proportion to use of services.
- The reasonableness of the low-income tariff determination in line with guiding policy: including access to a free basic service plus lifeline tariff based on operation and maintenance only.
- Whether environmental objectives are being encouraged; and
- The transparency of subsidies and surcharges.

The municipality is proposing increasing its tariffs by 10.5% to achieve cost-reflectivity. In doing so, it will increase some categories more than others to manage the cross-subsidies in the system. After the proposed changes are implemented, the under and over recovery per tariff category presents as follows:



The key takeaway from the proposed tariffs is that the time-of-use tariffs have moved above cost-reflectivity and are now able to subsidise the smaller prepaid customers.

The only structural change the municipality is proposing is an introduction of seasonal tariffs for domestic customers. Low season tariffs are decreased by 9% and the three months of high season are increased by 49% in order match Eskom's seasonal billing and achieve the proposed overall 10% increase.

Furthermore, a high increase on basic charges is proposed for commercial and industrial customers in order to cover the cost to deliver electricity.

The new proposed tariff schedule is included as Annexure A in this report and the tariffs will be phased in over 1 year.

6. Key Assumptions

This section of the report outlines key assumptions that were made in the development of this Cost of Supply study. These assumptions were essential due to granular data unavailability and lack of clear planning approaches in the municipality. These assumptions are as follows:

- The energy forecasts will increase year on year by 5%
- The D-Form expenses will increase year on year by 10%
- The total maximum demand of the municipality is 6.8 MVA.
- The Eskom bulk purchase energy price was assumed to increase by year on year by 12.70%.
- For customers with an inclining block tariff, the block 2 tariff was used as the test year input. The model is unable to cater for inclining block tariff inputs.
- The actual municipal energy losses for FY2024/25 were 23% however, energy losses were capped at 12% as per the COS framework.

7. Data description and improvements

The municipality relies on its information systems for all the information used. The data collated can be relied upon for accuracy.

The municipality is constantly implementing data cleansing process in order to guarantee integrity.

ELECTRICITY	Low Season			High Season		
	Current rates	New Rates	Increase	Current rates	New Rates	Increase
Domestic Households (Prepaid)						
Tariffs Applied for:						
Block 1 (0-50 kWh)	1.88	1.71	-9.16%	1.88	2.80	48.65%
Block 2 (51-350 kWh)	2.42	2.20	-9.16%	2.42	3.60	48.65%
Block 3 (351-600 kWh)	3.43	3.12	-9.16%	3.43	5.10	48.65%
Block 4 (>600 kWh)	4.03	3.66	-9.16%	4.03	5.99	48.65%
Basic Charges	34.27	39.14	14.20%	34.27	39.14	14.20%
Basic Charges (Indigent) - Only for first prepaid meter	FREE			FREE		
Basic Charges (Indigent) - Second, third ,etc. prepaid meter	34.27	39.14	14.20%	34.27	39.14	14.20%
 Domestic Households (Conventional)						
Tariffs Applied for:						
Block 1 (0-50 kWh)	1.88	1.71	-9.16%	1.88	2.80	48.65%
Block 2 (51-350 kWh)	2.42	2.20	-9.16%	2.42	3.60	48.65%
Block 3 (351-600 kWh)	3.43	3.12	-9.16%	3.43	5.10	48.65%
Block 4 (>600 kWh)	4.03	3.66	-9.16%	4.03	5.99	48.65%
Basic Charge	34.27	39.14	14.20%	34.27	39.14	14.20%
Basic Charge on Vacant Stands	741.35	815.48	10.00%	741.35	815.48	10.00%
 Business (Commercial)						
Business Prepaid Single Phase	3.73	4.19	12.22%	3.73	4.19	12.22%
Business Prepaid Three Phase	3.73	4.19	12.22%	3.73	4.19	12.22%
Business Conventional Single Phase	3.94	4.15	5.42%	3.94	4.15	5.42%
Business Conventional Three Phase	3.94	4.15	5.42%	3.94	4.15	5.42%
Demand KVA Meters (per KVA)	292.02	235.66	-19.30%	292.02	235.66	-19.30%
Basic charge Conventional	487.19	752.05	54.36%	487.19	752.05	54.36%
Basic charge Prepaid	487.19	743.34	52.58%	487.19	743.34	52.58%
Basic Charge on Vacant Stands	487.19	743.34	52.58%	487.19	743.34	52.58%
 Industrial						
Energy	3.17	3.64	15.06%	3.17	3.64	15.06%
Demand KVA Meters (per KVA)	292.02	319.69	9.47%	292.02	319.69	9.47%
Basic Charge Conventional & Prepaid	1,006.89	1,422.62	41.29%	1,006.89	1,422.62	41.29%
Basic Charge on Vacant Stands	1,006.89	1,422.62	41.29%	1,006.89	1,422.62	41.29%
 Schools, Public Benefit Organisation, Own use						
Energy	3.73	4.10	10.00%	3.73	4.10	10.00%
Demand KVA Meters (per KVA)	292.02	321.23	10.00%	292.02	321.23	10.00%
Basic Charge Conventional	439.23	483.15	10.00%	439.23	483.15	10.00%
Basic Charge Prepaid	439.23	483.15	10.00%	439.23	483.15	10.00%



KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027

3.7%

			Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	% Change
			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
PROPERTY RATES	Ratio								
Residential properties	1:1	Stand	0.009254	0.009254	0.008127	0.008127	0.008428	0.008428	3.70%
Industrial Properties	N/a	Stand	0.018509	0.018509	0.017572	0.017572	0.018222	0.018222	3.70%
Business & Commercial Properties	N/a	Stand	0.013882	0.013882	0.012966	0.012966	0.013446	0.013446	3.70%
<u>Farm Properties used for:</u>			-	-	-	-	-	-	
Agricultural purpose	1:0.25	Farm	0.000350	0.000350	0.000366	0.000366	0.000380	0.000380	3.70%
Business & commercial purpose	1:2	Farm	0.029589	0.029589	0.012966	0.012966	0.013446	0.013446	3.70%
Residential purpose	1:1	Farm	0.009254	0.009254	0.008127	0.008127	0.008428	0.008428	3.70%
Other purpose	1:2.0	Farm	0.029589	0.029589	0.012966	0.012966	0.013446	0.013446	3.70%
Farm Properties not used for any purpose	1:2.0	Farm	0.029589	0.029589	0.012966	0.012966	0.013446	0.013446	3.70%
State owned properties	1:0.25	Stand	0.007404	0.007404	0.002313	0.002313	0.002399	0.002399	3.70%
Public Service Purpose	1:0.25	Stand	0.007404	0.007404	0.002313	0.002313	0.002399	0.002399	3.70%
Municipal properties - Exempted		Stand	-	-	-	-	-	-	
Public Service Infrastructure - Exempted	1:0.25	Stand	-	-	-	-	-	-	
Privately owned towns serviced by the owner	1:1	Stand	0.009325	0.009325	0.008127	0.008127	0.008428	0.008428	3.70%
Formal & informal Settlements		Stand	-	-	-	-	-	-	
Communal Land (S1 Communal Land Right Act 2004)		Stand	-	-	-	-	-	-	
State Trust Land		Stand	-	-	-	-	-	-	
Properties acquired through Provision of Land Assistance Act 126 of 1993, or Restitution of Land Rights Act 22 of 1994 which is subject to the communal Property Associations Act 28 of 1996			-	-	-	-	-	-	
Listed Protected Areas - Exempted		Stand	-	-	-	-	-	-	
Properties on which National Monuments are Proclaimed - Exempted on approval of application		Stand	-	-	-	-	-	-	
Properties owned by Public Benefit Organisations used for benefit of listed in the 9th schedule to income tax act		Stand	-	-	-	-	-	-	
Blocks of Flats		Block	0.009254	0.009254	0.008127	0.008127	0.008427	0.008427	3.70%
Mining			0.018509	0.018509	0.019360	0.019360	0.020077	0.020077	3.70%
Multipurpose		Stand	0.011568	0.011568	0.012100	0.012100	0.012548	0.012548	3.70%
Churches - Exempted		Stand	-	-	-	-	-	-	
Small Holdings		Stand	0.009254	0.009254	0.008127	0.008127	0.008427	0.008427	3.70%
			-	-	-	-	-	-	
			-	-	-	-	-	-	



**KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027**

3.7%

			Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	% Change
			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
ELECTRICITY			-		-		Low Season		
Domestic Households (Prepaid)			-		-		New Rates		Increase
Tariffs Applied for:			-	12.72%	-	9.74%	-		
Block 1 (0-50 kWh)	1+	kWh	1.7175	1.98	1.88	2.17	1.71	1.97	-9.16%
Block 2 (51-350 kWh)	1+	kWh	2.2069	2.54	2.42	2.79	2.20	2.53	-9.16%
Block 3 (351-600 kWh)	1+	kWh	3.1264	3.60	3.43	3.95	3.12	3.58	-9.16%
Block 4 (>600 kWh)	1+	kWh	3.6736	4.22	4.03	4.64	3.66	4.21	-9.16%
Basic Charges		Per Meter	31.2300	35.91	34.27	39.41	39.14	45.01	14.21%
Basic Charges (Indigent) - Only for first prepaid meter	50 kWh free units	Per Meter	FREE	FREE	FREE	FREE	FREE	FREE	FREE
Basic Charges (Indigent) - Second, third ,etc. prepaid meter	No free units	Per Meter	31.2300	35.91	34.27	39.41	39.14	45.01	14.21%
Basic Charges		Per Meter			-	-	-	-	
Basic Charges (Indigent) - Only for first prepaid meter	50 kWh free units	Per Meter	FREE	FREE	FREE	FREE	FREE	FREE	
Basic Charges (Indigent) - Second, third ,etc. prepaid meter	No free units	Per Meter	31.2300	-	34.27	-	39.14	-	
							High Season		
ELECTRICITY									
Domestic Households (Prepaid)							New Rates		Increase
Tariffs Applied for:					-	9.74%			
Block 1 (0-50 kWh)					1.88	2.17	2.80	3.22	48.65%
Block 2 (51-350 kWh)					2.42	2.79	3.60	4.14	48.65%
Block 3 (351-600 kWh)					3.43	3.95	5.10	5.86	48.65%
Block 4 (>600 kWh)					4.03	4.64	5.99	6.89	48.65%
Basic Charges					34.27	39.41	39.14	45.01	14.20%
Basic Charges (Indigent) - Only for first prepaid meter					FREE	FREE	FREE	FREE	FREE
Basic Charges (Indigent) - Second, third ,etc. prepaid meter					34.27	39.41	34.27	39.14	14.20%
Domestic Households (Conventional)							Low Season		
Tariffs Applied for:									
Block 1 (0-50 kWh)	1+	kWh	1.7175	1.98	1.88	2.17	1.71	1.97	-9.16%
Block 2 (51-350 kWh)	1+	kWh	2.2069	2.54	2.42	2.79	2.20	2.53	-9.16%
Block 3 (351-600 kWh)	1+	kWh	3.1264	3.60	3.43	3.95	3.12	3.58	-9.16%
Block 4 (>600 kWh)	1+	kWh	3.6736	4.22	4.03	4.64	3.66	4.21	-9.16%



**KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027**

3.7%

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			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
Basic Charge		Stand	31.23	35.91	34.27	39.41	39.14	45.01	14.20%
Basic Charge on Vacant Stands		Stand	675.56	776.89	741.35	852.55	815.48	937.80	
Domestic Households (Conventional)							High Season		
<u>Tariffs Applied for:</u>									
Block 1 (0-50 kWh)	1+	kWh	1.7175	1.98	1.88	2.17	2.80	3.22	48.65%
Block 2 (51-350 kWh)	1+	kWh	2.2069	2.54	2.42	2.79	3.60	4.14	48.65%
Block 3 (351-600 kWh)	1+	kWh	3.1264	3.60	3.43	3.95	5.10	5.86	48.65%
Block 4 (>600 kWh)	1+	kWh	3.6736	4.22	4.03	4.64	5.99	6.89	48.65%
Basic Charge		Stand	31.23	35.91	34.27	39.41	39.14	45.01	14.20%
Basic Charge on Vacant Stands		Stand	675.56	776.89	741.35	852.55	815.48	937.80	10.00%
Business Prepaid Single Phase	1 +	kWh	3.4008	3.91	3.73	4.29	4.19	4.82	12.27%
Business Prepaid Three Phase	1+	kWh	3.4008	3.91	3.73	4.29	4.19	4.82	12.27%
Business Conventional Single Phase	1+	kWh	3.5912	4.13	3.94	4.53	4.15	4.77	5.31%
Business Conventional Three Phase	1+	kWh	3.5912	4.13	3.94	4.53	4.15	4.77	5.31%
Demand KVA Meters (per KVA)		KVA	266.11	306.03	292.02	335.83	235.66	271.01	-19.30%
Basic charge Conventional		Stand	443.96	510.55	487.19	560.27	752.05	864.86	54.36%
Basic charge Prepaid		Per Meter	443.96	510.55	487.19	560.27	743.34	854.85	52.58%
Basic Charge on Vacant Stands		Stand	443.96	510.55	487.19	560.27	743.34	854.85	52.58%
Industrial									
Energy	1 +	kWh	2.8861	3.32	3.17	3.64	3.64	4.19	15.06%
Demand KVA Meters (per KVA)	1 +	KVA	266.11	306.03	292.02	335.83	319.69	367.64	9.47%
Basic Charge Conventional & Prepaid		Stand	917.54	1,055.17	1,006.89	1,157.92	1,422.62	1,636.01	41.29%
Basic Charge on Vacant Stands		Stand	917.54	1,055.17	1,006.89	1,157.92	1,422.62	1,636.01	41.29%
Schools, Public Benefit Organisation, Own use									
Energy	1 +	kWh	3.3962	3.91	3.73	4.29	4.10	4.72	10.01%
Demand KVA Meters (per KVA)		KVA	266.11	306.03	292.02	335.83	321.23	369.41	10.00%
Basic Charge Conventional		Stand	400.25	460.29	439.23	505.11	483.15	555.62	10.00%



KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027

3.7%

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			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
Basic Charge Prepaid		Per Meter	400.25	460.29	439.23	505.11	483.15	555.62	10.00%
Temporary Connections	1 +	kWh	243.68	280.24	267.41	307.53	294.15	338.28	10.00%
Re-Connection Fee (Conventional Meters)		Normal	1,467.95	1,688.14	1,610.90	1,852.53	1,771.98	2,037.78	10.00%
		Urgent	1,598.66	1,838.46	1,754.34	2,017.49	1,929.77	2,219.24	10.00%
		After hours	1,998.83	2,298.65	2,193.47	2,522.49	2,412.82	2,774.74	10.00%
Re-Connection Fee (Prepaid Meters)		Indigent	201.09	231.25	220.67	253.77	242.74	279.15	10.00%
		Normal	301.64	346.88	331.01	380.66	364.11	418.73	10.00%
		Business	2,010.88	2,312.52	2,206.70	2,537.71	2,427.37	2,791.48	10.00%
Embedded Generation Net billing Tariff (70% of Avoided Costs)		New Tariff	-	-	1.34	1.55	1.34	1.55	0.00%
			-	-	-	-	-	-	
Installation Test Meter			341.75	393.01	375.03	431.28	412.53	474.41	10.00%
Replacement Padlocks - Cost + 15%		Installation	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	
New Electricity Conventional Meter Installation - Single Phase		Padlock	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	
New Electricity Conventional Meter Installation - Three Phase		Connection	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	
Prepaid Meter Installation Fee		Connection	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	
Extra Meter Readings		Connection	341.75	393.01	375.03	431.28	412.53	474.41	10.00%
Wiring Inspection Fees			919.01	1,056.86	1,008.51	1,159.78	1,109.36	1,275.76	10.00%
Conversion from Conventional Meter to Prepaid Meter		Inspection	2,360.80	2,714.92	2,590.69	2,979.30	2,849.76	3,277.23	10.00%
Conversion from Conventional Meter to Prepaid Meter	Single Phase	Conversion	5,726.10	6,585.01	6,283.70	7,226.25	6,912.07	7,948.88	10.00%
Moving a prepaid meter from one unit to another	Three Phase	Conversion	-	-	-	-	-	-	
Tampering Fee (First offence) + Average consumption for 12 months	Indigents		1,039.61	1,195.55	6,000.00	6,900.00	6,600.00	7,590.00	10.00%
Tampering Fee (First offence) + Average consumption for 12 months	Residential	Fine	29,733.98	34,194.07	33,516.14	38,543.56	36,867.75	42,397.92	10.00%
Tampering Fee (First offence) + Average consumption for 12 months	Business	Fine	29,733.98	34,194.07	33,516.14	38,543.56	36,867.75	42,397.92	10.00%
Tampering Fee (Second offence, etc.)	Public Serv	Fine	13,135.98	15,106.37	14,806.87	17,027.91	16,287.56	18,730.70	10.00%
Tampering Fee (Second offence, etc.)	Residential	Fine	74,334.95	85,485.19	83,790.35	96,358.90	92,169.39	105,994.79	10.00%
Tampering Fee (Second offence, etc.)	Business	Fine	74,334.95	85,485.19	83,790.35	96,358.90	92,169.39	105,994.79	10.00%
Moving of electrical box	Public Serv	Fine	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	
	Non-indigent	Fine	-	-	-	-	-	-	



KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027

3.7%

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			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
			-	-	-	-	-	0.06	
WATER			-	-	-	-	0.05	-	
Domestic households						4.40%		3.70%	
<u>Tariffs Applied for:</u>									
Block 1 (0-6 kl) 6	1+	kL	9.01	10.36	9.41	10.82	9.76	11.22	3.70%
Block 2 (7.-25 kl) 18	1 +	kL	10.10	11.61	10.54	12.13	10.93	12.57	3.70%
Block 3 (26 - 50 kl) 24	1+	kL	11.60	13.33	12.11	13.92	12.55	14.44	3.70%
Block 4 (>51 kl)	1+	kL	13.79	15.85	14.39	16.55	14.93	17.16	3.70%
Basic Charge (inclusive of basic charge per borehole)		Stand	112.66	129.56	117.61	135.26	121.97	140.26	3.70%
Basic Charge (Indigents) (0-6 kl)	0 - 6 kL Free	Stand	337.99	388.69	352.86	405.79	365.92	420.81	3.70%
Basic Charge (Vacant)		Stand	-	-	-	-	-	-	
Installation of prepaid meters	Indigents	Stand	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	COST + 15%	
Installation of prepaid meters	Residential	Stand	-	-	-	-	-	-	
			-	-	-	-	-	-	
Business									
<u>Tariffs Applied for:</u>									
Block 1 (0-6 kl)	1+	kL	11.27	12.97	11.77	13.54	12.21	14.04	3.70%
Block 2 (7.-25 kl)	1 +	kL	12.63	14.52	13.18	15.16	13.67	15.72	3.70%
Block 3 (26 - 50 kl)	1+	kL	14.48	16.65	15.12	17.39	15.68	18.03	3.70%
Block 4 (>51 kl)	1+	kL	17.22	19.81	17.98	20.68	18.65	21.44	3.70%
Basic Charge (inclusive of basic charge per borehole)		Stand	337.99	388.69	352.86	405.79	365.92	420.81	3.70%
Basic Charge (Vacant)		Stand	1,013.95	1,166.05	1,058.57	1,217.35	1,097.73	1,262.39	3.70%
			-	-	-	-	-	-	
Industrial			-	-	-	-	-	-	
<u>Tariffs Applied for:</u>									
Block 1 (0-6 kl)		kL	13.54	15.57	14.13	16.25	14.66	16.85	3.70%
Block 2 (7.-25 kl)		kL	15.14	17.41	15.81	18.18	16.39	18.85	3.70%
Block 3 (26 - 50 kl)		kL	17.38	19.99	18.15	20.87	18.82	21.64	3.70%
Block 4 (>51 kl)		kL	20.68	23.78	21.59	24.83	22.39	25.75	3.70%
Basic Charge (inclusive of basic charge per borehole)		Stand	337.99	388.69	352.86	405.79	365.92	420.81	3.70%
Basic Charge (Vacant)		Stand	1,013.96	1,166.05	1,058.57	1,217.36	1,097.74	1,262.40	3.70%
			-	-	-	-	-	-	



KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027

3.7%

			Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	% Change
			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
Tanker:									
12 000 lt Water tanker		km	As per AA Tariffs		As per AA Tariffs		As per AA Tariffs		
Plus per 12kl		kL	114.71	131.91	119.75	137.72	124.18	142.81	3.70%
6 000 lt Water tanker		km	As per AA Tariffs	As per AA Tariffs	As per AA Tariffs	As per AA Tariffs	As per AA Tariffs	As per AA Tariffs	
Plus per 6kl		kL	54.11	62.23	56.49	64.97	58.58	67.37	3.70%
			-	-	-	-	-	-	
SEWERAGE									
Residential / Government / Churches / PBO		Point	179.36	206.27	187.25	215.34	194.18	223.31	3.70%
Flats		Unit	179.36	206.27	187.25	215.34	194.18	223.31	3.70%
Business / Guesthouses / Hotels / Industrial	The Greater of	100m ²	306.94	352.99	320.45	368.52	332.31	382.15	3.70%
	or	Point	306.94	352.99	320.45	368.52	332.31	382.15	3.70%
	or	Unit	306.94	352.99	320.45	368.52	332.31	382.15	3.70%
Septic Tank		per month	179.36	206.27	187.25	215.34	194.18	223.31	3.70%
		ad-hoc	566.41	651.37	591.33	680.03	613.21	705.19	3.70%
Sewerage Connection New		Connection	COST + 15 %	COST + 15 %	COST + 15 %	COST + 15 %	COST + 15 %	COST + 15 %	
Sewerage - Dumping	per 1000 litre	New Tariff			45.00	51.75	46.67	53.66	3.70%
			-	-	-	-	-	-	
REFUSE REMOVAL									
Basic Charge Residential		Stand/unit	153.16	176.14	159.90	183.89	165.82	190.69	3.70%
Basic Charge for additional units on stands		Unit	76.58	88.07	79.95	91.94	82.91	95.34	3.70%
Basic Charge Residential (Indigent)		Stand	-	-	-	-	-	-	
Basic Charge Business - unit - low capacity		Stand	323.35	371.85	337.58	388.21	350.07	402.58	3.70%
Basic Charge Business - unit - high capacity		Stand	1,293.40	1,487.41	1,350.31	1,552.86	1,400.27	1,610.31	3.70%
Basic Charge Industrial		Stand	323.35	371.85	337.58	388.21	350.07	402.58	3.70%
Basic Charge Government		Stand	323.35	371.85	337.58	388.21	350.07	402.58	3.70%
Garden Refuse Removal		load	189.33	217.73	197.66	227.31	204.98	235.72	3.70%
Building Rubble / construction material		per ton	563.73	648.29	588.54	676.82	610.31	701.86	3.70%
Illegal Dumping			445.29	512.08	464.88	534.61	482.08	554.39	3.70%
Basic Charge Residential (Vacant)		Stand	459.50	528.43	479.72	551.68	497.47	572.09	3.70%
Basic Charge Business and Other (Vacant)		Stand	970.03	1,115.54	1,012.71	1,164.62	1,050.19	1,207.71	3.70%



KGATELOPELE LOCAL MUNICIPALITY DRAFT TARIFFS 2026/2027				3.7%
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3.7%

			Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	Rounded off to nearest cent	% Change
			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
Clearing of vacant stands		Stand	2,302.04	2,647.35	2,403.33	2,763.83	2,492.26	2,866.09	3.70%
Churches - exempt			-	-	-	-	-	-	
Waste dumping at Landfil sites	Unit cost per ton	New Tariff			591.47	680.19	613.36	705.36	3.70%
DEPOSIT			-	-	-	-	-	-	
Residential	Deposit	Account	2,619.01	3,011.86	2,734.25	3,144.39	2,835.42	3,260.73	3.70%
			-	-	-	-	-	-	
Residential (Indigent)	Deposit	Account	538.64	619.43	562.34	646.69	583.14	670.62	3.70%
			-	-	-	-	-	-	
Business	Deposit	Account	6,875.56	7,906.90	7,178.09	8,254.80	7,443.68	8,560.23	3.70%
			-	-	-	-	-	-	
Industrial	Deposit	Account	9,057.76	10,416.43	9,456.31	10,874.75	9,806.19	11,277.12	3.70%
			-	-	-	-	-	-	
Vacant stand	Deposit	Account	7,704.88	8,860.61	8,043.89	9,250.48	8,341.52	9,592.74	3.70%
			Consumption / 3 mnths		Consumption / 3 mnths		Consumption / 3 mnths		
ANNUAL DEPOSIT INCREASE - 3 month average consumption on water and electricity			-	-	-	-	-	-	
INTEREST			4%	4%	4%	4%	4%	4%	
Debtors in Arrears			-	-	-	-	-	-	
PROPERTY SERVICES									
Clearance Certificate		Certificate	240.19	276.22	250.76	288.37	260.04	299.04	3.70%
Valuation Certificate		Certificate	51.93	59.72	54.22	62.35	56.22	64.66	3.70%
Zoning Certificate (per Erf)		Certificate	126.22	145.15	131.78	151.54	136.65	157.15	3.70%
Zoning Map		Map	126.22	145.15	131.78	151.54	136.65	157.15	3.70%
Land Use Map		Map	126.22	145.15	131.78	151.54	136.65	157.15	3.70%
Locality Map		Map	126.22	145.15	131.78	151.54	136.65	157.15	3.70%
Rezoning									
Basic Fee		Basic Fee	3,944.42	4,536.08	4,117.97	4,735.67	4,270.34	4,910.89	3.70%
+ Bulk services contribution (per erf)		Bulk services	R30/m2	R30/m2	R30/m2	R30/m2	R30/m2	R30/m2	
+ Advertisement		Advertisement	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
<u>Consolidation OR Subdivision</u>									
Basic Fee		Basic Fee	3,944.42	4,536.08	4,117.97	4,735.67	4,270.34	4,910.89	3.70%



**KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027**

3.7%

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			Tariff 2024/2025 (Excl VAT) R c	Tariff 2024/2025 (Inc VAT) R c	Tariff 2025/2026 (Excl VAT) R c	Tariff 2025/2026 (Inc VAT) R c	Tariff 2026/2027 (Excl VAT) R c	Tariff 2026/2027 (Inc VAT) R c	
+ Per Erf		Per Erf	78.89	90.72	82.36	94.71	85.41	98.22	3.70%
+ Bulk services contribution (per erf)		Bulk services	-	-	-	-	-	-	
+ Advertisement		Advertisement	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
<u>Land use or Departure or Deviation i.t.o. land use scheme (Permanent)</u>									
Basic Fee		Basic Fee	3,944.42	4,536.08	4,117.97	4,735.67	4,270.34	4,910.89	3.70%
+ Bulk services contribution (per erf)		Bulk services	-	-	-	-	-	-	
Temporary Departure Fee		Monthly	1,245.60	1,432.44	1,300.41	1,495.47	1,348.52	1,550.80	3.70%
Occupational practise, relaxation of building lines, coverage, boundary wall height, amendment of site development plans		Application	473.33	544.33	494.16	568.28	512.44	589.31	3.70%
Removal, amendment of suspension of restrictive title condition re density of residential development i.t.o. land use scheme			-	-	-	-	-	-	
Basic Fee		Basic Fee	3,155.54	3,628.87	3,294.38	3,788.54	3,416.27	3,928.71	3.70%
+ Bulk services contribution (per erf)		Bulk services	-	-	-	-	-	-	
<u>Building Plans (Additions & New Build)</u>									
Basic Fee		Basic Fee	631.11	725.77	658.88	757.71	683.25	785.74	3.70%
+ Per sqm		Per Sqm	10.51	12.09	10.97	12.62	11.38	13.08	3.70%
Permanent closure of public place or part thereof			3,155.54	3,628.87	3,294.38	3,788.54	3,416.27	3,928.71	3.70%
Permission required i.t.o. a condition of approval			3,155.54	3,628.87	3,294.38	3,788.54	3,416.27	3,928.71	3.70%
Approval Certificate		Certificate	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
Establishment of a township or the extension of the boundaries of a township			4,733.30	5,443.30	4,941.57	5,682.81	5,124.41	5,893.07	3.70%
Amendment or cancellation in whole or in part of a general plan of a township			3,155.54	3,628.87	3,294.38	3,788.54	3,416.27	3,928.71	3.70%
Consent use as determined in the Zoning Scheme or Land Use Scheme			3,155.54	3,628.87	3,294.38	3,788.54	3,416.27	3,928.71	3.70%
Hard copy of SDF			2,366.65	2,721.65	2,470.78	2,841.40	2,562.20	2,946.53	3.70%
Hard copy of Land Use Regulations			473.33	544.33	494.16	568.28	512.44	589.31	3.70%
Customised product compilation fee (DVD / CD of SDF / LUS)			315.55	362.89	329.44	378.85	341.63	392.87	3.70%
Extension of approval timeframes			473.33	544.33	494.16	568.28	512.44	589.31	3.70%
<u>Transgression fees</u>			4,448.59	5,115.88	4,644.33	5,340.98	4,816.17	5,538.60	3.70%
Contravention of Zoning Scheme/Town Planning Scheme			-	-	-	-	-	-	
<u>+ 10% for every 30 days after the serving of the non-compliance notice</u>			4,448.59	5,115.88	4,644.33	5,340.98	4,816.17	5,538.60	3.70%
<u>Illegal building work</u>			-	-	-	-	-	-	
<u>+ R 100. 00 for each day after the serving of the non-compliance notice</u>			-	-	-	-	-	-	



KGATELOPELE LOCAL MUNICIPALITY DRAFT TARIFFS 2026/2027			3.7%						
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			-	-	-	-	-	-	
TOWN HALL & COMMUNITY HALLS									
Key & Damages Deposit (VAT Not Applicable)		Per Rental	1,934.49	2,224.67	2,019.61	2,322.55	2,094.34	2,408.49	3.70%
Rental - Entertainment		Day	1,116.55	1,284.03	1,165.68	1,340.53	1,208.81	1,390.13	3.70%
Rental - Political Meetings - Political parties represented in Council		Day	201.24	231.43	210.09	241.61	217.87	250.55	3.70%
Rental - Political Meetings - Political parties not represented in Council		Day	558.27	642.02	582.84	670.26	604.40	695.06	3.70%
Rental - Ward Committee Meetings of Council		Day	-	-	-	-	-	-	
Rental - Schools, churches, ect.		Day	558.27	642.02	582.84	670.26	604.40	695.06	3.70%
CARAVAN PARK									
Key & Damages Deposit (VAT Not Applicable)		Per Rental	597.23	686.82	623.51	717.04	646.58	743.57	3.70%
Period from 30 days & less per caravan per day		Day	150.61	173.20	157.23	180.82	163.05	187.51	3.70%
Period from 30 days & longer per caravan per day		Day	138.92	159.76	145.03	166.79	150.40	172.96	3.70%
Per person per day		Day	35.06	40.31	36.60	42.09	37.95	43.65	3.70%
POSTERS / BANNERS / ADVERTISING BOARDS, ETC.									
Deposit per board		Application	890.65	1,024.25	929.84	1,069.31	964.24	1,108.88	3.70%
Advertisement			Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
Poster		Each	9.08	10.45	9.48	10.91	9.83	11.31	3.70%
Banner		Each	90.88	104.51	94.88	109.11	98.39	113.15	3.70%
Advertising Board & Other (pm)		Each	38.95	44.80	40.67	46.77	42.17	48.50	3.70%
Encroachment Fee on Municipal Property		Monthly	499.86	574.83	521.85	600.13	541.16	622.33	3.70%
GRAVE FEES									
Resident		Indigent	136.32	156.77	142.32	163.67	147.58	169.72	3.70%
Residents - Adult		Grave	272.65	313.54	284.64	327.34	295.18	339.45	3.70%
Residents - Adult Double		Grave	45.44	52.25	47.43	54.55	49.19	56.57	3.70%
Residents - Child (Stillborn to 12 years)		Grave	576.80	663.32	602.18	692.51	624.46	718.13	3.70%
Digging of grave		Grave	-	-	-	-	-	-	
			-	-	-	-	-	-	
LIBRARY SERVICES									
Visitors to Kgatelopele - single or family - pro rata per month of the above for duration of stay			12.18	14.01	12.72	14.63	13.19	15.17	3.70%



**KGATELOPELE LOCAL MUNICIPALITY
DRAFT TARIFFS 2026/2027**

3.7%

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Replacement of Lost Card		Each	Replacement Value of Book + 30% of Replacement Value	Replacement Value of Book + 30% of Replacement Value	Replacement Value of Book + 30% of Replacement Value	Replacement Value of Book + 30% of Replacement Value	Replacement Value of Book + 30% of Replacement Value	Replacement Value of Book + 30% of Replacement Value	
Lost Book		Each	-	-	-	-	-	-	
Penalties:									
First Week Per Book		Book	3.89	4.48	4.06	4.67	4.21	4.84	3.70%
Second Week Per Book		Book	6.88	7.91	7.18	8.26	7.45	8.56	3.70%
From Third Week Per Book		Book	17.14	19.71	17.89	20.58	18.55	21.34	3.70%
Scanning		Per Scan	11.08	12.74	11.56	13.30	11.99	13.79	3.70%
Photocopies		A4 Folio	3.89	4.48	4.06	4.67	4.21	4.85	3.70%
Photocopies - School Kids		A4 Folio	1.30	1.49	1.36	1.56	1.41	1.62	3.70%
GENERAL									
Copies		A4 Fol	3.89	4.48	4.07	4.68	4.22	4.85	3.70%
Fax (No private service)		Page	3.90	4.49	4.07	4.68	4.22	4.86	3.70%
RD Cheques		Cheque	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%	
Advertising Costs - In Terms of Section 79(18) - Local Government ordinance									
Advertisement Boards		Yearly	1,778.69	2,045.50	1,856.96	2,135.50	1,925.67	2,214.51	3.70%
Rooigrond		Per cubic m	32.46	37.33	33.89	38.97	35.14	40.41	3.70%
Gravel		Per cubic m	32.46	37.33	33.89	38.97	35.14	40.41	3.70%
Town Map		Per Map	493.36	567.37	515.07	592.33	534.13	614.25	3.70%
ACCESS TO INFORMATION									
Search fee (Min 1 Hour)		Per hour	168.78	194.10	176.21	202.64	182.73	210.14	3.70%
Copy		A4 Fol	3.89	4.48	4.07	4.68	4.22	4.85	3.70%
Compact disc		Each	103.87	119.45	108.44	124.71	112.45	129.32	3.70%



KGATELOPELE LOCAL MUNICIPALITY DRAFT TARIFFS 2026/2027						3.7%			
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Copy of audio recording		Electronic	493.37	567.37	515.08	592.34	534.13	614.25	3.70%

