TABLED MARCH 2025

Medium Term Revenue & Expenditure Framework
2025/2026 – 2027/2028

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Abbreviations and Acronyms

BSC	Budget Steering Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IMFO	Institute of Municipal Finance Officers
INEP	Integrated National Electrification Programme
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	Kilowatt hour
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

Alderman Pat Hutcheson to deliver the budget speech on 29 May 2025 - speech to be circulated under separate cover at the Council meeting.

1.2 Council Resolutions

1. **That** the Council of Midvaal Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **APPROVES AND ADOPTS**:

1.1. The annual budget of the municipality for the financial year 2025/26 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 standard classification) as contained in Table 12 of Annexure A;
1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 13 of Annexure A;
1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 14 of Annexure A; and
1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 15 of Annexure A.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table 16 of Annexure A;
1.2.2. Budgeted Cash Flows as contained in Table 17 of Annexure A;
1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 18 of Annexure A;
1.2.4. Asset management as contained in Table 19 of Annexure A; and
1.2.5. Basic service delivery measurement as contained in Table 20 of Annexure A.

2. **That** the Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2025 the tariffs as contained in Annexure D:

2.1. the tariffs, rebates and exemptions 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. **That** the Council of Midvaal Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2025 the tariffs for other services, as set out in Annexures D.

4. To give proper effect to the municipality's annual budget, the Council of Midvaal Local Municipality **APPROVES** that cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans 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.

5. **That** the Council of Midvaal Local Municipality, acting in terms of section 17 of the Municipal Finance Management Act, (Act 56 of 2003) **APPROVES AND ADOPTS** with effect from 1 July 2025 the following budget related policies for the 2025/2026 financial year:

    5.1. Tariff By-Law
    5.2. Tariff Policy
    5.3. Property Rates By-Law
    5.4. Property Rates Policy
    5.5. Credit Control and Debt Collection By-Law
    5.6. Credit Control and Debt Collection Policy
    5.7. Cash Management Policy
    5.8. Investment Policy
    5.9. Borrowing Policy
    5.10. Budget Funding and Reserves Policy
    5.11. Municipal Supply Chain Management Policy and Procedures
    5.12. Fixed Asset Management Policy
    5.13. Policy on the Planning and Approval of Capital Projects
    5.14. Indigents Policy
    5.15. Policy related to the provision of free basic electricity
    5.16. Policy related to the provision of free basic water
    5.17. Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts
    5.18. Long Term Financial Planning Policy
    5.19. Disposal of Assets Policy
    5.20. Budget Implementation and Monitoring Policy
    5.21. Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
    5.22. Allocation of Unclaimed Credits Policy
    5.23. Bulk Developer Contributions Policy
    5.24. Related Party Policy
    5.25. Cell phone and Connectivity allowance Policy
    5.26. Caucus Budget Policy
    5.27. Billing Policy
    5.28. Electricity By-laws
    5.29. Water By-laws
    5.30. Supply Chain Management Process Turn-around Time Policy
    5.31. EFT Policy
    5.32. Policy on Impairment of Receivables
    5.33. Supply Chain Management Policy for Infrastructure Procurement and delivery management
    5.34. Contract Management Policy
    5.35. Fleet Management Policy
    5.36. Cost Containment Policy
    5.37. Virement Policy
    5.38. Allocation of Payment Policy
    5.39. Wayleave Policy
    5.40. UIF Strategy Reduction
    5.41. Preferential Procurement Policy

6. **That** the Council of Midvaal Local Municipality, acting in terms of section 11.2.6 of the Midvaal Property Rates Policy **RE-AFFIRM** property rate rebates, on application, to the following

property owners as development incentives as contained in the various Service Level Agreements:

6.1. Savanna City Development (in terms of section 9.4 of the Property Rates Policy)
6.2. Cosmopolitan Projects Johannesburg (Pty) Ltd (in terms of section 9.4 of the Property Rates Policy)
6.3. Klipriver Business Park Development (in terms of section 9.4 of the Property Rates Policy)
6.4. Heineken Breweries (in terms of section 9.4 of the Property Rates Policy)

7. **That** in principle approval **BE GRANTED** for the taking up on external debt in the form of Hire Purchase (HP) agreements to the value of R27 740 000 to fund the purchase of vehicles as contemplated in the capital budget for the 2025/2026 financial year, subject to compliance with sections 46 and 48 of the MFMA.

8. **That** the Council of Midvaal Local Municipality, acting in terms of section 66 of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2025 the revised departmental organograms, as set out in Annexures AT.

1.3 Executive Summary

Planning Framework

The Municipal Systems Act, Act 32 of 2000, requires that local government structures prepare Integrated Development Plans (IDP's). The IDP serves as a tool for the facilitation and management of development within the areas of jurisdiction. In conforming to the Act's requirements, the Council of the Midvaal Local Municipality (MLM) has delegated the authority to the Municipal Manager to prepare the IDP.

The aim of the IDP for Midvaal is to present a coherent plan to achieve the vision of the municipality. The intention of this IDP is to link, integrate and co-ordinate development plans for MLM which is aligned with national, provincial and district development plans and planning requirements binding on the municipality in terms of legislation.

Midvaal IDP Key Performance Areas

KPA	Definition
KPA 1: Good Governance & Public Participation	To promote increased participation and improved communication with all key internal and external stakeholders
KPA 2: Safety & Environment	To create a sustainable environment safe from harm
KPA 3: Social & Community Development	To create an environment focused on uplifting the youth, the poor and the most vulnerable
KPA 4: Institutional Transformation	To transform and align the people, processes and systems of the municipality to achieve its objectives
KPA 5: Financial Sustainability	To improve the financial sustainability and capacity of the municipality, whilst adhering to statutory requirements
KPA 6: Physical Infrastructure & Energy Efficiency	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community
KPA 7: Services & Customer Care	To deliver inclusive and excellent services to the community
KPA 8: Economic Growth & Development	To facilitate sustainable economic empowerment for all communities within Midvaal and through the development of partnerships and innovation

Requests for resources not in support of the abovementioned KPA's were only considered in exceptional circumstances.

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

Commitment to cost containment

The Municipality's business and service delivery priorities are reviewed on an annual basis as part of the planning and budgeting process. Where appropriate, funds are transferred from low-to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and ‘nice to have’ items. The Midvaal Local Municipality has adopted a cost containment strategy during 2013 and subsequent to the issuing of MFMA Circular 82, has intensified its cost containment strategy. A new cost containment policy has been adopted in line with the Cost Containment Regulations.

Revenue collection and indigents
The Municipality has embarked on implementing a range of revenue collection strategies to optimise the collection of debt owed by consumers. Furthermore, the Municipality is regularly undertaking workshops to register indigents to ensure the poorest of the poor are protected. The change to the threshold of R300 000 property value and less which are deemed as indigent households. In addition, all RDP households are also regarded as deemed indigents.

- Deemed indigent – if the property value is less than R300 000, the household will automatically be declared as indigent and included in the indigent register. If it is found that the household members are either employed by an organ of state, or has a registered business with an income that exceeds three times maximum old age pension per month, the indigent status will be revoked.
- Application process – any household with a combined income of less than three times maximum old age pension per household per month can apply as indigent, and if approved, will be included in the indigent register
- The Indigent Policy also allows that RDP households where the title deeds have not yet been transferred to the beneficiary but they have already taken occupation of the RDP house, will also qualify as indigents.
  RDP houses in Savanna City qualify as deemed indigents, notwithstanding that the value of these properties exceed R300 000.

National Treasury’s MFMA Circular No. 129 and 130 was used to guide the compilation of the 2025/26 MTREF.

The main challenges experienced during the compilation of the 2025/26 MTREF can be summarised as follows:

- Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively on municipal own revenues.
- Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.
- By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively.
- Over-reliance on conditional grants.
- Increasing electricity tariffs continue to strain consumers’ ability to afford this service. Municipalities as a result are at higher risk of non-technical losses particularly related to theft and illegal by-passing. We require dedicated Revenue Protection staff with operational funding for Revenue Protection
- Cost reflective tariffs are much higher than consumers can afford, and if implemented, it could mean that debtors amount will be higher as even paying consumers won’t be able to pay their accounts.

- Provincial gazettes will only be available on the 27 March and therefore not included. It will be updated before final budget submission
- Compensation of employees remains a major cost pressure. It remains critical for municipalities to adhere to compensation ceilings, manage headcounts proactively and conduct staff audit to ensure the staff complement is aligned to the approved organogram.
- Aging water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom as well as other inflationary and service delivery pressures, including the service cost of increased loan funding);

The following budget principles and guidelines directly informed the compilation of the 2025/26 MTREF:

- Revised IDP;
- The 2024/25 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2025/26 annual budget;
- Service level standards were used to inform the measurable objectives, targets and development goals;
- Tariff and property rate increases should be affordable. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- The economic challenges will continue to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is taken for revenue projections;
- 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;
- Improved revenue collection, working more efficiently and implementing cost containment measures can offset the trends of service delivery breakdowns.
- The implementation of mSCOA version 6.9.
- CPI projections of 4.3% in 2025/26, 4.6% in 2026/27 and 4.4% in 2027/28

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/26 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2025/26– 2027/2028 MTREF

	Adjusted Budget	2025/2026	2026/2027	2027/2028
Financial Overview				
Total Operating Revenue	1 929 770 260	2 124 286 850	2 269 856 277	2 419 055 379
Total Operating Expenditure	1 886 397 241	2 114 653 085	2 236 604 627	2 366 159 161
Total Capital Expenditure	268 726 270	208 065 966	179 765 468	169 116 970
Total Expenditure	2 155 123 511	2 322 719 051	2 416 370 095	2 535 276 131
Employee Cost	425 059 576	476 508 060	500 031 663	523 785 420
Employee Cost as a % of Opex	22.53%	22.53%	22.36%	22.14%

Note: All figures ***excludes*** provision made for internal revenue and expenditure. Also note that abovementioned figures ***includes*** capital revenue. The attention of the reader is drawn to the fact that capital revenue is not included in all the National Treasury schedules contained in this budget document and that the header will be indicative of whether the revenue figures refer to total operating revenue, or operating revenue exclusive of capital revenue. In terms of GRAP 9, capital revenue is recognised as operating revenue and as such included in total operating revenue.

The revenue for 2025/2026 is budgeted at R2 124 286 850, which is an increase of 10.08% from the 2024/2025 adjusted budget.

The revenue budget is based on the following proposed tariff increases:

- Electricity – 12.7%
- Water – 9.5%
- Sanitation – 6%
- Refuse Collection – 7%
- Assessment Rates –(-12%) with increases in line with valuation roll

The water and electricity tariff increases are above the projected inflation targets. Tariffs could not be contained within the targeted inflation limits due to increased cost of the provision of services.

Provision has been made to supply registered indigent households serviced by the Council with 6kl of water free of charge.

The Income Budget has been compiled based on projected billing, however provision has been made for a 90% collection rate through the provision of funds for the impairment of debtors.

The operating expenditure for 2025/2026 is budgeted at R2 114 653 085 (an increase of 12.10% from the 2024/2025 adjusted budget). This includes a provision for salary increases of 5.5%, increase in repairs and maintenance expenditure of 11.06%, operating cost of 14.12% and contracted services decreased by 4.87%. Bulk purchases has been increased as follows:

Water Purchases from Randwater – 15.3%
Electricity Purchases from Eskom – 12.7%

The capital amount proposed for 2025/26 amounts to R208 065 966.

The capital budget will be funded as follows:

FUNDING	Draft budget 2526	Proposed budget 2627	Draft budget 2728
Leases	27 740 000.00	23 750 000.00	23 400 000.00
Own Funding	45 930 000.00	40 690 000.00	36 070 000.00
DAC	1 140 000.00	850 000.00	1 350 000.00
DAC	3 702 000.00	4 800 000.00	3 000 000.00
Loans	42 500 000.00	-	-
Developer Contri	4 000 000.00	4 000 000.00	2 000 000.00
WSIG	21 886 000.00	48 083 000.00	68 000 000.00
INEP	30 483 983.00	14 718 615.00	15 383 550.00
Energy Efficiency	3 463 203.00	3 463 203.00	3 463 203.00
NDPG	865 801.00	8 658 009.00	1 731 602.00
MIG	26 354 979.00	30 752 641.00	14 718 615.00
	208 065 966.00	**179 765 468.00**	**169 116 970.00**

Midvaal mainly spends its capital expenditure on infrastructure services and for the 2025/26 financial year 56% of the capital budget is allocated to the Engineering Services department, and 22% allocated to Community Services department.

1.4 Operating Revenue Framework

For Midvaal 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 management is fundamental to the financial sustainability of the municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to 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:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 90% annual collection rate for property rates and other key service charges;
- 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 (remaining a challenge as a result of the offsetting of depreciation);
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA) as amended.
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	461 979	438 811	487 421	616 262	626 640	626 640	397 256	705 879	748 068	800 243
Service charges - Water	2	214 565	244 870	271 745	294 205	294 225	294 225	187 788	322 106	349 307	377 774
Service charges - Waste Water Management	2	54 450	61 723	66 825	71 008	70 428	70 428	46 724	74 628	79 080	83 800
Service charges - Waste Management	2	55 102	57 490	61 186	66 300	66 300	66 300	42 930	70 941	75 907	81 220
Sale of Goods and Rendering of Services		5 482	8 247	8 113	8 141	9 191	9 191	4 884	9 742	10 288	10 859
Agency services											
Interest											
Interest earned from Receivables		13 009	16 074	24 666	25 252	25 172	25 172	16 244	28 440	29 748	31 057
Interest earned from Current and Non Current Assets		18 248	32 679	43 678	44 209	46 809	46 809	30 745	48 822	51 067	53 314
Dividends											
Rent on Land											
Rental from Fixed Assets		1 098	1 093	1 234	1 161	1 161	1 161	742	1 230	1 304	1 383
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies											
Operational Revenue		1 641	3 878	1 620	4 751	4 751	4 751	1 207	5 036	5 274	5 514
Non-Exchange Revenue											
Property rates	2	273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Surcharges and Taxes											
Fines, penalties and forfeits		68 387	74 543	45 062	83 414	83 464	83 464	26 683	88 471	93 780	99 406
Licences or permits											
Transfer and subsidies - Operational		150 862	172 219	189 555	206 570	202 672	202 672	148 163	221 548	229 525	238 716
Interest		5 509	13 794	16 507	16 396	18 596	18 596	12 249	22 501	23 852	25 283
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(70)	-	-	-	-	-	-	-	-	-
Other Gains		55	74	46	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		**1 323 631**	**1 421 663**	**1 540 419**	**1 787 272**	**1 799 462**	**1 799 462**	**1 150 513**	**2 022 910**	**2 146 181**	**2 284 489**

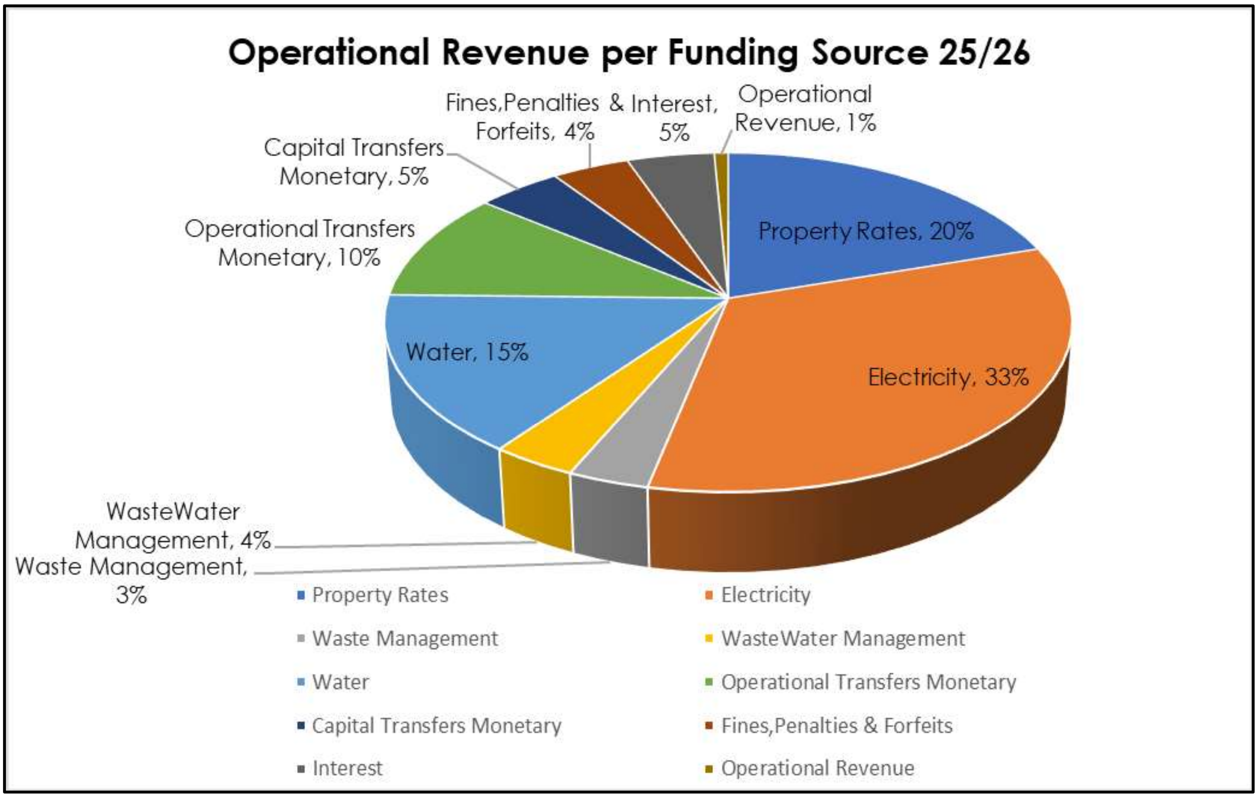


Figure 1: Operating Revenue Distribution for the 2025/26 Financial Year

Table 3 Percentage growth in revenue by main revenue source

Revenue by Source				2025/26 Medium Term Revenue & Expenditure Framework					
Income	Original Budget	Adjusted Budget	%	Budget 2025/2026	%	Budget 2026/2027	%	Budget 2027/2028	%
Property Rates	349,604,867	350,054,867	1.00%	423,566,388	1.21%	448,980,371	1.06%	475,919,193	1.06%
Service Charges Electricity	616,262,131	626,640,131	1.02%	705,878,638	1.13%	748,068,462	1.06%	800,243,211	1.07%
Service Charges Water	294,204,750	294,224,750	1.00%	322,105,651	1.09%	349,307,478	1.08%	377,773,574	1.08%
Service Charges Waste Water	71,007,561	70,427,561	0.99%	74,628,015	1.06%	79,080,496	1.06%	83,800,127	1.06%
Service Charges Waste	66,299,799	66,299,799	1.00%	70,940,785	1.07%	75,906,641	1.07%	81,220,105	1.07%
Rental of facilities & Equipment	1,160,775	1,160,775	1.00%	1,230,422	1.06%	1,304,247	1.06%	1,382,502	1.06%
Interest, Dividends and Rent on land	85,856,621	90,576,621	1.05%	99,762,676	1.10%	104,666,779	1.05%	109,653,741	1.05%
Fines Penalties and Forfeits	83,413,524	83,463,524	1.00%	88,471,335	1.06%	93,779,615	1.06%	99,406,392	1.06%
Transfers and subsidies	149,442,675	202,672,120	1.36%	221,548,046	1.09%	229,525,246	1.04%	238,716,196	1.04%
Other revenue	12,891,693	13,941,693	1.08%	14,777,894	1.06%	15,562,142	1.05%	16,373,488	1.05%
Total Revenue (excl capital transfers)	**1,730,187,349**	**1,799,461,841**	**1.04%**	**2,022,909,850**	**1.12%**	**2,146,181,477**	**1.06%**	**2,284,488,529**	**1.06%**

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise 80% of the total revenue mix and follow the same trend in the outer years.

