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O.R. TAMBO DISTRICT MUNICIPALITY

COUNCIL

NON-DELEGATED MATTER
FOR APPROVAL
OUT OF COMMITTEE

OFFICE OF THE EXECUTIVE MAYOR
CLLR M. NGQONDWANA
25 MARCH 2025

**DECISION MEMORANDUM ON DRAFT BUDGET FOR 2025/26 AND 2027 -2028 MEDIUM TERM
REVENUE AND EXPENDITURE FRAMEWORK**

1. ANNEXURE

1.1 Draft Budget for 2025/26 and 2027-2028 Medium Term Revenue and Expenditure Framework (MTREF).

1.2 Draft Budget Related Policies:

- 1.2.1 Budget Policy
- 1.2.2 Adjustment budget management policy
- 1.2.3 Cash Management and Investment Policy
- 1.2.4 Credit Control and Debt Collection Policy
- 1.2.5 Funding and Reserves Policy
- 1.2.6 Indigent Policy
- 1.2.7 Tariff Policy
- 1.2.8 Unallocated Deposits Policy
- 1.2.9 Costing policy
- 1.2.10 Virement Policy
- 1.2.11 Supply Chain Management Policy
- 1.2.12 Asset Management Policy

1.2.13 Expenditure Management Policy

1.2.14 Loss Control Policy.

2. PURPOSE AND BACKGROUND

Section 16 of the Municipal Finance Management Act No. 56 of 2003, states that:

- 1) The council of the 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 achieve comply with subsection (1); the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of that budget year.

This memorandum, together with all accompanying documents and annexures, contain the draft budget that is tabled in terms of the abovementioned legislative requirements.

3. KEY CONSIDERATIONS FOR THE BUDGET

- Alignment with national and provincial priorities;
- Institutional strategic planning session (the aim is not to reinvent the wheel);
- Completion of disaster center;
- Core mandate of the district;
- Municipal contractual obligations, protection of water schemes, operating costs and need to continuous water provision with minimal interruptions;
- Continuous investment on ICT and an urgent need for tools of trade;
- Repairs and maintenance; and
- Wage increment of 5.15%. The wage agreement was signed in 2024.

4. SUMMARY

This report was prepared in accordance with section 21 Chapter 4 of the Municipal Finance Management Act, Act No.56 of 2003 and the MFMA Circulars, including circular 129 issued to table the draft budget for 2025-26 financial year.

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

Funding of the budget

In terms of section 18 of chapter 4 of MFMA, an annual budget may only be funded from-

- a) realistically anticipated revenues to be collected;
- b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- c) borrowed funds, but only for the capital budget referred to in section 17 (2)

Regulation 10 of the Municipal Budget Reporting Regulations states that the funding of the annual budget must be: -

- (a) estimated in accordance with the assumptions and methodologies set out in the funding and reserves policy.
- (b) consistent with the trends, current and past of actual funding collected or received.

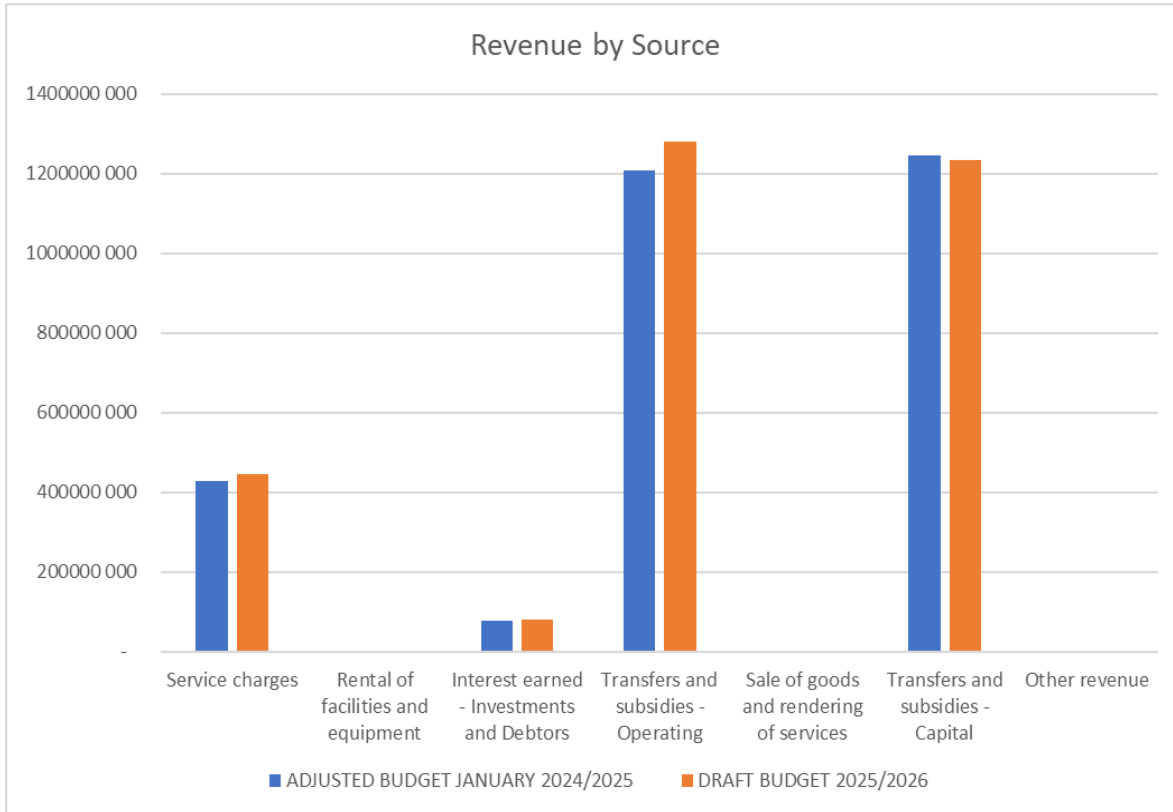
The Council needs to take note of the following:

- This draft budget has an operating deficit of R5,1 million in 2025/26, R13,9 million surplus in 2026/27 and a deficit of R8,6 in 2027/28.
- The Council must further note that the depreciation is underfunded by more than R163m. This might have an impact on the funding status and will lead to unauthorized expenditure.
- This budget has not made provision for the payments of SIU. A letter has been written to the National Treasury requesting exemption pursuant to the provisions of section 5(1a) of the special Investigation unit and tribunal act (74 of 1996) as amended.

Revenue is composed of the following: -

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAURY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
Service charges	423 336 179	423 336 179	441 962 971	461 851 305	473 397 587
Service charges Peri Urban	3 975 710	3 975 710	3 975 710	4 154 617	4 258 482
Interest earned - Investments and Debtors	63 294 770	78 294 770	79 297 740	82 817 065	84 887 491
Transfers and subsidies - Operating	1 200 364 500	1 206 946 567	1 280 088 555	1 348 810 466	1 409 830 941
Transfers and subsidies - Capital	1 326 964 000	1 244 734 000	1 232 925 000	1 241 238 000	1 101 038 313
Other revenue	230 555	230 555	2 042 429	1 777 656	1 304 114
TOTAL REVENUE	3 018 165 714	2 957 517 781	3 040 292 405	3 140 649 109	3 074 716 928

Graphic illustration of revenue



Revenue comprises of 83 percent of government grants and transfers recognized being:

- Equitable share – R1.2 billion
- Finance Management Grant – R2 million
- Extended Public Works Program – R3.6 million
- Municipal Infrastructure Grant – R754.4 million.
- Water Services Infrastructure Grant – R95 million
- Regional Bulk Infrastructure Grant – R250 million
- Emergency Housing Grant – R130 million
- LGSETA Grant – R551 511.75
- MSIG R6.9 million
- Rural Roads Asset Management – R3.4 million

Service Charges of 14 percent being: -

- Water and Sanitation - R441.9 million
- Water Services Charges Peri Urban R3.9 million

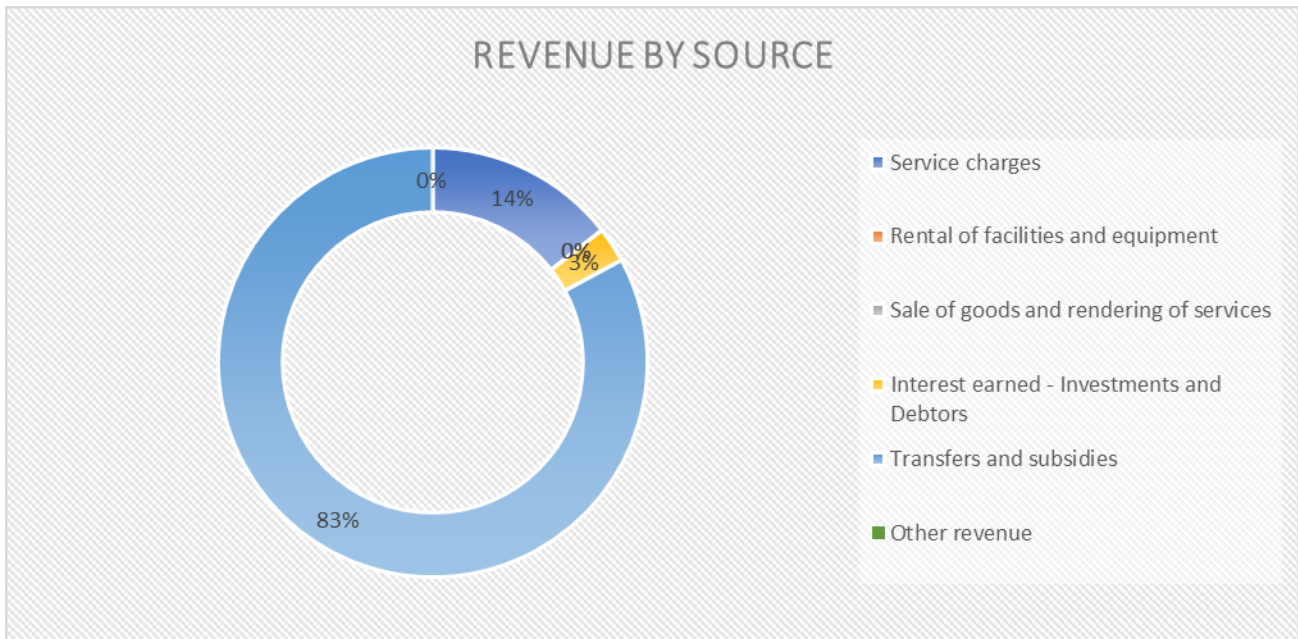
Interest received of 3 percent being: -

- Interest received from investments – R55 million
- Interest received from debtors – R23.7 million

Other own revenue: -

- Agency fees- R242 428,58
- Gains on sale of assets R1.3 million
- Municipal health certificates R500 000.00

Illustration of total revenue



Sources of funding

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAURY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
OWN REVENUE	490 837 214,24	505 837 214,24	527 278 849,59	550 600 642,54	563 847 675,40
GRANT REVENUE	2 527 328 500	2 451 680 567	2 513 013 555	2 590 048 466	2 510 869 253
TOTAL REVENUE	3 018 165 714	2 957 517 781	3 040 292 405	3 140 649 109	3 074 716 928

Service Charges Collection

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAURY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
Service charges	427 311 889	427 311 889	445 938 681	466 005 922	477 656 070
Interest earned-Debtors	22 794 770	22 794 770	23 797 740	24 868 638	25 490 354
Gross Service Charges	450 106 659	450 106 659	469 736 421	490 874 560	503 146 424
Less: Debt Impairment	- 107 507 624	- 107 507 624	- 107 507 624	- 113 151 774	- 119 092 242
	342 599 035	342 599 035	362 228 797	377 722 786	384 054 182

The gross revenue for services charges amounts to R469.7 million in 2025/26, R490.8 million and R503.1 million respectively. The anticipated debt impairment for 2025/26 MTREF amounts to

R107.5 million, R113.1 million and R119 million respectively. Resulting in the anticipated collections being R362.2 million, R377.7 million and R384million.