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1	Executive and Council	1
Vote 2 - Office of the Municipal Manager	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Finance Services	1.2	[Name of sub-vote]	1.2 - [Name of sub-vote]
Vote 4 - Corporate Services	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]
Vote 5 - Technical and Community Services	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]
Vote 6 - Technical and Community Services2	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]
Vote 7 - [NAME OF VOTE 7]	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]
Vote 8 - [NAME OF VOTE 8]	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]
Vote 9 - [NAME OF VOTE 9]	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - [NAME OF VOTE 12]	Vote 2	Office of the Municipal Manager	2
Vote 13 - [NAME OF VOTE 13]	2.1	Municipal Manager, Town Secretary and Chief Executive	2.1 - Municipal Manager, Town Secretary and Chief Executive
Vote 14 - [NAME OF VOTE 14]	2.2	Risk Management	2.2 - Risk Management
Vote 15 - [NAME OF VOTE 15]	2.3	Governance Function	2.3 - Governance Function
	2.4	Corporate Wide Strategic Planning (IDPs, LEDS)	2.4 - Corporate Wide Strategic Planning (IDPs, LEDS)
	2.5	[Name of sub-vote]	2.5 - [Name of sub-vote]
	2.6	[Name of sub-vote]	2.6 - [Name of sub-vote]
	2.7	[Name of sub-vote]	2.7 - [Name of sub-vote]
	2.8	[Name of sub-vote]	2.8 - [Name of sub-vote]
	2.9	[Name of sub-vote]	2.9 - [Name of sub-vote]
	2.10	[Name of sub-vote]	2.10 - [Name of sub-vote]
	Vote 3	Finance Services	3
	3.1	Finance	3.1 - Finance
	3.2	Asset Management	3.2 - Asset Management
	3.3	Supply Chain Management	3.3 - Supply Chain Management
	3.4	[Name of sub-vote]	3.4 - [Name of sub-vote]
	3.5	[Name of sub-vote]	3.5 - [Name of sub-vote]
	3.6	[Name of sub-vote]	3.6 - [Name of sub-vote]
	3.7	[Name of sub-vote]	3.7 - [Name of sub-vote]
	3.8	[Name of sub-vote]	3.8 - [Name of sub-vote]
	3.9	[Name of sub-vote]	3.9 - [Name of sub-vote]
	3.10	[Name of sub-vote]	3.10 - [Name of sub-vote]
	Vote 4	Corporate Services	4
	4.1	Administrative and Corporate Support	4.1 - Administrative and Corporate Support
	4.2	Information Technology	4.2 - Information Technology
	4.3	Human Resources	4.3 - Human Resources
	4.4	[Name of sub-vote]	4.4 - [Name of sub-vote]
	4.5	[Name of sub-vote]	4.5 - [Name of sub-vote]
	4.6	[Name of sub-vote]	4.6 - [Name of sub-vote]
	4.7	[Name of sub-vote]	4.7 - [Name of sub-vote]
	4.8	[Name of sub-vote]	4.8 - [Name of sub-vote]
	4.9	[Name of sub-vote]	4.9 - [Name of sub-vote]
	4.10	[Name of sub-vote]	4.10 - [Name of sub-vote]
	Vote 5	Technical and Community Services	5
	5.1	Electricity	5.1 - Electricity
	5.2	Solid Waste Disposal (Landfill Sites)	5.2 - Solid Waste Disposal (Landfill Sites)
	5.3	Solid Waste Removal	5.3 - Solid Waste Removal
	5.4	Sewerage	5.4 - Sewerage
	5.5	Road and Traffic Regulation	5.5 - Road and Traffic Regulation
	5.6	Water Distribution	5.6 - Water Distribution
	5.7	Town Planning, Building Regulations and Enforcement, and City Engineer	5.7 - Town Planning, Building Regulations and Enforcement, and City Engineer
	5.8	Libraries and Archives	5.8 - Libraries and Archives
	5.9	Community Halls and Facilities	5.9 - Community Halls and Facilities
	5.10	Recreational Facilities	5.10 - Recreational Facilities
	Vote 6	Technical and Community Services2	6
	6.1	Roads	6.1 - Roads
	6.2	Water Storage	6.2 - Water Storage
	6.3	Storm Water Management	6.3 - Storm Water Management
	6.4	Waste Water Treatment	6.4 - Waste Water Treatment
	6.5	Disaster Management	6.5 - Disaster Management
	6.6	Health Surveillance and Prevention of Communicable Diseases including immunization:	6.6 - Health Surveillance and Prevention of Communicable Diseases including immunization:
	6.7	Support to Local Municipalities	6.7 - Support to Local Municipalities
	6.8	Health Services	6.8 - Health Services
	6.9	Water Treatment	6.9 - Water Treatment
	6.10	[Name of sub-vote]	6.10 - [Name of sub-vote]
	Vote 7	[NAME OF VOTE 7]	7
	7.1	[Name of sub-vote]	7.1 - [Name of sub-vote]
	7.2	[Name of sub-vote]	7.2 - [Name of sub-vote]
	7.3	[Name of sub-vote]	7.3 - [Name of sub-vote]
	7.4	[Name of sub-vote]	7.4 - [Name of sub-vote]
	7.5	[Name of sub-vote]	7.5 - [Name of sub-vote]
	7.6	[Name of sub-vote]	7.6 - [Name of sub-vote]
	7.7	[Name of sub-vote]	7.7 - [Name of sub-vote]
	7.8	[Name of sub-vote]	7.8 - [Name of sub-vote]
	7.9	[Name of sub-vote]	7.9 - [Name of sub-vote]
	7.10	[Name of sub-vote]	7.10 - [Name of sub-vote]
	Vote 8	[NAME OF VOTE 8]	8
	8.1	[Name of sub-vote]	8.1 - [Name of sub-vote]
	8.2	[Name of sub-vote]	8.2 - [Name of sub-vote]
	8.3	[Name of sub-vote]	8.3 - [Name of sub-vote]
	8.4	[Name of sub-vote]	8.4 - [Name of sub-vote]
	8.5	[Name of sub-vote]	8.5 - [Name of sub-vote]
	8.6	[Name of sub-vote]	8.6 - [Name of sub-vote]
	8.7	[Name of sub-vote]	8.7 - [Name of sub-vote]
	8.8	[Name of sub-vote]	8.8 - [Name of sub-vote]
	8.9	[Name of sub-vote]	8.9 - [Name of sub-vote]
	8.10	[Name of sub-vote]	8.10 - [Name of sub-vote]
	Vote 9	[NAME OF VOTE 9]	9
	9.1	[Name of sub-vote]	9.1 - [Name of sub-vote]
	9.2	[Name of sub-vote]	9.2 - [Name of sub-vote]
	9.3	[Name of sub-vote]	9.3 - [Name of sub-vote]
	9.4	[Name of sub-vote]	9.4 - [Name of sub-vote]
	9.5	[Name of sub-vote]	9.5 - [Name of sub-vote]
	9.6	[Name of sub-vote]	9.6 - [Name of sub-vote]
	9.7	[Name of sub-vote]	9.7 - [Name of sub-vote]
	9.8	[Name of sub-vote]	9.8 - [Name of sub-vote]
	9.9	[Name of sub-vote]	9.9 - [Name of sub-vote]
	9.10	[Name of sub-vote]	9.10 - [Name of sub-vote]
	Vote 10	[NAME OF VOTE 10]	10
	10.1	[Name of sub-vote]	10.1 - [Name of sub-vote]
	10.2	[Name of sub-vote]	10.2 - [Name of sub-vote]
	10.3	[Name of sub-vote]	10.3 - [Name of sub-vote]
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]
	Vote 11	[NAME OF VOTE 11]	11
	11.1	[Name of sub-vote]	11.1 - [Name of sub-vote]
	11.2	[Name of sub-vote]	11.2 - [Name of sub-vote]
	11.3	[Name of sub-vote]	11.3 - [Name of sub-vote]
	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]
	11.5	[Name of sub-vote]	11.5 - [Name of sub-vote]
	11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]
	11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]
	11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]
	11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]
	11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]
	Vote 12	[NAME OF VOTE 12]	12
	12.1	[Name of sub-vote]	12.1 - [Name of sub-vote]
	12.2	[Name of sub-vote]	12.2 - [Name of sub-vote]
	12.3	[Name of sub-vote]	12.3 - [Name of sub-vote]
	12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]
	12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]
	12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]
	12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]

	12.8	[Name of sub-vote]		12.8 - [Name of sub-vote]	128
	12.9	[Name of sub-vote]		12.9 - [Name of sub-vote]	129
	12.10	[Name of sub-vote]		12.10 - [Name of sub-vote]	1210
Vote 13	[NAME OF VOTE 13]				13
	13.1	[Name of sub-vote]		13.1 - [Name of sub-vote]	131
	13.2	[Name of sub-vote]		13.2 - [Name of sub-vote]	132
	13.3	[Name of sub-vote]		13.3 - [Name of sub-vote]	133
	13.4	[Name of sub-vote]		13.4 - [Name of sub-vote]	134
	13.5	[Name of sub-vote]		13.5 - [Name of sub-vote]	135
	13.6	[Name of sub-vote]		13.6 - [Name of sub-vote]	136
	13.7	[Name of sub-vote]		13.7 - [Name of sub-vote]	137
	13.8	[Name of sub-vote]		13.8 - [Name of sub-vote]	138
	13.9	[Name of sub-vote]		13.9 - [Name of sub-vote]	139
	13.10	[Name of sub-vote]		13.10 - [Name of sub-vote]	1310
Vote 14	[NAME OF VOTE 14]				14
	14.1	[Name of sub-vote]		14.1 - [Name of sub-vote]	141
	14.2	[Name of sub-vote]		14.2 - [Name of sub-vote]	142
	14.3	[Name of sub-vote]		14.3 - [Name of sub-vote]	143
	14.4	[Name of sub-vote]		14.4 - [Name of sub-vote]	144
	14.5	[Name of sub-vote]		14.5 - [Name of sub-vote]	145
	14.6	[Name of sub-vote]		14.6 - [Name of sub-vote]	146
	14.7	[Name of sub-vote]		14.7 - [Name of sub-vote]	147
	14.8	[Name of sub-vote]		14.8 - [Name of sub-vote]	148
	14.9	[Name of sub-vote]		14.9 - [Name of sub-vote]	149
	14.10	[Name of sub-vote]		14.10 - [Name of sub-vote]	1410
Vote 15	[NAME OF VOTE 15]				15
	15.1	[Name of sub-vote]		15.1 - [Name of sub-vote]	151
	15.2	[Name of sub-vote]		15.2 - [Name of sub-vote]	152
	15.3	[Name of sub-vote]		15.3 - [Name of sub-vote]	153
	15.4	[Name of sub-vote]		15.4 - [Name of sub-vote]	154
	15.5	[Name of sub-vote]		15.5 - [Name of sub-vote]	155
	15.6	[Name of sub-vote]		15.6 - [Name of sub-vote]	156
	15.7	[Name of sub-vote]		15.7 - [Name of sub-vote]	157
	15.8	[Name of sub-vote]		15.8 - [Name of sub-vote]	158
	15.9	[Name of sub-vote]		15.9 - [Name of sub-vote]	159
	15.10	[Name of sub-vote]		15.10 - [Name of sub-vote]	1510

NC086 Kgatelopele - Contact Information
A. GENERAL INFORMATION

Municipality	NC086 Kgatelopele
Grade	
Province	NC NORTHERN CAPE
Web Address	
e-mail Address	

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:	Secretary/PA to the Speaker:
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Mayor/Executive Mayor:	Secretary/PA to the Mayor/Executive Mayor:
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Deputy Mayor/Executive Mayor:	Secretary/PA to the Deputy Mayor/Executive Mayor:
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address

D. MANAGEMENT LEADERSHIP

Municipal Manager:	Secretary/PA to the Municipal Manager:
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Chief Financial Officer	Secretary/PA to the Chief Financial Officer
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address
Official responsible for submitting financial information	Official responsible for submitting financial information
ID Number	ID Number
Title	Title
Name	Name
Telephone number	Telephone number
Cell number	Cell number
Fax number	Fax number
E-mail address	E-mail address

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

NC086 Kgatelopele - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Service charges	47,060	34,852	62,554	71,131	63,086	63,086	42,127	65,665	70,639	71,667
Investment revenue	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Transfer and subsidies - Operational	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Other own revenue	3,863	2,141	(3,447)	35,288	16,118	16,118	3,589	7,320	6,261	6,421
Total Revenue (excluding capital transfers and contributions)	106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Employee costs	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Depreciation, amortisation and impairment	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Inventory consumed and bulk purchases	28,990	30,609	35,913	30,653	30,115	30,115	25,473	30,246	34,768	35,637
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	28,600	47,600	32,796	50,945	34,049	34,049	22,203	30,068	31,194	32,717
Total Expenditure	124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)	(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Capital expenditure & funds sources										
Capital expenditure	29,274	80,192	78,799	28,812	46,500	46,500	341,342	9,797	566	592
Transfers recognised - capital	(635)	59,028	41,852	28,812	46,500	46,500	130,735	9,257	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29,909	21,164	36,373	-	-	-	210,032	-	-	-
Total sources of capital funds	29,274	80,192	78,225	28,812	46,500	46,500	340,768	9,257	-	-
Financial position										
Total current assets	154,822	64,284	132,537	194,006	150,263	150,263	156,059	149,988	79,348	78,496
Total non current assets	454,251	551,098	583,872	575,043	623,451	623,451	612,130	584,889	528,702	528,344
Total current liabilities	165,058	109,870	156,549	(227,171)	68,161	68,161	176,714	71,947	52,802	52,682
Total non current liabilities	5,886	1,960	2,210	1,960	47,211	47,211	2,210	47,211	26,211	26,211
Community wealth/Equity	669,806	1,018,160	1,529,487	994,260	658,342	658,342	1,771,168	615,718	529,036	527,947
Cash flows										
Net cash from (used) operating	26,735	33,510	42,546	3,177	(10,179)	(10,179)	42,728	(182)	1,377	1,131
Net cash from (used) investing	(138)	(214)	9,842	(33,134)	(47,836)	(47,836)	9,842	(10,646)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Cash backing/surplus reconciliation										
Cash and investments available	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Application of cash and investments	127,345	73,974	109,553	(306,045)	(3,408)	(3,408)	110,377	(44,333)	(1,610)	(1,106)
Balance - surplus (shortfall)	(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630
Asset management										
Asset register summary (WDV)	344,519	368,615	465,419	575,043	428,096	428,096		389,533	333,346	333,328
Depreciation	16,198	24,611	23,092	17,669	17,669	17,669		18,708	11,981	12,364
Renewal and Upgrading of Existing Assets	1,162	26,036	67,346	20,000	37,596	37,596		-	-	-
Repairs and Maintenance	-	-	2,266	3,521	1,683	1,683		1,217	1,324	1,615
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-		-	-	-
Revenue cost of free services provided	-	-	-	-	-	-		-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

NC086 Kgatelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		56,735	56,979	53,541	96,346	78,433	78,433	70,769	71,859	74,262
Executive and council		149	8,446	35,697	198	198	198	34	34	34
Finance and administration		56,586	48,533	17,844	96,148	78,235	78,235	70,735	71,825	74,228
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		2,186	2,124	2,374	1,275	1,275	1,275	2,610	1,330	1,390
Community and social services		2,171	2,101	2,359	1,250	1,250	1,250	2,585	1,304	1,362
Sport and recreation		16	22	15	25	25	25	25	27	27
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		433	384	703	1,632	1,632	1,632	1,632	1,687	1,719
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		433	384	703	1,632	1,632	1,632	1,632	1,687	1,719
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		104,831	160,325	122,810	99,995	109,546	109,546	83,899	90,342	91,864
Energy sources		24,772	14,174	38,086	35,817	34,661	34,661	39,808	41,101	41,166
Water management		39,315	78,692	53,758	32,569	52,668	52,668	12,122	9,473	9,933
Waste water management		33,300	59,586	22,733	19,548	14,037	14,037	23,406	27,165	27,846
Waste management		7,444	7,873	8,233	12,061	8,182	8,182	8,563	12,603	12,919
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	164,186	219,812	179,427	199,248	190,886	190,886	158,910	165,219	169,235
Expenditure - Functional										
Governance and administration		58,387	60,182	63,160	52,799	57,391	57,391	54,377	52,380	54,011
Executive and council		12,464	14,431	16,029	15,250	14,599	14,599	14,738	14,048	14,598
Finance and administration		44,630	44,526	46,148	35,748	40,699	40,699	37,759	36,242	37,594
Internal audit		1,293	1,226	983	1,802	2,092	2,092	1,879	2,090	1,818
Community and public safety		7,068	4,496	5,586	4,436	6,221	6,221	7,161	6,632	7,010
Community and social services		5,446	2,804	3,363	3,857	4,041	4,041	4,488	4,026	4,380
Sport and recreation		1,621	1,701	2,222	579	2,180	2,180	2,413	2,334	2,346
Public safety		–	–	–	–	–	–	260	272	284
Housing		–	–	–	–	–	–	–	–	–
Health	1	–	(9)	–	–	–	–	–	–	–
Economic and environmental services		5,539	5,092	8,024	20,567	23,166	23,166	18,136	17,930	18,455
Planning and development		1,324	783	1,062	1,315	1,312	1,312	1,810	1,839	1,872
Road transport		4,215	4,308	6,962	19,252	21,854	21,854	16,327	16,092	16,583
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		53,064	85,012	73,802	63,907	51,261	51,261	58,485	60,687	63,167
Energy sources		28,414	31,856	40,797	37,263	31,423	31,423	34,664	39,188	40,365
Water management		18,709	26,718	6,025	10,479	6,771	6,771	6,812	7,471	7,882
Waste water management		1,731	19,401	21,314	6,368	4,742	4,742	5,133	4,840	5,103
Waste management		4,210	7,036	5,666	9,797	8,325	8,325	11,876	9,187	9,817
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	124,058	154,781	150,572	141,709	138,038	138,038	138,159	137,629	142,643
Surplus/(Deficit) for the year		40,128	65,031	28,856	57,539	52,848	52,848	20,750	27,590	26,593

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.

NC086 Kgatelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional											
Municipal governance and administration											
Executive and council											
	Mayor and Council		56,735	56,979	53,541	96,346	78,433	78,433	70,769	71,859	74,262
	Municipal Manager, Town Secretary and Chief Executive		149	8,446	35,697	198	198	198	34	34	34
	Finance and administration			8,311	35,236	-	-	-	-	-	-
	Administrative and Corporate Support		149	135	461	198	198	198	34	34	34
	Asset Management		56,586	48,533	17,844	96,148	78,235	78,235	70,735	71,825	74,228
	Finance		-	-	-	-	-	-	-	-	-
	Fleet Management		284	(76)	91	-	-	-	-	-	-
	Human Resources		56,294	48,609	17,667	96,128	78,215	78,215	70,715	71,804	74,206
	Information Technology		-	-	-	-	-	-	-	-	-
	Legal Services		9	-	86	20	20	20	20	21	21
	Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
	Property Services		-	-	-	-	-	-	-	-	-
	Risk Management		-	-	-	-	-	-	-	-	-
	Security Services		-	-	-	-	-	-	-	-	-
	Supply Chain Management		-	-	-	-	-	-	-	-	-
	Valuation Service		-	-	-	-	-	-	-	-	-
	Internal audit		-	-	-	-	-	-	-	-	-
	Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety											
Community and social services											
	Aged Care		2,186	2,124	2,374	1,275	1,275	1,275	2,610	1,330	1,390
	Agricultural		2,171	2,101	2,359	1,250	1,250	1,250	2,585	1,304	1,362
	Animal Care and Diseases		-	(6)	-	-	-	-	-	-	-
	Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
	Child Care Facilities		-	-	-	-	-	-	-	-	-
	Community Halls and Facilities		1,075	960	1,160	-	-	-	1,335	-	-
	Consumer Protection		-	-	-	-	-	-	-	-	-
	Cultural Matters		-	-	-	-	-	-	-	-	-
	Disaster Management		-	-	-	-	-	-	-	-	-
	Education		-	-	-	-	-	-	-	-	-
	Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
	Industrial Promotion		-	-	-	-	-	-	-	-	-
	Language Policy		-	-	-	-	-	-	-	-	-
	Libraries and Archives		1,132	1,147	1,199	1,250	1,250	1,250	1,250	1,304	1,362
	Literacy Programmes		-	-	-	-	-	-	-	-	-
	Media Services		-	-	-	-	-	-	-	-	-
	Museums and Art Galleries		-	-	-	-	-	-	-	-	-
	Population Development		-	-	-	-	-	-	-	-	-
	Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
	Theatres		-	-	-	-	-	-	-	-	-
	Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation											
	Beaches and Jetties		16	22	15	25	25	25	25	27	27
	Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
	Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
	Recreational Facilities		16	22	15	25	25	25	25	27	27
	Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety											
	Civil Defence		-	-	-	-	-	-	-	-	-
	Cleansing		-	-	-	-	-	-	-	-	-
	Control of Public Nuisances		-	-	-	-	-	-	-	-	-
	Fencing and Fences		-	-	-	-	-	-	-	-	-
	Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
	Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
	Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
	Pounds		-	-	-	-	-	-	-	-	-
Housing											
	Housing		-	-	-	-	-	-	-	-	-
	Informal Settlements		-	-	-	-	-	-	-	-	-
Health											
	Ambulance		-	-	-	-	-	-	-	-	-
	Health Services		-	-	-	-	-	-	-	-	-
	Laboratory Services		-	-	-	-	-	-	-	-	-
	Food Control		-	-	-	-	-	-	-	-	-
	Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
	Vector Control		-	-	-	-	-	-	-	-	-
	Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services	433	384	703	1,632	1,632	1,632	1,632	1,687	1,719
Planning and development	-	-	-	-	-	-	-	-	-
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDIs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	433	384	703	1,632	1,632	1,632	1,632	1,687	1,719
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	433	383	686	1,630	1,630	1,630	1,630	1,685	1,717
Roads	0	1	17	2	2	2	2	2	2
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	104,831	160,325	122,810	99,995	109,546	109,546	83,899	90,342	91,864
Energy sources	24,772	14,174	38,086	35,817	34,661	34,661	39,808	41,101	41,166
Electricity	24,772	14,174	38,086	35,817	34,661	34,661	39,808	41,101	41,166
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	39,315	78,692	53,758	32,569	52,668	52,668	12,122	9,473	9,933
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	39,315	78,692	53,758	32,569	52,668	52,668	12,122	9,473	9,933
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	33,300	59,586	22,733	19,548	14,037	14,037	23,406	27,165	27,846
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	33,300	59,586	22,733	19,548	14,037	14,037	23,406	27,165	27,846
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	7,444	7,873	8,233	12,061	8,182	8,182	8,563	12,603	12,919
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	7,444	7,873	8,233	12,061	8,182	8,182	8,563	12,603	12,919
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2 164,186	219,812	179,427	199,248	190,886	190,886	158,910	165,219	169,235