Other revenue consists of various items such as income received from, building plan fees, connection fees, renting out of properties and fines. Departments review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totals R221 million in the 2025/26 financial year and increases to R229 million by 2026/27. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	(5 318)	(12 139)	(12 139)	(12 139)	(11 687)	(8 366)	(8 732)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	(10 636)	(24 278)	(24 278)	(24 278)	(23 374)	(16 732)	(17 464)
Conditions still to be met - transferred to liabilities		–	–	5 318	12 139	12 139	12 139	11 687	8 366	8 732
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 operating transfers and grants revenue		–	–	(10 636)	(24 278)	(24 278)	(24 278)	(23 374)	(16 732)	(17 464)
Total operating transfers and grants - CTBM	2	–	–	5 318	12 139	12 139	12 139	11 687	8 366	8 732

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 are encouraged to keep increases within the lower limit of the 3 to 6 per cent Consumer Price Index (CPI) target band. Tariffs could not be contained within the targeted limits due to increased cost of the provision of services. The increased cost of service delivery, as well as the cost to service loans for infrastructure requires higher than inflation tariff increases. The multi-year tariff increases are also higher than inflation, and the increased number of indigent customers is continuing to place upward pressure on the operating budget.

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.

Multi-year tariff increases are proposed as follows:

Table 5 Proposed Tariff Increases

Budget Assumptions	Year 1	Year 2	Year 3
	2025/2026	2026/2027	2027/2028
Property Rates Increase	-12.00%	6.00%	6.00%
Refuse Removal Increase	7.00%	7.00%	7.00%
Sanitation Increase	6.00%	6.00%	6.00%
NERSA Increase	12.70%	5.36%	6.19%
Electricity Sales Increase	12.70%	6.00%	7.00%
Rand Water Increase	15.30%	8.50%	8.20%
Water Sales Increase	9.50%	8.50%	8.20%

1.4.1 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 done in previous budget processes and the Property Rates Policy of the Municipality has been amended accordingly. Section 8 of the Act, as amended, had to be implemented within 7 years of promulgation, in other words, the municipality had to implement the revised categories before June 2022. The municipality has compiled a new valuation roll which was effective as from 1 July 2025. This valuation roll will be valid until 30 June 2030 and is fully compliant with the revised categories as per Section 8 of the Act. A Valuer was appointed, and the new Valuation Roll was submitted on 31 January 2025. The effective date of the new General Valuation Roll is 1 July 2025.

The following stipulations in the Property Rates Policy are highlighted:

Exemptions:

- Public Benefit Organisations will be exempt from paying property rates, subject to the property being fully operational as the registered institution.
- Municipal properties will be exempt from property rates.
- Properties on which Public Monuments and Memorials are located will be exempted from property rates.
- Properties located on special nature reserves, national parks or nature reserves within the meaning of the National Environmental Management: Protected Areas Act, 2003 (57 of 2003) or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act 2004, (10 of 2004), which are not developed or used for

commercial, business, agricultural or residential purposes will be exempt from paying property rates.

- Properties belonging to a land reform beneficiary or his or her heirs, dependents or spouse will be exempt from paying property rates for the first ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds provided that upon alienation of the property by the land reform beneficiary or his or her heirs, dependents or spouse, property rates shall become payable
- Properties registered in the name of and used primarily as a place of public worship by a religious community, including the official residence registered in the name of that community which is occupied by the office bearer of that community who officiates at services at that place of worship will be exempt from paying property rates.
- Public Service Infrastructure will be exempted from paying property rates.

Reductions:

- All properties categorized as residential properties in order to alleviate the tax burden on all owners of residential property within the municipality. In addition to the impermissible rates of R15 000 described in section 17(1)(h) of the Municipal Property Rates Act a further R285 000 reduction on the market value of a property will be granted. No property rates will therefore be payable on the first R300 000 of the value of residential property.

Rebates:

- Indigent property owners will be exempted from property rates.
- Owners dependent on pensions or social grants: Residential property owners who are over 60 years of age, who are both permanent occupiers and the owner/s of the property concerned whose aggregate household income does not exceed the maximum of 4 times old age pension per month will receive a rebate of 100% of their property rates for the first R1 300 000 of their property value. Residential property owners who are over 60 years of age, who are both permanent occupiers and the owner/s of the property concerned whose aggregate household income does not exceed the maximum of 5 times old age pension per month will receive a rebate of 50% of their property rates for the first R1 300 000 of their property value (i.e. maximum of R1 000 000 after the first R300 000 residential reduction has been applied). Property Owners with more than 1 property will not qualify for Pensioner Rebates. Pensioner rebates will be valid for a period of 12 months from date of approval
- Sports grounds used for amateur sports will receive a rebate of 75% of their property rates (application based, annually).
- Old age institutions registered at the Department of Welfare will receive a rebate of 85% of their property rates (application based, annually).
- Owners of small holdings (with property type as contained in the valuation roll, agricultural holdings / farms) where the usage is indicated as a residential dwelling, will receive a rebate of 50% of their property rates for the first R750 000 of their property value (i.e. maximum of R450 000 after the first R300 000 residential reduction has been applied).
- Owners of Private Schools will not receive rebates of their property rates.
- First time owners of Government Flisp Housing who qualified for government subsidy will receive a 75% rebate of their property rates for the first R500 000 of their property value (i.e. maximum of R200 000 after the first R300 000 residential reduction has been applied). Once the Flisp subsidy beneficiary sells the property, the new property

owner will not qualify for the rebate unless he / she is also a Flisp subsidy beneficiary.

1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to 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 not fully cost-reflective – excluding 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.

Better maintenance of infrastructure and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. Rand Water has proposed an increase on its bulk tariffs with 15.3% from 1 July 2025, due to the increase of Eskom tariffs and its impact on Randwater. A tariff increase of 9.5% for MLM customers as from 1 July 2025 for water is proposed.

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has approved an increase in the Eskom bulk electricity tariff to municipalities at 12.74%. An increase of 12.7% as a result and has been included in the budget and will be effective from 1 July 2025. However, this is subject to NERSA approval. The municipality's cost of supply study resulted in a 19% increase in electricity tariffs.

Electricity tariffs will increase by 12.7%. Registered indigents will be granted 50 kWh per 30-day period free of charge.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 6% for sanitation from 1 July 2025 is proposed. The main cost drivers for the sanitation service are staff, chemicals and pumps. Free sanitation will be applicable to registered indigents.

1.4.5 Waste Removal and Impact of Tariff Increases

The main cost drivers for the service are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. A 7% increase in the waste removal tariff is proposed from 1 July 2025.

Table 6 Comparison between property rates and services tariffs for the current year and proposed multi-year

Projected Residential Tariffs	2024/2025	2025/2026	2026/2027
Property rates	0.011537843	0.010153264	0.01076246
Residential Reduction	150000	300000	300000
Electricity			
Fixed Charge	0	0	0
Electricity - (block 1: 0 - 50 kwh)	1.7574	2.0913	2.35690637
Electricity - (block 2: 51 - 350 kwh)	2.2594	2.6887	3.03015363
Electricity - (block 3: 351 - 600 kwh)	3.0985	3.6872	4.15549694
Electricity - (block 4: > 600 kwh)	3.6052	4.2902	4.83504413
Cost Price per kwh	2.3518	2.7986	3.154052416
Water			
0-6 indigent households	0.00	0	0
7-12 indigent households	41.12	47.62	51.66
0-12 non indigent households	41.12	47.62	51.66
13 - 20kl	45.31	52.47	56.93
21 - 30kl	51.20	59.30	64.34
31 - 45kl	54.36	62.95	68.30
>45kl	56.46	65.38	70.94
Vaalmarina			
0 - 12kl	36.89	47.62	51.66
13 - 20kl	41.08	52.47	56.93
21 - 30kl	43.32	59.30	64.34
31 - 45kl	49.20	62.95	68.30
45+kl	50.49	65.38	70.94
Cost Price per kl	13.305495	15.407764	16.71742356
Sewerage			
Residential	312.23	330.96	350.8200454
Refuse Removal			
Residential	274.80	294.03	311.68
Low Cost Housing	137.40	147.02	155.84

1.4.6 Overall impact of tariff increases on households

The following table and sample accounts shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Table 7 MBRR Table SA14 – Household bills current year

GT422 Midvaal - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		436.76	462.97	–	528.82	528.82	528.82	7.0%	560.54	594.18	665.47
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	
Electricity: Consumption		2 399.00	2 465.09	–	3 197.66	3 197.66	3 197.66	12.7%	3 603.76	4 169.55	4 961.76
Water: Basic levy											
Water: Consumption		1 076.06	1 170.78	–	1 367.99	1 367.99	1 367.99	7.0%	1 484.27	1 610.43	1 864.87
Sanitation		260.31	275.93	–	312.23	312.23	312.23	6.8%	330.96	350.82	371.87
Refuse removal		226.44	240.02	–	274.80	274.80	274.80	7.0%	291.29	308.76	330.37
Other											
sub-total		**4 398.57**	**4 614.79**	**–**	**5 681.50**	**5 681.50**	**5 681.50**	**10.4%**	**6 270.82**	**7 033.74**	**8 194.34**
VAT on Services		594.32	622.77	–	772.90	772.90	772.90	8.5%	856.54	965.93	1 129.33
Total large household bill:		**4 992.89**	**5 237.56**	**–**	**6 454.40**	**6 454.40**	**6 454.40**	**10.4%**	**7 127.36**	**7 999.67**	**9 323.67**
% increase/-decrease		**–**	**4.9%**	**(100.0%)**	**–**	**–**	**–**	**–**	**10.4%**	**12.2%**	**16.6%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		436.76	462.97	–	528.82	528.82	528.82	7.0%	560.54	594.18	665.47
Electricity: Basic levy											
Electricity: Consumption		964.66	993.05	–	1 288.16	1 288.16	1 288.16	15.1%	1 451.76	1 679.68	1 998.81
Water: Basic levy											
Water: Consumption		874.68	951.65	–	1 111.95	1 111.95	1 111.95	7.0%	1 206.46	1 309.01	1 515.84
Sanitation		260.31	275.93	–	312.23	312.23	312.23	6.8%	330.96	350.82	371.87
Refuse removal		226.44	240.02	–	274.80	274.80	274.80	7.0%	291.29	308.76	330.37
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**2 762.85**	**2 923.62**	**–**	**3 515.96**	**3 515.96**	**3 515.96**	**9.2%**	**3 841.01**	**4 242.45**	**4 882.36**
VAT on Services		348.91	369.10	–	448.07	448.07	448.07	7.9%	492.07	547.24	632.53
Total small household bill:		**3 111.76**	**3 292.72**	**–**	**3 964.03**	**3 964.03**	**3 964.03**	**9.3%**	**4 333.08**	**4 789.69**	**5 514.90**
% increase/-decrease			**5.8%**	**(100.0%)**	**–**	**–**	**–**	**–**	**9.3%**	**10.5%**	**15.1%**
				- 18.20	- 1.00	-	-				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption		515.75	521.41	–	676.36	676.36	676.36	15.1%	762.26	881.93	1 049.50
Water: Basic levy											
Water: Consumption		479.24	602.51	–	704.00	704.00	704.00	7.0%	763.84	828.76	959.71
Sanitation											
Refuse removal											
Other											
sub-total		**994.99**	**1 123.92**	**–**	**1 380.36**	**1 380.36**	**1 380.36**	**10.6%**	**1 526.10**	**1 710.69**	**2 009.21**
VAT on Services		–	168.59	–	207.05	207.05	207.05	8.2%	228.91	256.60	301.38
Total small household bill:		**994.99**	**1 292.51**	**–**	**1 587.41**	**1 587.41**	**1 587.41**	**10.6%**	**1 755.01**	**1 967.29**	**2 310.59**
% increase/-decrease			**29.9%**	**(100.0%)**	**–**	**–**	**–**	**–**	**10.6%**	**12.1%**	**17.5%**

1.5 Operating Expenditure Framework

The Council's expenditure framework for the 2025/26 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- 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.
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2025/2026 budget and MTREF (classified per main type of operating expenditure):

Table 8 Summary of operating expenditure by standard classification item

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure											
Employee related costs	2	322 148	345 632	368 364	423 686	425 060	425 060	301 622	476 508	500 032	523 785
Remuneration of councillors		12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Bulk purchases - electricity	2	387 270	371 399	457 789	556 242	566 242	566 242	374 451	638 155	672 615	714 318
Inventory consumed	8	107 595	107 794	127 785	166 072	166 488	166 488	93 438	187 845	201 930	216 616
Debt impairment	3	64 731	67 104	102 030	146 245	146 245	146 245	21 649	209 165	233 747	253 631
Depreciation and amortisation		127 289	98 891	104 714	118 783	120 825	120 825	77 717	126 861	133 199	139 854
Interest		30 123	22 946	14 625	23 767	24 658	24 658	13 658	25 718	26 901	28 085
Contracted services		127 895	145 648	193 611	250 144	235 196	235 196	113 837	223 735	229 897	239 760
Transfers and subsidies		1 534	1 465	1 278	2 500	2 662	2 662	1 065	2 662	2 662	2 662
Irrecoverable debts written off		58 514	50 566	49 385	6 814	6 814	6 814	7 993	7 155	7 513	7 889
Operational costs		58 791	71 212	106 418	113 497	120 923	120 923	67 840	138 002	143 085	148 099
Losses on disposal of Assets		7 739	4 904	2 333	-	-	-	-	-	-	-
Other Losses		31 095	36 805	40 120	50 001	55 001	55 001	45 050	63 416	68 806	74 448
Total Expenditure		**1 337 691**	**1 338 731**	**1 583 619**	**1 873 020**	**1 886 397**	**1 886 397**	**1 130 017**	**2 114 653**	**2 236 605**	**2 366 159**

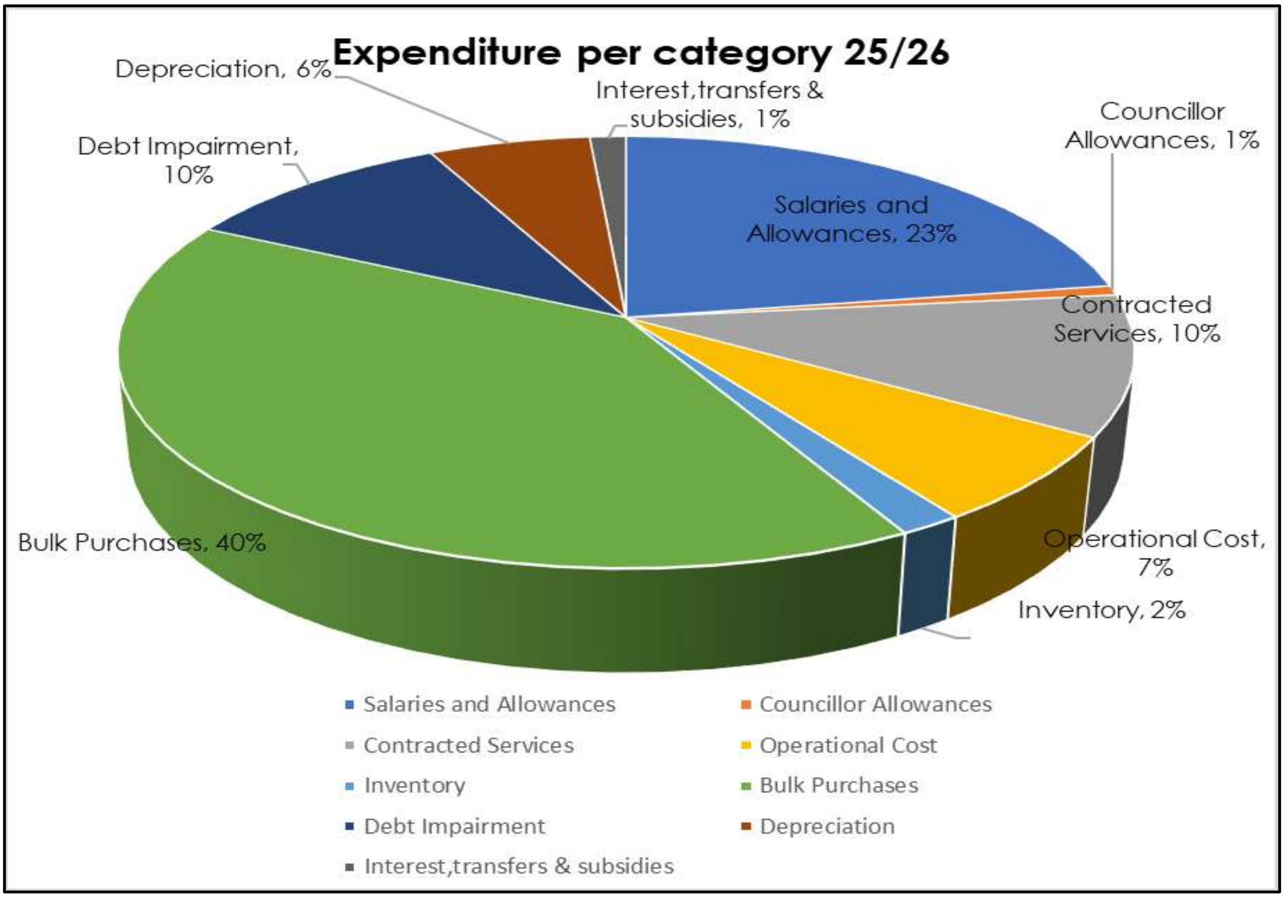


Figure 2 Operating Expenditure Distribution for the 2025/26 Financial Year

The operating expenditure for 2025/2026 is budgeted at R2 114 653 085 (an increase of 12.1% from the 2024/2025 adjusted budget). This includes a provision for salary increases of 5.5%, increase in repairs and maintenance expenditure of 11.06%, operating cost of 15.6% and contracted services decreased by 5.1%. Bulk purchases has been increased as follows:

Water Purchases from Randwater – 15.3%
Electricity Purchases from Eskom – 12.7%

The budgeted allocation for salaries and allowances for the 2025/26 financial year totals R476 million, which equals 22% of the total operating expenditure. When Councillor's remuneration is included, it increases to 24% of the total operating expenditure. Salary increases have been factored into this budget at a percentage increase of 5.5% for municipal staff and 5% for senior managers. In addition, notch increases have been provided. An annual increase of 4.9% (inflationary increase and notches included) has been included in the two outer years of the MTREF. As part of the Municipality's cost reprioritisation and cash management strategy non-critical vacancies have been frozen for the MTREF period.

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). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 90%. In addition, the impairment of traffic fines recognised as revenue in accordance with iGRAP 1 have been provided for. For the 2025/26 financial year this amount equates to R131 million and escalates to R157 million by 2026/27.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R127 million for the 2025/26 financial and equates to 6% of the total operating expenditure.