The proposed tariff increase is 4.4 percent for residential, businesses and government during 2025/26. The Tariff policy is attached.

Peri Urban Billing

In order to expand the revenue base, the municipality started with billing of peri-urban areas. Consultations with peri-urban businesses are ongoing and billing is already taking place in 2024-2025. An amount of R3.9 million has been budgeted for 2025/2026. The businesses will be charged a flat rate of R2 500. The billing is focusing on businesses. For 2026/2027 budgeted R4.1 million and R4.2 million for 2027/2028.

Operating expenditure comprises of the following: -

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAUARY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
Employee related costs	770 299 395	767 499 395	809 969 813	852 493 229	897 249 123
Remuneration of councillors	26 763 683	26 763 683	28 142 013	29 619 469	31 174 491
Debt impairment	107 507 624	107 507 624	107 507 624	113 151 774	119 092 242
Depreciation & asset impairment	171 000 000	171 000 000	171 000 000	179 977 500	189 426 319
Finance Charges	550 000	550 000	550 000	578 875	609 266
Bulk purchases/Inventory consumed	50 000 000	50 000 000	60 000 000	63 150 000	66 465 375
Contracted services	131 591 348	140 996 544	169 932 280	178 853 725	188 243 545
Transfers and subsidies	77 814 593	72 489 578	82 151 447	86 464 398	91 003 779
Other Material	36 628 746	42 420 031	49 300 000	51 888 250	54 612 383
Other expenditure	255 916 275	289 315 876	279 833 682	290 702 395	305 469 589
TOTAL EXEPENDITURE	1 628 071 664	1 668 542 731	1 758 386 860	1 846 879 615	1 943 346 113

Operating expenditure is projected to increase by R89,8 million, which is 5 percent for the 2025/26 financial year compared with the adjustment budget. For the two outer years, operational expenditure will increase by 5 percent, in 2026/27 and increase by 5 percent in 2027/28.

Below is the analysis as per line items:

Personnel Expenditure:

Employee costs are projected to increase by R42.4 million from the adjustment budget. This is because of the 5.15 percent increase as stated by agreement. Then subsequently increased by 5.25 and 5.25 percent respectively in the outer years.

Remuneration to Councilors increased by R1.4 million which is 5 percent as compared to adjustment budget this is to carter for the upper limits for the remuneration of councilors. Employee related costs are 47% of the total operating expenditure. This is above the norm of 25% to 40% of total operation expenditure.

The municipality has reviewed the two task grades which was implemented to all employees by treating the two task grades as a non-pensionable allowance while waiting for the results of the job evaluation. In doing so it saves the municipality from an increase of pension and 13th cheque. Travelling and cellphone allowances have been reviewed as per the eligibility of employees. Management is also reviewing the group scheme benefit for employees and councillors.

Bulk Purchases/Inventory Consumed

Bulk purchases (water) increased by R10 million to R60 million as compared to the adjustment budget for 2024-2025. This is informed by the current expenditure trends.

Repairs and Maintenance

Repairs and maintenance increased by R15.2 million as compared to adjustment budget for 2024/25.

The items in the Repairs and maintenance are:

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
3. REPAIRS AND MAINTENANCE					
BUILDINGS & INSTALLATIONS	3 110 000,00	6 080 000,00	11 000 000,00	11 577 500,00	12 185 318,75
SURVEILLANCE EQUIPMENT MAINTENANCE	150 000,00	150 000,00	150 000,00	157 875,00	166 163,44
IT EQUIPMENT REPAIRS	50 000,00	50 000,00	50 000,00	52 625,00	55 387,81
SEWERAGE PUMP STATIONS	174 057,50	174 057,50	500 000,00	526 250,00	553 878,13
WATER PUMP STATIONS	669 596,60	-	-	-	-
SUPPORT TO STRATEGIC ROADS	1 500 000,00	-	-	-	-
MATERIALS AND STORES	15 630 403,40	21 821 687,84	25 000 000,00	26 312 500,00	27 693 906,25
VIP SLUDGE SUCKING	5 000 000,00	2 000 000,00	2 088 000,00	2 197 620,00	2 312 995,05
SPRING PROTECTION	2 000 000,00	978 312,16	4 000 000,00	4 210 000,00	4 431 025,00
MAINTENANCE OF PIPE LEAKS	-	-	-	-	-
REPAIR OF ELEMENTS ON TREATMENT WORKS	6 342 000,00	6 342 000,00	10 000 000,00	10 525 000,00	11 077 562,50
SEALING OF RESERVOIRS	1 000 000,00	-	-	-	-
MOTOR VEHICLES	4 400 000,00	6 665 000,00	6 665 000,00	7 014 912,50	7 383 195,41
TOTAL REPAIRS & MAINTENANCE	40 026 057,50	44 261 057,50	59 453 000,00	62 574 282,50	65 859 432,33

The percentage of repairs and maintenance in relation to total operating expenditure is 3 percent. The norm that National Treasury recommends is 8 percent of repairs and maintenance to total operating expenditure.

Contracted Services

This comprises mainly of security fees paid to contracted security companies guarding the properties of the municipality together with the water schemes in various local municipalities and professional fees for consultants (WSA plans, Sector plans). Contracted services increased by R28,9 million, being 21 percent of the adjustment budget.

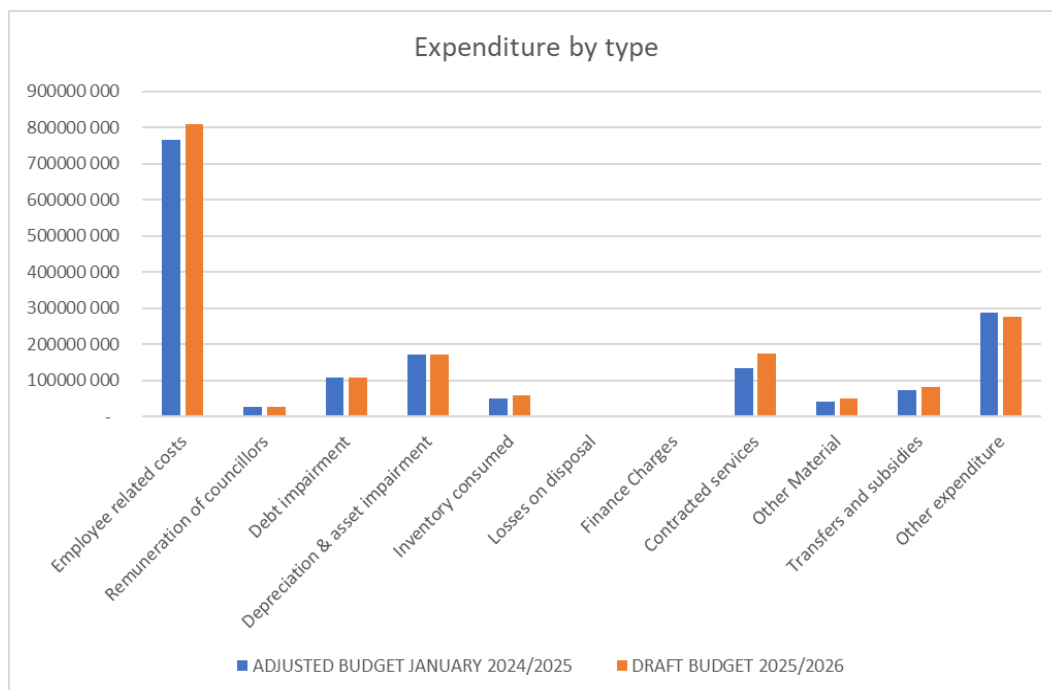
Grants and Subsidies paid

Comprises of transfers to Ntinga Development Agency, support to local municipalities and programs for the benefit of the local communities. Increase of R9.6 million being 13 percent. The increase is due to an increase in co-operative support and Agri parks budget as compared to the adjustment budget.

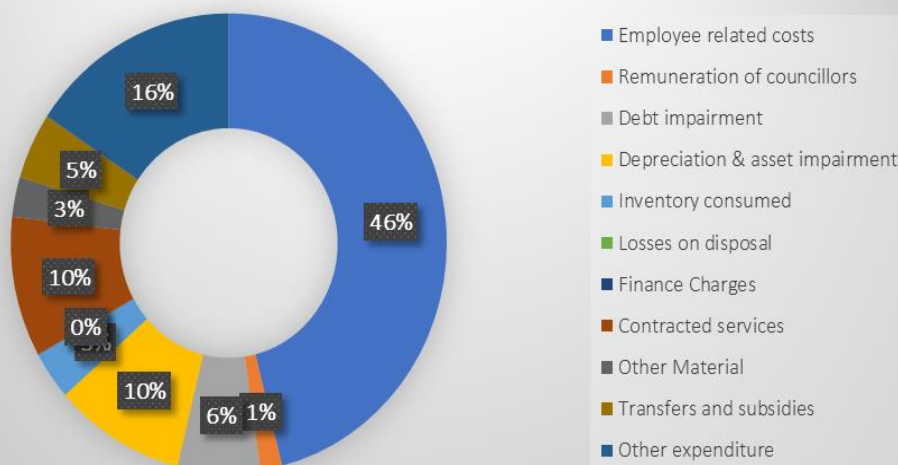
Other Expenditure: -

Other expenditure decreased by R9,6 million which resulted in a 3 percent decrease as compared to adjustment budget. This is mainly due to prioritizing core functions.

Graphic Illustrations



Expenditure by Type



Capital Expenditure

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAURY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
CAPITAL EXPENDITURE	1 385 311 461	1 310 801 461	1 315 886 275	1 317 429 742	1 179 467 621

Capital expenditure increased by R5 million as compared with adjustment budget:

Capital expenditure is mainly comprised of: -

New Assets -

- Municipal Infrastructure Grant - R754.4 million
- Regional Bulk Infrastructure Grant - R250 million
- Water Services Infrastructure Grant - R95 million
- Motor Vehicles - R9.5 million
- TLB's - R5 million
- Network Infrastructure upgrade - R6 million
- Disaster facilities - R18 million
- Computer Equipment - R4.2 million
- Furniture & Office Equipment - R5 million
- Smart Meters - R2.4 million
- Borehole Exploration and development - R8 million

Grant Allocation over 2025/2026 MTREF:

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAUARY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
EQUITABLE SHARE	1 193 994 000,00	1 193 994 000	1 266 988 000	1 346 030 000	1 406 920 000
FMG	2 000 000,00	2 000 000	2 000 000	2 200 000	2 300 000
LGSETA	524 500,00	524 500	551 512	580 466	610 941
EPWP	3 846 000,00	3 846 000	3 628 000	-	-
MSIG	-	6 582 067	6 921 043	-	-
MIG	727 555 000,00	720 325 000	754 481 000	823 811 000	864 017 000
RBIG	291 113 000,00	291 113 000	250 000 000	192 000 000	-
WSIG	100 000 000,00	100 000 000	95 000 000	85 000 000	89 250 000
EMERGENCY HOUSING GRANT	205 000 000,00	130 000 000	130 000 000	136 825 000	144 008 313
RRAMS	3 296 000,00	3 296 000	3 444 000	3 602 000	3 763 000
	2 527 328 500	2 451 680 567	2 513 013 555	2 590 048 466	2 510 869 253

Major departmental inputs

The departments were given a template to submit their draft budget inputs for 2025-2026 by the 25th February 2025. Only Corporate Services, REDP, BTO submitted on time, Strategic submitted on the 7th March 2025, Community Services on the 8th March 2025. Infrastructure, Human Settlements and Technical Services only submitted their inputs on the 15th March 2025. The delay in submission of departments especially Infrastructure puts a huge strain in the budget process as they have about 60% of the total budget of the institution.