Economic and environmental services		5,539	5,092	8,024	20,567	23,166	23,166	18,136	17,930	18,455
Planning and development		1,324	783	1,062	1,315	1,312	1,312	1,810	1,839	1,872
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		701	373	445	531	520	520	520	521	528
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		311	217	598	684	692	692	939	956	971
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		311	193	19	100	100	100	350	362	373
Road transport		4,215	4,308	6,962	19,252	21,854	21,854	16,327	16,092	16,583
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		9	1,800	1,320	1,802	2,122	2,122	2,157	2,114	2,238
Roads		4,207	2,508	5,642	17,450	19,732	19,732	14,170	13,977	14,345
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		53,064	85,012	73,802	63,907	51,261	51,261	58,485	60,687	63,167
Energy sources		28,414	31,856	40,797	37,263	31,423	31,423	34,664	39,188	40,365
Electricity		28,414	31,856	40,797	37,263	31,423	31,423	34,664	39,188	40,365
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		18,709	26,718	6,025	10,479	6,771	6,771	6,812	7,471	7,882
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		18,709	26,718	6,025	10,479	6,771	6,771	6,812	7,471	7,882
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		1,731	19,401	21,314	6,368	4,742	4,742	5,133	4,840	5,103
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		1,692	19,401	20,721	6,368	4,742	4,742	5,133	4,840	5,103
Storm Water Management		-	-	593	-	-	-	-	-	-
Waste Water Treatment		39	-	-	-	-	-	-	-	-
Waste management		4,210	7,036	5,666	9,797	8,325	8,325	11,876	9,187	9,817
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		(1,829)	(45)	(848)	-	-	-	2,880	-	-
Solid Waste Removal		6,039	7,081	6,513	9,797	8,325	8,325	8,996	9,187	9,817
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	124,058	154,781	150,572	141,709	138,038	138,038	138,159	137,629	142,643
Surplus/(Deficit) for the year		40,128	65,031	28,856	57,539	52,848	52,848	20,750	27,590	26,593

References

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

NC086 Kgatelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		–	8,311	35,236	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		149	135	461	198	198	198	34	34	34
Vote 3 - Finance Services		56,577	48,533	17,758	96,128	78,215	78,215	70,715	71,804	74,206
Vote 4 - Corporate Services		9	–	86	20	20	20	20	21	21
Vote 5 - Technical and Community Services		107,487	162,837	125,870	102,901	112,452	112,452	88,139	93,358	94,971
Vote 6 - Technical and Community Services2		0	1	17	2	2	2	2	2	2
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	164,223	219,818	179,427	199,248	190,886	190,886	158,910	165,219	169,235
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		9,278	10,903	12,624	11,969	10,669	10,669	10,700	9,958	10,264
Vote 2 - Office of the Municipal Manager		5,575	5,196	5,192	6,160	7,127	7,127	6,910	7,185	7,172
Vote 3 - Finance Services		30,549	31,499	33,834	20,885	25,400	25,400	20,911	19,737	20,192
Vote 4 - Corporate Services		13,686	12,957	11,955	14,317	14,715	14,715	16,327	16,021	16,910
Vote 5 - Technical and Community Services		60,412	91,534	80,713	70,829	60,295	60,295	68,483	70,117	73,101
Vote 6 - Technical and Community Services2		4,557	2,693	6,253	17,550	19,832	19,832	14,520	14,339	14,718
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	124,058	154,781	150,572	141,709	138,038	138,038	137,849	137,357	142,358
Surplus/(Deficit) for the year	2	40,165	65,036	28,856	57,539	52,848	52,848	21,060	27,862	26,877

References

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

NC086 Kgatelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		–	8,311	35,236	–	–	–	–	–	–
1.1 - Mayor and Council		–	8,311	35,236	–	–	–	–	–	–
1.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		149	135	461	198	198	198	34	34	34
2.1 - Municipal Manager, Town Secretary and Chief Executive		149	135	461	198	198	198	34	34	34
2.2 - Risk Management		–	–	–	–	–	–	–	–	–
2.3 - Governance Function		–	–	–	–	–	–	–	–	–
2.4 - Corporate Wide Strategic Planning (IDPs, LEDS)		–	–	–	–	–	–	–	–	–
2.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 3 - Finance Services		56,577	48,533	17,758	96,128	78,215	78,215	70,715	71,804	74,206
3.1 - Finance		56,294	48,609	17,667	96,128	78,215	78,215	70,715	71,804	74,206
3.2 - Asset Management		284	(76)	91	–	–	–	–	–	–
3.3 - Supply Chain Management		–	–	–	–	–	–	–	–	–
3.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		9	–	86	20	20	20	20	21	21
4.1 - Administrative and Corporate Support		–	–	–	–	–	–	–	–	–
4.2 - Information Technology		–	–	–	–	–	–	–	–	–
4.3 - Human Resources		9	–	86	20	20	20	20	21	21
4.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 5 - Technical and Community Services		107,487	162,837	125,870	102,901	112,452	112,452	88,139	93,358	94,971
5.1 - Electricity		24,772	14,174	38,086	35,817	34,661	34,661	39,808	41,101	41,166
5.2 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
5.3 - Solid Waste Removal		7,444	7,873	8,233	12,061	8,182	8,182	8,563	12,603	12,919
5.4 - Sewerage		33,300	59,586	22,733	19,548	14,037	14,037	23,406	27,165	27,846
5.5 - Road and Traffic Regulation		433	383	686	1,630	1,630	1,630	1,630	1,685	1,717
5.6 - Water Distribution		39,315	78,692	53,758	32,569	52,668	52,668	12,122	9,473	9,933
5.7 - Town Planning, Building Regulations and Enforcement		–	–	–	–	–	–	–	–	–
5.8 - Libraries and Archives		1,132	1,147	1,199	1,250	1,250	1,250	1,250	1,304	1,362
5.9 - Community Halls and Facilities		1,075	960	1,160	–	–	–	1,335	–	–
5.10 - Recreational Facilities		16	22	15	25	25	25	25	27	27
Vote 6 - Technical and Community Services2		0	1	17	2	2	2	2	2	2
6.1 - Roads		0	1	17	2	2	2	2	2	2
6.2 - Water Storage		–	–	–	–	–	–	–	–	–
6.3 - Storm Water Management		–	–	–	–	–	–	–	–	–
6.4 - Waste Water Treatment		–	–	–	–	–	–	–	–	–
6.5 - Disaster Management		–	–	–	–	–	–	–	–	–
6.6 - Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
6.7 - Support to Local Municipalities		–	–	–	–	–	–	–	–	–
6.8 - Health Services		–	–	–	–	–	–	–	–	–
6.9 - Water Treatment		–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
7.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

NC086 Kgatelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	164,223	219,818	179,427	199,248	190,886	190,886	158,910	165,219	169,235

NC086 Kgatelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote		1									
Vote 1 - Executive and Council			9,278	10,903	12,624	11,969	10,669	10,669	10,700	9,958	10,264
1.1 - Mayor and Council			9,278	10,903	12,624	11,969	10,669	10,669	10,700	9,958	10,264
1.2 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager			5,575	5,196	5,192	6,160	7,127	7,127	6,910	7,185	7,172
2.1 - Municipal Manager, Town Secretary and Chief Executive			3,186	3,528	3,405	3,281	3,930	3,930	4,039	4,091	4,334
2.2 - Risk Management			395	70	359	546	584	584	471	484	492
2.3 - Governance Function			1,293	1,226	983	1,802	2,092	2,092	1,879	2,090	1,818
2.4 - Corporate Wide Strategic Planning (IDPs, LEDs)			701	373	445	531	520	520	520	521	528
2.5 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
2.6 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services			30,549	31,499	33,834	20,885	25,400	25,400	20,911	19,737	20,192
3.1 - Finance			28,505	31,415	32,407	20,879	25,258	25,258	20,765	19,635	20,099
3.2 - Asset Management			2,047	83	1,428	6	54	54	54	15	6
3.3 - Supply Chain Management			(3)	0	-	-	87	87	91	87	87
3.4 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services			13,686	12,957	11,955	14,317	14,715	14,715	16,327	16,021	16,910
4.1 - Administrative and Corporate Support			10,181	9,125	8,287	9,790	10,366	10,366	11,411	11,163	11,675
4.2 - Information Technology			2,616	2,412	2,543	3,328	3,303	3,303	3,358	3,372	3,518
4.3 - Human Resources			889	1,421	1,125	1,199	1,046	1,046	1,558	1,486	1,716
4.4 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.5 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.6 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.7 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.8 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.9 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services			60,412	91,534	80,713	70,829	60,295	60,295	68,483	70,117	73,101
5.1 - Electricity			28,414	31,856	40,797	37,263	31,423	31,423	34,664	39,188	40,365
5.2 - Solid Waste Disposal (Landfill Sites)			(1,829)	(45)	(848)	-	-	-	2,880	-	-
5.3 - Solid Waste Removal			6,039	7,081	6,513	9,797	8,325	8,325	8,996	9,187	9,817
5.4 - Sewerage			1,692	19,401	20,721	6,368	4,742	4,742	5,133	4,840	5,103
5.5 - Road and Traffic Regulation			9	1,800	1,320	1,802	2,122	2,122	2,157	2,114	2,238
5.6 - Water Distribution			18,709	26,718	6,025	10,479	6,771	6,771	6,812	7,471	7,882
5.7 - Town Planning, Building Regulations and Enforcement			311	217	598	684	692	692	939	956	971
5.8 - Libraries and Archives			1,511	627	823	1,346	848	848	1,029	870	1,105
5.9 - Community Halls and Facilities			3,936	2,177	2,540	2,511	3,193	3,193	3,459	3,156	3,275
5.10 - Recreational Facilities			1,621	1,701	2,222	579	2,180	2,180	2,413	2,334	2,346
Vote 6 - Technical and Community Services2			4,557	2,693	6,253	17,550	19,832	19,832	14,520	14,339	14,718
6.1 - Roads			4,207	2,508	5,642	17,450	19,732	19,732	14,170	13,977	14,345
6.2 - Water Storage			-	-	-	-	-	-	-	-	-
6.3 - Storm Water Management			-	-	593	-	-	-	-	-	-
6.4 - Waste Water Treatment			39	-	-	-	-	-	-	-	-
6.5 - Disaster Management			-	-	-	-	-	-	-	-	-
6.6 - Health Surveillance and Prevention of Communicable			-	-	-	-	-	-	-	-	-
6.7 - Support to Local Municipalities			311	193	19	100	100	100	350	362	373
6.8 - Health Services			1	(9)	-	-	-	-	-	-	-
6.9 - Water Treatment			-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.2 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.3 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-

NC086 Kgatelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	124,058	154,781	150,572	141,709	138,038	138,038	137,849	137,357	142,358
Surplus/(Deficit) for the year	2	40,165	65,036	28,856	57,539	52,848	52,848	21,060	27,862	26,877

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

NC086 Kgatelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046	41,110
Service charges - Water	2	10,902	8,344	11,036	12,569	15,072	15,072	8,833	12,122	9,473	9,933
Service charges - Waste Water Management	2	4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517	7,705
Service charges - Waste Management	2	7,444	7,873	8,233	12,061	8,182	8,182	5,432	8,563	12,603	12,919
Sale of Goods and Rendering of Services	2	158	106	1,744	132	132	132	36	132	138	141
Agency services	2	-	-	(8)	450	450	450	187	450	452	454
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	3,169	1,507	1,489	1,776	1,776	1,776	1,492	3,492	3,344	3,437
Interest earned from Current and Non Current Assets	2	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	149	135	461	386	386	386	169	222	231	235
Licence and permits	2	428	383	694	1,100	1,100	1,100	919	1,100	1,150	1,178
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	41	-	99	22	22	22	4	22	23	24
Non-Exchange Revenue											
Property rates	2	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Surcharges and Taxes	2	-	-	-	9,396	9,396	9,396	-	-	-	-
Fines, penalties and forfeits	2	5	-	-	143	143	143	27	143	149	153
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812
Interest	2	1,050	559	592	883	883	883	755	749	774	799
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(1,711)	(760)	(9,763)	21,000	1,830	1,830	-	1,010	-	-
Other Gains	2	574	211	1,245	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Expenditure											
Employee related costs	2	42,530	43,543	48,328	40,775	51,862	51,862	31,088	55,195	55,604	57,838
Remuneration of councillors	2	4,685	5,030	5,229	5,298	4,363	4,363	3,026	4,363	4,184	4,223
Bulk purchases - electricity	2	24,352	28,874	33,777	30,115	30,115	30,115	25,011	30,246	34,768	35,637
Inventory consumed	2.8	4,638	1,736	2,135	538	-	-	462	-	-	-
Debt impairment	2.3	-	-	-	13,943	607	607	-	607	4,360	4,544
Depreciation, amortisation and impairment	2	16,198	24,611	23,092	17,669	17,669	17,669	-	18,708	11,981	12,364
Interest, Dividends and Rent on Land	2	3,054	3,388	5,214	1,200	1,200	1,200	4,606	800	1,255	1,313
Contracted services	2	18,476	16,056	20,374	17,608	12,119	12,119	11,753	12,837	10,399	11,266
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	1,110	17,523	(331)	3,533	3,533	3,533	-	3,533	3,689	3,855
Operational costs	2	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)		(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)	6	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Debt impairment includes Impairment and Reversal of Impairment Losses

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

8. All materials consumed including water consumed and materials used in operations.

Western Cape: Saldanha Bay (WC014) - Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2024

[illegible]

[illegible]

[illegible]

[illegible]

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		28,375	19,520	36,208	-	-	-	202,832	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	(226)	-	-	92	92	2,513	632	566	592
Vote 4 - Corporate Services		172	1,870	193	-	-	-	2,555	-	-	-
Vote 5 - Technical and Community Services		1,591	59,029	21,054	20,000	37,596	37,596	105,455	-	-	-
Vote 6 - Technical and Community Services2		(864)	-	21,345	8,812	8,812	8,812	27,987	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		29,274	80,192	78,799	28,812	46,500	46,500	341,342	632	566	592
Total Capital Expenditure - Vote		29,274	80,192	78,799	28,812	46,500	46,500	341,342	632	566	592
Capital Expenditure - Functional											
Governance and administration		28,547	21,164	36,401	-	92	92	207,900	632	566	592
Executive and council		28,375	19,520	36,208	-	-	-	202,832	-	-	-
Finance and administration		172	1,644	193	-	92	92	5,068	632	566	592
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	249	-	-	-	-	249	9,165	-	-
Community and social services		-	249	-	-	-	-	249	-	-	-
Sport and recreation		-	-	-	-	-	-	-	9,165	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(864)	-	21,345	-	-	-	27,987	-	-	-
Planning and development		4	-	-	-	-	-	511	-	-	-
Road transport		(868)	-	21,345	-	-	-	27,476	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		1,591	58,779	21,054	28,812	46,408	46,408	105,206	-	-	-
Energy sources		233	765	324	-	-	-	11,484	-	-	-
Water management		-	58,014	20,264	20,000	37,596	37,596	91,532	-	-	-
Waste water management		1,358	0	466	8,812	8,812	8,812	1,825	-	-	-
Waste management		-	-	-	-	-	-	365	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	29,274	80,192	78,799	28,812	46,500	46,500	341,342	9,797	566	592
Funded by:											
National Government		(635)	59,028	41,852	28,812	46,500	46,500	130,735	9,257	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	(635)	59,028	41,852	28,812	46,500	46,500	130,735	9,257	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		29,909	21,164	36,373	-	-	-	210,032	-	-	-
Total Capital Funding	7	29,274	80,192	78,225	28,812	46,500	46,500	340,768	9,257	-	-

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
-
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote Multi-year expenditure appropriation	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council									-	-	-
1.2 - [Name of sub-vote]									-	-	-
1.3 - [Name of sub-vote]									-	-	-
1.4 - [Name of sub-vote]									-	-	-
1.5 - [Name of sub-vote]									-	-	-
1.6 - [Name of sub-vote]									-	-	-
1.7 - [Name of sub-vote]									-	-	-
1.8 - [Name of sub-vote]									-	-	-
1.9 - [Name of sub-vote]									-	-	-
1.10 - [Name of sub-vote]									-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager, Town Secretary and Chief Executive									-	-	-
2.2 - Risk Management									-	-	-
2.3 - Governance Function									-	-	-
2.4 - Corporate Wide Strategic Planning (IDPs, LEDs)									-	-	-
2.5 - [Name of sub-vote]									-	-	-
2.6 - [Name of sub-vote]									-	-	-
2.7 - [Name of sub-vote]									-	-	-
2.8 - [Name of sub-vote]									-	-	-
2.9 - [Name of sub-vote]									-	-	-
2.10 - [Name of sub-vote]									-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	-	-	-	-
3.1 - Finance									-	-	-
3.2 - Asset Management									-	-	-
3.3 - Supply Chain Management									-	-	-
3.4 - [Name of sub-vote]									-	-	-
3.5 - [Name of sub-vote]									-	-	-
3.6 - [Name of sub-vote]									-	-	-
3.7 - [Name of sub-vote]									-	-	-
3.8 - [Name of sub-vote]									-	-	-
3.9 - [Name of sub-vote]									-	-	-
3.10 - [Name of sub-vote]									-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
4.1 - Administrative and Corporate Support									-	-	-
4.2 - Information Technology									-	-	-
4.3 - Human Resources									-	-	-
4.4 - [Name of sub-vote]									-	-	-
4.5 - [Name of sub-vote]									-	-	-
4.6 - [Name of sub-vote]									-	-	-
4.7 - [Name of sub-vote]									-	-	-
4.8 - [Name of sub-vote]									-	-	-
4.9 - [Name of sub-vote]									-	-	-
4.10 - [Name of sub-vote]									-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-
5.1 - Electricity									-	-	-
5.2 - Solid Waste Disposal (Landfill Sites)									-	-	-
5.3 - Solid Waste Removal									-	-	-
5.4 - Sewerage									-	-	-
5.5 - Road and Traffic Regulation									-	-	-
5.6 - Water Distribution									-	-	-
5.7 - Town Planning, Building Regulations and Enforcement, and City Engineer									-	-	-
5.8 - Libraries and Archives									-	-	-
5.9 - Community Halls and Facilities									-	-	-
5.10 - Recreational Facilities									-	-	-
Vote 6 - Technical and Community Services2		-	-	-	-	-	-	-	-	-	-
6.1 - Roads									-	-	-
6.2 - Water Storage											