Interest, dividends and rent on land consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 1% (R26 million) of operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from Rand Water. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Contracted services have been identified as a cost saving area for the Council. As part of the compilation of the 2025/26 MTREF this expenditure category was critically evaluated and operational efficiencies were enforced. In the 2025/26 financial year, this expenditure category totals R224 million. For the two outer years, growth has been limited CPI to ensure cost reduction over the medium term.

Operational cost comprises of various line items relating to the daily operations of the municipality. This expenditure category has also been identified as an area in which cost savings and efficiencies can be achieved. A progress report dealing with how costs have been curtailed are contained as an Annexure to this budget report.

Aligned to the priority being given to preserving and maintaining the Council's current infrastructure, the MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the Municipality. In terms of the Municipal Budget and Reporting Regulations and mSCOA, operational repairs and maintenance is not considered a direct expenditure driver but an outcome or project comprising certain other expenditures, such as remuneration, purchases of materials and contracted services.

Repairs and maintenance is a strategic imperative owing to the aging of the Municipality's infrastructure and historic deferred maintenance. The remaining useful lives of assets are reviewed annually as part of the condition assessment performed on the assets. This is done to ensure that there are no unexpected asset failures. The municipality is also ensuring that at least 40% of the capital budget is allocated to the renewal of assets (in addition to the maintenance budget provided for on the operating budget). The municipality is not spending 8% of the value of the assets on maintenance as per the NT norm, but continues to increase the budget allocations to maintenance in line with affordability.

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 9 Repairs and maintenance per asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**114 493**	**142 301**	**161 870**	**169 390**	**165 909**	**165 909**	**182 689**	**191 658**	**200 685**
Roads Infrastructure		23 392	34 355	37 528	35 942	35 477	35 477	37 885	39 733	41 593
Roads										
Road Structures		10 609	19 500	21 433	16 943	16 056	16 056	16 747	17 517	18 288
Road Furniture										
Capital Spares		12 783	14 855	16 095	19 000	19 421	19 421	21 138	22 216	23 305
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		28 949	34 464	47 210	49 855	45 179	45 179	49 376	51 789	54 216
Power Plants		–	–	3 986	4 500	–	–	–	–	–
MV Networks		9 926	13 142	20 500	17 329	16 983	16 983	17 714	18 528	19 344
LV Networks		–	–	–	1 500	1 170	1 170	1 220	1 276	1 333
Capital Spares		19 023	21 321	22 724	26 526	27 025	27 025	30 442	31 984	33 540
Water Supply Infrastructure		29 682	34 494	35 240	38 847	39 917	39 917	45 451	47 681	49 925
Dams and Weirs										
Boreholes		–	–	–	682	682	682	711	744	777
Reservoirs										
Pump Stations										
Water Treatment Works		–	–	2 360	2 727	4 389	4 389	4 578	4 789	4 999
Bulk Mains										
Distribution		8 759	13 373	12 417	11 139	10 377	10 377	12 313	12 880	13 446
Distribution Points										
PRV Stations										
Capital Spares		20 923	21 122	20 463	24 298	24 468	24 468	27 848	29 269	30 703
Sanitation Infrastructure		31 258	36 465	40 498	43 072	45 237	45 237	49 878	52 355	54 851
Pump Station		4 274	2 899	2 791	2 967	2 967	2 967	3 095	3 237	3 380
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		15 465	20 622	23 571	24 184	25 655	25 655	29 409	30 858	32 317
Outfall Sewers										
Toilet Facilities										
Capital Spares		11 519	12 944	14 136	15 921	16 614	16 614	17 374	18 260	19 154
Solid Waste Infrastructure		–	–	2	100	100	100	100	100	100
Landfill Sites		–	–	2	100	100	100	100	100	100
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 212	2 523	1 392	1 574	–	–	–	–	–
Data Centres		1 212	2 523	1 392	1 574	–	–	–	–	–
Community Assets		**1 027**	**2 069**	**2 635**	**2 581**	**7 789**	**7 789**	**8 258**	**8 624**	**8 991**
Community Facilities		1 027	2 069	2 635	2 581	7 789	7 789	8 258	8 624	8 991
Halls										
Centres		–	–	–	–	5 128	5 128	5 392	5 640	5 888
Libraries		971	1 935	2 635	2 581	2 661	2 661	2 867	2 985	3 103
Cemeteries/Crematoria		56	133	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Other assets		**5 667**	**4 486**	**4 802**	**11 211**	**6 980**	**6 980**	**11 085**	**11 670**	**12 188**
Operational Buildings		5 667	4 486	4 802	11 211	6 980	6 980	11 085	11 670	12 188
Municipal Offices		5 667	4 486	4 802	11 211	6 980	6 980	11 085	11 670	12 188
Housing		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		157	103	185	376	447	447	257	269	281
Furniture and Office Equipment		157	103	185	376	447	447	257	269	281
Machinery and Equipment		–	–	6	–	–	–	–	–	–
Machinery and Equipment		–	–	6	–	–	–	–	–	–
Transport Assets		13 199	14 397	16 820	18 688	20 304	20 304	21 415	22 420	23 427
Transport Assets		13 199	14 397	16 820	18 688	20 304	20 304	21 415	22 420	23 427
Total Repairs and Maintenance Expenditure	1	**134 543**	**163 356**	**186 318**	**202 246**	**201 429**	**201 429**	**223 705**	**234 641**	**245 572**

1.5.1 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 either register in terms of the Council's Indigent Policy, or to qualify as deemed indigents as defined in Council's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table 25 MBRR A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The municipality provides free basic services at a higher level than what the National Policies provides for and the total cost of the social package (all inclusive) are reflected below:

Income	Adjusted Budget	2025/26	2026/27	2027/28
O_TWS_PRR_PENSIONERS/SOCIAL GRANTS	- 523,609	- 633,567	- 671,581	- 711,876
O_TWS_PRR_PROPERTY RATES (TARIFF ADJUSTMENT) (IMPERMISSABLE VALUES	- 51,285,295	- 62,005,207	- 65,778,519	- 69,725,230
O_TWS_REVENUE COST OF FREE SERVICES_WASTE WATER MANAGEMENT	- 19,155,680	- 20,305,021	- 21,523,322	- 22,814,721
O_TWS_COST OF FREE BASIC SERVS_WATER (6 KL PER HOUSEHOLD PER MONT	- 3,248,392	- 3,545,272	- 3,846,620	- 4,162,043
O_TWS_COST OF FREE BASIC SERVS_ELECTRICITY (50 KWH PER HOUSEHOLD PI	- 4,059,771	- 4,575,362	- 4,849,884	- 5,189,376
O_TWS_REVENUE COST OF FREE SERVICES_WASTE MANAGEMENT	- 10,110,112	- 10,817,820	- 11,575,067	- 12,385,322
TOTAL INCOME FOREGONE		**- 101,882,249**	**- 108,244,993**	**- 114,988,568**

This social package is funded from the Equitable Share Grant and uses up the majority of the grant. The equitable share grant for the MTREF are as follows:

2025/2025 R184 733 000
2026/2027 R196 031 000
2027/2028 R204 856 000

The sustainability of the social package will be revieed in future years and social benefits may be reduced should it no longer be affordable.

The increase in the cost of the free basic services are directly linked to the increase in the expected number of indigents. The number of indigents provided for are as follows:

2025/2026 6 000
2026/2027 7 000
2027/2028 8 000

1.6 Capital expenditure

The capital amount proposed for 2025/26 amounts to R208 065 966.

The capital budget will be funded as follows:

FUNDING	Draft budget 2526	Proposed budget 2627	Draft budget 2728
Leases	27 740 000.00	23 750 000.00	23 400 000.00
Own Funding	45 930 000.00	40 690 000.00	36 070 000.00
DAC	1 140 000.00	850 000.00	1 350 000.00
DAC	3 702 000.00	4 800 000.00	3 000 000.00
Loans	42 500 000.00	-	-
Developer Contri	4 000 000.00	4 000 000.00	2 000 000.00
WSIG	21 886 000.00	48 083 000.00	68 000 000.00
INEP	30 483 983.00	14 718 615.00	15 383 550.00
Energy Efficiency	3 463 203.00	3 463 203.00	3 463 203.00
NDPG	865 801.00	8 658 009.00	1 731 602.00
MIG	26 354 979.00	30 752 641.00	14 718 615.00
	208 065 966.00	**179 765 468.00**	**169 116 970.00**

Midvaal mainly spends its capital expenditure on infrastructure services and for the 2025/26 financial year (56%) of the capital budget is allocated to the Engineering Services department.

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 10 2025/26 Medium-term capital budget per vote

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		17	2	117	–	–	–	–	–	–	–
Vote 02 - Corporate Services		6 499	2 298	8 335	4 770	4 751	4 751	3 363	8 616	4 520	4 000
Vote 03 - Financial Services		956	2 786	18 387	2 000	2 000	2 000	4	–	–	–
Vote 04 - Development & Planning		7 676	4 270	15 715	10 000	8 696	8 696	4 618	3 485	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		13 526	11 289	29 015	22 773	20 059	20 059	9 570	16 311	7 920	6 470
Vote 07 - Public Safety		7 375	10 171	9 962	2 000	1 770	1 770	1 269	–	800	9 600
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		16 553	10 491	16 904	14 850	18 813	18 813	6 313	11 500	8 100	12 561
Vote 11 - Solid Waste Management		14 935	4 018	13 093	20 000	17 066	17 066	10	25 750	29 158	11 400
Vote 12 - Roads And Transport		18 776	34 421	36 416	40 887	49 328	49 328	24 444	31 416	14 274	–
Vote 13 - Water Services		47 350	48 425	47 917	51 817	47 157	47 157	31 926	41 723	55 051	48 532
Vote 14 - Electrical Services		30 965	40 594	47 955	31 090	38 304	38 304	23 446	42 284	31 792	40 905
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**164 627**	**168 766**	**243 817**	**200 187**	**207 943**	**207 943**	**104 963**	**181 086**	**151 615**	**133 467**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	506	520	1 776	1 776	791	–	–	–
Vote 03 - Financial Services		–	–	–	–	500	500	–	400	–	–
Vote 04 - Development & Planning		–	–	–	–	–	–	–	–	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		–	–	2 000	12 096	11 331	11 331	6 330	2 390	1 350	1 350
Vote 07 - Public Safety		–	–	170	2 200	2 315	2 315	1 335	–	200	2 200
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		–	–	326	9 500	5 000	5 000	542	9 000	8 500	–
Vote 11 - Solid Waste Management		–	–	–	11 700	11 500	11 500	–	2 000	2 600	3 000
Vote 12 - Roads And Transport		–	–	–	3 300	7 918	7 918	1 407	190	3 000	1 600
Vote 13 - Water Services		–	–	1 150	7 000	12 619	12 619	9 258	10 000	12 000	27 500
Vote 14 - Electrical Services		–	–	–	20 115	7 824	7 824	4 634	3 000	500	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**4 152**	**66 431**	**60 783**	**60 783**	**24 297**	**26 980**	**28 150**	**35 650**
Total Capital Expenditure - Vote		**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**129 260**	**208 066**	**179 765**	**169 117**

The following graph provides a breakdown of the capital budget to be spent per funding source:

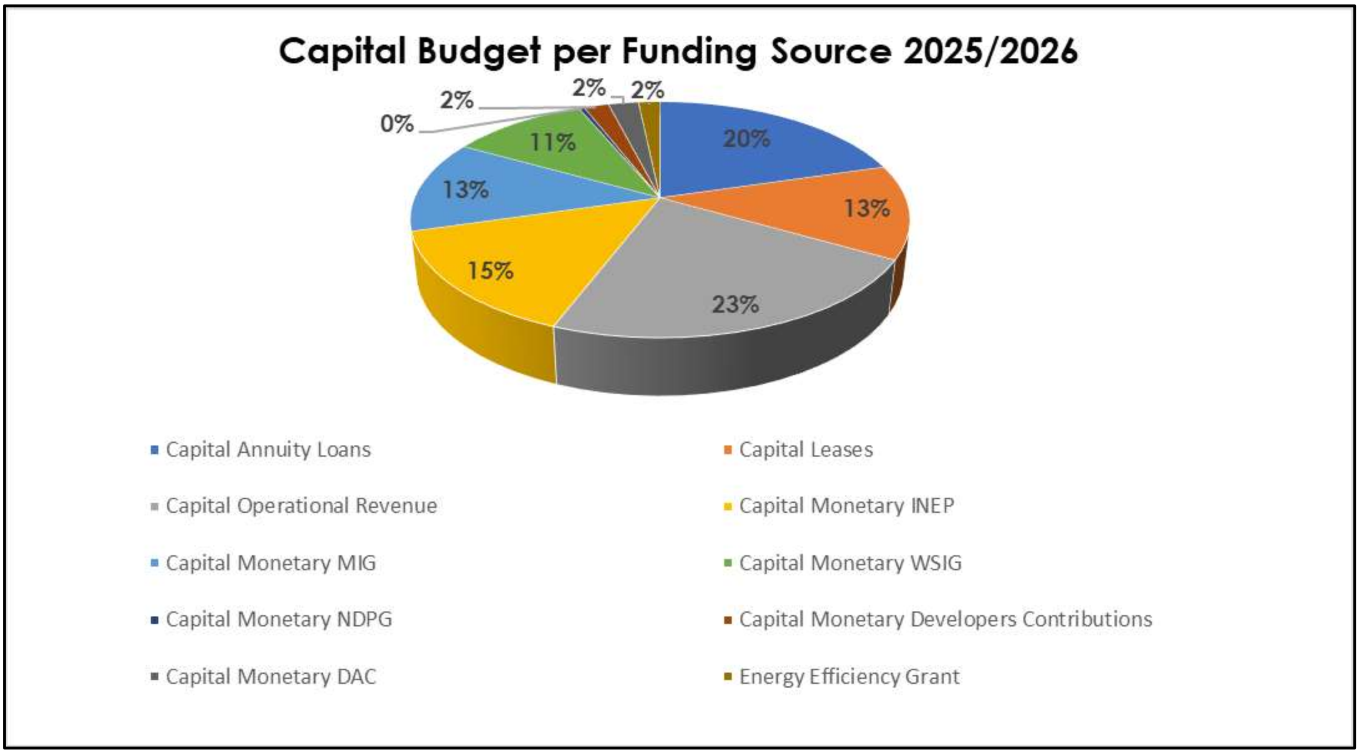


Figure 3 Capital Expenditure per Funding Source for the 2025/2026 financial year

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 56 MBRR SA35.

Vote Description R thousand	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 01 - Executive & Council		–	–	–				
Vote 02 - Corporate Services		8 616	4 520	4 000				
Vote 03 - Financial Services		400	–	–				
Vote 04 - Development & Planning		3 485	–	–				
Vote 05 - Health		–	–	–				
Vote 06 - Community And Social Services		18 701	9 270	7 820				
Vote 07 - Public Safety		–	1 000	11 800				
Vote 08 - Sport And Recreation		–	–	–				
Vote 09 - Environmental Protection		–	–	–				
Vote 10 - Waste Water Management		20 500	16 600	12 561				
Vote 11 - Solid Waste Management		27 750	31 758	14 400				
Vote 12 - Roads And Transport		31 606	17 274	1 600				
Vote 13 - Water Services		51 723	67 051	76 032				
Vote 14 - Electrical Services		45 284	32 292	40 905				
Vote 15 - Other		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**208 066**	**179 765**	**169 117**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Corporate Services								
Vote 03 - Financial Services								
Vote 04 - Development & Planning								
Vote 05 - Health								
Vote 06 - Community And Social Services								
Vote 07 - Public Safety								
Vote 08 - Sport And Recreation								
Vote 09 - Environmental Protection								
Vote 10 - Waste Water Management								
Vote 11 - Solid Waste Management								
Vote 12 - Roads And Transport								
Vote 13 - Water Services								
Vote 14 - Electrical Services								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		93 270	97 682	102 127				
Service charges - Electricity		705 879	748 068	800 243				
Service charges - Water		322 106	349 307	377 774				
Service charges - Waste Water Management		74 628	79 080	83 800				
Service charges - Waste Management		70 941	75 907	81 220				
Agency services								
List other revenues sources if applicable		857 464	919 812	973 891				
List entity summary if applicable								
Total future revenue		2 124 287	2 269 856	2 419 055	–	–	–	–
Net Financial Implications		**(1 916 221)**	**(2 090 091)**	**(2 249 938)**	–	–	–	–

1.7 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 2025/26 budget and MTREF as approved by the Council.

Table 11 MBRR Table A1 – Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Service charges	786 096	802 894	887 177	1 047 774	1 057 592	1 057 592	674 698	1 173 553	1 252 363	1 343 037
Investment revenue	18 248	32 679	43 678	44 209	46 809	46 809	30 745	48 822	51 067	53 314
Transfer and subsidies - Operational	150 862	172 219	189 555	206 570	202 672	202 672	148 163	221 548	229 525	238 716
Other own revenue	95 111	117 702	97 248	139 114	142 334	142 334	62 009	155 421	164 245	173 502
Total Revenue (excluding capital transfers and contributions)	1 323 631	1 421 663	1 540 419	1 787 272	1 799 462	1 799 462	1 150 513	2 022 910	2 146 181	2 284 489
Employee costs	322 148	345 632	368 364	423 686	425 060	425 060	301 622	476 508	500 032	523 785
Remuneration of councillors	12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Depreciation and amortisation	127 289	98 891	104 714	118 783	120 825	120 825	77 717	126 861	133 199	139 854
Interest	30 123	22 946	14 625	23 767	24 658	24 658	13 658	25 718	26 901	28 085
Inventory consumed and bulk purchases	494 865	479 193	585 574	722 314	732 731	732 731	467 889	826 000	874 545	930 934
Transfers and subsidies	1 534	1 465	1 278	2 500	2 662	2 662	1 065	2 662	2 662	2 662
Other expenditure	348 766	376 239	493 897	566 701	564 179	564 179	256 368	641 474	683 048	723 827
Total Expenditure	1 337 691	1 338 731	1 583 619	1 873 020	1 886 397	1 886 397	1 130 017	2 114 653	2 236 605	2 366 159
Surplus/(Deficit)	(14 060)	82 932	(43 200)	(85 748)	(86 935)	(86 935)	20 496	(91 743)	(90 423)	(81 671)
Transfers and subsidies - capital (monetary allocations)	96 481	98 947	105 067	125 232	129 008	129 008	84 193	101 377	123 675	134 567
Transfers and subsidies - capital (in-kind)	–	10 191	–	1 300	1 300	1 300	1 300	–	–	–
Surplus/(Deficit) after capital transfers & contributions	82 421	192 069	61 867	40 784	43 373	43 373	105 989	9 634	33 252	52 896
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	82 421	192 069	61 867	40 784	43 373	43 373	105 989	9 634	33 252	52 896
Capital expenditure & funds sources										
Capital expenditure	164 627	168 766	247 970	266 618	268 726	268 726	129 260	208 066	179 765	169 117
Transfers recognised - capital	87 901	103 737	100 139	121 348	119 968	119 968	80 250	91 030	106 667	107 915
Borrowing	36 518	17 546	108 954	87 600	92 871	92 871	26 639	70 240	23 750	23 400
Internally generated funds	40 209	47 483	38 878	57 670	55 887	55 887	22 371	46 796	49 348	37 802
Total sources of capital funds	164 627	168 766	247 970	266 618	268 726	268 726	129 260	208 066	179 765	169 117
Financial position										
Total current assets	745 569	921 746	955 568	834 040	967 055	967 055	1 025 420	824 562	788 336	779 307
Total non current assets	2 153 572	2 202 050	2 334 670	2 292 159	2 461 485	2 461 485	2 386 212	2 578 673	2 564 428	2 569 241
Total current liabilities	354 748	314 747	359 449	159 373	237 925	237 925	387 382	(51 065)	(50 758)	(19 568
Total non current liabilities	237 215	220 666	306 330	216 770	335 681	335 681	303 053	334 530	364 728	349 760
Community wealth/Equity	2 453 782	2 624 313	2 652 847	2 743 129	2 848 006	2 848 006	2 730 448	3 113 893	3 033 810	3 013 897
Cash flows										
Net cash from (used) operating	640 282	493 872	3 438 000	80 640	67 030	67 030	2 379 892	228 825	278 217	–
Net cash from (used) investing	(164 627)	(167 085)	(238 262)	(256 068)	(256 068)	(256 068)	(114 658)	(194 766)	(172 765)	–
Net cash from (used) financing	(21 589)	(16 473)	97 660	45 464	45 464	45 464	(15 210)	112 013	116 355	–
Cash/cash equivalents at the year end	905 371	798 276	3 793 111	430 069	428 595	428 595	2 250 024	146 072	367 879	367 879
Cash backing/surplus reconciliation										
Cash and investments available	487 962	495 402	486 642	434 487	449 223	449 223	472 837	389 498	351 920	354 102
Application of cash and investments	151 383	72 217	(429 094)	(44 782)	(10 143)	(10 143)	(436 686)	(449 153)	(461 415)	(121 916
Balance - surplus (shortfall)	336 579	423 185	915 736	479 269	459 366	459 366	909 523	838 651	813 335	476 019
Asset management										
Asset register summary (WDV)	2 019 829	2 062 328	2 136 797	2 000 575	2 279 654	2 279 654		2 287 089	2 272 844	2 277 656
Depreciation	127 289	98 891	104 714	118 783	120 825	120 825		126 861	133 199	139 854
Renewal and Upgrading of Existing Assets	93 088	88 019	117 391	128 280	115 216	115 216		115 573	112 891	109 832
Repairs and Maintenance	134 543	163 356	186 318	202 246	201 429	201 429		223 705	234 641	245 572
Free services										
Cost of Free Basic Services provided	6 768	7 942	8 311	9 508	7 308	7 308		8 132	8 709	9 365
Revenue cost of free services provided	67 517	71 718	78 071	79 335	81 064	81 064		93 800	99 536	105 623
Households below minimum service level										
Water:	4	–	–	0	0	0		0	0	–
Sanitation/sewerage:	1	–	–	1	1	1		1	1	–
Energy:	7	–	–	23	23	23		164	165	–
Refuse:	10	–	–	10	10	10		10	10	–

Explanatory notes to MBRR 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 approved 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.