REDP was allocated R17.8 million when excluding R51.3 for Ntinga and their inputs were more by R33.6 million and have been subsequently cut down to an increase of R9.1 million.

Community Services inputs were more by R26.9 million as compared to the adjustment budget and has been cut down to an increase of R19.4 million.

Infrastructure had increased their budget by R72.1 million but has been reduced to R39.6 million increase as compared to the adjustment budget.

Expenditure for each department –

Office of the Speaker

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	49 865 000,00	49 865 000,00	52 433 047,00	55 185 782,00	58 083 036,00
SALARIES : BONUS-ANNUAL LEAVE	1 792 450,98	1 792 450,98	1 884 762,21	1 983 712,22	2 087 857,12
OVERTIME & STANDBY ALLOWANCE	568 367,89	568 367,89	597 638,84	629 014,88	662 038,16
MEDICAL AID	1 271 827,43	1 271 827,43	1 337 326,54	1 407 536,19	1 481 431,84
TRAVELLING ALLOWANCE	7 267 336,12	7 267 336,12	7 641 603,93	8 042 788,13	8 465 034,51
CELLPHONE ALLOWANCE	2 208 184,30	2 208 184,30	2 321 905,79	2 443 805,84	2 572 105,65
HOUSING ALLOWANCE	893 152,80	893 152,80	939 150,17	988 455,56	1 040 349,47
INSURANCE : UIF	124 008,16	124 008,16	130 394,58	137 240,29	144 445,41
PENSION FUND CONTRIBUTIONS	3 237 925,64	3 237 925,64	3 404 678,81	3 583 424,45	3 771 554,24
SKILLS DEVELOPMENT LEVY	701 534,78	701 534,78	737 663,82	776 391,17	817 151,70
ACTING ALLOWANCE	125 880,00	125 880,00	132 362,82	139 311,87	146 625,74
BARGAINING COUNCIL	6 272,85	6 272,85	6 595,90	6 942,19	7 306,65
TOTAL PERSONNEL EXPENSES	68 061 940,95	68 061 940,95	71 567 130,41	75 324 404,79	79 278 936,49
2. GENERAL EXPENSES					
WOMEN'S CAUCUS	560 362,60	560 362,60	560 362,60	589 781,64	620 745,17
MORAL REGENERATION MOVEMENT	100 000,00	100 000,00	100 000,00	105 250,00	110 775,63
WHIPPERY SUPPORT	1 512 500,00	1 512 500,00	1 512 500,00	1 591 906,25	1 675 481,33
SUBSISTENCE & TRAVELLING	5 872 074,00	5 872 074,00	5 872 074,00	6 180 357,89	6 504 826,67
COUNCIL AND COMMITTEE	1 113 040,00	1 113 040,00	614 000,00	646 235,00	680 162,34
STAFF FUNCTIONS					
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE					
OVERSIGHT COMMITTEE & ROADSHOWS	438 800,00	438 800,00	438 800,00	461 837,00	486 083,44
PUBLIC PARTICIPATION	1 655 000,00	1 907 368,00	1 807 368,00	1 902 254,82	2 002 123,20
DISTRICT SPEAKER'S FORUM	460 000,00	307 632,00	307 632,00	323 782,68	340 781,27
SUPPORT TO - TRADITIONAL LEADERS	190 000,00	190 000,00	190 000,00	199 975,00	210 473,69
STATE OF THE DISTRICT ADDRESS	7 744,70	7 744,70	393 900,00	414 579,75	436 345,19
TIME AND ATTENDANCE SYSTEM					
SITTING ALLOWANCE - TRADITIONAL LEADERS	30 000,00	30 000,00	250 000,00	263 125,00	276 939,06
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	11 939 521,30	12 039 521,30	12 439 421,30	13 092 490,92	13 779 846,69
TOTAL EXPENDITURE	80 001 462,22	80 101 462,22	84 006 551,68	88 416 895,68	93 058 783,15
REVENUE					
EQUITABLE SHARE	80 001 462,23	80 001 462,23	84 006 552,18	88 416 896,17	93 058 783,22
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	80 001 462,23	80 001 462,23	84 006 552,18	88 416 896,17	93 058 783,22
TOTAL EXPENDITURE	80 001 462,22	80 101 462,22	84 006 551,68	88 416 895,68	93 058 783,15

Office of the Executive Mayor

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	40 667 337,00	40 667 337,00	42 761 705,00	45 006 694,00	47 369 546,00
SALARIES : BONUS-ANNUAL LEAVE	2 888 445,78	2 888 445,78	3 037 200,73	3 196 653,77	3 364 478,10
OVERTIME & STANDBY ALLOWANCE	44 159,14	44 159,14	46 433,33	48 871,08	51 436,81
MEDICAL AID	3 138 439,69	3 138 439,69	3 300 069,33	3 473 322,97	3 655 672,43
TRAVELLING ALLOWANCE	3 249 760,23	3 249 760,23	3 417 122,88	3 596 521,83	3 785 339,22
CELLPHONE ALLOWANCE	281 635,98	281 635,98	296 140,23	311 687,59	328 051,19
HOUSING ALLOWANCE	1 917 012,00	1 917 012,00	2 015 738,12	2 121 564,37	2 232 946,50
INSURANCE : UIF	222 414,28	222 414,28	233 868,61	246 146,72	259 069,42
PENSION FUND CONTRIBUTIONS	4 078 254,17	4 078 254,17	4 288 284,26	4 513 419,19	4 750 373,69
SKILLS DEVELOPMENT LEVY	581 381,01	581 381,01	611 322,13	643 416,54	677 195,91
BARGAINING COUNCIL	12 671,55	12 671,55	13 324,13	14 023,65	14 759,89
TOTAL PERSONNEL EXPENSES	57 081 510,81	57 081 510,81	60 021 208,76	63 172 321,71	66 488 869,17
2. GENERAL EXPENSES					
FINANCIAL ACADEMIC ASSISTANCE	196 640,00	196 640,00	278 435,43	293 053,29	308 438,59
ASSISTANCE TO EX-COMBATANTS	200 000,00	200 000,00	200 000,00	210 500,00	221 551,25
COMMUNITY PARTICIPATION & ROAD SHOWS	450 000,00	450 000,00	450 000,00	473 625,00	498 490,31
SECTORAL ENGAGEMENT	321 500,00	321 500,00	321 500,00	338 378,75	356 143,63
MAYORAL COMMUNITY SUPPORT	250 000,00	250 000,00	250 000,00	263 125,00	276 939,06
HIV/AIDS COMMUNITY AWARENESS	140 000,00	140 000,00	140 000,00	147 350,00	155 085,88
INKCIYO PROGRAMME	310 000,00	310 000,00	310 000,00	326 275,00	343 404,44
SUPPORT TO TRADITIONAL AUTHORITIES	180 000,00	180 000,00	180 000,00	189 450,00	199 396,13
SPU'S - WOMEN	550 000,00	550 000,00	550 000,00	578 875,00	609 265,94
SPU'S - PHYSICALLY CHALLENGED	490 000,00	490 000,00	490 000,00	515 725,00	542 800,56
SPU'S - YOUTH	510 000,00	510 000,00	510 000,00	536 775,00	564 955,69
SPU'S - CHILDREN	631 795,43	631 795,43	550 000,00	578 875,00	609 265,94
SPU'S - OLD AGE	490 000,00	400 000,00	400 000,00	421 000,00	443 102,50
POVERTY RELIEF PROGRAM	687 088,42	687 088,42	687 088,42	723 160,56	761 126,49
OR TAMBO & MANDELA MONTH	246 564,57	246 564,57	246 564,57	259 509,21	273 133,44
VIP PROTECTION UNIT	100 000,00	100 000,00	100 000,00	105 250,00	110 775,63
SUBSISTENCE & TRAVELLING	4 075 000,00	4 165 000,00	4 165 000,00	4 383 662,50	4 613 804,78
MAYORAL COMMITTEE	480 000,00	480 000,00	480 000,00	505 200,00	531 723,00
INITIATION SUPPORT	1 097 608,70	1 097 608,70	1 097 608,70	1 155 233,16	1 215 882,90
MAYORAL IMBIZO	29 900,00	29 900,00	-	-	-
RESEARCH AND POLICY DEVELOPMENT	100 000,00	-	-	-	-
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	11 536 097,12	11 436 097,12	11 406 197,12	12 005 022,47	12 635 286,15
DOCUMENT MANAGEMENT SYSTEM					
TOTAL EXPENDITURE	68 617 608,01	68 517 608,01	71 427 405,81	75 177 344,11	79 124 155,24
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	68 617 608,02	68 617 608,02	71 427 405,83	75 177 344,63	79 124 155,23
OWN REVENUE-MUNICIPAL HEALTH					
EXTENDED PUBLIC WORKS PROGRAMME	-	-	-	-	-
TOTAL REVENUE	68 617 608,02	68 617 608,02	71 427 405,83	75 177 344,63	79 124 155,23
TOTAL EXPENDITURE	68 617 608,01	68 517 608,01	71 427 405,81	75 177 344,11	79 124 155,24

Office of Municipal Manager

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	28 694 832	28 694 832	30 172 616	31 756 679	33 423 903
SALARIES : BONUS-ANNUAL LEAVE	2 192 686	2 192 686	2 305 609	2 426 654	2 554 053
OVERTIME & STANDBY ALLOWANCE	599 241	599 241	630 102	663 182	697 999
MEDICAL AID	2 678 548	2 678 548	2 816 493	2 964 359	3 119 987
TRAVELLING ALLOWANCE	4 218 686	4 218 686	4 435 949	4 668 836	4 913 950
CELLPHONE ALLOWANCE	385 979	385 979	405 857	427 165	449 591
HOUSING ALLOWANCE	1 202 573	1 202 573	1 264 506	1 330 892	1 400 764
INSURANCE : UIF	92 537	92 537	97 303	102 411	107 788
PENSION FUND CONTRIBUTIONS	4 275 776	4 275 776	4 495 979	4 732 017	4 980 448
SKILLS DEVELOPMENT LEVY	450 951	450 951	474 175	499 070	525 271
ACTING ALLOWANCE	361 469	361 469	380 085	400 039	421 041
BARGAINING COUNCIL	5 126	5 126	5 390	5 673	5 971
TOTAL PERSONNEL EXPENSES	45 158 405	45 158 405	47 484 063	49 976 977	52 600 766
2. GENERAL EXPENSES					
BOOKS & PUBLICATIONS	150 000	150 000	150 000	157 875	166 163
COMMUNICATION	5 083 000	4 865 000	4 615 000	4 857 288	5 112 295
CONSULTANTS & PROF. FEES	-	-	-	-	-
CORPORATE EXPENSES	50 000	50 000	50 000	52 625	55 388
LEGAL FEES	6 000 000	7 000 000	7 000 000	7 367 500	7 754 294
INTER-GOVERNMENTAL RELATIONS	483 765	483 765	483 765	509 162	535 894
MEMBERSHIP FEES	30 000	81 700	30 000	31 575	33 233
SUBSISTENCE & TRAVELLING	1 025 000	1 030 740	1 030 740	1 084 854	1 141 809
INTEGRATED DEVELOPMENT PLAN	1 720 056	1 668 356	1 668 356	1 755 944	1 848 131
AUDIT COMMITTEE ALLOWANCES	1 100 000	1 100 000	1 100 000	1 157 750	1 218 532
AUDIT COMMITTEE MEETING & INTERNAL AUDIT FORUMS	75 000	75 000	75 000	78 938	83 082
RISK MANAGEMENT	300 000	294 260	294 260	309 709	325 968
EPWP OPERATION	8 162 000	8 162 000	3 628 000	-	-
PERFORMANCE MANAGEMENT SYSTEM	510 589	510 589	510 589	537 395	565 608
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	24 689 409	25 471 409	20 635 709	17 900 614	18 840 396
DOCUMENT MANAGEMENT SYSTEM					
TOTAL EXPENDITURE	69 847 814	70 629 814	68 119 772	67 877 591	71 441 163
REVENUE					
EQUITABLE SHARE	66 001 814	67 001 814	64 491 772	67 877 590	71 441 164
OWN REVENUE-MUNICIPAL HEALTH					
EXTENDED PUBLIC WORKS PROGRAMME	3 846 000	3 846 000	3 628 000	-	-
TOTAL REVENUE	69 847 815	70 847 814	68 119 772	67 877 590	71 441 164
TOTAL EXPENDITURE	69 847 814	70 629 814	68 119 772	67 877 591	71 441 163
TOTAL REVENUE	69 847 815	70 847 814	68 119 772	67 877 590	71 441 164