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote	2										
Multi-year expenditure appropriation											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council									-	-	-
1.2 - [Name of sub-vote]									-	-	-
1.3 - [Name of sub-vote]									-	-	-
1.4 - [Name of sub-vote]									-	-	-
1.5 - [Name of sub-vote]									-	-	-
1.6 - [Name of sub-vote]									-	-	-
1.7 - [Name of sub-vote]									-	-	-
1.8 - [Name of sub-vote]									-	-	-
1.9 - [Name of sub-vote]									-	-	-
1.10 - [Name of sub-vote]									-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager, Town Secretary and Chief Executive									-	-	-
2.2 - Risk Management									-	-	-
2.3 - Governance Function									-	-	-
2.4 - Corporate Wide Strategic Planning (IDPs, LEDs)									-	-	-
2.5 - [Name of sub-vote]									-	-	-
2.6 - [Name of sub-vote]									-	-	-
2.7 - [Name of sub-vote]									-	-	-
2.8 - [Name of sub-vote]									-	-	-
2.9 - [Name of sub-vote]									-	-	-
2.10 - [Name of sub-vote]									-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	-	-	-	-
3.1 - Finance									-	-	-
3.2 - Asset Management									-	-	-
3.3 - Supply Chain Management									-	-	-
3.4 - [Name of sub-vote]									-	-	-
3.5 - [Name of sub-vote]									-	-	-
3.6 - [Name of sub-vote]									-	-	-
3.7 - [Name of sub-vote]									-	-	-
3.8 - [Name of sub-vote]									-	-	-
3.9 - [Name of sub-vote]									-	-	-
3.10 - [Name of sub-vote]									-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
4.1 - Administrative and Corporate Support									-	-	-
4.2 - Information Technology									-	-	-
4.3 - Human Resources									-	-	-
4.4 - [Name of sub-vote]									-	-	-
4.5 - [Name of sub-vote]									-	-	-
4.6 - [Name of sub-vote]									-	-	-
4.7 - [Name of sub-vote]									-	-	-
4.8 - [Name of sub-vote]									-	-	-
4.9 - [Name of sub-vote]									-	-	-
4.10 - [Name of sub-vote]									-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-
5.1 - Electricity									-	-	-
5.2 - Solid Waste Disposal (Landfill Sites)									-	-	-
5.3 - Solid Waste Removal									-	-	-
5.4 - Sewerage								-	-	-	
5.5 - Road and Traffic Regulation								-	-	-	
5.6 - Water Distribution								-	-	-	
5.7 - Town Planning, Building Regulations and Enforcement, and City Engineer								-	-	-	
5.8 - Libraries and Archives								-	-	-	
5.9 - Community Halls and Facilities								-	-	-	
5.10 - Recreational Facilities								-	-	-	
Vote 6 - Technical and Community Services2	-	-	-	-	-	-	-	-	-	-	
6.1 - Roads								-	-	-	
6.2 - Water Storage								-	-	-	
6.3 - Storm Water Management								-	-	-	
6.4 - Waste Water Treatment								-	-	-	
6.5 - Disaster Management								-	-	-	
6.6 - Health Surveillance and Prevention of Communicable Diseases including immunizations								-	-	-	
6.7 - Support to Local Municipalities								-	-	-	
6.8 - Health Services								-	-	-	
6.9 - Water Treatment								-	-	-	
6.10 - [Name of sub-vote]								-	-	-	
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-	-	
7.1 - [Name of sub-vote]								-	-	-	
7.2 - [Name of sub-vote]								-	-	-	
7.3 - [Name of sub-vote]								-	-	-	
7.4 - [Name of sub-vote]								-	-	-	
7.5 - [Name of sub-vote]								-	-	-	
7.6 - [Name of sub-vote]								-	-	-	
7.7 - [Name of sub-vote]								-	-	-	
7.8 - [Name of sub-vote]								-	-	-	
7.9 - [Name of sub-vote]								-	-	-	
7.10 - [Name of sub-vote]								-	-	-	

[illegible]

Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - Executive and Council		28,375	19,520	36,208	-	-	-	202,832	-	-	-
1.1 - Mayor and Council		28,375	19,520	36,208	-	-	-	202,832	-	-	-
1.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-	-
2.2 - Risk Management		-	-	-	-	-	-	-	-	-	-
2.3 - Governance Function		-	-	-	-	-	-	-	-	-	-
2.4 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-	-
2.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
2.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	(226)	-	-	92	92	2,513	632	566	592
3.1 - Finance		-	(226)	-	-	-	-	2,421	-	-	-
3.2 - Asset Management		-	-	-	-	92	92	92	632	566	592
3.3 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		172	1,870	193	-	-	-	2,555	-	-	-
4.1 - Administrative and Corporate Support		172	1,870	163	-	-	-	2,526	-	-	-
4.2 - Information Technology		-	-	29	-	-	-	29	-	-	-
4.3 - Human Resources		-	-	-	-	-	-	-	-	-	-
4.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
4.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
4.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
4.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
4.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
4.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		1,591	59,029	21,054	20,000	37,596	37,596	105,455	-	-	-
5.1 - Electricity		233	765	324	-	-	-	11,484	-	-	-
5.2 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	365	-	-	-
5.3 - Solid Waste Removal		-	-	-	-	-	-	-	-	-	-
5.4 - Sewerage		1,358	0	466	-	-	-	1,825	-	-	592
5.5 - Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-
5.6 - Water Distribution		-	58,014	20,264	20,000	37,596	37,596	91,532	-	-	-
5.7 - Town Planning, Building Regulations and Enforcement		-	-	-	-	-	-	-	-	-	-
5.8 - Libraries and Archives		-	-	-	-	-	-	-	-	-	-
5.9 - Community Halls and Facilities		-	249	-	-	-	-	249	-	-	-
5.10 - Recreational Facilities		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		(864)	-	21,345	8,812	8,812	8,812	27,987	-	-	-
6.1 - Roads		(868)	-	21,345	-	-	-	27,476	-	-	-
6.2 - Water Storage		-	-	-	-	-	-	-	-	-	-
6.3 - Storm Water Management		-	-	-	8,812	8,812	8,812	-	-	-	-
6.4 - Waste Water Treatment		-	-	-	-	-	-	-	-	-	-
6.5 - Disaster Management		-	-	-	-	-	-	-	-	-	-
6.6 - Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-	-
6.7 - Support to Local Municipalities		4	-	-	-	-	-	511	-	-	-
6.8 - Health Services		-	-	-	-	-	-	-	-	-	-
6.9 - Water Treatment		-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-

[illegible]

[illegible]

[illegible]

NC086 Kgatelopele - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	79,156	11,501	27,280	16,399	8,400	8,400	24,205	7,751	20,221	19,975
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	31,376	9,319	41,425	111,708	42,966	42,966	49,397	52,442	(50,220)	(51,007)
Receivables from non-exchange transactions	3	11,088	5,979	20,966	34,360	43,218	43,218	32,601	34,692	27,448	27,391
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	1,215	2,328	3,396	3,323	3,396	3,396	3,982	3,396	–	–
VAT Receivable	6	31,669	34,935	38,609	28,215	48,805	48,805	45,029	48,229	78,423	78,660
Other current assets	7	317	221	861	–	3,477	3,477	845	3,477	3,477	3,477
Total current assets		154,822	64,284	132,537	194,006	150,263	150,263	156,059	149,988	79,348	78,496
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	28,767	29,055	29,996	29,055	29,996	29,996	29,996	29,996	–	–
Property, plant and equipment	10	422,979	520,189	552,099	544,135	591,678	591,678	580,357	553,115	527,786	527,429
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	886	886
Intangible assets	14	1,354	702	626	702	626	626	626	626	29	29
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		454,251	551,098	583,872	575,043	623,451	623,451	612,130	584,889	528,702	528,344
TOTAL ASSETS		609,073	615,382	716,410	769,049	773,714	773,714	768,189	734,877	608,050	606,840
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	1,575	1,641	1,703	1,576	1,703	1,703	1,752	1,703	–	–
Trade and other payables from exchange transactions	20	64,872	70,505	101,125	(239,521)	14,728	14,728	123,637	22,824	3,971	4,069
Trade and other payables from non-exchange transactions	21	78,337	8,935	17,642	2,138	18,360	18,360	10,827	10,523	12,627	12,323
Provision	22	2,408	7,126	6,799	–	3,912	3,912	6,799	3,912	3,912	3,912
VAT Payable	23	17,441	21,250	29,107	8,636	29,285	29,285	33,528	32,813	32,120	32,206
Other current liabilities	24	425	412	172	–	172	172	172	172	172	172
Total current liabilities		165,058	109,870	156,549	(227,171)	68,161	68,161	176,714	71,947	52,802	52,682
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	5,886	1,960	2,210	1,960	2,210	2,210	2,210	2,210	2,210	2,210
Long term portion of trade payables	27	–	–	–	–	45,001	45,001	–	45,001	24,001	24,001
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		5,886	1,960	2,210	1,960	47,211	47,211	2,210	47,211	26,211	26,211
TOTAL LIABILITIES		170,944	111,830	158,759	(225,211)	115,372	115,372	178,925	119,159	79,013	78,893
NET ASSETS		438,129	503,552	557,650	994,260	658,342	658,342	589,264	615,718	529,036	527,947
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	669,806	1,018,160	1,529,487	994,260	658,342	658,342	1,771,168	615,718	529,036	527,947
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	669,806	1,018,160	1,529,487	994,260	658,342	658,342	1,771,168	615,718	529,036	527,947

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

4. Detail breakdown in Table SA3.

5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3

6. Detail breakdown in Table SA3.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
	Agricultural Total	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	(1,421)	(1,308)	(1,808)	-	1,651	1,651	(1,808)	1,651	-	-
	Acquisitions - Consumables Standard Rated	1,186	2,780	2,205	-	-	-	2,666	-	-	-
	Adjustments - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Standard Rated	-	-	1,253	(478)	-	-	1,288	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Consumables Standard Rated Total	(235)	1,473	1,651	(478)	1,651	1,651	2,146	1,651	-	-
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	2,974	(1,282)	(1,282)	-	(1,282)	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	(282)	-	-	-	(282)	-	-	-
	Write Off - Consumables Zero Rated	(559)	(1,000)	(1,000)	-	-	-	(1,000)	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Consumables Zero Rated Total	(559)	(1,000)	(1,282)	2,974	(1,282)	(1,282)	(1,282)	(1,282)	-	-
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Finished Goods Total	-	-	-	-	-	-	-	-	-	-
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
	Housing Stock Total	-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	1,006	1,006	1,206	817	1,017	1,017	1,206	1,017	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	(189)	(189)	(189)	-	-	-	(189)	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
	Land Total	817	817	1,017	817	1,017	1,017	1,017	1,017	-	-
Materials and Supplies	Opening balance - Materials and Supplies	2,822	2,822	2,822	-	1,968	1,968	2,822	1,968	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	(1,658)	(1,821)	(820)	(60)	-	-	(729)	-	-	-
	Write Off - Materials and Supplies	(34)	(34)	(34)	-	-	-	(34)	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Materials and Supplies Total	1,131	968	1,968	(60)	1,968	1,968	2,059	1,968	-	-
Water	Opening balance - Water	62	70	43	70	43	43	43	43	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
	Water Total	62	70	43	70	43	43	43	43	-	-
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
	Work-in-progress Total	-	-	-	-	-	-	-	-	-	-
Grand Total		1,215	2,328	3,396	3,323	3,396	3,396	3,982	3,396	-	-

NC086 Kgatelopele - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		20,746	26,057	29,963	14,749	14,749	14,749	29,962	14,749	15,412	16,120
Service charges		–	–	–	65,552	57,002	57,002	–	55,088	57,557	59,196
Other revenue		5,783	7,246	7,334	2,318	2,235	2,235	7,334	2,235	2,318	2,366
Transfers and Subsidies - Operational	1	–	–	5,043	41,006	41,006	41,006	5,225	43,523	43,854	45,367
Transfers and Subsidies - Capital	1	–	–	–	28,812	46,408	46,408	–	8,812	11,790	12,084
Interest		–	–	–	4,575	4,575	4,575	–	4,575	4,781	4,900
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		195	195	195	(152,635)	(174,954)	(174,954)	196	(127,964)	(133,078)	(137,589)
Finance charges		11	11	11	(1,200)	(1,200)	(1,200)	11	(1,200)	(1,255)	(1,313)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		26,735	33,510	42,546	3,177	(10,179)	(10,179)	42,728	(182)	1,377	1,131
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		71	88	89	–	–	–	89	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(209)	(302)	9,753	(33,134)	(47,836)	(47,836)	9,753	(10,646)	–	–
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(138)	(214)	9,842	(33,134)	(47,836)	(47,836)	9,842	(10,646)	–	–
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	26,598	33,296	52,387	(29,956)	(58,014)	(58,014)	52,569	(10,828)	1,377	1,131
Cash/cash equivalents at the year end:	2	4,857	4,857	4,857	13,221	18,844	18,844	4,795	18,844	8,016	9,393
Cash/cash equivalents at the year end:	2	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524

References

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

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

3. The MTREF is populated directly from SA30.

[illegible]

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
<u>Application of cash and investments</u>											
Unspent conditional transfers		78,337	8,935	17,642	–	17,709	17,709	10,827	8,640	10,424	10,207
Unspent borrowing											
Statutory requirements	2	(10,057)	(8,724)	(3,437)	(17,526)	(13,816)	(13,816)	(3,738)	(7,903)	(38,321)	(38,623)
Other working capital requirements	3	56,657	66,637	88,548	(288,519)	(11,214)	(11,214)	96,489	(48,982)	22,375	23,398
Other provisions		2,408	7,126	6,799	–	3,912	3,912	6,799	3,912	3,912	3,912
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		127,345	73,974	109,553	(306,045)	(3,408)	(3,408)	110,377	(44,333)	(1,610)	(1,106)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630

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

Debtors	8,215	3,868	12,577	48,998	25,942	25,942	27,148	71,806	(18,404)	(19,329)
Creditors due	64,872	70,505	101,125	(239,521)	14,728	14,728	123,637	22,824	3,971	4,069
Total	(66,657)	(66,637)	(88,548)	288,519	11,214	11,214	(96,489)	48,982	(22,375)	(23,398)

Balance outstanding - debtors	42,464	15,299	62,391	146,068	86,184	86,184	81,998	87,134	(22,773)	(23,616)
Estimate of debtors collection rate	19.3%	25.3%	20.2%	33.5%	30.1%	30.1%	33.1%	82.4%	80.8%	81.8%

Housing Development Fund	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-
Valuation reserve	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	162,218	217,537	255,027	8,812	8,904	8,904	9,257	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	8,812	8,812	8,812	-	-	-
Electrical Infrastructure		10,013	10,777	11,101	-	-	-	-	-	-
Water Supply Infrastructure		-	33,140	33,360	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		365	365	365	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		10,378	44,283	44,826	8,812	8,812	8,812	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	249	249	-	-	-	9,165	-	-
Community Assets		-	249	249	-	-	-	9,165	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		145,024	164,264	200,471	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		145,024	164,264	200,471	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	29	-	-	-	-	-	-
Intangible Assets		-	-	29	-	-	-	-	-	-
Computer Equipment		518	758	861	-	92	92	92	-	-
Furniture and Office Equipment		4,558	4,629	4,630	-	-	-	-	-	-
Machinery and Equipment		382	382	987	-	-	-	-	-	-
Transport Assets		1,358	2,972	2,973	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	(78)	24,795	44,760	20,000	37,596	37,596	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		(78)	24,795	44,760	20,000	37,596	37,596	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(78)	24,795	44,760	20,000	37,596	37,596	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-				

Total Upgrading of Existing Assets	6	1,241	1,241	22,586	-	-	-	-	-	-
Roads Infrastructure		730	730	22,075	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		730	730	22,075	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		511	511	511	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	163,381	243,573	322,372	28,812	46,500	46,500	9,257	-	-
Roads Infrastructure		730	730	22,075	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	8,812	8,812	8,812	-	-	-
Electrical Infrastructure		10,013	10,777	11,101	-	-	-	-	-	-
Water Supply Infrastructure		(78)	57,936	78,120	20,000	37,596	37,596	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		365	365	365	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		11,029	69,808	111,661	28,812	46,408	46,408	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	249	249	-	-	-	9,165	-	-
Community Assets		-	249	249	-	-	-	9,165	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		145,024	164,264	200,471	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		145,024	164,264	200,471	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	29	-	-	-	-	-	-
Intangible Assets		-	-	29	-	-	-	-	-	-
Computer Equipment		518	758	861	-	92	92	92	-	-
Furniture and Office Equipment		4,558	4,629	4,630	-	-	-	-	-	-
Machinery and Equipment		893	893	1,498	-	-	-	-	-	-
Transport Assets		1,358	2,972	2,973	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		163,381	243,573	322,372	28,812	46,500	46,500	9,257	-	-

ASSET REGISTER SUMMARY - PPE (WDV)	5	344,519	368,615	465,419	575,043	428,096	428,096	389,533	333,346	333,328
<i>Roads Infrastructure</i>		76,473	73,504	96,193	—	74,118	74,118	74,118	74,118	74,118
<i>Storm water Infrastructure</i>		13,034	12,455	16,643	8,812	25,455	25,455	16,643	16,643	16,643
<i>Electrical Infrastructure</i>		43,757	41,759	39,132	—	39,132	39,132	35,651	39,132	39,132
<i>Water Supply Infrastructure</i>		22,239	45,532	78,898	20,000	71,734	71,734	34,138	34,138	34,138
<i>Sanitation Infrastructure</i>		(36,429)	(48,801)	(61,352)	—	(61,352)	(61,352)	(61,652)	(61,352)	(61,352)
<i>Solid Waste Infrastructure</i>		727	462	401	—	401	401	(2,479)	401	401
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Information and Communication Infrastructure</i>		—	—	—	(334)	(334)	(334)	(563)	(582)	(600)
Infrastructure		119,800	124,911	169,914	28,478	149,153	149,153	95,856	102,498	102,479
Community Assets		1,235	1,106	14,346	511,992	14,346	14,346	23,061	(7,470)	(7,470)
Heritage Assets		1,151	1,151	1,151	1,151	1,151	1,151	1,151	886	886
Investment properties		28,767	29,055	29,996	29,055	29,996	29,996	29,996	—	—
Other Assets		152,393	171,439	208,208	—	207,058	207,058	207,058	207,058	207,058
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		1,354	702	626	702	626	626	626	29	29
Computer Equipment		704	(962)	(807)	—	(715)	(715)	(715)	(807)	(807)
Furniture and Office Equipment		23,243	23,298	23,518	—	23,518	23,518	23,558	23,561	23,561
Machinery and Equipment		478	247	992	(17,335)	(16,343)	(16,343)	(9,843)	(10,198)	(10,198)
Transport Assets		2,143	4,419	4,225	—	4,225	4,225	4,525	4,538	4,538
Land		13,250	13,250	13,250	21,000	15,080	15,080	14,260	13,250	13,250
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	344,519	368,615	465,419	575,043	428,096	428,096	389,533	333,346	333,328
EXPENDITURE OTHER ITEMS		16,198	24,611	25,358	21,190	19,352	19,352	19,925	13,305	13,979
Depreciation	7	16,198	24,611	23,092	17,669	17,669	17,669	18,708	11,981	12,364
Repairs and Maintenance by Asset Class	3	—	—	2,266	3,521	1,683	1,683	1,217	1,324	1,615
<i>Roads Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Storm water Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Electrical Infrastructure</i>		—	—	598	2,500	1,000	1,000	700	613	678
<i>Water Supply Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Sanitation Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Solid Waste Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Rail Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—
Infrastructure		—	—	598	2,500	1,000	1,000	700	613	678
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	470	574	413	413	248	440	459
Community Assets		—	—	470	574	413	413	248	440	459
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Other Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	27	52	52	52	52	55	56
Transport Assets		—	—	1,172	394	217	217	217	217	422
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Mature		—	—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS		16,198	24,611	25,358	21,190	19,352	19,352	19,925	13,305	13,979
Renewal and upgrading of Existing Assets as % of total capex		0.7%	10.7%	20.9%	69.4%	80.9%	80.9%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		7.2%	105.8%	291.6%	113.2%	212.8%	212.8%	0.0%	0.0%	0.0%
R&M as a % of PPE & Investment Property		0.0%	0.0%	0.5%	0.6%	0.4%	0.4%	0.3%	0.4%	0.5%
Renewal and upgrading and R&M as a % of PPE and Investment Property		0.3%	7.1%	15.0%	4.1%	9.2%	9.2%	0.3%	0.4%	0.5%