3. Financial management reforms emphasises the importance of the municipal budget being funded. 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:

   a. The operating surplus/deficit (when taking offset depreciation into account) is positive over the MTREF

   b. Capital expenditure is balanced by capital funding sources, of which
      i. Transfers recognised is reflected on the Financial Performance Budget;
      ii. New Borrowing (HP agreements for vehicles) is incorporated in the net cash from financing on the Cash Flow Budget
      iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality did not have all reserves cash-backed due to the economic recession. The reserves are now cash backed according to the funding and reserves. The cash and reserves will have to continue to increase over the MTREF period.

5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 12 MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Revenue - Functional										
Governance and administration		**381 878**	**449 327**	**494 335**	**525 872**	**526 063**	**526 063**	**688 105**	**729 053**	**797 135**
Executive and council		6 473	6 665	6 665	6 864	6 864	6 864	7 144	7 431	7 727
Finance and administration		375 405	442 662	487 670	519 008	519 199	519 199	680 961	721 622	789 408
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**108 893**	**107 018**	**96 918**	**135 376**	**136 413**	**136 413**	**126 167**	**127 047**	**131 667**
Community and social services		22 927	18 965	21 969	22 146	22 146	22 146	22 510	23 386	22 159
Sport and recreation		9 946	4 523	18 416	21 313	21 363	21 363	7 326	1 915	2 030
Public safety		71 361	79 403	52 420	86 888	87 874	87 874	90 814	96 229	101 961
Housing		–	–	–	–	–	–	–	–	–
Health		4 658	4 126	4 113	5 029	5 029	5 029	5 517	5 517	5 517
Economic and environmental services		**14 067**	**8 165**	**23 294**	**28 704**	**38 146**	**38 146**	**15 787**	**28 708**	**9 978**
Planning and development		10 845	7 929	19 483	14 023	14 123	14 123	9 396	14 627	6 897
Road transport		2	(4 010)	729	11 600	20 942	20 942	3 310	11 000	–
Environmental protection		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Trading services		**915 274**	**966 292**	**1 030 940**	**1 223 851**	**1 229 148**	**1 229 148**	**1 294 227**	**1 385 048**	**1 480 275**
Energy sources		488 835	472 394	529 799	689 466	699 844	699 844	753 919	778 189	829 491
Water management		276 686	313 620	342 550	368 809	364 018	364 018	362 737	418 396	450 171
Waste water management		85 622	113 758	88 375	89 841	89 551	89 551	95 293	100 980	107 008
Waste management		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 420 112**	**1 530 801**	**1 645 486**	**1 913 804**	**1 929 770**	**1 929 770**	**2 124 287**	**2 269 856**	**2 419 055**
Expenditure - Functional										
Governance and administration		**211 180**	**220 868**	**286 051**	**323 542**	**349 418**	**349 418**	**361 658**	**393 055**	**421 135**
Executive and council		30 882	36 429	44 765	58 040	58 490	58 490	62 476	65 126	67 710
Finance and administration		180 298	184 439	241 286	265 501	290 928	290 928	299 182	327 929	353 425
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**185 836**	**202 340**	**189 324**	**244 532**	**216 804**	**216 804**	**272 353**	**280 051**	**288 346**
Community and social services		23 004	25 268	26 100	28 126	30 172	30 172	32 264	33 014	33 781
Sport and recreation		32 569	36 719	39 340	43 986	45 019	45 019	48 343	50 106	52 408
Public safety		125 805	135 968	119 307	166 585	135 645	135 645	185 364	190 255	195 186
Housing		–	–	–	–	–	–	–	–	–
Health		4 458	4 384	4 577	5 835	5 968	5 968	6 382	6 675	6 971
Economic and environmental services		**106 862**	**111 110**	**115 224**	**133 503**	**135 976**	**135 976**	**146 524**	**153 010**	**160 136**
Planning and development		38 941	38 540	37 765	47 631	47 553	47 553	52 480	55 028	57 601
Road transport		63 762	68 222	72 944	81 573	84 039	84 039	89 396	93 098	97 414
Environmental protection		4 160	4 347	4 515	4 300	4 384	4 384	4 648	4 884	5 121
Trading services		**855 352**	**837 747**	**1 021 408**	**1 171 443**	**1 184 200**	**1 184 200**	**1 334 117**	**1 410 489**	**1 496 543**
Energy sources		482 044	442 714	539 292	667 925	680 063	680 063	778 748	821 054	871 332
Water management		226 777	245 775	286 994	274 567	281 724	281 724	329 394	354 262	380 158
Waste water management		75 598	86 214	97 306	100 856	98 396	98 396	107 293	112 251	117 295
Waste management		70 932	63 043	97 816	128 095	124 018	124 018	118 682	122 923	127 758
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) for the year		**60 883**	**158 736**	**33 479**	**40 784**	**43 373**	**43 373**	**9 634**	**33 252**	**52 896**

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard 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 if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
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 revenues for the Trading Services should exceed their expenditures.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources.

Table 13 MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Revenue by Vote	1									
Vote 01 - Executive & Council		9 627	6 665	6 668	6 864	6 864	6 864	7 144	7 431	7 727
Vote 02 - Corporate Services		1 572	1 675	1 234	1 865	1 486	1 486	1 575	1 670	1 770
Vote 03 - Financial Services		369 059	439 048	484 781	508 868	514 091	514 091	671 252	713 782	754 753
Vote 04 - Development & Planning		10 845	7 929	19 483	14 023	14 123	14 123	9 396	14 627	6 897
Vote 05 - Health		4 658	4 126	4 113	5 029	5 029	5 029	5 517	5 517	5 517
Vote 06 - Community And Social Services		32 873	23 488	40 385	43 459	43 509	43 509	30 355	25 302	24 189
Vote 07 - Public Safety		3 042	6 059	7 270	3 426	4 326	4 326	2 253	2 357	2 461
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Vote 10 - Waste Water Management		85 622	113 758	88 375	89 841	89 551	89 551	95 293	100 980	107 008
Vote 11 - Solid Waste Management		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
Vote 12 - Roads And Transport		68 321	69 334	45 880	95 062	104 490	104 490	91 871	104 872	99 501
Vote 13 - Water Services		276 686	313 620	342 550	368 809	364 018	364 018	362 737	418 396	450 171
Vote 14 - Electrical Services		490 456	474 333	531 450	697 741	703 466	703 466	761 534	784 361	862 377
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 420 112**	**1 530 801**	**1 645 486**	**1 913 804**	**1 929 770**	**1 929 770**	**2 124 287**	**2 269 856**	**2 419 055**
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		28 462	36 350	42 939	57 549	57 899	57 899	61 906	64 579	67 186
Vote 02 - Corporate Services		64 573	75 596	101 263	100 395	108 248	108 248	114 962	120 400	125 883
Vote 03 - Financial Services		84 152	77 562	107 142	115 388	138 614	138 614	131 808	155 159	172 967
Vote 04 - Development & Planning		38 941	38 540	37 765	47 102	47 025	47 025	51 951	54 500	57 072
Vote 05 - Health		4 154	4 142	4 273	5 456	5 588	5 588	6 003	6 295	6 591
Vote 06 - Community And Social Services		66 160	70 622	75 672	83 937	87 216	87 216	93 172	95 744	99 396
Vote 07 - Public Safety		31 858	36 487	42 963	46 828	46 310	46 310	55 843	58 571	61 327
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		4 160	4 347	4 515	4 300	4 384	4 384	4 648	4 884	5 121
Vote 10 - Waste Water Management		68 105	79 522	88 455	94 630	92 170	92 170	101 067	106 025	111 069
Vote 11 - Solid Waste Management		71 032	63 149	97 929	129 288	125 210	125 210	119 875	124 115	128 950
Vote 12 - Roads And Transport		162 448	172 087	154 791	208 391	180 711	180 711	226 938	233 208	240 109
Vote 13 - Water Services		226 892	245 760	287 016	276 152	283 309	283 309	330 980	355 847	381 743
Vote 14 - Electrical Services		508 293	467 901	567 283	703 603	709 713	709 713	815 499	857 276	908 744
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) for the year	2	**60 883**	**158 736**	**33 479**	**40 784**	**43 373**	**43 373**	**9 634**	**33 252**	**52 896**

Explanatory notes to MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Council. This means it is possible to present the operating surplus or deficit of a vote.

Table 14 MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure) by Source

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	461 979	438 811	487 421	616 262	626 640	626 640	397 256	705 879	748 068	800 243
Service charges - Water	2	214 565	244 870	271 745	294 205	294 225	294 225	187 788	322 106	349 307	377 774
Service charges - Waste Water Management	2	54 450	61 723	66 825	71 008	70 428	70 428	46 724	74 628	79 080	83 800
Service charges - Waste Management	2	55 102	57 490	61 186	66 300	66 300	66 300	42 930	70 941	75 907	81 220
Sale of Goods and Rendering of Services		5 482	8 247	8 113	8 141	9 191	9 191	4 884	9 742	10 288	10 859
Agency services											
Interest											
Interest earned from Receivables		13 009	16 074	24 666	25 252	25 172	25 172	16 244	28 440	29 748	31 057
Interest earned from Current and Non Current Assets		18 248	32 679	43 678	44 209	46 809	46 809	30 745	48 822	51 067	53 314
Dividends											
Rent on Land											
Rental from Fixed Assets		1 098	1 093	1 234	1 161	1 161	1 161	742	1 230	1 304	1 383
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies											
Operational Revenue		1 641	3 878	1 620	4 751	4 751	4 751	1 207	5 036	5 274	5 514
Non-Exchange Revenue											
Property rates	2	273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Surcharges and Taxes											
Fines, penalties and forfeits		68 387	74 543	45 062	83 414	83 464	83 464	26 683	88 471	93 780	99 406
Licences or permits											
Transfer and subsidies - Operational		150 862	172 219	189 555	206 570	202 672	202 672	148 163	221 548	229 525	238 716
Interest		5 509	13 794	16 507	16 396	18 596	18 596	12 249	22 501	23 852	25 283
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(70)	-	-	-	-	-	-	-	-	-
Other Gains		55	74	46	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		**1 323 631**	**1 421 663**	**1 540 419**	**1 787 272**	**1 799 462**	**1 799 462**	**1 150 513**	**2 022 910**	**2 146 181**	**2 284 489**
Expenditure											
Employee related costs	2	322 148	345 632	368 364	423 686	425 060	425 060	301 622	476 508	500 032	523 785
Remuneration of councillors		12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Bulk purchases - electricity	2	387 270	371 399	457 789	556 242	566 242	566 242	374 451	638 155	672 615	714 318
Inventory consumed	8	107 595	107 794	127 785	166 072	166 488	166 488	93 438	187 845	201 930	216 616
Debt impairment	3	64 731	67 104	102 030	146 245	146 245	146 245	21 649	209 165	233 747	253 631
Depreciation and amortisation		127 289	98 891	104 714	118 783	120 825	120 825	77 717	126 861	133 199	139 854
Interest		30 123	22 946	14 625	23 767	24 658	24 658	13 658	25 718	26 901	28 085
Contracted services		127 895	145 648	193 611	250 144	235 196	235 196	113 837	223 735	229 897	239 760
Transfers and subsidies		1 534	1 465	1 278	2 500	2 662	2 662	1 065	2 662	2 662	2 662
Irrecoverable debts written off		58 514	50 566	49 385	6 814	6 814	6 814	7 993	7 155	7 513	7 889
Operational costs		58 791	71 212	106 418	113 497	120 923	120 923	67 840	138 002	143 085	148 099
Losses on disposal of Assets		7 739	4 904	2 333	-	-	-	-	-	-	-
Other Losses		31 095	36 805	40 120	50 001	55 001	55 001	45 050	63 416	68 806	74 448
Total Expenditure		**1 337 691**	**1 338 731**	**1 583 619**	**1 873 020**	**1 886 397**	**1 886 397**	**1 130 017**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit)		**(14 060)**	**82 932**	**(43 200)**	**(85 748)**	**(86 935)**	**(86 935)**	**20 496**	**(91 743)**	**(90 423)**	**(81 671)**
Transfers and subsidies - capital (monetary allocations)	6	96 481	98 947	105 067	125 232	129 008	129 008	84 193	101 377	123 675	134 567
Transfers and subsidies - capital (in-kind)	6	–	10 191	–	1 300	1 300	1 300	1 300	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**
Income Tax											
Surplus/(Deficit) after income tax		**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**

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

1. This table provides a summary of the revenue and expenditure expected over the MTREF period.

2. It distinguishes between operating revenue and capital revenue. Capital revenue is recognised as revenue in the Statement of Financial Position but it is utilised for capital funding and not operations.

Table 15 MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	461 979	438 811	487 421	616 262	626 640	626 640	397 256	705 879	748 068	800 243
Service charges - Water	2	214 565	244 870	271 745	294 205	294 225	294 225	187 788	322 106	349 307	377 774
Service charges - Waste Water Management	2	54 450	61 723	66 825	71 008	70 428	70 428	46 724	74 628	79 080	83 800
Service charges - Waste Management	2	55 102	57 490	61 186	66 300	66 300	66 300	42 930	70 941	75 907	81 220
Sale of Goods and Rendering of Services		5 482	8 247	8 113	8 141	9 191	9 191	4 884	9 742	10 288	10 859
Agency services											
Interest											
Interest earned from Receivables		13 009	16 074	24 666	25 252	25 172	25 172	16 244	28 440	29 748	31 057
Interest earned from Current and Non Current Assets		18 248	32 679	43 678	44 209	46 809	46 809	30 745	48 822	51 067	53 314
Dividends											
Rent on Land											
Rental from Fixed Assets		1 098	1 093	1 234	1 161	1 161	1 161	742	1 230	1 304	1 383
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies											
Operational Revenue		1 641	3 878	1 620	4 751	4 751	4 751	1 207	5 036	5 274	5 514
Non-Exchange Revenue											
Property rates	2	273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Surcharges and Taxes											
Fines, penalties and forfeits		68 387	74 543	45 062	83 414	83 464	83 464	26 683	88 471	93 780	99 406
Licences or permits											
Transfer and subsidies - Operational		150 862	172 219	189 555	206 570	202 672	202 672	148 163	221 548	229 525	238 716
Interest		5 509	13 794	16 507	16 396	18 596	18 596	12 249	22 501	23 852	25 283
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(70)	-	-	-	-	-	-	-	-	-
Other Gains		55	74	46	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		**1 323 631**	**1 421 663**	**1 540 419**	**1 787 272**	**1 799 462**	**1 799 462**	**1 150 513**	**2 022 910**	**2 146 181**	**2 284 489**
Expenditure											
Employee related costs	2	322 148	345 632	368 364	423 686	425 060	425 060	301 622	476 508	500 032	523 785
Remuneration of councillors		12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Bulk purchases - electricity	2	387 270	371 399	457 789	556 242	566 242	566 242	374 451	638 155	672 615	714 318
Inventory consumed	8	107 595	107 794	127 785	166 072	166 488	166 488	93 438	187 845	201 930	216 616
Debt impairment	3	64 731	67 104	102 030	146 245	146 245	146 245	21 649	209 165	233 747	253 631
Depreciation and amortisation		127 289	98 891	104 714	118 783	120 825	120 825	77 717	126 861	133 199	139 854
Interest		30 123	22 946	14 625	23 767	24 658	24 658	13 658	25 718	26 901	28 085
Contracted services		127 895	145 648	193 611	250 144	235 196	235 196	113 837	223 735	229 897	239 760
Transfers and subsidies		1 534	1 465	1 278	2 500	2 662	2 662	1 065	2 662	2 662	2 662
Irrecoverable debts written off		58 514	50 566	49 385	6 814	6 814	6 814	7 993	7 155	7 513	7 889
Operational costs		58 791	71 212	106 418	113 497	120 923	120 923	67 840	138 002	143 085	148 099
Losses on disposal of Assets		7 739	4 904	2 333	-	-	-	-	-	-	-
Other Losses		31 095	36 805	40 120	50 001	55 001	55 001	45 050	63 416	68 806	74 448
Total Expenditure		**1 337 691**	**1 338 731**	**1 583 619**	**1 873 020**	**1 886 397**	**1 886 397**	**1 130 017**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit)		**(14 060)**	**82 932**	**(43 200)**	**(85 748)**	**(86 935)**	**(86 935)**	**20 496**	**(91 743)**	**(90 423)**	**(81 671)**
Transfers and subsidies - capital (monetary allocations)	6	96 481	98 947	105 067	125 232	129 008	129 008	84 193	101 377	123 675	134 567
Transfers and subsidies - capital (in-kind)	6	–	10 191	–	1 300	1 300	1 300	1 300	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**
Income Tax											
Surplus/(Deficit) after income tax		**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	**82 421**	**192 069**	**61 867**	**40 784**	**43 373**	**43 373**	**105 989**	**9 634**	**33 252**	**52 896**

Explanatory notes to Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations.