Corporate Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	78 077 212	75 277 212	82 098 188	86 408 343	90 944 779
SALARIES : BONUS-ANNUAL LEAVE	5 602 633	5 602 633	5 891 168	6 200 455	6 525 979
OVERTIME & STANDBY ALLOWANCE	344 782	344 782	362 538	381 571	401 604
MEDICAL AID	4 480 648	4 480 648	4 711 401	4 958 750	5 219 084
TRAVELLING ALLOWANCE	4 838 188	4 838 188	5 087 354	5 354 440	5 635 548
CELLPHONE ALLOWANCE	465 906	465 906	489 900	515 620	542 690
HOUSING ALLOWANCE	3 192 513	3 192 513	3 356 927	3 533 166	3 718 657
INSURANCE : UIF	314 194	314 194	330 375	347 720	365 975
PENSION FUND CONTRIBUTIONS	7 639 500	7 639 500	8 032 934	8 454 663	8 898 533
SKILLS DEVELOPMENT LEVY	901 728	901 728	948 167	997 946	1 050 338
GROUP LIFE ASSURANCE SCHEME	12 357 540	12 357 540	12 993 953	13 676 136	14 394 133
LEAVE PAY	7 499 482	7 499 482	7 885 706	8 299 705	8 735 440
BARGAINING COUNCIL	21 437	21 437	22 541	23 725	24 970
POST RETIREMENT BENEFIT MEDICAL AID	845 987	845 987	889 555	936 257	985 410
TOTAL PERSONNEL EXPENSES	126 581 749	123 781 749	133 100 709	140 088 497	147 443 141
2. GENERAL EXPENSES					
ADVERTISING FEES	370 000	220 000	220 000	231 550	243 706
CLEANING MATERIALS AND SERVICES	1 500 000	1 100 000	1 100 000	1 157 750	1 218 532
CONFERENCE FEES	300 000	300 000	-	-	-
CONSULTANTS & PROF. FEES	880 000	880 000	480 000	505 200	531 723
PROTECTIVE CLOTHING	200 000	200 000	200 000	210 500	221 551
VEHICLE FUEL & OIL	17 000 000	13 800 000	13 800 000	14 524 500	15 287 036
LICENCE FEES	10 850 000	10 850 000	10 850 000	11 419 625	12 019 155
MEMBERSHIP FEES	200 000	150 000	200 000	210 500	221 551
JOB EVALUATION PROGRAM	320 000	320 000	320 000	336 800	354 482
OCCUPATIONAL HEALTH & SAFETY	1 270 000	1 611 000	1 811 000	1 906 078	2 006 147
INTERNSHIP PROGRAMME	1 000 000	-	-	-	-
TELEPHONE	6 000 000	6 000 000	6 000 000	6 315 000	6 646 538
SUBSISTENCE & TRAVELLING	1 160 000	2 835 840	2 358 840	2 482 679	2 613 020
WEBSITE MAINTENANCE	500 000	500 000	500 000	526 250	553 878
STAFF FUNCTIONS	-	-	200 000	210 500	221 551
FUNCTIONS & STAFF WELFARE	180 000	160 000	160 000	168 400	177 241
BATHO PELE PROGRAMS	240 000	240 000	240 000	252 600	265 862
EMPLOYEE ASSISTANCE PROGRAM	120 000	120 000	120 000	126 300	132 931
SKILLS DEVELOPMENT AND CAPACITY BUILDING	3 760 000	7 095 000	7 095 000	7 467 488	7 859 531
LOCAL LABOUR FORUM PROGRAMME DEVELOPMENT	350 000	450 000	450 000	473 625	498 490
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE	-	6 582 067	6 921 043	-	-
GET THE RECORDS STRAIGHT PROJECT (GTRS)	-	-	-	-	-
RENTAL OF IT EQUIPMENT	4 000 000	4 000 000	4 000 000	4 210 000	4 431 025
DISASTER RECOVERY SYSTEM	2 000 000	2 000 000	2 000 000	2 105 000	2 215 513
TIME AND ATTENDANCE SYSTEM	-	-	3 500 000	3 683 750	3 877 147
VEHICLE TRACKING	-	300 000	1 095 765	1 153 292	1 213 840
TOTAL GENERAL EXPENSES	55 200 000	62 713 907	66 821 648	63 045 387	66 355 269
3. REPAIRS AND MAINTENANCE					
SURVEILLANCE EQUIPMENT MAINTENANCE	-	-	-	-	-
IT EQUIPMENT REPAIRS	50 000	50 000	50 000	52 625	55 388
MOTOR VEHICLES	4 400 000	6 665 000	6 665 000	7 014 913	7 383 195
TOTAL REPAIRS & MAINTENANCE	4 450 000	6 715 000	6 715 000	7 067 538	7 438 583
5. CAPITAL EXPENDITURE					
COMPUTER EQUIPMENT	4 050 000	4 050 000	4 258 575	4 482 150	4 717 463
NETWORK INFRASTRUCTURE UPGRADE	10 950 000	9 850 000	6 000 000	6 315 000	6 646 538
SECURITY SYSTEMS AND MUNICIPAL GATES	-	-	-	-	-
DOCUMENT MANAGEMENT SYSTEM	1 000 000	2 100 000	1 051 500	1 106 704	1 164 806
TOTAL CAPITAL EXPEND EX REVENUE	16 000 000	16 000 000	13 310 075	13 993 854	14 728 531
TOTAL EXPENDITURE	202 231 748	209 210 655	219 947 431	224 195 273	235 965 523
REVENUE					
EQUITABLE SHARE	201 707 248	198 907 248	212 474 876	223 614 807	235 354 585
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-
MSIG	-	6 582 067	6 921 043	-	-
LGSETA	524 500	524 500	551 512	580 466	610 941
OWN REVENUE-MUNICIPAL HEALTH	-	-	-	-	-
TOTAL REVENUE	202 231 748	206 013 815	219 947 431	224 195 273	235 965 525
TOTAL EXPENDITURE	202 231 748	209 210 655	219 947 431	224 195 273	235 965 523
TOTAL REVENUE	202 231 748	206 013 815	219 947 431	224 195 273	235 965 525

Budget and Treasury Office

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024- 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	60 056 382	60 056 382	63 149 286	66 464 624	69 954 016
SALARIES : BONUS-ANNUAL LEAVE	3 519 794	3 519 794	3 701 064	3 895 369	4 099 876
OVERTIME & STANDBY ALLOWANCE	648 385	648 385	681 777	717 570	755 242
MEDICAL AID	2 837 513	2 837 513	2 983 645	3 140 286	3 305 151
TRAVELLING ALLOWANCE	4 845 393	4 845 393	5 094 930	5 362 414	5 643 941
CELLPHONE ALLOWANCE	804 869	804 869	846 320	890 752	937 516
HOUSING ALLOWANCE	2 206 806	2 206 806	2 320 457	2 442 281	2 570 500
INSURANCE : UIF	323 199	323 199	339 844	357 686	376 464
PENSION FUND CONTRIBUTIONS	10 427 788	10 427 788	10 964 819	11 540 472	12 146 347
SKILLS DEVELOPMENT LEVY	662 476	662 476	696 594	733 165	771 656
BARGAINING COUNCIL	11 960	11 960	12 576	13 236	13 931
TOTAL PERSONNEL EXPENSES	86 344 565	86 344 565	90 791 310	95 557 854	100 574 641
2. GENERAL EXPENSES					
ADVERTISING FEES	600 000	450 000	450 000	473 625	498 490
AUDIT FEES	10 455 017	12 655 017	13 211 838	13 806 370	14 151 530
ASSESSMENT RATES	2 000 000	2 860 000	2 860 000	3 010 150	3 168 183
BANK CHARGES	936 297	936 297	936 297	985 453	1 037 189
BOOKS & PUBLICATIONS	30 000	30 000	30 000	31 575	33 233
CONSULTANTS & PROF. FEES	4 953 000	7 416 160	10 916 160	11 489 258	12 092 444
FINANCIAL & BUDGETING REFORMS	2 000 000	2 000 000	2 000 000	2 200 000	2 300 000
CORPORATE EXPENSES	30 000	30 000	30 000	31 575	33 233
HIRE - EQUIPMENT & MACHINERY	1 000 000	1 000 000	1 000 000	1 052 500	1 107 756
INSURANCE : EXTERNAL	3 500 000	2 640 000	2 640 000	2 778 600	2 924 477
SALGA FEES	8 450 000	17 450 000	8 500 000	8 946 250	9 415 928
OFFICE RENTAL	325 000	104 000	104 000	109 460	115 207
POSTAGE	360 000	160 000	-	-	-
PRINTING & STATIONERY	2 800 000	2 800 000	2 800 000	2 947 000	3 101 718
SUBSISTENCE & TRAVELLING	340 000	590 000	590 000	620 975	653 576
COMMISSION PAID - DEBT COLLECTION	2 000 000	2 000 000	3 000 000	3 157 500	3 323 269
CREDITORS	69 204 783	69 204 783	-	-	-
FINANCE CHARGES	550 000	550 000	550 000	578 875	609 266
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	109 534 097	122 876 257	49 618 295	52 219 166	54 565 497
3. REPAIRS AND MAINTENANCE					
MOTOR VEHICLES	-	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	-	-	-	-	-
5. CAPITAL EXPENDITURE					
FURNITURE & OFFICE EQUIPMENT	2 000 000	2 000 000	5 000 000	5 262 500	5 538 781
MOTOR VEHICLES	5 500 000	5 500 000	5 500 000	5 788 750	6 092 659
SOLAR PURCHASE	1 000 000	200 000	-	-	-
TOTAL CAPITAL EXPEND EX REVENUE	8 500 000	7 700 000	11 500 000	12 103 750	12 739 197
TOTAL EXPENDITURE					
	204 378 662	216 920 822	151 909 605	159 880 771	167 879 335
REVENUE					
INTEREST : INVESTMENTS	35 666 869	34 516 869	37 699 247	40 046 708	42 701 660
AGENCY FEES	230 555	230 555	242 429	255 156	268 552
PROCEEDS ON DISPOSAL OF ASSETS	-	-	1 300 000	1 000 000	500 000
FINANCIAL MANAGEMENT GRANT	2 000 000	2 000 000	2 000 000	2 200 000	2 300 000
EQUITABLE SHARE	166 481 239	180 681 239	110 667 929	116 378 907	122 109 124
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	204 378 663	217 428 663	151 909 605	159 880 771	167 879 336
TOTAL EXPENDITURE					
	204 378 662	216 920 822	151 909 605	159 880 771	167 879 335
TOTAL REVENUE					
	204 378 663	217 428 663	151 909 605	159 880 771	167 879 336