References

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

NC086 Kgatelopele - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	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		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
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)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
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)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	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)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28
R thousand										
REVENUE ITEMS:										
<u>Exchange revenue</u>										
<u>Service charges - Electricity</u>	6									
Appliance Maintenance		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		3	(1,641)	(1,301)	1,458	1,458	1,458	(997)	1,476	1,542
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		24,451	15,815	39,387	34,307	33,150	33,150	25,947	38,281	39,504
Joint Pole Usage		-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046
<u>Service charges - Water</u>	6									
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-
Availability Charges		6,079	5,120	7,558	5,636	8,261	8,261	5,727	8,261	5,884
Connection/Disconnection		2	-	-	-	-	-	-	-	-
Industrial Water		8	422	10	12	12	12	6	12	13
Meter Reading Fees		-	-	-	-	-	-	-	-	-
Sale		4,813	2,802	3,468	6,921	6,799	6,799	3,101	3,849	3,576
Urban Higher Level Service		-	-	-	-	-	-	-	-	-
Total Service charges - Water		10,902	8,344	11,036	12,569	15,072	15,072	8,833	12,122	9,473
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Net Service charges - Water		10,902	8,344	11,036	12,569	15,072	15,072	8,833	12,122	9,473
<u>Service charges - Waste Water Management</u>	6									
Agricultural and Rural		-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-
Sanitation Charges		4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517
Treatment of Effluent		-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517
<u>Service charges - Waste Management</u>	6									
Availability Charges		-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-					

Enroachment Fees	-	-	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-	-
Escort Fees	-	-	-	-	-	-	-	-	-	-	-
Exempted Parking	-	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	2	-	-	-	-	-	2	-	-	-	-
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods	37	18	1,627	25	25	25	10	25	26	26	26
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-	-
Squalter Re-allocation	-	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	0	2	1	1	1	1	1	1	1	1
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	-	-	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-	-
Valuation Services	1	1	1	2	2	2	1	2	2	2	2
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	158	106	1,744	132	132	132	36	132	138	141	
Agency Services											
District Municipalities											
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-	-
National											
AARTO	-	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	(8)	450	450	450	187	450	452	454	454
Northwest	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-
Total Provincial	-	-	(8)	450	450	450	187	450	452	454	454
Total Agency Services	-	-	(8)	450	450	450	187	450	452	454	454
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-	-	-
Electricity	420	153	318	204	204	204	286	451	466	466	466
Housing	-	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-
SARS	-	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-	-
Waste Management	722	366	301	425	425	425	314	832	859	887	887
Waste Water Management	672	337	277	393	393	393	279	704	727	750	750
Water	1,355	651	593	753	753	753	614	1,505	1,292	1,333	1,333
Shared Services	-	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	3,169	1,507	1,489	1,776	1,776	1,776	1,492	3,492	3,344	3,437	
Interest earned from Current and Non Current Assets											
Bank Accounts	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900	4,900
Financial Assets	-	-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	-	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Current and Non Current Assets	5,605	3,444	1,295	4,575	4,575	4,575	602	4,575	4,781	4,900	
Dividends											
External Investment	-	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-	-
Rent on Land											
Land	-	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets											
Market Related											
Biological Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	94	94	94	-	94	98	101	101
Total Market Related	-	-	-	94	94	94	-	94	98	101	
Non-market Related											
Biological Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Investment Property	149	135	461	198	198	198	169	34	34	34	34
Property Plant and Equipment	-	-	-	94	94	94	-	94	98	101	101
Total Non-market Related	149	135	461	292	292	292	169	128	132	135	
Total Rental from Fixed Assets	149	135	461	386	386	386	169	222	231	235	
Licences or Permits											
Angling/Fishing	-	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-	-
Road and Transport	428	383	694	1,100	1,100	1,100	919	1,100	1,150	1,178	1,178
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	428	383	694	1,100	1,100	1,100	919	1,100	1,150	1,178	
Special Ratino Levies											

Agricultural Properties	-	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-
Administrative Handling Fees	-	-	-	-	-	-	-	-	-	-	-
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-	-
Collection Charges	-	-	-	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	-	-	13	2	2	2	4	2	2	2	2
Inspection Fees	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	41	-	86	20	20	20	-	20	21	21	21
Staff and Councillors Recoveries	-	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	41	-	99	22	22	22	4	22	23	24	24
Non-Exchange revenue	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	61	454	406	325	450	450	250	440	460	500	500
Business and Commercial Properties	3,053	2,885	2,563	3,568	3,568	3,568	1,272	3,072	3,174	3,275	3,275
Industrial Properties	310	327	432	382	450	450	252	448	462	477	477
Mining Properties	2,211	2,325	3,710	13,111	3,883	3,883	2,588	3,951	4,081	4,212	4,212
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	754	765	1,249	41	375	375	249	38	39	41	41
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-	-
Residential Properties	8,124	8,987	10,968	1,009	10,968	10,968	6,155	11,996	12,392	12,788	12,788
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-	-
Total Property Rates	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294	21,294
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	-	-	-	-	-	-	-	-	-	-	-
Net Property Rates	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294	21,294
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-
Surcharges	-	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	9,396	9,396	9,396	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	9,396	9,396	9,396	-	-	-	-	-
Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-	-
Fines	5	-	-	132	132	132	27	132	138	142	142
Forfeits	-	-	-	10	10	10	-	10	11	11	11
Penalties	-	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	5	-	-	143	143	143	27	143	149	153	153
Licences or Permits	-	-	-	-	-	-	-	-	-	-	-
Angling/Fishing	-	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-
Allocations In-kind	-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
National Governments	4,073	4,060	4,160	3,000	3,000	3,000	2,182	4,035	2,700	2,800	2,800
National Revenue Fund	30,490	33,241	35,236	36,756	36,756	36,756	27,567	37,938	39,277	40,650	40,650
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	1,100	1,147	1,199	1,250	1,250	1,250	1,555	1,250	1,304	1,362	1,362
Public Corporations	-	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812	44,812
Total Transfer and subsidies - Operational	35,663	38,448	40,595	41,006	41,006	41,006	31,305	43,223	43,281	44,812	44,812
Interest Receivables	-	-	-	-	-	-	-	-	-	-	-
Property Rates	1,050	559	592	883	883	883	755	749	774	799	799
Service Charges	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	1,050	559	592	883	883	883	755	749	774	799	799
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-	-
Electricity - Availability Charges	-	-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	-	-	-	-	-	-	-	-	-	-	-
Water - Availability Charges	-	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	(1,711)	(760)	(9,763)	21,000	1,830	1,830	-	1,010	-	-	-
Total Disposal of Fixed and Intangible Assets	(1,711)	(760)	(9,763)	21,000	1,830	1,830	-	1,010	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-
Debt waived	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-	-

[illegible]

[illegible]

External Audit Fees	4,198	4,159	4,172	2,227	6,227	6,227	5,933	1,722	1,779	1,835
External Computer Service	1,777	1,735	1,772	1,797	1,948	1,948	174	1,709	1,768	1,823
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	-	-	-	-	-	-	-	-	-	-
Hire Charges	-	-	-	-	-	-	-	-	-	-
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	-	-	-	-
Indigent Relief	-	-	-	670	-	-	-	-	-	-
Insurance Underwriting	532	590	653	-	-	-	-	-	-	-
Capitalisation of Wet Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-
Leaverships and Internships	6	-	1	576	500	500	-	500	-	-
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-
Licences	112	130	131	244	162	162	8	164	172	177
Management Fee	-	-	-	-	-	-	-	-	-	-
Municipal Services	-	-	-	5	5	5	-	5	5	5
Office Decorations	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]	-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books	195	271	442	286	313	313	140	293	278	287
Professional Bodies, Membership and Subscription	15	-	-	-	-	-	-	2	2	2
Registration Fees	192	675	725	1,837	1,542	1,542	629	1,462	1,240	1,261
Remuneration to Section 79 Committee Members	-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	-	-	-	-	-	-	-	-	-	-
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Road Worthy Test	-	-	-	-	-	-	-	-	-	-
Samples and Specimens	296	339	437	371	384	384	216	384	384	394
Search Fees	-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders	-	-	-	-	-	-	-	-	-	-
Servitudes and Land Surveys	-	-	-	-	-	-	-	-	-	-
Signage	-	-	-	-	-	-	-	-	-	-
Skills Development Fund Levy	382	398	478	608	476	476	290	464	449	462
Small Differences Tolerances	-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods	-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)	-	-	-	-	-	-	-	-	-	-
Supplier Development Programme	-	-	-	-	-	-	-	-	-	-
System Access and Information Fees	-	-	94	352	83	83	62	83	-	-
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	-	-	-	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities	-	-	-	-	-	-	-	-	-	-
Travel Agency and Visas	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	900	1,321	1,257	1,771	1,631	1,631	983	1,825	1,686	1,708
Uniform and Protective Clothing	359	590	76	1,048	742	742	236	792	724	712
Vehicle Tracking	40	-	-	72	72	72	-	72	73	74
Ward Committees	619	679	705	750	750	750	446	750	764	803
Warrantfees and Guarantees	-	-	-	-	-	-	-	-	-	-
Wet Fuel	1,501	1,692	1,596	1,914	1,347	1,347	653	1,307	1,913	1,963
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmen Compensation Fund	-	-	-	104	104	104	1	104	105	107
Total Operational Cost	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Operating Leases										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	-	-	-	-	-	-	-	-	-	-
Discontinued Operations										
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	9,014	14,021	12,753	15,860	17,789	17,789	10,451	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Losses										
Inventory										
Decrease in net-realizable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Unauthorized Consumption	-	-	-	-	-	-	-	-	-	-
Total Apparent Losses	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors										
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Total Real Losses	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Total Water Losses	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Foreign Exchange										
Discontinued Operations and Disposals of Non-current Assets										
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit)	(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	57,773	125,473	60,256	28,812	46,408	46,408	29,652	18,181	19,648	20,141

Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Income Tax										
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	1,217	1,324	1,615
Operational Costs	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	1,217	1,324	1,615

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This total must agree with the total on SA22, but excluding councillor

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

NC086 Kgatelopele - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Office of the Municipal Manager	Vote 3 - Finance Services	Vote 4 - Corporate Services	Vote 5 - Technical and Community Services	Vote 6 - Technical and Community Services2	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	39,756	-	-	-	-	-	-	-	-	-	-	39,756
Service charges - Water		-	-	-	-	12,122	-	-	-	-	-	-	-	-	-	-	12,122
Service charges - Waste Water Management		-	-	-	-	5,225	-	-	-	-	-	-	-	-	-	-	5,225
Service charges - Waste Management		-	-	-	-	8,563	-	-	-	-	-	-	-	-	-	-	8,563
Sale of Goods and Rendering of Services		-	-	105	-	25	2	-	-	-	-	-	-	-	-	-	132
Agency services		-	-	-	-	450	-	-	-	-	-	-	-	-	-	-	450
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	3,492	-	-	-	-	-	-	-	-	-	-	-	-	3,492
Interest earned from Current and Non Current Assets		-	-	4,575	-	-	-	-	-	-	-	-	-	-	-	-	4,575
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	34	188	-	-	-	-	-	-	-	-	-	-	-	-	222
Licence and permits		-	-	-	-	1,100	-	-	-	-	-	-	-	-	-	-	1,100
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	2	20	-	-	-	-	-	-	-	-	-	-	-	22
Non-Exchange Revenue																	
Property rates		-	-	19,945	-	-	-	-	-	-	-	-	-	-	-	-	19,945
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	10	-	132	-	-	-	-	-	-	-	-	-	-	143
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	40,638	-	2,585	-	-	-	-	-	-	-	-	-	-	43,223
Interest		-	-	749	-	-	-	-	-	-	-	-	-	-	-	-	749
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	1,010	-	-	-	-	-	-	-	-	-	-	-	-	1,010
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	34	70,715	20	69,958	2	-	-	-	-	-	-	-	-	-	140,729
Expenditure																	
Employee related costs		(2,871)	(6,044)	(14,773)	(7,723)	(21,199)	(2,585)	-	-	-	-	-	-	-	-	-	(55,195)
Remuneration of councillors		(4,363)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,363)
Bulk purchases - electricity		-	-	-	-	(30,246)	-	-	-	-	-	-	-	-	-	-	(30,246)
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	613	-	-	-	-	-	-	-	-	-	-	613
Depreciation, amortisation and impairment		-	-	-	(563)	(6,660)	(11,485)	-	-	-	-	-	-	-	-	-	(18,708)
Interest, Dividends and Rent on Land		-	-	(800)	-	-	-	-	-	-	-	-	-	-	-	-	(800)
Contracted services		(905)	(132)	(2,062)	(4,523)	(4,814)	(402)	-	-	-	-	-	-	-	-	-	(12,837)
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	(3,533)	-	-	-	-	-	-	-	-	-	-	(3,533)
Operational costs		(2,561)	(734)	(3,276)	(3,518)	(2,644)	(47)	-	-	-	-	-	-	-	-	-	(12,780)
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(10,700)	(6,910)	(20,911)	(16,327)	(68,483)	(14,520)	-	-	-	-	-	-	-	-	-	(137,849)
Surplus/(Deficit)		10,700	6,944	91,626	16,347	138,441	14,521	-	-	-	-	-	-	-	-	-	278,578
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	18,181	-	-	-	-	-	-	-	-	-	-	18,181
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		10,700	6,944	91,626	16,347	156,622	14,521	-	-	-	-	-	-	-	-	-	296,759

References

1. Departmental columns to be based on municipal organisation structure

Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	109,732	182,482	118,453	-	195,355	195,355	118,453	195,355	195,355	195,355
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	290	290	290	1,151	290	290	290	290	25	25
Less: Accumulated Impairment	861	861	861	-	861	861	861	861	861	861
Total Heritage Assets	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	886	886
Intangible Assets										
Heritage Assets at Cost / Revaluation	2,990	2,764	2,793	702	596	596	2,793	596	-	-
Less: Accumulated Amortisation	(1,636)	(2,062)	(2,167)	-	29	29	(2,167)	29	29	29
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	1,354	702	626	702	626	626	626	626	29	29
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	-	-	-	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	454,251	551,088	583,872	575,043	623,451	623,451	612,130	584,889	528,702	528,344
TOTAL ASSETS	609,073	615,382	716,410	769,049	773,714	773,714	768,185	734,877	608,050	606,840
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	1,576	1,703	1,703	-	1,703	-	-
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	11	12	24	-	-	-	25	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	1,563	1,630	1,679	-	-	-	1,727	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	1,575	1,641	1,703	1,576	1,703	1,703	1,752	1,703	-	-
Trade and Other Payable Exchange Transactions										
Accrued Interest	11	330	11	-	11	11	11	(389)	11	11
Advance Payments	-	-	-	-	3,670	3,670	-	3,670	-	-
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	(609)	(609)	(609)	-	(609)	(609)	(609)	(609)	(609)	(609)
Auditor-General of South Africa	-	-	-	-	-	-	-	(5,181)	(5,334)	(5,396)
Bonus	-	-	-	-	1,246	1,246	-	1,197	1,246	1,246
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	2,399	800	2,321	-	1,267	1,267	6,096	4,377	2,237	2,234
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	(30,317)	(30,317)	-	(19,641)	(24,001)	(24,001)
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	69	69	-	69	69	69
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	9	-	-
Payables and Accruals	56,767	46,976	67,147	(239,521)	7,351	7,351	82,918	7,282	(1,688)	(1,525)
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	5,885	21,879	28,534	-	28,320	28,320	28,534	28,320	28,320	28,320
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	418	1,129	3,720	-	3,720	3,720	6,687	3,720	3,720	3,720
Water Inventory Bulk Purchase	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	64,872	70,505	101,125	(239,521)	14,728	14,728	123,637	22,824	3,971	4,069

Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent										
Capital	78,335	8,934	17,601	-	17,601	17,601	10,896	8,232	9,743	9,544
Operational	1	1	41	-	108	108	(71)	408	681	663
Total Transfers and Subsidies Unspent	78,337	8,935	17,642	-	17,709	17,709	10,827	8,640	10,424	10,207
VAT Payables Output Tax Accrual	-	-	-	2,138	651	651	-	1,883	2,203	2,115
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	78,337	8,935	17,642	2,138	18,360	18,360	10,827	10,523	12,627
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	4,430	3,912	-	3,912	3,912	3,912	3,912	3,912	3,912
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	2,408	2,696	2,887	-	-	-	2,887	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	2,408	7,126	6,799	-	3,912	3,912	6,799	3,912	3,912	3,912
VAT Payable										
VAT Payable: Output Tax	16,132	19,915	26,526	-	26,526	26,526	30,946	26,526	26,526	26,526
VAT Payable: VAT Control	1,309	1,335	2,582	8,636	2,760	2,760	2,582	5,288	5,594	5,680
Total VAT Payable	17,441	21,250	29,107	8,636	29,285	29,285	33,528	32,813	32,120	32,206
Other current liabilities										
Employee Benefits										
Post-employment Benefits	425	412	172	-	172	172	172	172	172	172
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	425	412	172	-	172	172	172	172	172	172
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	425	412	172	-	172	172	172	172	172	172
Total Current Liabilities	165,058	199,670	156,549	(227,171)	68,161	68,161	176,714	71,947	52,802	52,682
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	4,061	-	-	1,960	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	1,825	1,960	2,210	-	2,210	2,210	2,210	2,210	2,210	2,210
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	5,886	1,960	2,210	1,960	2,210	2,210	2,210	2,210	2,210	2,210
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	45,001	45,001	-	45,001	24,001	24,001
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	45,001	45,001	-	45,001	24,001	24,001
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	5,886	1,960	2,210	1,960	47,211	47,211	2,210	47,211	26,211	26,211
TOTAL LIABILITIES	170,944	111,830	158,759	(225,211)	115,372	115,372	178,925	119,159	79,013	78,893
CHANGES IN NET ASSETS	438,129	503,552	557,650	994,260	658,342	658,342	589,264	615,718	529,036	527,947
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	(37)	16,797	38,446	-	-	-	38,416	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	364,927	348,199	350,638	941,553	606,714	606,714	350,638	596,188	502,804	502,804
Transfers to/from operating revenue and expenditure	304,915	653,165	1,140,403	52,707	51,628	51,628	1,382,114	19,530	26,232	25,143
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	669,806	1,018,160	1,529,487	994,260	658,342	658,342	1,771,168	615,718	529,036	527,947
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	-	-	-	-	-	-	-	-	-	-
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	669,806	1,018,160	1,529,487	994,260	658,342	1,771,168	615,718	529,036	527,947