3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality.

4. The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses.

Table 16 MBRR Table A6 – Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		487,962	495,402	486,642	434,487	449,223	449,223	390,653	389,498	351,920	354,102
Trade and other receivables from exchange transactions	1	208,442	265,623	291,668	315,058	315,058	315,058	356,424	251,112	248,264	270,618
Receivables from non-exchange transactions	1	16,214	118,258	129,690	45,859	164,138	164,138	164,522	148,256	152,455	158,890
Current portion of non-current receivables											
Inventory	2	14,333	23,766	22,859	22,859	22,859	22,859	31,379	22,859	22,859	22,859
VAT		18,573	18,626	24,640	15,792	15,792	15,792	16,956	12,858	13,858	11,880
Other current assets		43	69	69	(16)	(16)	(16)	706	(21)	(21)	(21)
Total current assets		745,569	921,746	955,568	834,040	967,055	967,055	960,641	824,562	789,336	818,329
Non current assets											
Investments											
Investment property		49,281	49,234	49,234,032.24	49,351	49,351	49,351	49,234	49,351	49,351	49,351
Property, plant and equipment	3	2,097,438	2,143,817	2,270,925	2,220,041	2,399,730	2,399,730	2,344,722	2,450,705	2,500,260	2,528,873
Biological assets											
Living and non-living resources											
Heritage assets		19	19	19	19	19	19	19	19	19	19
Intangible assets		6,834	8,980	14,492	22,748	12,385	12,385	15,966	18,598	14,798	14,998
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets											
Total non current assets		2,153,572	2,202,050	2,334,670	2,292,159	2,461,485	2,461,485	2,409,941	2,518,673	2,564,428	2,593,241
TOTAL ASSETS		2,899,140	3,123,796	3,290,238	3,126,199	3,428,540	3,428,540	3,370,581	3,343,235	3,353,764	3,411,570
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		43,427	24,742	32,314	42,386	42,386	42,386	20,122	44,463	53,355	63,355
Consumer deposits		21,153	22,375	23,658	20,757	24,257	24,257	24,345	23,831	25,246	26,136
Trade and other payables from exchange transactions	4	204,663	205,140	247,025	72,171	147,224	147,224	196,400	258,716	268,716	248,716
Trade and other payables from non-exchange transactions	5	43,721	20,732	8,177	6,372	6,372	6,372	67,592	3,372	–	2,000
Provision		–	–	–	17,687	17,687	17,687	–	18,554	16,854	17,969
VAT		41,784	41,757	48,275	–	–	–	55,819	–	–	–
Other current liabilities											
Total current liabilities		354,748	314,747	359,449	159,373	237,925	237,925	364,279	348,935	364,171	358,176
Non current liabilities											
Financial liabilities	6	130,554	124,627	209,554	117,420	236,331	236,331	205,413	234,714	257,598	230,520
Provision	7	106,661	96,039	96,777	99,350	99,350	99,350	96,777	99,816	107,130	119,241
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities											
Total non current liabilities		237,215	220,666	306,330	216,770	335,681	335,681	302,190	334,530	364,728	349,760
TOTAL LIABILITIES		591,963	535,412	665,779	376,143	573,607	573,607	666,469	683,465	728,899	707,936
NET ASSETS		2,307,178	2,588,383	2,624,459	2,750,056	2,854,933	2,854,933	2,704,112	2,659,770	2,624,865	2,703,634
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2,547,157	2,765,010	2,837,616	2,743,129	2,848,037	2,848,037	2,992,789	2,653,893	2,620,881	2,698,776
Reserves and funds	9	(93,375)	(140,698)	(184,769)	–	–	–	(264,793)	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	2,453,782	2,624,313	2,652,847	2,743,129	2,848,037	2,848,037	2,727,996	2,653,893	2,620,881	2,698,776

Explanatory notes to Table A6 – Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;

- Trade and other payables;
- Provisions non-current;
- Changes in net assets; and
- Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption will inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 17 MBRR Table A7 – Budgeted Cash Flow Statement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		592,132	239,953	265,702	314,644	314,644	314,644	188,008	381,210	404,082	428,327
Service charges		787,382	651,159	774,437	943,285	943,285	943,285	650,340	1,292,695	1,373,260	1,476,589
Other revenue		146,353	517,481	4,188,299	19,718	19,718	19,718	2,528,282	(236,198)	(237,841)	(213,013)
Transfers and Subsidies - Operational	1	–	95,481	165,857	206,570	206,570	206,570	132,456	217,792	226,444	235,635
Transfers and Subsidies - Capital	1	90,117	108,912	115,937	126,532	126,532	126,532	131,129	102,052	123,675	134,567
Interest		17,996	31,811	42,107	44,209	46,809	46,809	24,219	48,822	51,067	53,314
Dividends									–	–	–
Payments											
Suppliers and employees		(993,698)	(1,150,926)	(2,114,340)	(1,550,552)	(1,565,871)	(1,565,871)	(1,274,542)	(1,495,580)	(1,570,447)	(1,655,799)
Interest		–	–	–	(23,767)	(24,658)	(24,658)	–	(25,718)	(26,901)	(28,085)
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**640,282**	**493,872**	**3,438,000**	**80,640**	**67,030**	**67,030**	**2,379,892**	**285,075**	**343,340**	**431,535**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	626	646	665
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(164,627)	(167,085)	(238,262)	(256,068)	(256,068)	(256,068)	(114,658)	(194,766)	(172,765)	(155,017)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(164,627)**	**(167,085)**	**(238,262)**	**(256,068)**	**(256,068)**	**(256,068)**	**(114,658)**	**(194,140)**	**(172,120)**	**(154,352)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	94,550	84,772	84,772	84,772	(1,874)	–	–	–
Borrowing long term/refinancing		18,600	14,720	21,558	3,078	3,078	3,078	(1,403)	67,550	63,000	20,000
Increase (decrease) in consumer deposits		–	–	(571)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(40,189)	(31,193)	(17,876)	(42,386)	(42,386)	(42,386)	(11,933)	(44,463)	(44,463)	(44,463)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(21,589)**	**(16,473)**	**97,660**	**45,464**	**45,464**	**45,464**	**(15,210)**	**23,087**	**18,537**	**(24,463)**
NET INCREASE/ (DECREASE) IN CASH HELD		**454,066**	**310,314**	**3,297,398**	**(129,964)**	**(143,574)**	**(143,574)**	**2,250,024**	**114,022**	**189,758**	**252,721**
Cash/cash equivalents at the year begin:	2	**451,305**	**487,962**	**495,713**	**560,033**	**572,169**	**572,169**	**–**	**374,456**	**488,478**	**678,236**
Cash/cash equivalents at the year end:	2	**905,371**	**798,276**	**3,793,111**	**430,069**	**428,595**	**428,595**	**2,250,024**	**488,478**	**678,236**	**930,957**

Explanatory notes to Table A7 – Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Table 18 MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	905,371	798,276	3,793,111	430,069	428,595	428,595	2,250,024	488,478	678,236	930,957
Other current investments > 90 days		(417,408)	(302,874)	(3,306,469)	4,418	20,628	20,628	(1,859,371)	(98,981)	(326,316)	(576,855)
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**487,962**	**495,402**	**486,642**	**434,487**	**449,223**	**449,223**	**390,653**	**389,498**	**351,920**	**354,102**
Application of cash and investments											
Unspent conditional transfers		43,721	20,732	8,177	6,372	6,372	6,372	67,592	3,372	–	2,000
Unspent borrowing											
Statutory requirements	2	23,210	23,131	23,635	(15,792)	(15,792)	(15,792)	38,863	(12,858)	(13,858)	(11,880)
Other working capital requirements	3	84,452	28,354	(460,906)	(53,049)	(18,409)	(18,409)	(579,651)	(78,960)	(71,988)	(126,884)
Other provisions		–	–	–	17,687	17,687	17,687	–	18,554	16,854	17,969
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**151,383**	**72,217**	**(429,094)**	**(44,782)**	**(10,143)**	**(10,143)**	**(473,196)**	**(69,892)**	**(68,992)**	**(118,795)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**336,579**	**423,185**	**915,736**	**479,269**	**459,366**	**459,366**	**863,849**	**459,390**	**420,912**	**472,897**
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**336,579**	**423,185**	**915,736**	**479,269**	**459,366**	**459,366**	**863,849**	**459,390**	**420,912**	**472,897**

Explanatory notes to Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

4. From the table it can be seen that the budget is funded over the MTREF period.

Table 19 MBRR Table A9 – Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
CAPITAL EXPENDITURE										
Total New Assets	1	71 539	80 747	130 579	138 338	153 511	153 511	92 493	66 874	59 285
Roads Infrastructure		14 077	32 606	30 036	37 087	48 947	48 947	24 416	9 524	–
Storm water Infrastructure		–	–	–	–	–	–	4 000	4 000	–
Electrical Infrastructure		20 909	21 007	20 248	20 618	14 088	14 088	6 005	7 061	15 384
Water Supply Infrastructure		–	–	140	–	2 000	2 000	850	300	2 032
Sanitation Infrastructure		1 000	3 900	11 494	9 600	10 228	10 228	5 500	3 600	2 000
Solid Waste Infrastructure		160	663	1 803	6 000	6 000	6 000	7 000	2 000	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		36 145	58 176	63 720	73 305	81 262	81 262	47 771	26 484	19 415
Community Facilities		1 366	1 386	2 369	10 296	11 483	11 483	7 535	2 000	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		1 366	1 386	2 369	10 296	11 483	11 483	7 535	2 000	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	105	–	4 500	4 500	4 500	–	–	–
Housing		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Other Assets		7 587	3 554	15 371	14 500	13 196	13 196	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		721	2 067	740	300	100	100	100	300	500
Intangible Assets		721	2 067	740	300	100	100	100	300	500
Computer Equipment		1 165	1 799	2 325	3 687	3 690	3 690	3 900	2 500	2 500
Furniture and Office Equipment		5 260	2 258	3 622	4 220	4 339	4 339	1 746	1 040	1 320
Machinery and Equipment		10 891	4 571	19 478	8 280	8 440	8 440	8 400	13 450	15 150
Transport Assets		8 012	6 937	22 954	23 750	30 639	30 639	23 040	21 100	20 400
Land		391	–	–	–	361	361	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	69 925	76 479	108 100	110 880	94 445	94 445	105 306	101 308	94 832
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		7 493	17 886	25 651	20 770	18 192	18 192	33 079	18 182	12 121
Water Supply Infrastructure		43 659	43 559	42 127	49 317	50 433	50 433	37 006	60 168	63 000
Sanitation Infrastructure		1 832	–	–	–	–	–	–	–	6 061
Solid Waste Infrastructure		3 566	2 336	4 612	10 600	3 566	3 566	12 500	13 658	5 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		56 551	63 781	72 390	80 687	72 191	72 191	82 585	92 008	86 182
Community Facilities		1 967	2 158	5 722	7 300	6 810	6 810	4 740	3 150	2 150
Sport and Recreation Facilities		4 019	5 472	12 620	7 343	9 343	9 343	4 329	–	–
Community Assets		5 985	7 630	18 342	14 643	16 153	16 153	9 069	3 150	2 150
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	288	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	288	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		972	489	7 950	7 950	2 955	2 955	4 000	–	–
Intangible Assets		972	489	7 950	7 950	2 955	2 955	4 000	–	–
Computer Equipment		4 726	–	2 929	1 650	1 396	1 396	4 500	2 500	2 500
Furniture and Office Equipment		–	2 738	625	800	900	900	452	1 000	1 000
Machinery and Equipment		–	289	–	–	–	–	–	–	–
Transport Assets		1 692	1 554	5 577	5 150	850	850	4 700	2 650	3 000
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	23 162	11 540	9 290	17 400	20 771	20 771	10 267	11 583	15 000
Roads Infrastructure		2 283	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 170	802	961	1 500	2 710	2 710	–	–	–
Water Supply Infrastructure		3 273	4 408	1 621	5 000	6 200	6 200	3 867	9 083	15 000
Sanitation Infrastructure		13 797	5 150	–	5 000	5 000	5 000	4 000	–	–
Solid Waste Infrastructure		–	–	–	4 000	4 000	4 000	1 500	2 000	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		20 523	10 359	2 582	15 500	17 910	17 910	9 367	11 083	15 000
Community Facilities		–	–	–	900	811	811	900	500	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	900	811	811	900	500	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		2 639	501	6 708	1 000	2 050	2 050	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		2 639	501	6 708	1 000	2 050	2 050	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	680	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Capital Expenditure	4	**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**208 066**	**179 765**	**169 117**
Roads Infrastructure		16 360	32 606	30 036	37 087	48 947	48 947	24 416	9 524	–
Storm water Infrastructure		–	–	–	–	–	–	4 000	4 000	–
Electrical Infrastructure		29 572	39 694	46 859	42 888	34 990	34 990	39 084	25 242	27 505
Water Supply Infrastructure		46 933	47 967	43 888	54 317	58 633	58 633	41 723	69 551	80 032
Sanitation Infrastructure		16 629	9 050	11 494	14 600	15 228	15 228	9 500	3 600	8 061
Solid Waste Infrastructure		3 726	2 999	6 415	20 600	13 566	13 566	21 000	17 658	5 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***113 219***	***132 316***	***138 692***	***169 492***	***171 363***	***171 363***	***139 724***	***129 575***	***120 597***
Community Facilities		3 333	3 543	8 091	18 496	19 104	19 104	13 175	5 650	2 150
Sport and Recreation Facilities		4 019	5 472	12 620	7 343	9 343	9 343	4 329	–	–
Community Assets		***7 352***	***9 016***	***20 711***	***25 839***	***28 447***	***28 447***	***17 504***	***5 650***	***2 150***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		2 639	606	6 996	5 500	6 550	6 550	–	–	–
Housing		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Other Assets		***10 226***	***4 054***	***22 368***	***15 500***	***15 246***	***15 246***	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 694	2 556	8 690	8 250	3 055	3 055	4 100	300	500
Intangible Assets		***1 694***	***2 556***	***8 690***	***8 250***	***3 055***	***3 055***	***4 100***	***300***	***500***
Computer Equipment		**5 891**	**2 479**	**5 253**	**5 337**	**5 086**	**5 086**	**8 400**	**5 000**	**5 000**
Furniture and Office Equipment		**5 260**	**4 996**	**4 246**	**5 020**	**5 239**	**5 239**	**2 198**	**2 040**	**2 320**
Machinery and Equipment		**10 891**	**4 860**	**19 478**	**8 280**	**8 440**	**8 440**	**8 400**	**13 450**	**15 150**
Transport Assets		**9 704**	**8 490**	**28 531**	**28 900**	**31 489**	**31 489**	**27 740**	**23 750**	**23 400**
Land		**391**	–	–	–	**361**	**361**	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**208 066**	**179 765**	**169 117**
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 019 829	2 062 328	2 136 797	2 000 575	2 279 654	2 279 654	2 287 089	2 272 844	2 277 656
Roads Infrastructure		544 085	551 693	523 523	640 921	571 218	571 218	628 250	613 358	603 834
Storm water Infrastructure		–	(214)	8 394	–	8 394	8 394	4 000	4 000	–
Electrical Infrastructure		367 113	352 881	374 745	341 208	288 910	288 910	657 405	657 618	675 342
Water Supply Infrastructure		408 634	452 119	458 944	354 037	517 577	517 577	351 443	379 271	389 752
Sanitation Infrastructure		331 666	320 549	317 606	258 044	332 834	332 834	252 944	247 044	251 505
Solid Waste Infrastructure		6 967	9 366	18 651	20 600	32 217	32 217	21 000	17 658	5 000
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		***1 658 465***	***1 686 394***	***1 701 863***	***1 614 810***	***1 751 149***	***1 751 149***	***1 915 042***	***1 918 950***	***1 925 432***
Community Assets		75 928	91 236	104 111	72 354	133 740	133 740	61 020	52 165	48 665
Heritage Assets		**19**	**19**	**19**	**19**	**19**	**19**	**19**	**19**	**19**
Investment properties		**49 281**	**49 234**	**49 234**	**49 351**	**49 351**	**49 351**	**49 351**	**49 351**	**49 351**
Other Assets		18 558	12 644	9 813	738	25 129	25 129	–	–	–
Biological or Cultivated Assets										
Intangible Assets		6 834	8 980	14 492	22 748	12 385	12 385	18 598	14 798	14 998
Computer Equipment		**13 316**	**14 142**	**14 042**	**12 154**	**19 127**	**19 127**	**15 360**	**11 960**	**11 960**
Furniture and Office Equipment		**11 468**	**12 261**	**14 220**	**10 155**	**19 460**	**19 460**	**7 493**	**7 335**	**7 615**
Machinery and Equipment		**24 284**	**22 165**	**33 449**	**22 398**	**41 889**	**41 889**	**25 518**	**27 568**	**29 268**
Transport Assets		**44 821**	**48 722**	**79 023**	**68 982**	**110 512**	**110 512**	**67 822**	**63 832**	**63 482**
Land		**116 856**	**116 532**	**116 532**	**126 866**	**116 893**	**116 893**	**126 866**	**126 866**	**126 866**
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 019 829**	**2 062 328**	**2 136 797**	**2 000 575**	**2 279 654**	**2 279 654**	**2 287 089**	**2 272 844**	**2 277 656**
EXPENDITURE OTHER ITEMS		**261 831**	**262 247**	**291 032**	**321 028**	**322 253**	**322 253**	**350 566**	**367 840**	**385 426**
Depreciation	7	127 289	98 891	104 714	118 783	120 825	120 825	126 861	133 199	139 854
Repairs and Maintenance by Asset Class	3	**134 543**	**163 356**	**186 318**	**202 246**	**201 429**	**201 429**	**223 705**	**234 641**	**245 572**
Roads Infrastructure		23 392	34 355	37 528	35 942	35 477	35 477	37 885	39 733	41 593
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		28 949	34 464	47 210	49 855	45 179	45 179	49 376	51 789	54 216
Water Supply Infrastructure		29 682	34 494	35 240	38 847	39 917	39 917	45 451	47 681	49 925
Sanitation Infrastructure		31 258	36 465	40 498	43 072	45 237	45 237	49 878	52 355	54 851
Solid Waste Infrastructure		–	–	2	100	100	100	100	100	100
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 212	2 523	1 392	1 574	–	–	–	–	–
Infrastructure		***114 493***	***142 301***	***161 870***	***169 390***	***165 909***	***165 909***	***182 689***	***191 658***	***200 685***
Community Facilities		1 027	2 069	2 635	2 581	7 789	7 789	8 258	8 624	8 991
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***1 027***	***2 069***	***2 635***	***2 581***	***7 789***	***7 789***	***8 258***	***8 624***	***8 991***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		5 667	4 486	4 802	11 211	6 980	6 980	11 085	11 670	12 188
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***5 667***	***4 486***	***4 802***	***11 211***	***6 980***	***6 980***	***11 085***	***11 670***	***12 188***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**157**	**103**	**185**	**376**	**447**	**447**	**257**	**269**	**281**
Machinery and Equipment		–	–	**6**	–	–	–	–	–	–
Transport Assets		**13 199**	**14 397**	**16 820**	**18 688**	**20 304**	**20 304**	**21 415**	**22 420**	**23 427**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**261 831**	**262 247**	**291 032**	**321 028**	**322 253**	**322 253**	**350 566**	**367 840**	**385 426**
Renewal and upgrading of Existing Assets as % of total capex		*56.5%*	*52.2%*	*47.3%*	*48.1%*	*42.9%*	*42.9%*	*55.5%*	*62.8%*	*64.9%*
Renewal and upgrading of Existing Assets as % of deprecn		*73.1%*	*89.0%*	*112.1%*	*108.0%*	*95.4%*	*95.4%*	*91.1%*	*84.8%*	*78.5%*
R&M as a % of PPE & Investment Property		*6.7%*	*8.0%*	*8.8%*	*10.2%*	*8.9%*	*8.9%*	*9.9%*	*10.4%*	*10.9%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*11.3%*	*12.2%*	*14.3%*	*16.7%*	*14.0%*	*14.0%*	*15.0%*	*15.4%*	*15.7%*

Explanatory notes to Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 % of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. The Minister of COGTA has announced in the Back to Basics Programme that at least 7% of the operational budget should be allocated to Repairs and Maintenance.