Rural Economic & Development Planning

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024- 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	18 914 029	18 914 029	19 888 101	20 932 227	22 031 168
SALARIES : BONUS-ANNUAL LEAVE	1 566 668	1 566 668	1 647 352	1 733 838	1 824 864
OVERTIME & STANDBY ALLOWANCE	83 894	83 894	88 214	92 845	97 720
MEDICAL AID	1 177 453	1 177 453	1 238 092	1 303 092	1 371 505
TRAVELLING ALLOWANCE	3 089 094	3 089 094	3 248 182	3 418 712	3 598 194
CELLPHONE ALLOWANCE	236 858	236 858	249 057	262 132	275 894
HOUSING ALLOWANCE	609 958	609 958	641 371	675 043	710 483
INSURANCE : UIF	184 543	184 543	194 046	204 234	214 956
PENSION FUND CONTRIBUTIONS	2 410 098	2 410 098	2 534 218	2 667 264	2 807 295
SKILLS DEVELOPMENT LEVY	280 797	280 797	295 258	310 759	327 074
BARGAINING COUNCIL	3 987	3 987	4 192	4 412	4 644
TOTAL PERSONNEL EXPENSES	28 557 379	28 557 379	30 028 083	31 604 558	33 263 797
2. GENERAL EXPENSES					
LED WORKSHOPS & TRAINING	-	-	500 000	526 250	553 878
SUBSISTENCE & TRAVELLING	330 000	430 000	630 000	663 075	697 886
RESEARCH AND DEVELOPMENT	254 550	424 550	642 050	675 758	711 235
SPLUMA	1 135 000	436 870	1 855 000	1 952 388	2 054 888
DISTRICT TOURISM MARKETING	292 950	616 080	1 042 950	1 097 705	1 155 334
TOURISM EDUCATION AND AWARENESS	846 000	2 003 000	2 091 132	2 200 916	2 316 465
NTINGA OPERATIONS & PAYROLL	49 553 215	51 353 215	51 353 215	54 049 259	56 886 845
LED STRATEGY	215 000	275 000	215 000	226 288	238 168
SECTOR DEVELOPMENT	1 000 928	-	1 500 928	1 579 727	1 662 662
CO-OPERATIVE SUPPORT	7 449 000	8 522 538	10 062 592	10 590 878	11 146 900
AGRI-PACKS	3 200 000	2 955 390	6 200 000	6 525 500	6 868 089
RURAL AGRO INDUSTRIAL SUPPORT	2 200 000	2 200 000	2 200 000	2 315 500	2 437 064
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	66 476 643	69 216 643	78 292 867	82 403 243	86 729 413
MUNICIPAL DISASTER RELIEF EXPENDITURE					
TOTAL EXPENDITURE	95 034 022	97 774 022	108 320 950	114 007 801	119 993 210
REVENUE					
EQUITABLE SHARE	95 034 022	97 834 022	108 320 951	114 007 801	119 993 210
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	95 034 022	97 834 022	108 320 951	114 007 801	119 993 210
TOTAL EXPENDITURE	95 034 022	97 774 022	108 320 950	114 007 801	119 993 210
TOTAL REVENUE	95 034 022	97 834 022	108 320 951	114 007 801	119 993 210

Community and Social Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024- 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	76 116 540	76 116 540	80 036 541	84 238 460	88 660 978
SALARIES : BONUS-ANNUAL LEAVE	6 253 237	6 253 237	6 575 279	6 920 481	7 283 806
OVERTIME & STANDBY ALLOWANCE	4 954 725	4 954 725	5 209 894	5 483 413	5 771 292
MEDICAL AID	4 921 675	4 921 675	5 175 141	5 446 836	5 732 795
TRAVELLING ALLOWANCE	10 205 091	10 205 091	10 730 653	11 294 012	11 886 948
CELLPHONE ALLOWANCE	526 642	526 642	553 764	582 836	613 435
HOUSING ALLOWANCE	3 029 317	3 029 317	3 185 327	3 352 556	3 528 565
INSURANCE : UIF	325 371	325 371	342 128	360 089	378 994
PENSION FUND CONTRIBUTIONS	11 835 198	11 835 198	12 444 711	13 098 058	13 785 706
SKILLS DEVELOPMENT LEVY	1 124 336	1 124 336	1 182 240	1 244 307	1 309 633
BARGAINING COUNCIL	20 257	20 257	21 300	22 418	23 595
TOTAL PERSONNEL EXPENSES	119 312 389	119 312 389	125 456 976	132 043 468	138 975 749
2. GENERAL EXPENSES					
SAFETY AND SECURITY PROGRAMMES	1 774 017	946 017	862 517	907 799	955 459
MUNICIPAL HEALTH SERVICES	711 535	762 935	762 935	802 989	845 146
GREENEST MUNICIPAL AWARDS	500 000	500 000	500 000	526 250	553 878
FIRE FIGHTING SERVICE	250 000	250 000	250 000	263 125	276 939
ARTS, CULTURE & HERITAGE	115 385	33 785	33 785	35 558	37 425
HERITAGE SECTOR PLAN	49 403	49 403	49 403	51 997	54 727
SPORTS DEVELOPMENT	70 000	70 000	70 000	73 675	77 543
SECURITY COST INCLUDING CONTRACTED SERVICES	61 000 000	68 000 000	80 000 000	84 200 000	88 620 500
SUBSISTENCE & TRAVELLING	166 670	308 870	450 570	474 225	499 122
LIBRARY SERVICES	100 000	96 100	96 100	101 145	106 455
EARLY CHILDHOOD DEVELOPMENT	18 000	-	-	-	-
CHILD PROTECTION SERVICES	99 000	-	-	-	-
DISASTER MANAGEMENT PLAN	300 000	230 000	180 000	189 450	199 396
MORAL REGENERATION PROGRAMS	56 000	-	-	-	-
RISK ASSESSMENT AND REDUCTION PROGRAM	178 000	59 800	30 000	31 575	33 233
ENVIROMENTAL AWARENESS	200 000	192 500	192 500	202 606	213 243
STAKEHOLDER PARTICIPATION	200 000	200 000	200 000	210 500	221 551
INTEGRATED WASTE MANAGEMENT PLAN	2 200 000	2 966 000	4 044 000	4 256 310	4 479 766
DISASTER PREPAREDNESS AND RESPONSE	4 327 500	4 407 500	7 305 500	7 689 039	8 092 713
AMMUNITION	200 000	200 000	200 000	210 500	221 551
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	72 642 236	79 481 236	95 435 636	100 446 006	105 719 422
3. REPAIRS AND MAINTENANCE					
SURVELLAINCE EQUIPMENT MAINTENANCE	150 000	150 000	150 000	157 875	166 163
TOTAL REPAIRS & MAINTENANCE	150 000	150 000	150 000	157 875	166 163
5. CAPITAL EXPENDITURE					
FIRE FIGHTER EQUIPMENT	5 000 000	5 000 000	6 000 000	9 150 000	9 630 375
SECURITY SYSTEMS AND MUNICIPAL GATES	250 000	250 000	250 000	263 125	276 939
TOTAL CAPITAL EXPEND EX REVENUE	5 250 000	5 250 000	6 250 000	9 413 125	9 907 314
TOTAL EXPENDITURE	197 354 624	204 193 624	227 292 611	242 060 474	254 768 648
REVENUE					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	197 354 624	204 354 624	226 792 612	241 537 974	254 233 086
OWN REVENUE-MUNICIPAL HEALTH	-	-	500 000	522 500	535 563
TOTAL REVENUE	197 354 624	204 354 624	227 292 612	242 060 474	254 768 649
TOTAL EXPENDITURE	197 354 624	204 193 624	227 292 611	242 060 474	254 768 648
TOTAL REVENUE	197 354 624	204 354 624	227 292 612	242 060 474	254 768 649

Human Settlements

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	9 436 604	9 436 604	9 922 589	10 443 526	10 991 810
SALARIES : BONUS-ANNUAL LEAVE	855 187	855 187	899 229	946 438	996 126
OVERTIME & STANDBY ALLOWANCE	11 985	11 985	12 602	13 264	13 960
MEDICAL AID	599 887	599 887	630 781	663 897	698 752
TRAVELLING ALLOWANCE	2 271 982	2 271 982	2 388 989	2 514 411	2 646 418
CELLPHONE ALLOWANCE	158 200	158 200	166 347	175 080	184 272
HOUSING ALLOWANCE	251 885	251 885	264 857	278 762	293 397
INSURANCE : UIF	29 899	29 899	31 438	33 089	34 826
PENSION FUND CONTRIBUTIONS	1 492 724	1 492 724	1 569 600	1 652 004	1 738 734
SKILLS DEVELOPMENT LEVY	162 819	162 819	171 204	180 192	189 652
BARGAINING COUNCIL	1 424	1 424	1 497	1 576	1 658
TOTAL PERSONNEL EXPENSES	15 272 594	15 272 594	16 059 133	16 902 238	17 789 605
2. GENERAL EXPENSES					
COMMUNITY TRAINING	400 000	370 000	370 000	389 425	409 870
SUBSISTENCE & TRAVELLING	532 500	532 500	532 500	560 456	589 880
LAUNCHES - HOUSING PROJECTS	244 515	274 515	274 515	288 927	304 096
HOUSING FORUMS	90 000	90 000	90 000	94 725	99 698
HOUSING SOCIAL RELIEF PROGRAMME	3 510 000	2 310 000	3 510 000	3 694 275	3 888 224
HOUSING SECTOR PLAN	900 000	650 000	678 600	714 227	751 723
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	5 677 015	4 227 015	5 455 615	5 742 035	6 043 492
MUNICIPAL DISASTER RELIEF EXPENDITURE					
5. CAPITAL EXPENDITURE					
EMERGENCY HOUSING	205 000 000	130 000 000	130 000 000	136 825 000	144 008 313
TOTAL CAPITAL EXPEND EX REVENUE	205 000 000	130 000 000	130 000 000	136 825 000	144 008 313
TOTAL EXPENDITURE	225 949 609	149 499 609	151 514 748	159 469 273	167 841 409
REVENUE					
EQUITABLE SHARE	20 949 610	19 499 610	21 514 748	22 644 273	23 833 097
GRANT - RURAL HOUSING PROJECT	205 000 000	130 000 000	130 000 000	136 825 000	144 008 313
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	225 949 610	149 499 610	151 514 748	159 469 273	167 841 410
TOTAL EXPENDITURE	225 949 609	149 499 609	151 514 748	159 469 273	167 841 409
TOTAL REVENUE	225 949 610	149 499 610	151 514 748	159 469 273	167 841 410