NC086 Kgatelopele - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
To ensure an effective and efficient financially viable municipality	A comprehensive, responsive and sustainable social protection system	13	–	(4,822)	(5,597)	(5,419)	121	10,791	10,791	11,923	7,416	7,664
To ensure an effective and efficient financially viable municipality	A dynamic science, technology, and innovation ecosystem for growth	26	–	284	(76)	91	–	–	–	–	–	–
To ensure an effective and efficient financially viable municipality	Increased infrastructure investment, access, and efficiency	23	–	–	–	–	(21,000)	(1,830)	(1,830)	(1,010)	–	–
To ensure an effective and efficient financially viable municipality	Responsive, accountable, effective and efficient local government	9	–	110,952	100,012	124,499	(149,557)	(153,438)	(153,438)	(151,642)	(152,987)	(156,758)
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	106,414	94,339	119,172	(170,436)	(144,478)	(144,478)	(140,729)	(145,571)	(149,094)

References

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

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

NC086 Kgalalele - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	RUDF	Ref	2022/23	2023/24	2024/25	Current Year 2023/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
To ensure the provision of sustainable basic services to our communities	A long and healthy life for all South Africans	2	--	--	--	470	574	413	413	248	440	459
To ensure an effective and efficient financially viable municipality	Increased infrastructure investment, access, and efficiency	23	--	--	--	--	--	(3,533)	(3,533)	(3,533)	--	--
Municipal Transformation and Organizational Development	Sustainable human settlements and improved quality of household life	8	--	--	46	--	--	430	430	450	453	455
To ensure the provision of sustainable basic services to our communities	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	598	2,500	1,000	1,000	700	613	678
To ensure an effective and efficient financially viable municipality	Sustainable human settlements and improved quality of household life	8	--	2,272	3,794	4,302	10,287	10,202	10,202	10,632	11,205	11,930
To ensure the provision of sustainable basic services to our communities	Protect and enhance our environmental assets and natural resources	10	--	--	1,279	--	--	--	--	--	--	--
To ensure the provision of sustainable basic services to our communities	An efficient, effective and development-oriented public service	12	--	--	--	1,199	447	270	270	270	272	478
To ensure an effective and efficient financially viable municipality	An efficient, effective and development-oriented public service	12	--	69	--	--	--	--	--	--	--	--
To ensure an effective and efficient financially viable municipality	Responsive, accountable, effective and efficient local government	9	--	--	--	--	9,112	2,920	2,920	2,920	3,002	3,094
To ensure an effective and efficient financially viable municipality	A dynamic science, technology, and innovation ecosystem for growth	26	--	120,413	148,923	140,279	114,334	121,496	121,496	121,008	117,360	120,795
To ensure the provision of sustainable basic services to our communities	Sustainable human settlements and improved quality of household life	8	--	13	140	615	1,129	1,144	1,144	1,014	952	967
To ensure an effective and efficient financially viable municipality	A comprehensive, responsive and sustainable social protection system	13	--	312	184	570	2,910	3,214	3,214	3,969	3,450	3,657
To promote a conducive environment for economic development	An efficient, effective and development-oriented public service	12	--	979	412	2,176	418	482	482	482	(118)	130
Municipal Transformation and Organizational Development	An efficient, effective and development-oriented public service	12	--	--	--	363	--	--	--	--	--	--
Allocations to other priorities				1	124,058	154,781	150,372	141,769	138,038	138,159	137,629	142,641

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

NC086 Kgatelopele - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
Municipal Transformation and Organizational Development	An efficient, effective and development-oriented public service	12	-	145,501	166,610	202,951	-	-	-	-	-	-
To ensure an effective and efficient financially viable municipality	A dynamic science, technology, and innovation ecosystem for growth	26	-	-	-	-	-	92	92	632	566	592
To ensure an effective and efficient financially viable municipality	An efficient, effective and development-oriented public service	12	-	6,851	6,905	6,966	-	-	-	-	-	-
To ensure the provision of sustainable basic services to our communities	-	-	-	-	-	-	-	-	-	9,165	-	-
To ensure the provision of sustainable basic services to our communities	A long and healthy life for all South Africans	2	-	-	249	249	-	-	-	-	-	-
To ensure the provision of sustainable basic services to our communities	An efficient, competitive and responsive economic infrastructure network	6	-	11,029	69,808	111,661	28,812	46,408	46,408	-	-	-
To ensure the provision of sustainable basic services to our communities	An efficient, effective and development-oriented public service	12	-	-	-	545	-	-	-	-	-	-
Allocations to other priorities				3								
Total Capital Expenditure				1	163,381	245,573	322,372	28,812	46,500	46,500	9,797	592

References
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

NC086 Kgatelopele - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

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

NC086 Kgatelopele - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.5%	2.2%	3.5%	0.8%	0.9%	0.9%	5.3%	0.6%	0.9%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.8%	3.6%	4.0%	0.8%	0.8%	0.8%	5.2%	0.6%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.9	0.6	0.8	(0.9)	2.2	2.2	0.9	2.1	1.5	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	0.6	0.8	(0.9)	2.2	2.2	0.9	2.1	1.5	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.2	0.4	(0.6)	0.8	0.8	0.4	0.8	(0.6)	(0.6)
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	43.9%	74.5%	46.6%	112.7%	113.5%	113.5%	71.1%	106.1%	103.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		43.9%	74.5%	46.6%	112.7%	113.5%	113.5%	71.1%	106.1%	103.1%	104.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	68.2%	76.4%	77.3%	55.7%	86.8%	86.8%	126.3%	82.7%	72.7%	71.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		206.2%	184.8%	176.7%	1431.3%	-37.6%	-37.6%	215.5%	284.7%	42.3%	38.7%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.9%	46.0%	40.2%	23.9%	35.9%	35.9%	35.2%	39.2%	38.2%	38.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	44.2%	51.5%	44.6%	27.0%	38.9%	38.9%	67.4%	42.3%	41.1%	41.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	1.9%	2.1%	1.2%	1.2%	1.4%	0.9%	0.9%	1.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18.0%	29.6%	23.5%	11.1%	13.1%	13.1%	5.2%	13.9%	9.1%	9.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	28.4	32.7	31.2	–	19.3	29.2	29.7	30.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	93.1%	123.7%	97.9%	91.9%	149.9%	149.9%	192.7%	130.3%	148.6%	146.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operations expenditure	2.4	2.9	4.6	(1.4)	(4.2)	(3.1)	4.3	0.6	–	–

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 oper

Fixed operational expenditure % assets

Own capex

Borrowing

[illegible]

NC086 Kgatelopele - Supporting Table SA9 Social, economic and demographic statistics and assumptions

[illegible]

Detail of Free Basic Services (FBS) provided			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
Total cost of FBS - Electricity for informal settlements		-	-	-	-	-	-	-	-	-	
Water	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
Total cost of FBS - Water for informal settlements		-	-	-	-	-	-	-	-	-	
Sanitation	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
Total cost of FBS - Sanitation for informal settlements		-	-	-	-	-	-	-	-	-	
Refuse Removal	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
Total cost of FBS - Refuse Removal for informal settlements		-	-	-	-	-	-	-	-	-	

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

NC086 Kgatelopele Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	31,455	38,153	57,245	(16,735)	(39,171)	(39,171)	57,365	8,016	9,393	10,524
Cash - investments at the yr end less applications - R'000	18(1)b	2	(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630
Cash year end/monthly employee/supplier payments	18(1)b	3	2.4	2.9	4.6	(1.4)	(4.2)	(3.1)	4.3	0.6	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	40,419	65,318	30,010	52,707	51,628	51,628	31,644	19,530	26,232	25,143
Service charge rev % change - macro CPI-X target exclusive	18(1)a(2)	5	N.A.	(23.8%)	56.8%	3.4%	(13.6%)	(6.0%)	(42.1%)	(2.6%)	0.6%	(4.1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	19.3%	25.3%	20.2%	33.5%	30.1%	30.1%	33.1%	82.4%	80.8%	81.8%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	0.0%	0.0%	0.0%	15.5%	0.7%	0.7%	0.0%	0.7%	4.8%	4.9%
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.	(64.0%)	307.8%	134.1%	(41.0%)	0.0%	(4.9%)	6.3%	(126.1%)	3.7%
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	0.0%	0.0%	0.5%	0.6%	0.4%	0.4%	0.3%	0.4%	0.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	(0.3%)	30.9%	56.8%	69.4%	80.9%	80.9%	0.0%	0.0%	0.0%	0.0%

References

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

Supporting indicators

% inc total service charges (incl prop rates)	18(1)a	0.0%	(17.8%)	61.8%	9.4%	(7.6%)	0.0%	(36.1%)	3.4%	6.6%	1.9%
% inc Property Tax	18(1)a	0.0%	8.5%	22.8%	(4.6%)	6.8%	0.0%	(45.3%)	1.3%	3.3%	3.3%
% inc Service charges - Electricity	18(1)a	0.0%	(42.0%)	168.7%	(6.1%)	(3.2%)	0.0%	(27.9%)	14.9%	3.2%	0.2%
% inc Service charges - Water	18(1)a	0.0%	(23.5%)	32.3%	13.9%	19.9%	0.0%	(41.4%)	(19.6%)	(21.9%)	4.9%
% inc Service charges - Waste Water Management	18(1)a	0.0%	4.7%	16.6%	106.5%	(51.3%)	0.0%	(44.3%)	0.0%	43.9%	2.5%
% inc Service charges - Waste Management	18(1)a	0.0%	5.8%	4.6%	46.5%	(32.2%)	0.0%	(33.6%)	4.7%	47.2%	2.5%
% inc in Sale of Goods and Rendering of Services	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	61,573	50,594	81,882	89,568	82,780	82,780	52,894	85,611	91,248	92,961
Service charges	18(1)a	61,573	50,594	81,882	89,568	82,780	82,780	52,894	85,611	91,248	92,961
Property rates	18(1)a	14,513	15,742	19,327	18,437	19,694	19,694	10,767	19,945	20,609	21,294
Service charges - electricity revenue	18(1)a	24,453	14,174	38,086	35,765	34,608	34,608	24,950	39,756	41,046	41,110
Service charges - water revenue	18(1)a	10,902	8,344	11,036	12,569	15,072	15,072	8,533	12,122	9,473	9,933
Service charges - sanitation revenue	18(1)a	4,261	4,460	5,199	10,736	5,225	5,225	2,912	5,225	7,517	7,705
Service charges - refuse removal	18(1)a	7,444	7,873	8,233	12,061	8,182	8,182	5,432	8,563	12,603	12,919
Agency services		-	-	(8)	450	450	450	187	450	452	454
Capital expenditure excluding capital grant funding	18(1)a	29,909	21,164	36,947	-	-	-	210,607	540	566	592
Cash receipts from ratepayers	18(1)a	26,529	33,304	37,297	82,620	73,986	73,986	37,296	72,073	75,287	77,681
Ratepayer & Other revenue	18(1)a	137,139	131,711	185,014	246,298	245,795	245,795	112,648	87,457	93,160	94,911
Change in consumer debtors (current and non-current)		N/A	(27,166)	47,093	83,677	(59,884)	-	(4,186)	5,136	(109,907)	(843)
Operating and Capital Grant Revenue	18(1)a	93,436	163,921	100,851	69,818	87,414	87,414	60,956	61,404	62,929	64,953
Capital expenditure - total	20(1)(vi)	29,274	80,192	78,799	28,812	46,500	46,500	341,342	9,797	566	592
Capital expenditure - renewal	20(1)(vi)	(78)	24,795	44,760	20,000	37,596	37,596	-	-	-	-

Supporting benchmarks

Growth guideline maximum	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants									-	-	-
Average annual collection rate (arrears inclusive)											

DoRA operating

List operating grants											

DoRA capital

List capital grants											

Trend

Change in consumer debtors (current and non-current)	N/A	(27,166)	47,093	83,677	(59,884)	-	(4,186)	5,136	(109,907)	(843)
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Total Operating Revenue		106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Total Operating Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Operating Performance Surplus/(Deficit)		(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Cash and Cash Equivalents (30 June 2022)									8,016		
Revenue											
% Increase in Total Operating Revenue			(11.3%)	27.2%	41.6%	(15.2%)	0.0%	(38.8%)	(2.6%)	3.4%	2.4%
% Increase in Property Rates Revenue			8.5%	22.8%	(4.6%)	6.8%	0.0%	(45.3%)	1.3%	3.3%	3.3%
% Increase in Electricity Revenue			(42.0%)	168.7%	(6.1%)	(3.2%)	0.0%	(27.9%)	14.9%	3.2%	0.2%
% Increase in Property Rates & Services Charges			(17.8%)	61.8%	9.4%	(7.6%)	0.0%	(36.1%)	3.4%	6.6%	1.9%
Expenditure											
% Increase in Total Operating Expenditure		0.0%	24.8%	(2.7%)	(2.7%)	(5.0%)	0.0%	(38.0%)	0.1%	(0.3%)	3.7%
% Increase in Employee Costs		0.0%	2.4%	11.0%	(15.6%)	27.2%	0.0%	(40.1%)	6.4%	0.7%	4.0%
% Increase in Electricity Bulk Purchases		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)		0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)		0	0	0	0	0	0	0	0	0	0
R&M % of PPE		0.0%	0.0%	0.5%	0.6%	0.4%	0.4%	0.3%	0.3%	0.4%	0.5%
Asset Renewal and R&M as a % of PPE		0.3%	7.1%	15.0%	4.1%	9.2%	0.0%	0.3%	0.3%	0.4%	0.5%
Debt Impairment % of Total Billable Revenue		0.0%	0.0%	0.0%	15.6%	0.7%	0.7%	0.0%	0.7%	4.8%	4.9%
Capital Revenue											
Internally Funded & Other (R'000)		29,909	21,164	36,373	-	-	-	210,032	-	-	-
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		(635)	59,028	41,852	28,812	46,500	46,500	130,735	9,257	-	-
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		(2.2%)	73.6%	53.5%	100.0%	100.0%	100.0%	38.4%	100.0%	0.0%	0.0%
Capital Expenditure											
Total Capital Programme (R'000)		29,274	80,192	78,799	28,812	46,500	46,500	341,342	9,797	566	592
Asset Renewal		1,162	26,036	67,346	20,000	37,596	37,596	-	-	-	-
Asset Renewal % of Total Capital Expenditure		4.0%	32.5%	86.1%	69.4%	80.9%	80.9%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other		19.3%	25.3%	20.2%	33.5%	30.1%	30.1%	33.1%	82.4%	80.8%	81.8%
Cash Coverage Ratio		0	0	0	(0)	(0)	(0)	0	0	-	-
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		2.5%	2.2%	3.5%	0.8%	0.9%	0.9%	5.3%	0.6%	0.9%	0.9%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments		(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630
Free Services											
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%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance											
Total Operating Revenue		106,704	94,626	120,325	170,436	144,478	144,478	88,389	140,729	145,571	149,094
Total Operating Expenditure		124,058	154,781	150,572	146,541	139,258	139,258	86,397	139,379	138,987	144,093
Surplus/(Deficit) Budgeted Operating Statement		(17,354)	(60,155)	(30,246)	23,895	5,220	5,220	1,992	1,349	6,584	5,002
Surplus/(Deficit) Considering Reserves and Cash Backing		(95,889)	(35,820)	(52,308)	289,310	(35,762)	(35,762)	(53,012)	52,349	11,004	11,630
MTREF Funded (1) / Unfunded (0)	15	0	0	0	1	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✓	✗	✗	✗	✓	✓	✓

References

- Subject to figures provided in Schedule.