3. The following graph provides an analysis between depreciation and operational repairs and maintenance. It highlights the Municipality's strategy to address the maintenance backlog.

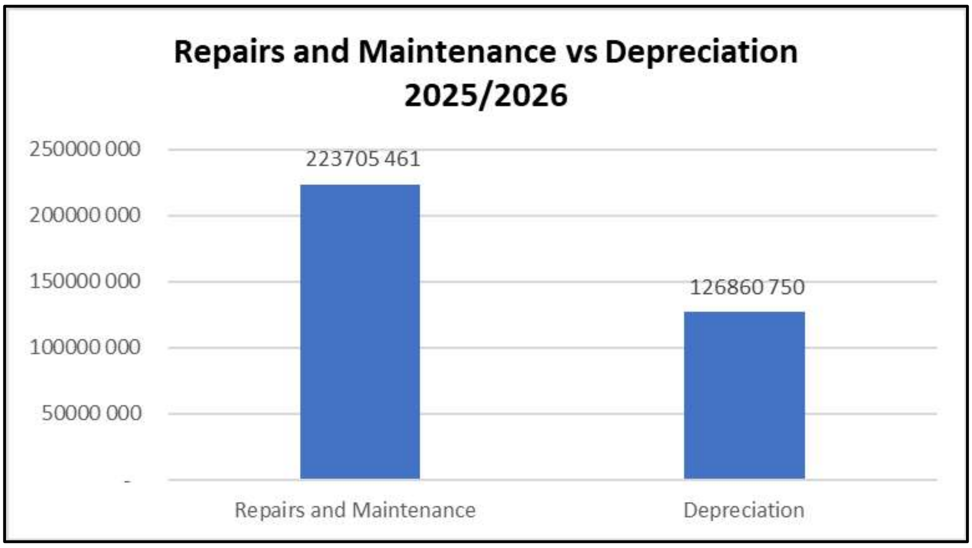


Figure 4 Repairs and Maintenance vs Depreciation

Table 20 MBRR Table 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		19 850	–	–	21 743	21 743	21 743	22 303	29 672	30 320
Piped water inside yard (but not in dwelling)		5 484	–	–	5 484	5 484	5 484	5 000	4 500	227
Using public tap (at least min.service level)	2	1 496	–	–	123	123	123	123	123	3 762
Other water supply (at least min.service level)	4	–	–	–	26 304	26 304	26 304	8 498	8 498	2 632
Minimum Service Level and Above sub-total		26 830	–	–	53 654	53 654	53 654	35 924	42 793	36 941
Using public tap (< min.service level)	3	2 442	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	150	150	150	150	150	2 075
No water supply		1 291	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		3 733	–	–	150	150	150	150	150	2 075
Total number of households	5	**30 563**	**–**	**–**	**53 804**	**53 804**	**53 804**	**36 074**	**42 943**	**39 016**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		17 717	–	–	18 029	18 029	18 029	19 127	24 448	24 478
Flush toilet (with septic tank)		5 615	–	–	10 385	10 385	10 385	10 385	10 385	10 385
Chemical toilet		1 879	–	–	2 044	2 044	2 044	2 044	2 044	2 044
Pit toilet (ventilated)		487	–	–	1 400	1 400	1 400	1 400	1 400	1 400
Other toilet provisions (> min.service level)		3 589	–	–	42	42	42	42	42	42
Minimum Service Level and Above sub-total		29 287	–	–	31 900	31 900	31 900	32 998	38 319	38 349
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		658	–	–	86	86	86	86	86	86
No toilet provisions		618	–	–	618	618	618	618	500	–
Below Minimum Service Level sub-total		1 276	–	–	704	704	704	704	586	86
Total number of households	5	**30 563**	**–**	**–**	**32 604**	**32 604**	**32 604**	**33 702**	**38 905**	**38 435**
Energy:										
Electricity (at least min.service level)		16 224	–	–	18 127	18 127	18 127	18 763	19 399	–
Electricity - prepaid (min.service level)		7 650	–	–	14 733	14 733	14 733	14 733	14 733	–
Minimum Service Level and Above sub-total		23 874	–	–	32 860	32 860	32 860	33 496	34 132	–
Electricity (< min.service level)		370	–	–	1 536	1 536	1 536	32 321	32 421	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	49 909	50 109	–
Other energy sources		6 319	–	–	21 527	21 527	21 527	82 230	82 530	–
Below Minimum Service Level sub-total		6 689	–	–	23 063	23 063	23 063	164 460	165 060	–
Total number of households	5	**30 563**	**–**	**–**	**55 923**	**55 923**	**55 923**	**197 956**	**199 192**	**–**
Refuse:										
Removed at least once a week		25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
Minimum Service Level and Above sub-total		25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
Removed less frequently than once a week		309	–	–	309	309	309	309	309	–
Using communal refuse dump		591	–	–	–	–	–	–	–	–
Using own refuse dump		3 241	–	–	3 241	3 241	3 241	3 241	3 241	–
Other rubbish disposal		967	–	–	967	967	967	967	967	–
No rubbish disposal		5 370	–	–	5 478	5 478	5 478	5 478	5 478	–
Below Minimum Service Level sub-total		10 478	–	–	9 995	9 995	9 995	9 995	9 995	–
Total number of households	5	**35 564**	**–**	**–**	**35 081**	**35 081**	**35 081**	**35 081**	**35 801**	**–**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	12 374 591	12 374 591	12 374 591	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	715 348	715 348	715 348	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	13	13	13	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		4 434	4 507	4 105	5 648	3 248	3 248	3 557	3 859	4 176
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		2 334	3 435	4 206	3 860	4 060	4 060	4 575	4 850	5 189
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	**6 768**	**7 942**	**8 311**	**9 508**	**7 308**	**7 308**	**8 132**	**8 709**	**9 365**
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)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		42 184	45 758	49 675	50 109	51 809	51 809	62 689	66 450	70 437
Water **(in excess of 6 kilolitres per indigent household per month)**		–	(2)	(21)	(11)	(11)	(11)	(12)	(13)	(14)
Sanitation **(in excess of free sanitation service to indigent households)**		15 702	16 193	17 753	18 156	19 156	19 156	20 305	21 523	22 815
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		9 631	9 768	10 664	11 081	10 110	10 110	10 818	11 575	12 385
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**67 517**	**71 718**	**78 071**	**79 335**	**81 064**	**81 064**	**93 800**	**99 536**	**105 623**

Explanatory notes to Table A10 – Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. The budget provides for households registered as indigents to receive Free Basic Services. The number is set to increase given the rapid rate of in-migration to the municipality, especially by poor people seeking economic opportunities related to the Savanna City development, as well as due to the unemployment rate as a result of the COVID-19 pandemic.

3. The cost of Free Basic Services will be covered by the municipality's equitable share allocation from national government.

The following statistical information have been used in populating the household statistics:

Definition of Household- Stats SA definition- *A household is a group of persons who live together and provide themselves jointly with food or other essentials for living, or a single person who lives alone.*

Description of Economic Indicator	**Clarification**
1. Demographics* All demographic information/values is per the base information from the STATS SA official Census 2011. The years provided further clarification will be provided per attribute	
1.1 Population	
• **2022 Census**	– The demographics are as per Stats SA Census 2022
• **2020/2021 Outcome**	- – Is as per the Stats SA Community Survey for 2016
• **Current year 2024/2025**	- Demographics data is projected as per 3% annual anticipated percentage increase
• **2023/2024Medium Term Revenue & Expenditure Framework**	-Demographics data is projected as per 3% annual anticipated percentage increase
• **3 % used to project for outer years**	-The Average annual population growth for Midvaal for the periods (1996-2011) =3.1% Source: Midvaal Economic Analysis Report
2. Monthly Household income (no of households)**	
• **2011 Census**	-The monthly household income is as per Stats SA Census 2011
• **2020/2021 Outcome**	-Monthly income data is projected as per 3% annual anticipated percentage increase

• **Current year 2024/2025**	-Demographics data is projected as per 3% annual anticipated percentage increase
• **2023/2024Medium Term Revenue & Expenditure Framework**	-Demographics data is projected as per 3% annual anticipated percentage increase
3. **Poverty Profiles ***** Poverty definition?- *Income band as per template provided by National treasury*	
• **2011 Census**	-Poverty profiles as per STATS SA Census 2011
• **2020/2021 Outcome**	-Poverty profile data is projected as per 3% annual anticipated percentage increase
• **Current year 2024/2025**	-Poverty profile data is projected as per 3% annual anticipated percentage increase
• **2023/2024Medium Term Revenue & Expenditure Framework**	-Poverty profile data is projected as per 3% annual anticipated percentage increase
4. **Household/demographics (000)****** Definition of poor households as per Midvaal Indegent Policy	
• **2011 Census**	Household demographics as per the STATS SA Census 2011 data
• **2023/2024Medium Term Revenue & Expenditure Framework**	Household demographics data is projected as per the 3% annual anticipated percentage increase
5. **Housing statistics ******* **Formal definition-** A structure built according to approved plans, i.e. house on a separate stand, flat or apartment, townhouse, room in a backyard or rooms or flatlet elsewhere. (STATS SA) **Informal definition-** Makeshift structure not approved by a local authority and not intended as a permanent dwelling. Typically built with found materials (corrugated iron, cardboard, plastic, etc.). Contrasted with formal dwelling and traditional dwelling. (STATS SA)	
6. **Total number of households********	
• **Dwellings provided by municipality**	The Midvaal local municipality is not an accredited municipality/implementing agent and thus it does not provide any dwellings.
• **Dwellings provided by province/s**	The data provided is in relation to the total number of houses as built by the Gauteng Department of Housing
• **Dwellings provided by private sector**	The dwellings reported here are the ones built by private sector and individual applicants (The information is as reflective of the certificates of occupancies issued to completed and legally compliant structures)
7. **Households with access to water services**	

• Piped water inside dwelling	Households supplied by MLM and/or other WSPs within MLM jurisdiction that have either a metered connection or own unmetered borehole and also including all tenants and backyard dwellers within the same supply point in different settlements viz, Sicelo, Lakeside Estates, etc.
• Piped water inside yard but not dwelling	Households supplied by MLM and/or other WSPs within MLM jurisdiction that have either a metered or unmetered connection with a standpipe in yard but not connected to dwelling
• Using public tap (at least minimum service level)	Households supplied by MLM and/or other WSPs within MLM jurisdiction that share a communal water supply point within a walking distance of 200 metres in a form of a standpipe or storage tank
• Other water supply (at least min.service level)	Households supplied by MLM and/or other WSPs within MLM jurisdiction that receive water through mobile water tankers(trucks) at a pre-determined periods or on request within a walking distance of 200 metres
• No water supply	Any known households that are completely not having a form of water supply by MLM or any entity in any settlement in public or private property.
8. Households with access to sanitation services	
• Flush toilet (connected to sewerage)	Households serviced by MLM water bourne sewer system including their tenants and backyard dwellers
• Flush toilet (with septic tank)	Households with flushing toilets serviced by owners and SP other than MLM that are connected to septic tanks and Bio-chemical on-site treatment package plants mostly found where there is in no sewer reticulation system for MLM
• Chemical toilet	Households serviced by portable toilets on a shared basis utilizing chemical for breakdown of solids and emptied through honey suckers viz, Sicelo x4&5
• Pit toilet (ventilated)	Households serviced by portable toilets(VIP) on a shared basis utilizing either chemical breakdown of solids or biological. viz, Beers' farm, Boitumelo, Khayelitsha, Piels farm, etc.
• Other toilet provisions (> min.service level)	Households serviced by Pit toilets fitted with conservancy bladder to prevent water from seeping into the ground. Viz, Skansdam

• Bucket toilet	Known Households utilizing buckets that are serviced by MLM or any other Service provider
• Other toilet provisions (< min.service level)	Known Household with self-constructed toilet systems mostly unlined pit but do not meet the minimum standards as set out the DWS
• No toilet provisions	Known households without any form of sanitation facility or toilet.
9. Households with access to Electricity	
• Formal households	Households supplied by MLM and/or other WSPs within MLM jurisdiction that have an Electricity meter
• Granny flats	Households supplied by MLM and/or other WSPs within MLM jurisdiction that an Electricity meter
10. Households with no access to Electricity	
• Households in Savanna City	Households serviced by MLM with no reticulation system
• Informal households	Households that are not reticulated. These households are not represented in the statistics
11. Households with no access to Waste Collection	In terms of Integrated Management Plan the municipality worked on rolling out waste collection services to all residents of Midvaal Local Municipality on a weekly basis which resulted in a decline on total number of household receiving below minimum service level on waste collection. Informal settlements are now also receiving weekly waste collection services according to the predetermined waste collection programme.

Part 2 – Supporting Documentation

2.1 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 Executive Mayor.

The primary aims of the Budget Steering Committee are 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 the 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.

2.1.1 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 (i.e. August annually) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council as required the IDP and budget time schedule in August 2024, and it was subsequently amended and tabled in Council in January. Key dates applicable to the process were:

Proposed Date	Activity
15 August 2024	Final Virements for the 2023/2024 financial year are to be approved by the Mayoral Committee. SMC B/5274/08/2024
30 August 2024	Council approval of the Annual Financial Statements and Draft Annual Report for the 2023/2024 financial year.–
August 2024	Approval of Key Deadlines as required by Section 21 of the MFMA as well as the IDP Process Plan as required by the Municipal Systems Act.
31 August 2024	Annual Financial Statements and Draft Annual Report for the 2023/2024 financial year was submitted to the Auditor General for auditing.
September - October 2024	Public Engagement in terms of sections 28 and 29 of the Municipal Systems Act.
6 October 2024	Finance department to submit Draft Budget for 2025/2026 to departments for comments (including proposed tariffs) including Draft Capital budget.
October 2024	Departments to prepare draft mSCOA compliant operating budgets – particular focus on Fund, Project and Item. Projects to be derived from IDP and a clear link to be established.
3 November 2024	Departmental submissions of Draft Capital Budget for 2025/2026: - Compilation of project plans (including outputs and outcomes to be achieved) - Motivations for new projects - Analysis of impact on the operating budget. - mSCOA compliant, particular focus on Region and Project. Departmental submissions on the Draft Operational Budget for 2025/2026
17 November 2024	Departmental submissions of Adjustments Budget for 2024/2025
28 November 2024	MM / HOD's meeting to discuss the Adjustments Budget for the 2024/2025 financial year.
5 December 2024	Budget Steering Committee to review Adjustment budget submissions as well as the approval of parameters for the compilation of the 2025/2026 budget. 16/01/2024
9 January 2025	Budget Steering Committee to consider Draft Adjustments Budget for 2024/2025

January 2025	Accounting Officer to assess the performance of the municipality during the first half of the financial year and make recommendations as to whether an adjustment budget is necessary and recommend revised projections for revenue and expenditure to the extent that this may be necessary.
25 January 2025	Council to approve 2024/2025 mid-year review.
25 January 2025	Council to approve main adjustments budget for the 2024/2025 financial year. SMC A/6238/01/2024
25 January 2025	The tabling of the Annual Report (inclusive of Final AFS and AG report) and MPAC Report for the 2023/2024 financial year to Council: - Tabling of Annual report to Council - Annual report made public - Oversight report made public. SMC A/6237/01/2024
January 2025	Corporate Services to confirm all tariff submissions and bylaws for legal compliance.
27 January 2025	Tabling of Annual Report (inclusive of Final AFS and AG report) and MPAC Report for the 2020/2021 financial year to Council: - Tabling of Annual report to Council - Annual report made public - Oversight report made public.
January 2025	Corporate Services to confirm all tariff submissions and by-laws for legal compliance.
06 February 2025	Budget Steering Committee to consider Draft Operating Budget for 2025/2026 (inclusive of tariff increases) & Draft Capital Budget
12 March 2025	Budget Steering Committee to consider final balanced budget and budget-related policies, IDP and SDBIP (final consideration, weekly meetings).
28 March 2025	Formal tabling of Draft IDP, Budget and SDBIP to Council in terms of the MFMA and the Municipal Systems Act.
April 2025	Advertise and publish the final draft of IDP and Budget for public comment and submit to the National and Provincial Treasury and others as prescribed by the MFMA and Municipal Systems Act. Submission of IDP to MEC for Comments. Submission of Budget to NT for Comments (Including

	upload files in printed and electronic format). Submission of draft IDP / Budget to organs of state.
April 2025	Engagements with National and Provincial Treasury regarding the tabled IDP, Budget and SDBIP.
April 2025	IDP and Budget Hearings in terms of section 16 of the Municipal Systems Act and section 23 of the MFMA: - Conduct IDP/Corporate Scorecard / Budget Public Hearings to obtain public comment and inputs from communities, the provincial government, and other relevant stakeholders (performed through ward councillors) - Comments to be provided in writing - Acknowledgement of comments received - Response to public comment i.r.o. Budget, tariffs and policies (to Budget Steering Committee).
7 May 2025	Budget Steering Committee to consider final IDP, Budget and SDBIP.
20 May 2025	Section 80 Committee to recommend final IDP, Budget and SDBIP.
21 May 2025	Mayoral Committee to recommend final IDP, Budget and SDBIP.
30 May 2025	Council to approve final IDP and Budget. SDBIP to be noted by Council. Council must give final approval of the IDP/Corporate Scorecard and Budget document by resolution, setting taxes and tariffs, approving changes to the IDP and budgetrelated policies, and approve measurable performance objectives for revenue by source and expenditure by vote before the start of the financial year as required by sections 23 and 24 of the MFMA and section 25 of the MSA. C3305/05/2024
June 2025	Making public of approved IDP / Budget as per the MFMA and MSA requirements. Tariff and By-law Promulgation. Submission of approved IDP to MEC for Local Government and Housing. Submission of approved IDP and Budget to NT (Including upload files in printed and electronic format).
June 2025	Submission of Draft SDBIP to Executive Mayor: - Executive Mayor to receive Draft Municipal SDBIP within 14 days after approval of the budget.

June 2025	Approval of SDBIP by Executive Mayor: - Executive Mayor to approve Municipal SDBIP within 28 days after approval of the budget - Place all Directorate Executive Summaries and SDBIPs and Department Business Plans and SDBIPs on the website.
June 2025	Section 57 (MSA) Performance Agreements: - Submit performance agreements to the Executive Mayor within a month after the beginning of the financial year. - Council to note New Section 57 Scorecards. - Performance agreements of Municipal Manager and senior managers to be made public no later than 14 days after the approval of the SDBIP.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The IDP review started in September 2024 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2025/26 MTREF in August.