Water and Sanitation Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	143 611 985	143 611 985	151 008 002	158 935 922	167 280 058
SALARIES : BONUS-ANNUAL LEAVE	16 643 132	16 643 132	17 500 254	18 419 017	19 386 015
OVERTIME & STANDBY ALLOWANCE	15 640 933	15 640 933	16 446 441	17 309 879	18 218 648
MEDICAL AID	11 290 014	11 290 014	11 871 450	12 494 701	13 150 672
TRAVELLING ALLOWANCE	11 997 816	11 997 816	12 615 703	13 278 027	13 975 124
CELLPHONE ALLOWANCE	903 983	903 983	950 538	1 000 441	1 052 964
HOUSING ALLOWANCE	12 688 533	12 688 533	13 341 992	14 042 447	14 779 675
LONG SERVICE	254 677	254 677	267 793	281 852	296 650
INSURANCE : UIF	1 386 672	1 386 672	1 458 086	1 534 635	1 615 203
PENSION FUND CONTRIBUTIONS	26 376 965	26 376 965	27 735 378	29 191 486	30 724 039
SKILLS DEVELOPMENT LEVY	2 829 911	2 829 911	2 975 651	3 131 873	3 296 296
LEAVE PAY	254 677	254 677	267 793	281 852	296 650
BARGAINING COUNCIL	79 021	79 021	83 090	87 452	92 044
TOTAL PERSONNEL EXPENSES	243 958 318	243 958 318	256 522 172	269 989 585	284 164 039
2. GENERAL EXPENSES					
DEPRECIATION	171 000 000	171 000 000	171 000 000	179 977 500	189 426 319
RAIN HARVESTING	2 000 000	1 970 000	2 088 000	2 197 620	2 312 995
WATER CARTING EXPENDITURE	5 825 943	5 825 943	5 825 943	6 131 804	6 453 724
ELECTRICITY PURCHASES	55 000 000	65 000 000	90 000 000	94 725 000	99 698 063
MEDICAL EXAMINATION	300 000	400 000	500 000	526 250	553 878
PROTECTIVE CLOTHING	3 000 000	3 000 000	5 000 000	5 262 500	5 538 781
WATER QUALITY MONITORING	7 000 000	7 000 000	8 500 000	8 946 250	9 415 928
WATER PURIFICATION CHEMICALS	19 298 343	19 298 343	23 000 000	24 207 500	25 478 394
WATER OPERATORS (NTINGA)	60 600	60 600	-	-	-
WATER PLANT HIRE	8 676 200	12 676 200	15 000 000	15 787 500	16 616 344
WSA PLANS	1 700 000	980 000	1 700 000	1 789 250	1 883 186
GREEN DROP PROGRAM	1 000 000	1 000 000	600 000	631 500	664 654
DIGITAL INFRASTRUCTURE INVESTIGATION	23 800	23 800	-	-	-
CUSTOMER RELATIONS SERVICES	1 000 000	329 000	343 476	361 508	380 488
WSDIP	600 000	600 000	200 000	210 500	221 551
BULK WATER PURCHASES	50 000 000	50 000 000	60 000 000	63 150 000	66 465 375
VEHICLE TRACKING	-	-	-	-	-
TOTAL GENERAL EXPENSES	326 484 886	339 163 886	383 757 419	403 904 683	425 109 679
3. REPAIRS AND MAINTENANCE					
WATER PUMP STATIONS	669 597	-	-	-	-
MATERIALS AND STORES	15 630 403	21 821 688	25 000 000	26 312 500	27 693 906
VIP SLUDGE SUCKING	5 000 000	2 000 000	2 088 000	2 197 620	2 312 995
SPRING PROTECTION	2 000 000	978 312	4 000 000	4 210 000	4 431 025
SEALING OF RESERVOIRS	1 000 000	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	30 816 058	31 316 058	41 588 000	43 771 370	46 069 367
5. CAPITAL EXPENDITURE					
MOTOR VEHICLES	-	-	4 000 000	4 210 000	4 431 025
MUNICIPAL INFRASTRUCTURE GRANT PROJECTS	727 555 000	720 325 000	754 481 000	823 811 000	864 017 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	100 000 000	100 000 000	95 000 000	85 000 000	89 250 000
GRANT - REGIONAL BULK WATER INFRASTRUCTURE	291 113 000	291 113 000	250 000 000	192 000 000	-
BULK WATER METERS	2 300 000	1 300 000	2 401 200	2 527 263	2 659 944
EQUIPMENT AND LABORATORY FEES	1 000 000	1 000 000	500 000	526 250	553 878
GENERATORS	1 500 000	-	-	-	-
PROVISION OF PUBLIC TOILETS IN TOWNS	200 000	-	-	-	-
BOREHOLE EXPLORATION AND DEVELOPMENT	4 602 645	4 602 645	8 000 000	8 420 000	8 862 050
REFURBISHMENT OF WATER SCHEMES AND BOREHOLES	2 000 000	2 000 000	-	-	-
HEAVY DUTY PLANT(TLBs)	3 000 000	-	5 000 000	5 262 500	5 538 781
SMART PILOT BUSINESS AND DOMESTIC	2 500 000	2 500 000	6 000 000	6 315 000	6 646 538
TOTAL CAPITAL EXPEND EX REVENUE	1 135 770 645	1 125 060 645	1 133 382 200	1 136 492 013	990 821 266
6. CONTRIBUTION TO APPROVED FUNDS					
PROVISION FOR DOUBTFUL DEBTS	107 507 624	107 507 624	107 507 624	113 151 774	119 092 242
TOTAL CONTR TO APPROVED FUNDS	107 507 624	107 507 624	107 507 624	113 151 774	119 092 242
TOTAL EXPENDITURE	1 844 537 530	1 847 006 530	1 922 757 414	1 967 309 425	1 865 256 593
REVENUE					
INTEREST : INVESTMENTS	4 833 131	20 983 131	17 800 753	17 901 719	16 695 477
INTEREST : OUTSTANDING DEBTS	22 794 770	22 794 770	23 797 740	24 868 638	25 490 354
INCOME - WATER & SANITATION	423 336 179	423 336 179	441 962 971	461 851 305	473 397 587
INCOME - WATER PERI URBAN	3 975 710	3 975 710	3 975 710	4 154 617	4 258 482
EQUITABLE SHARE	274 902 329	240 152 329	330 545 112	371 644 199	383 506 751
MUNICIPAL INFRASTRUCTURE GRANT	727 555 000	720 325 000	754 481 000	823 811 000	864 017 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	100 000 000	100 000 000	95 000 000	85 000 000	89 250 000
GRANT- REGIONAL BULK WATER INFRASTRUCTURE	291 113 000	291 113 000	250 000 000	192 000 000	-
OWN REVENUE-MUNICIPAL HEALTH	-	-	-	-	-
TOTAL REVENUE	1 848 510 119	1 822 680 119	1 917 563 286	1 981 231 478	1 856 615 652
TOTAL EXPENDITURE	1 844 537 530	1 847 006 530	1 922 757 414	1 967 309 425	1 865 256 593
SURPLUS/(DEFICIT)	3 972 589	-24 326 411	-5 194 128	13 922 052	-8 640 941

Technical Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
1. PERSONNEL EXPENDITURE					
SALARIES	4 707 294	4 707 294	4 949 719	5 209 580	5 483 083
SALARIES : BONUS-ANNUAL LEAVE	393 505	393 505	413 770	435 493	458 356
MEDICAL AID	230 952	230 952	242 846	255 596	269 014
TRAVELLING ALLOWANCE	211 497	211 497	222 389	234 064	246 353
CELLPHONE ALLOWANCE	114 346	114 346	120 235	126 547	133 191
HOUSING ALLOWANCE	536 145	536 145	563 756	593 354	624 505
INSURANCE : UIF	15 646	15 646	16 452	17 316	18 225
PENSION FUND CONTRIBUTIONS	451 666	451 666	474 927	499 860	526 103
SKILLS DEVELOPMENT LEVY	72 466	72 466	76 198	80 199	84 409
BARGAINING COUNCIL	712	712	749	788	829
TOTAL PERSONNEL EXPENSES	6 734 229	6 734 229	7 081 041	7 452 796	7 844 068
2. GENERAL EXPENSES					
BOOKS & PUBLICATIONS	5 000	502 000	502 000	528 355	556 094
PROTECTIVE CLOTHING	-	-	-	-	-
SUBSISTENCE & TRAVELLING	90 000	120 000	120 000	126 300	132 931
PUBLIC TRANSPORT ASSISTANCE PROGRAM	10 000	43 000	43 000	45 258	47 634
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	105 000	665 000	665 000	699 913	736 658
3. REPAIRS AND MAINTENANCE					
BUILDINGS & INSTALLATIONS	3 110 000	6 080 000	11 000 000	11 577 500	12 185 319
SUPPORT TO STRATEGIC ROADS	1 500 000	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	4 610 000	6 080 000	11 000 000	11 577 500	12 185 319
5. CAPITAL EXPENDITURE					
ESTABLISHMENT OF DISASTER MANAGEMENT FACILITES NYANDENI	11 494 816	23 494 816	18 000 000	5 000 000	3 500 000
RURAL ROAD ASSET MANAGEMENT GRANT	3 296 000	3 296 000	3 444 000	3 602 000	3 763 000
TOTAL CAPITAL EXPEND EX REVENUE	14 790 816	26 790 816	21 444 000	8 602 000	7 263 000
TOTAL EXPENDITURE	26 240 045	40 270 045	40 190 041	28 332 209	28 029 045
REVENUE					
EQUITABLE SHARE	22 944 044	36 944 044	36 746 041	24 730 208	24 266 044
RURAL ROAD ASSET MANAGEMENT GRANT	3 296 000	3 296 000	3 444 000	3 602 000	3 763 000
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	26 240 044	40 240 044	40 190 041	28 332 208	28 029 044
TOTAL EXPENDITURE	26 240 045	40 270 045	40 190 041	28 332 209	28 029 045
TOTAL REVENUE	26 240 044	40 240 044	40 190 041	28 332 208	28 029 044

MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA) COMPLIANCE

mSCOA is a multi-dimensional recording and reporting system across seven segments. Function or sub-function (GFS votes structure) Item (asset, liability, revenue, expenditure, etcetera) funding source (rates, services charges, grants, loans, etcetera), Region (wards, whole municipality, head office), costing. National Treasury introduced the mSCOA in order to standardize and integrate the

municipal activities in order to enhance the comparability, transparency of information for better planning, implementation and reporting.

National Treasury requires that the municipalities be able to transact live to mSCOA by 01 July 2017 with the accounting system recognized and accredited by NT. The municipality is transacting on mSCOA and generating data strings.

5. DRAFT BUDGET RELATED POLICIES

The municipality is currently reviewing its budget related policies for 2025-2026.

Tariff Policy

Though tariffs should move towards being cost reflective, increases should be affordable and should generally not exceed inflation as measured by the CPI. The proposed tariff increase for 2025/2026 is 4.4 % for households, businesses and government. The proposed tariff increase is 4.5% in 2026/2027 and 2.5% in 2027/2028.

6. OTHER PORTFOLIO FUNCTIONAL AREAS CONSULTED

All departments were consulted.

7. ORGANISATION AND PERSONNEL IMPLICATIONS

Employee costs are above the recommended norm of 40% of operating expenditure. The municipality has reviewed the structure to focus on the core mandate of the municipality. Job evaluation and placement have not been completed.

8. REPRESENTATIVITY

This issue does not apply in this regard.

9. CONSTITUTIONAL AND LEGAL IMPLICATIONS

- Constitution of the Republic of South Africa
- Municipal Finance Management Act 56 of 2003
- Municipal Budget and Reporting Regulations

10. FINANCIAL IMPLICATION

This draft budget has a deficit of R5,1 million in 2025/26, R13,9 million surplus in 2026/27 and a deficit of R8,6 million in 2027/28.

11. RECOMMENDATION

11.1 That the Municipal Council approves the Draft Budget for 2025/2026 and the two outer financial years 2026/2027 and 2027/2028.

11.2 That the Municipal Council approves the 2025/2026 draft budget related policies as follows:

11.2.1 Budget Policy

11.2.2 Adjustment budget management policy

11.2.3 Cash Management and Investment Policy

11.2.4 Credit Control and Debt Collection Policy

11.2.5 Funding and Reserves Policy

11.2.6 Indigent Policy

11.2.7 Tariff Policy

11.2.8 Unallocated Deposits Policy

11.2.9 Costing policy

11.2.10 Virement Policy

11.2.11 Supply Chain Management Policy

11.2.12 Asset Management Policy

11.2.13 Expenditure Management Policy

11.2.14 Loss Control Policy

11.3 That the Municipal Council approves the draft municipal tariffs for 2025/26 and two outer years.

11.4 That the Municipal Council approves tabling of the 2025/2026 draft budget and two outer years in terms of National Treasury tables A1 to A10 in accordance with section 24(1) to (2) of MFMA.