NC086 Kgatelopele - Supporting Table SA11 Property rates summary

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

References

1. 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

NC086 Kgatelopele - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
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?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
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	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

References

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

NC086 Kgatelopele - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
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?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
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	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

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

NC086 Kgatelopele - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	-	-	-	-
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			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions			-	-	-	-	-	-	-
	2								

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

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

References

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

NC086 Kgatelopele - Supporting Table SA13b Service Tariffs by category - explanatory

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

NC086 Kgatelopele - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

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)

[illegible][illegible]

NC086 Kgatelopele - Supporting Table SA16 Investment particulars by maturity

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

References

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

2. List investments in expiry date order

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

4. Withdrawals to be entered as negative

NC086 Kgatelopele - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing - Categorized by type										
R thousand										
Borrowings										
Annually and Bullet Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annually and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-
Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings	1	-	-	-	-	-	-	-	-	-

References

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

NC086 Kgatelopele - Supporting Table SA18 Transfers and grant receipts[illegible]

NC086 Kgatelopele - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	-	30,490	33,241	35,236	36,756	36,756	36,756	37,938	39,277	40,650
EPWP Incentive	-	3,148	4,108	5,308	-	-	-	1,335	-	-
Municipal Drought Relief	-	1,839	1,839	1,839	-	-	-	-	-	-
Finance Management	-	8,650	11,750	14,750	3,000	3,000	3,000	3,000	3,273	3,355
Northern Cape	-	3,012	4,159	5,358	1,250	1,250	1,250	1,250	1,304	1,362
Total Monetary Allocations		47,139	55,097	62,491	41,006	41,006	41,006	43,523	43,854	45,367
Total National Government		47,139	55,097	62,491	41,006	41,006	41,006	43,523	43,854	45,367
Provincial Government										
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Integrated National Electrification Programme Grant	-	(4,794)	(4,794)	(4,794)	-	-	-	-	-	-
Municipal Infrastructure Grant	-	(88,929)	(144,055)	(165,841)	8,812	8,812	8,812	18,181	19,648	20,141
Regional Bulk Infrastructure Grant	-	(15,995)	(62,367)	(62,367)	-	-	-	-	-	-
Water Services Infrastructure Grant	-	(39,000)	(62,975)	(105,697)	20,000	37,596	37,596	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		(4,794)	(4,794)	(4,794)	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		47,139	55,097	62,491	41,006	41,006	41,006	43,523	43,854	45,367
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total National Government		-	-	-	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		47,139	55,097	62,491	41,006	41,006	41,006	43,523	43,854	45,367

References:

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

NC086 Kgatelopele - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		(30,490)	(33,241)	(35,236)	(36,756)	(36,756)	(36,756)	(37,938)	(39,277)	(40,650)
Repayment of grants										
Conditions met - transferred to revenue		16,649	21,856	27,255	4,250	4,250	4,250	5,585	4,577	4,717
Conditions still to be met - transferred to liabilities		(47,139)	(55,097)	(62,491)	(41,006)	(41,006)	(41,006)	(43,523)	(43,854)	(45,367)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		39,000	62,975	105,697	(20,000)	(37,596)	(37,596)	-	-	-
Conditions still to be met - transferred to liabilities		(39,000)	(62,975)	(105,697)	20,000	37,596	37,596	-	-	-
Total operating transfers and grants revenue		55,649	84,831	132,952	(15,750)	(33,346)	(33,346)	5,585	4,577	4,717
Total operating transfers and grants - CTBM	2	(86,139)	(118,072)	(168,188)	(21,006)	(3,410)	(3,410)	(43,523)	(43,854)	(45,367)
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		223,325	279,397	339,715	28,812	46,408	46,408	8,812	11,790	12,084
Conditions met - transferred to revenue		223,325	279,397	339,715	28,812	46,408	46,408	8,812	11,790	12,084
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		223,325	279,397	339,715	28,812	46,408	46,408	8,812	11,790	12,084
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		278,975	364,228	472,668	13,062	13,062	13,062	14,397	16,366	16,801
TOTAL TRANSFERS AND GRANTS - CTBM		(86,139)	(118,072)	(168,188)	(21,006)	(3,410)	(3,410)	(43,523)	(43,854)	(45,367)

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

NC086 Kgatelopele - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
	Basic Salary		4,231	4,531	4,681	4,775	3,605	3,605	3,605	3,350	3,287
	Cell phone Allowance		442	500	454	523	623	623	623	689	776
	Housing Allowance		-	-	-	-	-	-	-	-	-
	In-kind Benefits		-	-	-	-	-	-	-	-	-
	Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
	Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
	Office-bearer Allowance		-	-	-	-	-	-	-	-	-
	Out of pocket Expenses		-	-	-	-	-	-	-	-	-
	Travelling Allowance		13	-	94	-	135	135	135	145	160
	Use of Personal Facilities		-	-	-	-	-	-	-	-	-
	Total Allowances and Service Related Benefits		4,685	5,030	5,229	5,298	4,363	4,363	4,363	4,184	4,223
Social Contributions											
	Medial Aid Benefits		-	-	-	-	-	-	-	-	-
	Pension Fund Contributions		-	-	-	-	-	-	-	-	-
	Total Social Contributions		-	-	-	-	-	-	-	-	-
	Total Councillors		4,685	5,030	5,229	5,298	4,363	4,363	4,363	4,184	4,223
	% increase			7.4%	4.0%	1.3%	(17.8%)	-	-	(4.1%)	0.9%
Senior Managers of the Municipality											
Salaries and Allowances											
	Basic Salary		1,417	2,236	2,164	3,904	3,205	3,205	3,205	4,210	4,502
	Bonuses		-	-	-	-	-	-	-	-	-
Allowance											
	Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
	Cellular and Telephone		-	-	-	5	5	5	5	5	5
	Housing Benefits		95	29	17	-	183	183	274	276	279
	Non-pensionable		-	-	-	-	-	-	-	-	-
	Travel or Motor Vehicle		176	182	247	-	457	457	457	457	457
	Voluntary Work		-	-	-	-	-	-	-	-	-
	Total Allowance		271	211	264	5	645	645	736	738	741
Service Related Benefits											
	Acting		-	-	-	7	-	-	-	1	1
	Bonus		-	-	-	-	-	-	-	-	-
	Danger Allowance		-	-	-	-	-	-	-	-	-
	Entertainment		-	-	-	-	-	-	-	-	-
	Fire Brigade		-	-	-	-	-	-	-	-	-
	In-kind Benefits		-	-	-	-	-	-	81	94	101
	Leave Pay		-	-	-	-	-	-	-	-	-
	Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
	Long Service Award		-	-	-	-	-	-	-	-	-
	Overtime		-	-	-	-	-	-	-	-	-
	Scarcity		114	153	161	6	211	211	270	211	212
	Standby Allowance		-	-	-	-	-	-	-	-	-
	Tools Allowance		-	-	-	-	-	-	-	-	-
	Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
	Leave gratuity		-	-	-	-	-	-	-	-	-
	Long Term Service Award		-	-	-	-	-	-	-	-	-
	Total Service Related Benefits		114	153	161	14	211	211	351	306	314
	Total Salaries and Allowances		1,801	2,601	2,589	3,923	4,061	4,061	4,292	5,253	5,558
Social Contributions											
	Bargaining Council		-	-	0	0					

Medical										
Pension										
Unemployment Insurance										
Total Social Contributions	-	-	-	-	-	-	-	-	-	
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-	
% increase										
Other Staff of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone										
Housing Benefits										
Non-pensionable										
Travel or Motor Vehicle										
Voluntary Work										
Total Allowance	-	-	-	-	-	-	-	-	-	
Service Related Benefits										
Acting										
Bonus										
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay										
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity										
Standby Allowance										
Tools Allowance										
Uniform/Special/Protective Clothing										
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits	-	-	-	-	-	-	-	-	-	
Total Salaries and Allowances	-	-	-	-	-	-	-	-	-	
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions	-	-	-	-	-	-	-	-	-	
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-	
% increase										
Total Municipal Entities	-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS	4	47,216	48,764	53,703	46,073	56,225	56,225	59,558	59,788	62,061
% increase	4		3.3%	10.1%	(14.2%)	22.0%	-	5.9%	0.4%	3.8%
TOTAL MANAGERS AND STAFF	5,7	42,530	43,734	48,473	40,775	51,862	51,862	55,195	55,604	57,838

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		-	-	-	-	-	-
Chief Whip			-	-	-	-	-	-
Executive Mayor			-	-	-	-	-	-
Deputy Executive Mayor			-	-	-	-	-	-
Executive Committee			-	-	-	-	-	-
Total for all other councillors			-	-	-	-	-	-
Total Councillors	8	-	-	-	-	-		-
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		-
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	-	-	-	-		-

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

NC086 Kgatelopele - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)		4	-	-	-	-	-	-	-	-	-
Board Members of municipal entities		5	-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers		3	-	-	-	-	-	-	-	-	-
Other Managers		7	-	-	-	-	-	-	-	-	-
Professionals			-	-	-	-	-	-	-	-	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Technicians			-	-	-	-	-	-	-	-	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			-	-	-	-	-	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			-	-	-	-	-	-	-	-	-
Elementary Occupations			-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS											
% increase		9	-	-	-	-	-	-	-	-	-
Total municipal employees headcount											
Finance personnel headcount		6, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount		8, 10	-	-	-	-	-	-	-	-	-
		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 to 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

9. Correct as at 30 June

10. Must account for all budgeted positions, as per the municipal organogram

NC086 Kgatelopele - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	39,756	41,046	41,110
Service charges - Water		1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	12,122	9,473	9,933
Service charges - Waste Water Management		435	435	435	435	435	435	435	435	435	435	435	435	5,225	7,517	7,705
Service charges - Waste Management		714	714	714	714	714	714	714	714	714	714	714	714	8,563	12,603	12,919
Sale of Goods and Rendering of Services		11	11	11	11	11	11	11	11	11	11	11	11	132	138	141
Agency services		38	38	38	38	38	38	38	38	38	38	38	38	450	452	454
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		291	291	291	291	291	291	291	291	291	291	291	291	3,492	3,344	3,437
Interest earned from Current and Non Current Assets		381	381	381	381	381	381	381	381	381	381	381	381	4,575	4,781	4,900
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		19	19	19	19	19	19	19	19	19	19	19	19	222	231	235
Licence and permits		92	92	92	92	92	92	92	92	92	92	92	92	1,100	1,150	1,178
Special rating levies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction Contract Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Development Charges		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		2	2	2	2	2	2	2	2	2	2	2	2	22	23	24
Non-Exchange Revenue																
Property rates		1,662	1,662	1,662	1,662	1,662	1,662	1,662	1,662	1,662	1,662	1,662	1,662	19,945	20,609	21,294
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		12	12	12	12	12	12	12	12	12	12	12	12	143	149	153
Licences or permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer and subsidies - Operational		3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	3,602	43,223	43,281	44,812
Interest		62	62	62	62	62	62	62	62	62	62	62	62	749	774	799
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Fixed and Intangible Assets		84	84	84	84	84	84	84	84	84	84	84	84	1,010	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		11,727	11,727	11,727	11,727	11,727	11,727	11,727	11,727	11,727	11,727	11,727	11,727	140,729	145,571	149,094
Expenditure																
Employee related costs		4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	55,195	55,604	57,838
Remuneration of councillors		364	364	364	364	364	364	364	364	364	364	364	364	4,363	4,184	4,223
Bulk purchases - electricity		2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	30,246	34,768	35,637
Inventory consumed		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Debt impairment		51	51	51	51	51	51	51	51	51	51	51	51	607	4,360	4,544
Depreciation, amortisation and impairment		1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	18,708	11,981	12,364
Interest, Dividends and Rent on Land		67	67	67	67	67	67	67	67	67	67	67	67	800	1,255	1,313
Contracted services		1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	12,837	10,399	11,266
Transfers and subsidies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		294	294	294	294	294	294	294	294	294	294	294	294	3,533	3,689	3,855
Operational costs		1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	13,090	12,747	13,052
Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		11,615	11,615	11,615	11,615	11,615	11,615	11,615	11,615	11,615	11,615	11,615	11,615	139,379	138,987	144,093
Surplus/(Deficit)		112	112	112	112	112	112	112	112	112	112	112	112	1,349	6,584	5,002
Transfers and subsidies - capital (monetary allocations)		1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	18,181	19,648	20,141
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	19,530	26,232	25,143
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	19,530	26,232	25,143
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	1	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	1,628	19,530	26,232	25,143

References

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

NC086 Kgatelopele - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	34	34	34
Vote 3 - Finance Services		5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	70,715	71,804	74,206
Vote 4 - Corporate Services		2	2	2	2	2	2	2	2	2	2	2	2	20	21	21
Vote 5 - Technical and Community Services		7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345	7,345	88,139	93,358	94,971
Vote 6 - Technical and Community Services2		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	158,910	165,219	169,235
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		892	892	892	892	892	892	892	892	892	892	892	892	10,700	9,958	10,264
Vote 2 - Office of the Municipal Manager		576	576	576	576	576	576	576	576	576	576	576	576	6,910	7,185	7,172
Vote 3 - Finance Services		1,743	1,743	1,743	1,743	1,743	1,743	1,743	1,743	1,743	1,743	1,743	1,743	20,911	19,737	20,192
Vote 4 - Corporate Services		1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,327	16,021	16,910
Vote 5 - Technical and Community Services		5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	5,707	68,483	70,117	73,101
Vote 6 - Technical and Community Services2		1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	14,520	14,339	14,718
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	137,849	137,357	142,358
Surplus/(Deficit) before assoc.		1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	21,060	27,862	26,877
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755	21,060	27,862	26,877

References

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

NC086 Kgatelopele - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	70,769	71,859	74,262
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	34	34	34
Finance and administration		5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	5,895	70,735	71,825	74,228
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		218	218	218	218	218	218	218	218	218	218	218	218	2,610	1,330	1,390
Community and social services		215	215	215	215	215	215	215	215	215	215	215	215	2,585	1,304	1,362
Sport and recreation		2	2	2	2	2	2	2	2	2	2	2	2	25	27	27
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		136	136	136	136	136	136	136	136	136	136	136	136	1,632	1,687	1,719
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		136	136	136	136	136	136	136	136	136	136	136	136	1,632	1,687	1,719
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	83,899	90,342	91,864
Energy sources		3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	39,808	41,101	41,166
Water management		1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	12,122	9,473	9,933
Waste water management		1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	23,406	27,165	27,846
Waste management		714	714	714	714	714	714	714	714	714	714	714	714	8,563	12,603	12,919
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	13,242	158,910	165,219	169,235
Expenditure - Functional																
Governance and administration		4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	4,531	54,377	52,380	54,011
Executive and council		1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	1,228	14,738	14,048	14,598
Finance and administration		3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	3,147	37,759	36,242	37,594
Internal audit		157	157	157	157	157	157	157	157	157	157	157	157	1,879	2,090	1,818
Community and public safety		597	597	597	597	597	597	597	597	597	597	597	597	7,161	6,632	7,010
Community and social services		374	374	374	374	374	374	374	374	374	374	374	374	4,488	4,026	4,380
Sport and recreation		201	201	201	201	201	201	201	201	201	201	201	201	2,413	2,334	2,346
Public safety		22	22	22	22	22	22	22	22	22	22	22	22	260	272	284
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	1,511	18,136	17,930	18,455
Planning and development		151	151	151	151	151	151	151	151	151	151	151	151	1,810	1,839	1,872
Road transport		1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,327	16,092	16,583
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	4,874	58,485	60,687	63,167
Energy sources		2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,889	34,664	39,188	40,365
Water management		568	568	568	568	568	568	568	568	568	568	568	568	6,812	7,471	7,882
Waste water management		428	428	428	428	428	428	428	428	428	428	428	428	5,133	4,840	5,103
Waste management		990	990	990	990	990	990	990	990	990	990	990	990	11,876	9,187	9,817
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	138,159	137,629	142,643
Surplus/(Deficit) before assoc.		1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	20,750	27,590	26,593
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	20,750	27,590	26,593

References

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

NC086 Kgatelopele - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		53	53	53	53	53	53	53	53	53	53	53	53	632	566	592
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	53	53	53	53	53	53	53	53	53	53	53	53	632	566	592
Total Capital Expenditure	2	53	53	53	53	53	53	53	53	53	53	53	53	632	566	592

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NC086 Kgatelopele - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		53	53	53	53	53	53	53	53	53	53	53	53	632	566	592
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		53	53	53	53	53	53	53	53	53	53	53	53	632	566	592
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		764	764	764	764	764	764	764	764	764	764	764	764	9,165	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		764	764	764	764	764	764	764	764	764	764	764	764	9,165	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	816	816	816	816	816	816	816	816	816	816	816	816	9,797	566	592
Funded by:																
National Government		771	771	771	771	771	771	771	771	771	771	771	771	9,257	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		771	771	771	771	771	771	771	771	771	771	771	771	9,257	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding		771	771	771	771	771	771	771	771	771	771	771	771	9,257	-	-

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

NC086 Kgatelopele - Supporting Table SA30 Budgeted monthly cash flow

[illegible]

References

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

NC086 Kgatelopele - NOT REQUIRED - municipality does not have entities

[illegible]

NC086 Kgatelopele - Supporting Table SA32 List of external mechanisms

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

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

NC086 Kgatelopele - Supporting Table SA33 Contracts having future budgetary implications

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

References

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

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

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

Community Assets	-	249	249	-	-	-	9,165	-	-
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	-	249	249	-	-	-	9,165	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	249	249	-	-	-	9,165	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	145,024	164,264	200,471	-	-	-	-	-	-
Operational Buildings	145,024	164,264	200,471	-	-	-	-	-	-
Municipal Offices	145,024	164,264	200,471	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	29	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	29	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	29	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	518	758	861	-	92	92	92	-	-
Computer Equipment	518	758	861	-	92	92	92	-	-
Furniture and Office Equipment	4,558	4,629	4,630	-	-	-	-	-	-
Furniture and Office Equipment	4,558	4,629	4,630	-	-	-	-	-	-
Machinery and Equipment	382	382	987	-	-	-	-	-	-
Machinery and Equipment	382	382	987	-	-	-	-	-	-
Transport Assets	1,358	2,972	2,973	-	-	-	-	-	-
Transport Assets	1,358	2,972	2,973	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	162,218	217,537	255,027	8,812	8,904	8,904	9,257	-

References

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

NC086 Kgatelopele - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

[illegible]

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	(78)	24,795	44,760	20,000	37,596	37,596	-	-
Renewal of Existing Assets as % of total capex		0.0%	10.2%	13.9%	69.4%	80.9%	80.9%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		-0.5%	100.7%	193.8%	113.2%	212.8%	212.8%	0.0%	0.0%

References

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

NC086 Kgatelopele - Supporting Table SA34c Repairs and maintenance expenditure by asset class

[illegible]

R&M as a % of PPE & Investment Property		0.0%	0.0%	0.5%	0.6%	0.4%	0.4%	0.3%	0.4%	0.5%
R&M as % Operating Expenditure		0.0%	0.0%	1.5%	2.4%	1.2%	1.2%	1.4%	0.9%	1.2%

References

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

NC086 Kgatelopele - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		15,930	23,959	21,764	334	334	334	7,223	582	600
Roads Infrastructure		-	-	3,057	-	-	-	-	-	-
Roads		-	-	3,057	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	593	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	593	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	2,813	-	-	-	3,481	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	3,481	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	1,268	-	-	-	-	-	-
LV Networks		-	-	1,545	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15,930	23,959	1,989	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		15,930	23,959	1,989	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	13,297	-	-	-	300	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	13,297	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	300	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	16	-	-	-	2,880	-	-
Landfill Sites		-	-	16	-	-	-	2,880	-	-
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		-	-	-	334	334	334	563	582	600
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	334	334	334	563	582	600

Community Assets	-	-	(977)	-	-	-	450	-	-
Community Facilities	-	-	-	-	-	-	450	-	-
Halls	-	-	-	-	-	-	450	-	-
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	-	-	(977)	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	(977)	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	521	-	-	-	-	-	-
Operational Buildings	-	-	521	-	-	-	-	-	-
Municipal Offices	-	-	521	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	145	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	145	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	145	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	260	-	-	-	-	-	-
Computer Equipment	-	-	260	-	-	-	-	-	-
Furniture and Office Equipment	-	-	234	-	-	-	-	-	-
Furniture and Office Equipment	-	-	234	-	-	-	-	-	-
Machinery and Equipment	13	-	262	17,335	17,335	17,335	11,035	11,399	11,764
Machinery and Equipment	13	-	262	17,335	17,335	17,335	11,035	11,399	11,764
Transport Assets	255	652	883	-	-	-	-	-	-
Transport Assets	255	652	883	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	16,198	24,611	23,092	17,669	17,669	17,669	18,708	11,981	12,364

References

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

Community Assets	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	511	511	511	-	-	-	-	-	-
Machinery and Equipment	511	511	511	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	1,241	1,241	22,586	-	-	-	-	-
Upgrading of Existing Assets as % of total capex		0.8%	0.5%	7.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		7.7%	5.0%	97.8%	0.0%	0.0%	0.0%	0.0%	0.0%
References									

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

NC086 Kgatelopele - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Office of the Municipal Manager		-	-	-				
Vote 3 - Finance Services		632	566	592				
Vote 4 - Corporate Services		-	-	-				
Vote 5 - Technical and Community Services		-	-	-				
Vote 6 - Technical and Community Services2		-	-	-				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		632	566	592	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Office of the Municipal Manager								
Vote 3 - Finance Services								
Vote 4 - Corporate Services								
Vote 5 - Technical and Community Services								
Vote 6 - Technical and Community Services2								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		632	566	592	-	-	-	-

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)

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]