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 includes 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 includes the Spatial Development Plan.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2025/26 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 2025/26 MTREF:

- Municipal growth (3% growth projected for the MTREF period)
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2024/25 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- 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 have been taken into consideration in the planning and prioritisation process.

The municipality has commissioned a Long Term Financial Plan in the previous financial year, and this plan is in the process of being updated in the current financial year. This plan included an assessment of the financial position of the municipality. The next step will be developing a Capital Investment Framework (CIF) and the Long Term Financial Plan and the CIF to be aligned.

2.1.4 Community Consultation

The draft 2025/26 MTREF is tabled before Council (in March 2025) for endorsement of the budget for community consultation. The budget will be published on the municipality's website for public comment. In addition, a QR code will be made available at municipal offices, municipal notice boards and various libraries.

All documents in the appropriate format will be provided to National and Provincial Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to provide inputs. No printed copies will be submitted as per the MFMA circular 112 and 115.

Public consultation meetings will be held during the month of April 2025. Radio interviews will also be held, as well as newspaper articles published summarising the budget. We would also be using the Midvaal app for comments.

2.2 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 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.

The following table highlights the IDP's strategic objectives for the 2025/26 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 21 IDP Strategic Objectives

KPA	Definition
KPA 1: Good Governance & Public Participation	To promote increased participation and improved communication with all key internal and external stakeholders
KPA 2: Safety & Environment	To create a sustainable environment safe from harm
KPA 3: Social & Community Development	To create an environment focussed on uplifting the youth, the poor and the most vulnerable
KPA 4: Institutional Transformation	To transform and align the people, processes and systems of the municipality to achieve its objectives
KPA 5: Financial Sustainability	To improve the financial sustainability and capacity of the municipality, whilst adhering to statutory requirements
KPA 6: Physical Infrastructure & Energy Efficiency	To ensure efficient infrastructure and energy supply that will improve the quality of life of the community
KPA 7: Services & Customer Care	To deliver inclusive and excellent services to the community
KPA 8: Economic Growth & Development	To facilitate sustainable economic empowerment for all communities within Midvaal and through the development of partnerships and innovation

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.

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 strategic objectives mentioned above.

The 2025/26 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Refer to MBRR Table SA4, MBRR SA 5 and MBRR SA 6 which are contained at the end of this document for the following information:

- **MBRR Table SA4 – Reconciliation between the IDP strategic objectives and budgeted revenue**
- **MBRR Table SA5 – Reconciliation between the IDP strategic objectives and budgeted operating expenditure**
- **MBRR Table SA6 – Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

2.3 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 has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

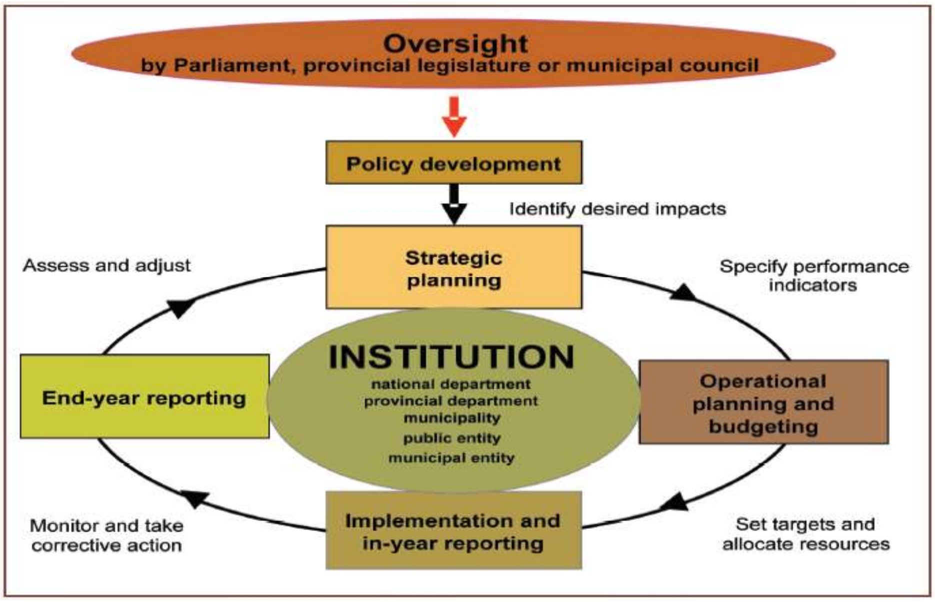


Figure 5 Planning, budgeting and reporting cycle

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:

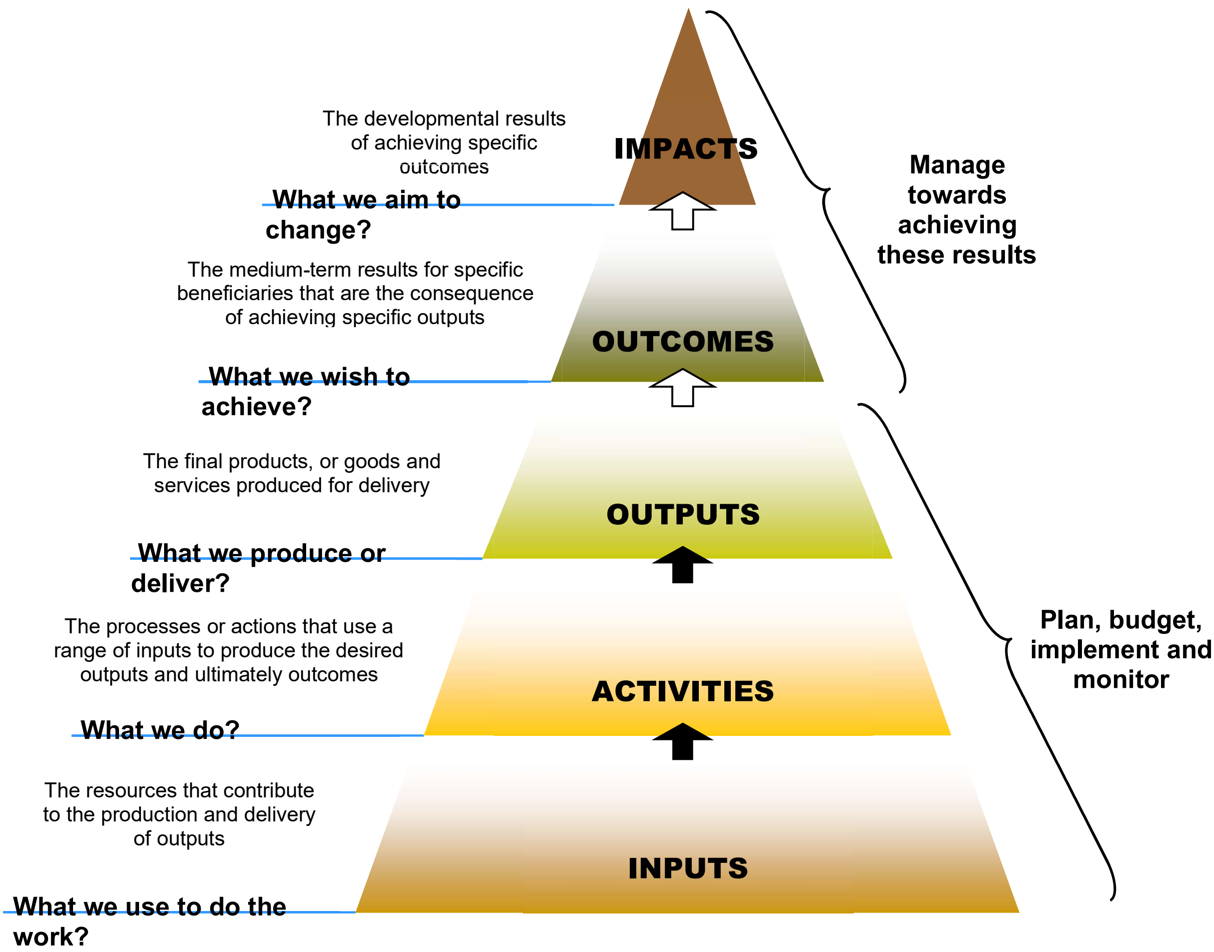


Figure 6 Definition of performance information concepts

The following tables attached to this document provides the main measurable performance objectives the municipality undertakes to achieve this financial year as well as the main performance objectives and benchmarks for the 2025/26 MTREF.

- **MBRR Table SA7 – Measurable performance objectives**
- **MBRR Table SA8 – Performance indicators and benchmarks**

Also refer to the full SDBIP of the Municipality as contained in Annexure AM of this report for full details on the targets set for the year to achieve the organisational goals.

2.3.1 Performance indicators and benchmarks

This section provides information on how the indicators and benchmarks contained in Table SA 8 should be interpreted:

2.3.1.1 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, Midvaal'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 2025/26 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality.
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure.
- *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.

2.3.1.2 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.
- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1.

- *The liquidity ratio* is a measure of the ability of the municipality to utilise 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.

2.3.1.4 Revenue Management

- The budget is compiled based on a 90% collection rate. The debt collection and credit control policy is being implemented on an ongoing basis and debt older than 90 days are handed over to the external debt collectors for legal collections.

2.3.1.5 Creditors Management

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

2.3.1.6 Other Indicators

- The electricity and water distribution losses are currently not within acceptable norms. The municipality is implementing programmes on an ongoing basis to reduce these losses.
- Employee costs as a percentage of operating revenue remains stable over the MTREF period.
- Repairs and maintenance as percentage of operating revenue is increasing as part of the municipality's approach to increase repairs and maintenance expenditure to protect its assets.

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

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

In terms of the Municipality's indigent policy registered households are entitled to 6 kℓ free water, 50 kwh of electricity, sanitation and free waste removal equivalent to 85 ℓ once a week, as well as a rebate on their property rates.

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 in Table MBRR A10 (Basic Service Delivery Measurement).

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, water tankers, etc.) are not taken into account in the table noted above.

2.3.3 Providing clean water and managing waste water

The Municipality is the Water Services Authority in terms of the Water Services Act, 108 of 1997 and acts as water services provider. The Municipality's bulk water needs are provided directly by Rand Water in the form of purified water for the Meyerton supply system and Department of Water and Sanitation provides raw bulk water which is further purified by the Municipality through Vaal Marina Water Treatment Works for the supply of Vaal Marina supply system.

The Department of Water and Sanitation conducts an annual water services regulatory performance evaluation of water services authority's performance on the provision of water services through the Green Drop System which evaluates the performance of Water Services Authority on the effective, efficient and sustainable provision of Wastewater Management Service and through the Blue Drop System which evaluates the performance of Water Services Authority on the effective, efficient and sustainable provision of Drinking Water Management Service and award Green Drop and Blue Drop Status to water services authorities who complies with the set requirements of the two regulatory systems.

To ensure that all water supply institutions across the world define their water losses in a similar way, the International Water Association (IWA) has developed a standard water balance now utilized abroad and in SA by most municipalities including Midvaal Local Municipality. Non-Revenue Water (NRW) is defined as the volume of water supplied by the municipality for which no income is received. It should be noted that the Standard International Water Association (IWA) water balance is a volumetric water balance and not a financial balance. Most South African municipalities are sitting with high NRW figures which translates to high financial loss, and are all experiencing the same challenges in lowering NRW.

The current National NRW figure for SA is 47.4%, but this is highly influenced by data for the metropolitan and large city municipalities which account for more than 80% of the data.

South African municipalities should aspire towards a NRW figure of 20%, representing desirable and good performance. The effort required within the SA environment to reduce NRW below 20% may not be regarded as feasible nor cost effective, because of the extensive effort required with regards to the outlay of resources (human & financial) to achieve this goal.

WC/WDM is one of the most important functions performed by municipalities in reducing NRW. Without the proper implementation and functioning of holistic WDM initiatives attending to all aspects relating to water wastage and non-revenue generating serviced properties, and without involving all the relevant role-players such as Engineering, Finance, Communications, etc. and also without Political and Senior Management support, there will be little chance of success in lowering NRW.

The implementation of the Water Demand Management Plan of the Midvaal Local Municipality is in progress and the following progress was made on identified and budgeted projects in the 2024/2025 financial year.

2024/25 financial year project scope on WDM

Aged Bulk Pipe Project

Project Area	**Length (km)**
Rothdene: Replacement of old AC pipeline	10.689km

NEW PRV's installed:

1) PRV45: Savannah City RDP

Bulk Water Meters installation:

5 Bulk Water meters were installed across Midvaal Local Municipality.

Water Supply Valves installation

36 old malfunctioning gate valves replaced with new valves in Walkerville.

Indigent leaks repairs.

785 indigent house holds repairs were conducted in Savannah City RDP

Prepaid Water Meters Project.

Project ongoing: to install 130 prepaid water meters in Savannah City

Domestic water meter audit.

Ongoing: every month

Monthly IWA water balance calculations.

Ongoing every month

Zonal flow logging and flow analyses

Ongoing every month

Pressure Management and Advanced Pressure Management

Ongoing every month

Telemetry

Installation of telemetry systems on 7 reservoirs site to improve the management of reservoirs

2.4 Overview of budget related-policies

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

2.4.1 Review of procedures/policies

The Budget Related Policies have been reviewed as part of the compilation of the Medium Term Revenue and Expenditure Framework for the 2025/2026– 2027/2028 period. The Budget related policies will be considered by Council in May 2025. While the adopted policies were credible, sustainable, manageable and informed by affordability and value for money, the policies were reviewed as part of the budget compilation as required by the Municipal Budget and Reporting regulations.

The following policy changes are recommended:

Schedule of Changes to policies	2024/25	2025/26
Policy	**Changes Yes or No**	**Changes Yes or No**
Annexure E Tariff By-Law (Arie Meiring)	No Changes	No Changes
Annexure F Tariff Policy (Arie Meiring)	10.2.1 1.1.1. In addition to the principles recorded in section 74(2) of the Municipal Systems Act, Tariffs should also support business initiatives aimed at creating jobs or contribute to the economy of the municipal area. 19.5.4 Customers are only allowed one water leak adjustment in a twelve (12) months period, unless otherwise waived by action of the Municipal Council 12.5.3.1 If Refuse removal fees were erroneously levied or not levied on a property, it shall be adjusted in accordance with the effective date of the General Valuation Roll or subsequent Supplementary Roll if applicable. 12.6.3.1 If a Sewer charge was erroneously levied or not levied on a property, it shall be adjusted in accordance with the effective date of the General Valuation Roll or subsequent Supplementary Roll if applicable.	No Changes

Annexure G Property Rates By-Law (Arie Meiring)	No Changes	No Changes
Annexure H Property Rates Policy (Arie Meiring)	16. DATE OF VALUATIONS For the purposes of property valuation the Municipality must in terms of Section 31 of the Local Government: Municipal Property Rates Act, Act 6 of 2004, as amended. The valuation date for the 2018/2023 General Valuation roll was 1 July 2017. The Valuation date for the 2025/2030 Valuation Roll will be 1 July 2024. and the valuation roll will be prepared by the person designated as Municipal Valuer and be implemented 1 July 2025.	Definitions: "Town planning scheme" means (a) A Land use scheme, which is in operation as contemplated in the Spatial Planning and Land Use Management Act , Act 160 of 2013. (b) "Unauthorised Uses" means the illegal or unauthorised use of a property or building for a purpose not authorised by the municipality's land use scheme or any other relevant legislation. 9.1.8 In order to alleviate the tax burden on residential property owners, all properties categorised as residential properties will, in addition to the impermissible rate of R15 000 prescribed in section 17(1)(h) of the Act, receive a further R285 000 exemption on the market value of a property. 9.3.1 Owners dependent on pensions or social grants: Residential property owners who are over 60 years of age, who are both permanent occupiers and the owner/s of the property concerned whose aggregate household income does not exceed the maximum of 4 times old age pension per month

		will receive a rebate of 100% of their property rates for the first R1 300 000 of their property value. Residential property owners who are over 60 years of age, who are both permanent occupiers and the owner/s of the property concerned whose aggregate household income does not exceed the maximum of 5 times old age pension per month will receive a rebate of 50% of their property rates for the first R1 300 000 of their property value (i.e. maximum of R1 000 000 after the first R300 000 residential reduction has been applied). 9.3.4 Owners of small holdings (with property type as contained in the valuation roll, agricultural holdings / farms) where the usage is indicated as a residential dwelling, will receive a rebate of 50% of their property rates for the first R750 000 of their property value (i.e. maximum of R450 000 000 after the first R300 000 residential reduction has been applied). 9.3.5 Owners of Private Schools will not receive rebates of their property rates. 9.3.6 First time owners of Government Flisp Housing who

		qualified for government subsidy will receive a 75% rebate of their property rates for the first R500 000 of their property value (i.e. maximum of R200 000 after the first R300 000 residential reduction has been applied). Once the Flisp subsidy beneficiary sells the property, the new property owner will not qualify for the rebate unless he / she is also a Flisp subsidy beneficiary 11.4 Unauthorised Uses Notwithstanding the category of a property the illegal or unauthorised use of a property or building for a purpose not authorised by the municipality's land use scheme or contrary to any law including the National Building Regulations and Building Standards Act, 103 of 1977, may attract a penalty charge in addition to rates levied on the property. The tariff for such illegal or unauthorised use will be determined by the Council on an annual basis. 12. RATE RATIOS 15. Vacant 1:4
Annexure I Credit Control and Debt Collection By-Law (Arie Meiring)	No Changes	No Changes

Annexure J Credit Control and Debt Collection Policy (Arie Meiring)	5.3 Accounts will only be opened in the name of the registered Owner of the Property and no tenant accounts will be opened. Any exceptions must be approved prior thereto by the Accounting Officer or any official of the Municipality acting in terms of a duly concluded delegation of authority in terms of the Systems Act. 7.1a. Council may amend the percentage deduction for outstanding debt via the prepaid system on an annual basis. As of 1 July 2024, the percentage will be 70%.	Definitions: "Illegal Usage" The tariff for such illegal or unauthorised usage will be determined by Council on an annual basis as a result of illegal or unauthorised land use. 5.8 (f) .The Warning Notice/Disconnection Notice fee may be reversed by CFO at his/her own discretion. (g) The municipal account number must be used as reference number at all times. 5.9.1 Temporary payment extension (g) No payment extension will be granted on the account which is already on payment arrangement, unless a formal dispute was lodged. 6. ACTIONS TO SECURE PAYMENT (c) The Municipality may further take the steps contemplated in section 104(1)(f)(ii) of the Systems Act, subject to the regulations made or guidelines issued by the Minister, if any, and provided that any intended seizure of property must be referred to the Municipal Manager or his / her nominee for approval or such directives which

		the Municipality deems necessary under the circumstances. (i) This seizure of the property will be mainly done on a Vacant properties and on a Secondary Residential Property of the said owner. 7.1. GENERAL Notwithstanding the category of a property the illegal or unauthorised use of a property for a purpose not authorised by the municipality's land use scheme or contrary to any law including the National Building Regulations, may attract a penalty charge in addition to rates levied on the property. 9.2 (ii) No payment arrangements for the developers' contribution and Business accounts may be longer than 12 months. 9.2 (f) I (i) 1st Debt Repayment arrangement: 30% or as per individual affordability. 11. LEGAL ACTION (iii) via registered post to the last known address of the Customer and an acknowledgment of posting thereof from the postal services is

		obtained; and/or by hand or via email
Annexure K Cash Management Policy (Themba Mnguni)	No Changes	No Changes
Annexure L Investment Policy (Themba Mnguni)	No Changes	No Changes
Annexure M Borrowing Policy (Themba Mnguni)	No Changes	No Changes
Annexure N Funding and Reserves Policy (Themba Mnguni)	No Changes	No Changes
Annexure O Municipal Supply Chain Management Policy and Procedures (Debbie Semano)	No Changes	
Annexure P Fixed Asset Management (Koobashni Desai)	No Changes	Annexure A – Removed the following as it was not relevant. Airports and Railways and anything relevant to this. Annexure B – Added in the residual value of community assets and boats under other assets.
Annexure Q Policy on the Planning and Approval of Capital Projects (CFO)	No Changes	
Annexure R Indigents Policy (Arie Meiring)	9.16 If a property was found to have improvements made in an area to be seen which is regarded as deemed indigents, the indigent status will be removed from that property	9.15 the municipal value of property does not exceed R300 000 subject to the owner having only a single residential property; 9.2 Any household, earning less than three times maximum old age pension qualifies to be registered

		as indigent, excluding support from family and nonprofit organisations including churches (up to a maximum of R1 000 per month) Any amount exceeding the R1000 will be included as Income in terms of the applicant 10.2 Category 2: Deemed Indigents There is no formal application process. All property owners whose property's in the valuation roll is valued up to and including R300 000 will be regarded as deemed to be indigents. No application process – the Finance department will determine beneficiaries based on the approved Municipal Property Valuation Roll. Except for the RDP allocated houses in Savanna City irrespective of the property value
Annexure S Policy related to the provision of free basic electricity (Arie Meiring)	No Changes	No Changes
Annexure T Policy related to the provision of free basic water (Arie Meiring)	No Changes	No Changes
Annexure U Policy on the Acceptance of Grants, Donations, Sponsorships and Gifts Retha)	No Changes	No Changes
Annexure V Long Term Financial Planning Policy (Themba Mnguni)	No Changes	No Changes

Annexure W Disposal of assets Policy (Koobashni Desai)	No Changes	No Changes
Annexure X Budget Implementation and Monitoring Policy (Koobashni Desai)	No Changes	No Changes
Annexure Y Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy (Themba Mnguni)	Reviewed with changes Paragraph 2 (1)– Objectives of the Policy To state the regulatory and legislative requirements surrounding unauthorised, irregular, fruitless and wasteful expenditure. **<u>Paragraph 3 Irregular Expenditure - Definitions</u>** Expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act; **<u>PARAGRAPH 8(3) and (4) PROCESS TO BE FOLLOWED IN CASES OF UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE</u>** The Chief Financial Officer will oversee the initiation of the process to deal with the unauthorised, irregular, fruitless and wasteful expenditure.	