- A1 Budgeted Financial Performance (revenue and expenditure by standard classification)
- A2 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
Governance and administration		985 968	907 312	1 078 774	692 004	716 836	716 836	712 027	742 105	780 671
Executive and council		1 463	1 691	1 224	194 591	194 591	194 591	198 262	208 671	219 626
Finance and administration		984 505	905 621	1 077 550	487 417	512 249	512 249	503 339	522 461	549 495
Internal audit		-	-	-	9 996	9 996	9 996	10 426	10 974	11 550
Community and public safety		-	43 839	-	350 643	274 193	274 193	286 576	304 456	320 440
Community and social services		-	43 839	-	54 607	53 735	53 735	58 882	61 973	65 227
Sport and recreation		-	-	-	6 164	6 160	6 160	6 454	6 793	7 149
Public safety		-	-	-	35 041	35 091	35 091	37 656	42 468	44 697
Housing		-	-	-	225 950	149 500	149 500	151 515	159 469	167 841
Health		-	-	-	28 880	29 706	29 706	32 070	33 754	35 526
Economic and environmental services		10 418	14 685	7 922	222 575	239 375	239 375	232 997	228 362	238 652
Planning and development		10 418	11 542	4 767	187 733	190 533	190 533	182 912	189 615	199 662
Road transport		-	3 143	3 155	26 240	40 240	40 240	40 190	28 332	28 029
Environmental protection		-	-	-	8 601	8 601	8 601	9 895	10 415	10 962
Trading services		898 130	1 235 569	1 376 064	1 848 510	1 822 680	1 822 680	1 887 563	1 949 656	1 823 383
Energy sources		-	-	-	-	-	-	-	-	-
Water management		898 130	1 235 569	1 376 064	1 848 510	1 822 680	1 822 680	1 887 563	1 949 656	1 823 383
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	5 341	5 341	5 341	7 927	8 343	8 781
Total Revenue - Functional	2	1 894 516	2 201 405	2 462 760	3 119 072	3 058 424	3 058 424	3 127 091	3 232 923	3 171 928
Expenditure - Functional										
Governance and administration		525 463	398 598	515 733	601 895	628 019	628 019	660 595	684 170	719 693
Executive and council		161 441	166 825	167 638	198 437	197 667	197 667	201 890	208 671	219 626
Finance and administration		355 090	217 848	335 151	393 462	420 004	420 004	447 183	463 372	487 303
Internal audit		8 931	13 925	12 944	9 996	10 348	10 348	11 522	12 127	12 764
Community and public safety		103 374	91 822	98 599	140 643	139 032	139 032	150 576	158 481	166 802
Community and social services		37 385	33 554	38 244	54 607	53 574	53 574	58 882	61 973	65 227
Sport and recreation		2 735	4 096	4 096	6 164	6 160	6 160	6 454	6 793	7 149
Public safety		29 325	20 716	23 392	30 041	30 091	30 091	31 656	33 318	35 067
Housing		12 805	10 601	8 427	20 950	19 500	19 500	21 515	22 644	23 833
Health		21 125	22 855	24 441	28 880	29 706	29 706	32 070	33 754	35 526
Economic and environmental services		109 291	108 302	92 903	203 481	206 601	206 601	206 336	218 165	229 659
Planning and development		97 055	101 902	82 161	183 431	185 119	185 119	177 694	188 020	197 932
Road transport		4 404	1 942	4 504	11 449	13 479	13 479	18 746	19 730	20 766
Environmental protection		7 831	4 458	6 237	8 601	8 003	8 003	9 895	10 415	10 962
Trading services		828 773	1 009 673	1 284 495	708 767	764 752	764 752	789 375	830 817	874 435
Energy sources		-	-	-	-	-	-	-	-	-
Water management		828 773	1 009 673	1 284 495	708 767	764 752	764 752	789 375	830 817	874 435
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	1 899	2 821	3 594	5 341	6 991	6 991	7 927	8 343	8 781
Total Expenditure - Functional	3	1 568 799	1 611 217	1 995 323	1 660 127	1 745 395	1 745 395	1 814 810	1 899 977	1 999 371
Surplus/(Deficit) for the year		325 717	590 188	467 437	1 458 946	1 313 029	1 313 029	1 312 281	1 332 947	1 172 557

- A4 Budgeted Financial Performance (revenue by source and expenditure by type)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	241 297	221 982	247 358	290 327	290 327	290 327	160 908	302 926	316 558	324 472
Service charges - Waste Water Management	2	62 456	66 359	66 708	136 985	136 985	136 985	48 644	143 013	149 448	153 184
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2	3 067	-	394	49 328	49 328	49 328	-	34 966	37 850	40 065
Agency services											
Interest											
Interest earned from Receivables		32 878	41 602	43 705	23 320	23 320	23 320	38 130	23 798	24 869	25 490
Interest earned from Current and Non Current Assets		10 790	40 004	62 036	40 500	55 500	55 500	55 584	55 500	57 948	59 397
Dividends											
Rent on Land											
Rental from Fixed Assets		34	1	-	1 500	1 500	1 500	-	-	-	-
Licence and permits											
Special rating levies											
Operational Revenue		203	176	146	231	231	231	93	242	255	269
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	1 595	1 691	1 717	-	-	-	355	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-	-
Licences or permits	2	-	-	-	-	-	-	-	500	523	536
Transfer and subsidies - Operational	2	961 690	1 065 212	1 131 076	1 249 918	1 256 500	1 256 500	894 386	1 331 921	1 403 235	1 466 976
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2	18 941	-	163	-	-	-	-	1 300	1 000	500
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		1 332 950	1 437 027	1 553 302	1 792 108	1 813 690	1 813 690	1 198 100	1 894 166	1 991 685	2 070 889
Expenditure											
Employee related costs	2	734 154	712 311	671 546	804 558	833 361	833 361	466 350	849 973	894 943	942 286
Remuneration of councillors	2	19 056	19 572	21 146	26 764	26 764	26 764	16 312	28 142	29 619	31 174
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2	29 608	27 284	157 039	90 842	90 842	90 842	(48 165)	194 823	202 616	210 721
Debt impairment	3	77 181	78 457	114 011	107 508	107 508	107 508	-	107 508	113 152	119 092
Depreciation and amortisation	3	262 794	357 615	550 558	173 264	173 264	173 264	253 029	172 017	180 965	190 365
Interest	3	5 523	4 616	3 366	550	550	550	204	550	579	609
Contracted services	3	127 495	154 448	163 081	163 660	181 612	181 612	73 053	190 558	202 293	213 712
Transfers and subsidies	3	61 343	59 007	66 167	69 989	70 520	70 520	50 795	80 063	84 267	88 691
Irrecoverable debts written off	3	12 667	41 888	292	-	-	-	-	-	-	-
Operational costs	3	234 830	211 277	277 108	211 780	243 971	243 971	159 378	260 946	263 479	276 894
Losses on disposal of Assets	3	(13 546)	(73 965)	15 761	110	110	110	-	-	-	-
Other Losses	3	26 982	21 013	109 683	-	-	-	-	-	-	-
Total Expenditure		1 578 088	1 613 523	2 149 758	1 649 024	1 728 501	1 728 501	970 956	1 884 580	1 971 914	2 073 544
Surplus/(Deficit)		(245 138)	(176 496)	(596 456)	143 084	85 189	85 189	227 144	9 586	19 771	(2 655)
Transfers and subsidies - capital (monetary allocations)	6	561 566	764 378	909 458	1 326 964	1 244 734	1 244 734	-	1 232 925	1 241 238	1 101 038
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		316 428	587 882	313 002	1 470 048	1 329 923	1 329 923	227 144	1 242 511	1 261 009	1 098 384
Income Tax											
Surplus/(Deficit) after income tax		316 428	587 882	313 002	1 470 048	1 329 923	1 329 923	227 144	1 242 511	1 261 009	1 098 384
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		316 428	587 882	313 002	1 470 048	1 329 923	1 329 923	227 144	1 242 511	1 261 009	1 098 384
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions	7										
Surplus/(Deficit) for the year	1	316 428	587 882	313 002	1 470 048	1 329 923	1 329 923	227 144	1 242 511	1 261 009	1 098 384

- A5 multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Council & Committees		-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		747	1 048	7 966	24 500	23 700	23 700	7 276	24 810	26 098	27 468
Vote 03 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 04 - Health		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		-	-	-	250	250	250	171	250	263	277
Vote 06 - Housing		906	-	106 353	205 000	130 000	130 000	43 243	130 000	136 825	144 008
Vote 07 - Public Safety		-	-	12 407	5 000	5 000	5 000	3 441	6 000	9 150	9 630
Vote 08 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental		-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		890	3 312	6 508	14 791	26 791	26 791	17 561	21 444	8 602	7 263
Vote 11 - Water		845	9 316	7 450	1 135 771	1 087 564	1 087 564	564 069	1 133 382	1 136 492	990 821
Vote 12 - Tourism		-	-	-	-	-	-	-	-	-	-
Vote 13 - Development Agency		-	-	-	56 632	56 632	56 632	-	60 651	60 856	60 466
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	3 389	13 676	140 683	1 441 944	1 329 937	1 329 937	635 760	1 376 537	1 378 285	1 239 933
Single-year expenditure to be appropriated	2										
Vote 01 - Council & Committees		-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
Vote 03 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 04 - Health		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental		-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-
Vote 12 - Tourism		-	-	-	-	-	-	-	-	-	-
Vote 13 - Development Agency		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total											
Total Capital Expenditure - Vote		3 389	13 676	140 683	1 441 944	1 329 937	1 329 937	635 760	1 376 537	1 378 285	1 239 933

• A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		2 140 672	2 132 661	2 878 050	536 470	536 470	536 470	906 728	547 152	537 391	627 552
Trade and other receivables from exchange transactions	1	262 898	260 886	199 256	147 868	147 868	147 868	312 430	255 979	232 039	288 232
Receivables from non-exchange transactions	1	(2 200)	-	-	1 638	1 638	1 638	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	122	12 204	12 328	7 915	7 915	7 915	12 328	8 022	8 133	8 248
VAT		324 542	323 853	281 712	155 335	155 335	155 335	273 964	155 612	114 665	(57 206)
Other current assets		(0)	(0)	(0)	420	420	420	(0)	1 768	1 605	1 458
Total current assets		2 726 035	2 729 604	3 371 345	849 647	849 647	849 647	1 505 450	968 532	893 833	868 284
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	7 096 032	7 855 866	8 453 401	7 598 491	7 487 486	7 487 486	8 723 512	11 907 267	12 957 529	13 644 822
Biological assets		-	-	-	10 500	10 500	10 500	-	14 973	14 911	14 822
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		247	247	247	247	247	247	247	257	267	278
Intangible assets		4 060	5 646	2 474	24 353	23 352	23 352	4 585	17 984	18 951	19 994
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		615	1 564	130	-	-	-	130	336	350	364
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		7 100 954	7 863 323	8 456 253	7 633 592	7 521 585	7 521 585	8 728 473	11 940 818	12 992 008	13 680 279
TOTAL ASSETS		9 826 988	10 592 927	11 827 598	8 483 239	8 371 232	8 371 232	10 233 924	12 909 350	13 885 841	14 548 563
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		144	127	41 162	-	-	-	41 162	-	-	-
Consumer deposits		2 688	3 649	4 081	4 163	4 163	4 163	4 294	4 244	4 414	4 591
Trade and other payables from exchange transactions	4	470 018	427 149	319 437	179 934	179 934	179 934	348 949	348 949	360 351	374 106
Trade and other payables from non-exchange transactions	5	331 526	259 483	87 904	-	-	-	930 635	-	-	-
Provision		261 129	190 742	196 785	299 062	299 062	299 062	196 785	219 052	227 814	236 927
VAT		265 830	273 926	243 059	890	890	890	253 629	8 999	8 631	6 879
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		1 331 334	1 155 075	892 427	484 049	484 049	484 049	1 775 455	581 245	601 210	622 503
Non current liabilities											
Financial liabilities	6	4 119	5 789	2 446	-	-	-	1 127	1 946	1 133	216
Provision	7	(7 427)	(7 427)	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		(3 308)	(1 638)	2 446	-	-	-	1 127	1 946	1 133	216
TOTAL LIABILITIES		1 328 027	1 153 437	894 873	484 049	484 049	484 049	1 776 582	583 192	602 343	622 719
NET ASSETS		8 498 962	9 439 490	10 932 725	7 999 189	7 887 183	7 887 183	8 457 342	12 326 158	13 283 499	13 925 844
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	6 735 404	7 762 170	8 338 487	8 012 342	7 906 127	7 906 127	8 714 109	12 231 389	13 186 587	13 826 722
Reserves and funds	9	-	17 977	17 977	-	-	-	17 977	17 977	17 977	17 977
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	6 735 404	7 780 147	8 356 464	8 012 342	7 906 127	7 906 127	8 732 087	12 249 367	13 204 565	13 844 700

- A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates											
Service charges		318 944	189 266	227 549	324 757	324 757	324 757	154 584	334 455	348 700	355 206
Other revenue		561 599	762 372	(90 613)	205 843	205 843	205 843	72 458	132 806	138 744	146 176
Transfers and Subsidies - Operational	1	33 566	292 470	1 216 305	1 199 840	1 199 840	1 199 840	902 318	1 272 616	1 351 858	1 412 848
Transfers and Subsidies - Capital	1	749 774	829 497	909 458	1 121 964	1 121 964	1 121 964	878 045	1 102 925	1 104 413	957 030
Interest		10 788	38 883	63 158	40 500	40 500	40 500	55 584	55 500	57 948	59 397
Dividends											
Payments											
Suppliers and employees		(1 582 072)	(2 372 983)	(2 368 770)	(1 320 274)	(1 322 074)	(1 322 074)	(1 604 233)	(1 505 374)	(1 634 605)	(1 601 549)
Interest											
Transfers and Subsidies	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		92 599	(260 497)	(42 913)	1 572 630	1 570 830	1 570 830	458 755	1 392 928	1 367 058	1 329 108
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									1 300	1 000	500
Decrease (increase) in non-current receivables		249	(1 630)	1 121							
Decrease (increase) in non-current investments											
Payments											
Capital assets		(3 389)	(13 676)	(140 683)	(1 441 944)	(1 441 944)	(1 441 944)	(638 993)	(1 376 537)	(1 378 285)	(1 239 933)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 139)	(15 306)	(139 562)	(1 441 944)	(1 441 944)	(1 441 944)	(638 993)	(1 375 237)	(1 377 285)	(1 239 433)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				163				(1 320)			
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				(288)	88	88	88		450	468	486
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	(125)	88	88	88	(1 320)	450	468	486
NET INCREASE/ (DECREASE) IN CASH HELD		89 459	(275 803)	(182 600)	130 775	128 975	128 975	(181 557)	18 140	(9 760)	90 161
Cash/cash equivalents at the year begin:	2	397 403	383 801	464 155	407 247	407 247	407 247		529 011	547 152	537 391
Cash/cash equivalents at the year end:	2	486 862	107 999	281 555	538 022	536 222	536 222	(181 557)	547 152	537 391	627 552

- A8 Cash backed reserves and accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	486 862	107 999	281 555	538 022	536 222	536 222	(181 557)	547 152	537 391	627 552
Other current investments > 90 days		1 653 810	2 024 662	2 596 494	(1 551)	249	249	1 088 285			
Non current investments	1										
Cash and investments available:		2 140 672	2 132 661	2 878 050	536 470	536 470	536 470	906 728	547 152	537 391	627 552
Application of cash and investments											
Unspent conditional transfers		331 526	259 483	87 904				930 635			
Unspent borrowing											
Statutory requirements	2	(58 712)	(49 928)	(38 654)	(154 445)	(154 445)	(154 445)	(20 335)	(146 612)	(106 034)	64 086
Other working capital requirements	3	(254 454)	(406 646)	235 591	13 984	13 984	13 984	(158 326)	100 290	135 878	95 052
Other provisions		261 129	190 742	196 785	299 062	299 062	299 062	196 785	219 052	227 814	236 927
Long term investments committed	4										
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		279 488	(6 348)	481 626	158 601	158 601	158 601	948 759	172 730	257 658	396 064
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		1 861 185	2 139 009	2 396 423	377 870	377 870	377 870	(42 031)	374 421	279 733	231 488
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		1 861 185	2 139 009	2 396 423	377 870	377 870	377 870	(42 031)	374 421	279 733	231 488

- A9 Asset management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	3 219	13 453	140 549	1 439 394	1 328 387	1 328 387	1 373 886	1 375 495	1 236 997
<i>Roads Infrastructure</i>		-	3 284	2 854	3 296	3 296	3 296	3 444	3 602	3 763
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		952	8 386	2 967	768 647	846 861	846 861	942 584	1 115 546	968 776
<i>Sanitation Infrastructure</i>		(163)	-	-	359 324	229 043	229 043	170 897	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		789	11 669	5 821	1 131 267	1 079 200	1 079 200	1 116 925	1 119 148	972 539
Community Facilities		890	-	-	11 495	32 855	32 855	26 000	13 420	12 362
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		890	-	3 655	11 495	32 855	32 855	26 000	13 420	12 362
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	1 000	200	200	-	-	-
Housing		906	-	106 353	205 000	130 000	130 000	130 000	136 825	144 008
Other Assets		906	-	106 353	206 000	130 200	130 200	130 000	136 825	144 008
Biological or Cultivated Assets		-	-	-	10 500	10 500	10 500	14 973	14 911	14 822
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	12 150	11 149	11 149	10 240	10 752	11 307
Intangible Assets		-	-	-	12 150	11 149	11 149	10 240	10 752	11 307
Computer Equipment		-	866	4 702	4 050	5 051	5 051	4 259	4 482	4 717
Furniture and Office Equipment		577	181	777	2 000	2 000	2 000	5 000	5 263	5 539
Machinery and Equipment		57	736	603	48 432	46 932	46 932	45 990	46 283	46 010
Transport Assets		-	-	18 639	13 500	10 500	10 500	20 500	24 411	25 693
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	170	223	134	2 550	1 550	1 550	2 651	2 790	2 937
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	223	29	2 300	1 300	1 300	2 401	2 527	2 660
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	223	29	2 300	1 300	1 300	2 401	2 527	2 660
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		170	-	105	250	250	250	250	263	277
Housing		-	-	-	-	-	-	-	-	-
Other Assets		170	-	105	250	250	250	250	263	277

Total Capital Expenditure	4	3 389	13 676	140 683	1 441 944	1 329 937	1 329 937	1 376 537	1 378 285	1 239 933
Roads Infrastructure		-	3 284	2 854	3 296	3 296	3 296	3 444	3 602	3 763
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		952	8 608	2 996	770 947	848 161	848 161	944 986	1 118 073	971 436
Sanitation Infrastructure		(163)	-	-	359 324	229 043	229 043	170 897	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		789	11 892	5 850	1 133 567	1 080 500	1 080 500	1 119 326	1 121 675	975 199
Community Facilities		890	-	3 655	11 495	32 855	32 855	26 000	13 420	12 362
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		890	-	3 655	11 495	32 855	32 855	26 000	13 420	12 362
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		170	-	105	1 250	450	450	250	263	277
Housing		906	-	106 353	205 000	130 000	130 000	130 000	136 825	144 008
Other Assets		1 076	-	106 458	206 250	130 450	130 450	130 250	137 088	144 285
Biological or Cultivated Assets		-	-	-	10 500	10 500	10 500	14 973	14 911	14 822
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	12 150	11 149	11 149	10 240	10 752	11 307
Intangible Assets		-	-	-	12 150	11 149	11 149	10 240	10 752	11 307
Computer Equipment		-	866	4 702	4 050	5 051	5 051	4 259	4 482	4 717
Furniture and Office Equipment		577	181	777	2 000	2 000	2 000	5 000	5 263	5 539
Machinery and Equipment		57	736	603	48 432	46 932	46 932	45 990	46 283	46 010
Transport Assets		-	-	18 639	13 500	10 500	10 500	20 500	24 411	25 693
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		3 389	13 676	140 683	1 441 944	1 329 937	1 329 937	1 376 537	1 378 285	1 239 933

ASSET REGISTER SUMMARY - PPE (MDV)	5	5 698 120	7 180 428	7 220 649	6 392 142	6 280 136	6 280 136	9 605 881	9 746 558	9 922 714
Roads Infrastructure		-	3 284	2 854	3 296	3 296	3 296	3 444	3 602	3 763
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		5 574 027	7 054 466	6 971 831	5 659 865	5 737 080	5 737 080	9 049 292	9 349 979	9 504 049
Sanitation Infrastructure		(12 838)	(12 674)	(12 691)	346 649	216 369	216 369	158 223	(12 674)	(13 993)
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		5 561 189	7 045 075	6 961 994	6 009 811	5 956 744	5 956 744	9 210 959	9 340 906	9 493 819
Community Assets		14 355	13 465	17 119	24 813	46 173	46 173	39 465	27 828	28 269
Heritage Assets		247	247	247	247	247	247	257	267	278
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		66 425	62 448	168 147	254 545	178 745	178 745	201 359	215 592	230 954
Biological or Cultivated Assets		-	-	-	10 500	10 500	10 500	14 973	14 911	14 822
Intangible Assets		4 060	5 646	2 474	24 353	23 352	23 352	17 984	18 951	19 994
Computer Equipment		421	1 480	5 652	1 769	2 770	2 770	5 557	5 916	6 300
Furniture and Office Equipment		7 521	8 464	7 519	(3 147)	(3 147)	(3 147)	11 742	12 706	13 756
Machinery and Equipment		938	1 064	933	46 512	45 012	45 012	46 292	44 450	43 986
Transport Assets		29 167	28 740	42 765	14 610	11 610	11 610	41 676	47 790	51 503
Land		13 798	13 798	13 798	8 128	8 128	8 128	15 617	17 241	19 034
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (MDV)	5	5 698 120	7 180 428	7 220 649	6 392 142	6 280 136	6 280 136	9 605 881	9 746 558	9 922 714

- A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		21 075	21 375	-	22 116	22 116	22 116	22 766	23 426	-
Piped water inside yard (but not in dwelling)		43 758	43 758	-	43 758	43 758	43 758	43 758	43 758	-
Using public tap (at least min.service level)	2	102 417	105 479	-	105 668	105 668	105 668	105 860	105 709	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		167 250	170 612	-	171 542	171 542	171 542	172 384	172 893	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	24 627	27 065	-	26 876	26 876	26 876	26 684	26 835	-
No water supply		160 119	174 884	-	174 143	174 143	174 143	173 493	172 833	-
<i>Below Minimum Service Level sub-total</i>		184 746	201 949	-	201 019	201 019	201 019	200 177	199 668	-
Total number of households	5	351 996	372 561	-	372 561	372 561	372 561	372 561	372 561	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		58 701	58 716	-	58 716	58 716	58 716	58 716	60 716	-
Flush toilet (with septic tank)		2 078	2 078	-	2 078	2 078	2 078	2 078	2 078	-
Chemical toilet		47 887	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		186 643	198 607	-	205 607	205 607	205 607	215 607	215 607	-
Other toilet provisions (> min.service level)		-	56 473	-	56 473	56 473	56 473	56 473	56 473	-
<i>Minimum Service Level and Above sub-total</i>		295 309	315 874	-	322 874	322 874	322 874	332 874	334 874	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		18 467	18 467	-	14 767	14 767	14 767	11 467	9 467	-
No toilet provisions		38 220	38 220	-	34 720	34 720	34 720	28 220	28 220	-
<i>Below Minimum Service Level sub-total</i>		56 687	56 687	-	49 487	49 487	49 487	39 687	37 687	-
Total number of households	5	351 996	372 561	-	372 561	372 561	372 561	372 561	372 561	-
Energy:										

Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	350 445	350 445	350 445	349 795	349 135	-
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)					560 712	560 712	560 712	584 157	610 986	-
Total cost of FBS provided	8	-	-	-	560 712	560 712	560 712	584 157	610 986	-