	The Financial Services Department: Expenditure Unit will maintain the Register, in a prescribed format. 8 PROCESSES TO BE FOLLOWED IN CASES OF UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE **Paragraph (5)** The end user departments shall be responsible for drafting of the report in an item format to report the instance of Unauthorized, Irregular, Fruitless and Wasteful expenditure to the next Council meeting. **Paragraph (6)** The PMS Section to convene a Financial Disciplinary Board (FDB) sitting once Council adopted the recommendations as per (5) above, where necessary **Paragraph (7)** The instance of unauthorised, irregular, fruitless and wasteful expenditure to be reported to the Chief Audit Executive by PMS Section	

Annexure Z Allocation of unclaimed credits policy (Arie Meiring)	No Changes	No Changes
Annexure AA Bulk Developer Contributions Policy (Thys Arlow)	No Changes	No Changes
Annexure AB Related Party Policy (CFO)	No Changes	
Annexure AC Cell phone and connectivity allowance Policy (Alfie Scutts)	No Changes	No Changes
Annexure AD Caucus Budget Policy (Beaula Tshabalala)	No Changes	No Changes
Annexure AE Billing Policy (Arie Meiring)	18.6.8 The municipality reserves the right to allocate a proportion of the prepayment amount towards any other arrears that remain owing to the municipality. The amount that may be deducted for the 2024-2025 financial year and allocated towards other arrears will be 60%	No Changes
Annexure AF Electricity By-laws (Arie Meiring)	No Changes	No Changes
Annexure AG Water By-laws (Arie Meiring)	No Changes	No Changes
Annexure AH SCM Process Turnaround policy (Debbie Semano)	No Changes	
Annexure AI EFT Policy (Themba Mnguni)	No Changes	No Changes
Annexure AJ Policy on Impairment of Receivables	No Changes	No Changes

Annexure AK SCM Policy for Infrastructure Procurement and Delivery Management (Debbie Semano)	No Changes	
Annexure AL SCM Contract Management Policy (Debbie Semano)	No Changes	
Annexure AM Fleet Management Policy (Tshepiso Mahlatsi)	No Changes	No Changes
Annexure AN Cost Containment Policy (T Mguni)	No Changes	
Annexure AO Virement Policy (Koobashni Desai)	No Changes	
Annexure AP Allocation of payments policy (Arie Meiring)	No Changes	No Changes
Annexure AQ Wayleave Policy (Henry Human)	No Changes	No Changes
Annexure AR UIFW Reduction Strategy (T Mnguni)	New	**1. <u>PURPOSE</u>** 1. In terms of section 32 of the MFMA, the accounting officer must exercise all reasonable care to prevent and detect unauthorised, irregular, or fruitless and wasteful expenditure, and must for this purpose implement effective, efficient and transparent processes of financial risk management. 2. The purpose of this policy is to establish a UIFW expenditure reduction strategy for Midvaal Local Municipality and set out the objectives, statutory requirements, and guidelines for the reduction of UIFW expenditure.

		2. **OBJECTIVES** 1. The objectives of the strategy include: 2. Emphasising the accountability of employees for Midvaal Local Municipality resources. 3. Ensuring that employees have a clear and comprehensive understanding of the procedures they must follow. 4. Ensuring that resources made available to employees are used efficiently, effectively, economically and for authorised official purposes only. 5. Ensuring that the Municipal resources are managed in compliance with the MFMA, the Treasury Regulations and other relevant legislation. 6. Ensure that UIFW expenditure is prevented, and detected, processed, and recorded timeously when it occurs. **3. Internal control to reduce UIFW** 3.1.1 Effective leadership is provided based on a culture of honesty, ethical business practices and good governance, protecting and enhancing the interests of the entity

		3.1.2 All SCM officials and committee members must formally sign a code of conduct annually 3.1.3 The municipality implements effective human resources management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored, which should include implementing effective consequences against officials who fail to comply with applicable legislation, continuously underperform or are negligent, as well as against those whose actions 3.1.4 The municipality must have an SCM unit that operates under the CFO's direct supervision 3.1.5 All SCM officials must undergo training in line with National Treasury guidelines. They must also meet the minimum competency requirements outlined in the Municipal Regulations on Minimum Competency Levels (2007) for SCM. This ensures they possess the necessary skills, experience, and capacity to effectively perform their responsibilities and exercise their functions and powers related to SCM. 3.1.6 Roles and responsibilities must be clearly assigned, and clear delegations must be signed off by individual officials for the management and coordination of the supply chain management unit

		4. Critical Interventions for implementation (Preventative Controls) 4.1.1 Implement a system of consequence management for both actions and inactions, such as failure to adhere to the annual procurement plan and other internal tools. 4.1.2 Utilize the Central Suppliers Database (CSD) to prevent issues of non-compliance with SCM regulations and related policies. 4.1.3 Apply the Financial Management Capability Maturity Model (FMCMM) to identify gaps in the municipality's internal controls, serving as an early warning mechanism. 4.1.4 Centralize all procurement processes within the SCM Unit. This includes sourcing all quotations through SCM and directing all requests for goods and services to SCM from user departments 4.1.5 Issue purchase orders, whenever feasible, prior to the delivery of goods and services. 4.1.6 Submit all S36 deviation processes to the SCM Unit for vetting

		before they are considered or approved by the Chief Financial Officer and the Municipal Manager. If submission is impractical, it must be rectified as soon as possible. The SCM Unit must ensure that the reasons for the deviation are valid and align with S36 of the SCM policy. **5. Use of Financial Management Capability Maturity Tool** 5.1.1 In addition, municipalities and municipal entities should be encouraged to use the financial management capability maturity tool, the financial ratios and norms, risk management framework to respond to related risks and gaps in financial management to strengthen the internal control environment.
Annexure AS Preferential Procurement Policy 25-26FY (Debbie Semano)	No Changes	

2.5 Overview of budget assumptions

2.5.1 External factors

The budget policy framework for the next three years is designed to manage risk in a constrained fiscal environment, while building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP). The National Treasury MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. GDP growth is projected to improve over the medium term as infrastructure constraints ease, private investment recovers and exports grow. Economic growth is expected to rise gradually over the medium term.

This trend reflects a confluence of unfavourable global and domestic circumstances which impact on all spheres of government. Inflation and a nominal spending ceiling will put real budgets under pressure over the medium term, requiring MLM to work more efficiently.

2.5.2 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 2025/26 MTREF:

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

The projected economic indicators used as basis of the budget are reflected hereunder:

Table 22 Key Economic Indicators

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Projected Growth		3.0%	3.0%	3.0%
Projected CPI	NT Circ 130	4.3%	4.6%	4.4%

2.5.3 Credit rating outlook

Midvaal does not have a formal credit rating, however, the latest viability rating received from Ratings Afrika reflects a sustainability index score of 75 (Decemer 2021 review).

2.5.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality will take up borrowings in the 2025/26– 2027/28 MTREF period requiring both regular principal and interest payments. A 10% interest rate has been assumed and a 10-year redemption period for infrastructure loans. HP loans will be repaid over 5 years.

2.5.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate 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 (90%) of annual billings. No provision has been made for collection of arrears due to the historic trends showing that the collection of long outstanding arrears is very low.

2.5.6 Growth or decline in tax base of the municipality and increases for services

Debtor's 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.

Table 23 Property Rates and Service Income Increases projected over the MTREF

Budget Assumptions	Year 1	Year 2	Year 3
	2025/2026	2026/2027	2027/2028
Property Rates Increase	-12.00%	6.00%	6.00%
Refuse Removal Increase	7.00%	7.00%	7.00%
Sanitation Increase	6.00%	6.00%	6.00%
NERSA Increase	12.70%	5.36%	6.19%
Electricity Sales Increase	12.70%	6.00%	7.00%
Rand Water Increase	15.30%	8.50%	8.20%
Water Sales Increase	9.50%	8.50%	8.20%

Table 24 Other Income Increases

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Income				
Non-Exchange Revenue				
Property Rates				
BUSINESS & COMMERCIAL PROPERTIES	New Val Roll	21.0%	6.0%	6.0%
COMMUNAL LAND: OTHER	New Val Roll	21.0%	6.0%	6.0%
FARM PROPERTIES: AGRICULTURAL PURPOSES	New Val Roll	21.0%	6.0%	6.0%
INDUSTRIAL PROPERTIES	New Val Roll	21.0%	6.0%	6.0%
MINING PROPERTIES	New Val Roll	21.0%	6.0%	6.0%
MUNICIPAL PROPERTIES	New Val Roll	21.0%	6.0%	6.0%
PROTECTED AREAS	New Val Roll	21.0%	6.0%	6.0%
PUBLIC SERVICE INFRASTRUCTURE	New Val Roll	21.0%	6.0%	6.0%
RESIDENTIAL PROPERTIES: DEVELOPED	New Val Roll	21.0%	6.0%	6.0%
RESIDENTIAL PROPERTIES: VACANT LAND	New Val Roll	21.0%	6.0%	6.0%
STATE-OWNED PROPERTIES	New Val Roll	21.0%	6.0%	6.0%
AGRICULTURAL PROPERTY	New Val Roll	21.0%	6.0%	6.0%
OTHER CATEGORIES	New Val Roll	21.0%	6.0%	6.0%
FINES PENALTIES AND FORFEITS				
FINES: OVERDUE BOOKS FINE	MLM Guidance	6.0%	6.0%	6.0%
FINES: POUND FEES	MLM Guidance	6.0%	6.0%	6.0%
FINES: TRAFFIC - MUNICIPAL	MLM Guidance	6.0%	6.0%	6.0%
PENALTIES: DISCONNECTION FEES	MLM Guidance	6.0%	6.0%	6.0%
FORFEITS: DEPOSITS	MLM Guidance	6.0%	6.0%	6.0%
FORFEITS: RETENTIONS	MLM Guidance	6.0%	6.0%	6.0%
FORFEITS: UNCLAIMED MONEY	MLM Guidance	6.0%	6.0%	6.0%
TRANSFERS AND SUBSIDIES				
OPERATIONAL : MONETARY				
EPWP GRANT	DORA	0.0%	0.0%	0.0%
LOCAL GOV FIN MNG GRANT	DORA	0.0%	0.0%	0.0%
MIG GRANT	DORA	0.0%	0.0%	0.0%
NEIGHBOURHOOD DEV PART GRANT	DORA	0.0%	0.0%	0.0%
WSIG GRANT	DORA	0.0%	0.0%	0.0%
NRF_EQUITABLE SHARE	DORA	0.0%	0.0%	0.0%
PRIV ENT: OTH TRF -OLD MUTUAL	DORA	0.0%	0.0%	0.0%
PUB CORP O/TRF: UNSPECIFIED	UMG Agreement	0.0%	0.0%	0.0%
DM GP: SEDIBENG - ENVIRON HEALTH & SAFET	Subsidy	0.0%	0.0%	0.0%
DM GP: SEDIBENG - HEALTH	Subsidy	0.0%	0.0%	0.0%
PG GP - RECAP COMM LIBRARIES GRANT	DAC	0.0%	0.0%	0.0%
PG GP - RECAPITAL. COMM LIBRARIES GRANT	DAC	0.0%	0.0%	0.0%
PG_GAU_DAC OPEX	DAC	0.0%	0.0%	0.0%
CAPITAL : MONETARY				
INEP GRANT	DORA	0.0%	0.0%	0.0%
MIG GRANT	DORA	0.0%	0.0%	0.0%
NEIGBOORHOUD DEV PARTNER GRANT	DORA	0.0%	0.0%	0.0%
WSIG GRANT	DORA	0.0%	0.0%	0.0%
PRIV ENT: OTH TRF -DEVELOPERS CONTRIB	UMG Agreement	0.0%	0.0%	0.0%
PG GP - RECAP COMM LIBRARIES GRANT	DAC	0.0%	0.0%	0.0%

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
EXCHANGE REVENUE				
SERVICE CHARGES				
ELEC: CON/RECON - CHANGE CIRCUIT BREAKER	CPI	12.7%	6.0%	7.0%
ELEC: CONNEC NEW FEES NON-GOVERN HOUSING	CPI	12.7%	6.0%	7.0%
ELEC: CONNEC/RECON DISCONN/RECONN FEES	CPI	12.7%	6.0%	7.0%
ELEC: METER READING FEES	CPI	12.7%	6.0%	7.0%
ELEC SALES: COMMERC CONVEN SINGLE PHASE	NERSA	12.7%	6.0%	7.0%
ELEC SALES: COMMERCIAL CONVEN 3-PHASE	NERSA	12.7%	6.0%	7.0%
ELEC SALES: COMMERCIAL PREPAID	NERSA	12.7%	6.0%	7.0%
ELEC SALES: DOMESTI LOW HOME LIGHT 1 60A	NERSA	12.7%	6.0%	7.0%
ELEC SALES: DOMESTI LOW HOME LIGHT 2 20A	NERSA	12.7%	6.0%	7.0%
ELEC SALES: DOMESTIC LOW: PREPAID	NERSA	12.7%	6.0%	7.0%
ELEC SALES: DOMESTIC HIGH HOME POWER 1	NERSA	12.7%	6.0%	7.0%
ELEC SALES: DOMESTIC HIGH HOME POWER 2	NERSA	12.7%	6.0%	7.0%
ELEC SALES: TIME OF USE TARIFFS	NERSA	12.7%	6.0%	7.0%
ELEC SALES: AGRICULTURAL MEDIUM	NERSA	12.7%	6.0%	7.0%
ELEC SALES: INDUSTRIAL 400 VOLTS (LOW)	NERSA	12.7%	6.0%	7.0%
ELEC SALES: INDUSTR 11 000 VOLTS (HIGH)	NERSA	12.7%	6.0%	7.0%
ELEC SALES: SPORT/CHURCH/HOLIDAY/OLD-AGE	NERSA	12.7%	6.0%	7.0%
ELEC SALES: STREET LIGHTING	NERSA	12.7%	6.0%	7.0%
ELEC: AVAILABILITY CHARGES	NERSA	12.7%	6.0%	7.0%
ELEC SALES: INDUSTR MORE THAN 11 000 V	NERSA	12.7%	6.0%	7.0%
WASTE MANGEMENT: DISPOSAL FACILITIES	Waste Mgt Incr	7.0%	7.0%	7.0%
WASTE MANGEMENT: REFUSE BAGS	Waste Mgt Incr	7.0%	7.0%	7.0%
WASTE MANGEMENT: REFUSE REMOVAL	Waste Mgt Incr	7.0%	7.0%	7.0%
WASTE MANGEMENT: WASTE BINS	Waste Mgt Incr	7.0%	7.0%	7.0%
WASTE MANGEMENT: SKIP	Waste Mgt Incr	7.0%	7.0%	7.0%
WASTE WATER MANG: INDUSTRIAL EFFLUENT	Waste Wat Incr	6.0%	6.0%	6.0%
WASTE WATER MANG: SANITATION CHARGES	Waste Wat Incr	6.0%	6.0%	6.0%
WASTE WATER MANG: AVAILABILITY CHARGES	Waste Wat Incr	6.0%	6.0%	6.0%
WATER: CONNECTION/RECONNECTION	CPI	9.5%	4.6%	4.4%
WATER: METER READING FEES	CPI	9.5%	4.6%	4.4%
WATER: SALE - CONVENTIONAL	RAND WATER	9.5%	8.5%	8.2%
WATER: SALE - PREPAID	RAND WATER	9.5%	8.5%	8.2%
WATER: INDUSTRIAL WATER	RAND WATER	9.5%	8.5%	8.2%
WATER: AVAILABILITY CHARGES	RAND WATER	9.5%	8.5%	8.2%
INTEREST DIVIDENDS AND RENT ON LAND				
INTER: RECEIV - ELECTRICITY	CPI	19.0%	4.6%	4.4%
INTER: RECEIV - SERVICE CHARGES	CPI	6.0%	4.6%	4.4%
INTER: RECEIV - WASTE MANAGEMENT	CPI	7.0%	4.6%	4.4%
INTER: RECEIV - WASTE WATER MANAGEMENT	CPI	6.0%	4.6%	4.4%
INTER: RECEIV - WATER	CPI	15.3%	4.6%	4.4%
INTER: BANK ACCOUNTS	CPI	4.3%	4.6%	4.4%
INTER: SHORT TERM INVEST & CALL ACCOUNTS	CPI	4.3%	4.6%	4.4%
INT DIV & RENT LAND -INT: REC-PROP RATES	Cash Flow Forecast	6.0%	6.0%	6.0%
OPERATIONAL REVENUE				
ADMINISTRATIVE HANDLING FEES	CPI	6.0%	4.6%	4.4%
DISHONOURED CHEQUES	CPI	6.0%	4.6%	4.4%
LOST TOKENS	CPI	6.0%	4.6%	4.4%
MEMBERSHIP FEES	CPI	6.0%	4.6%	4.4%
SERVICE CHARGES	CPI	6.0%	4.6%	4.4%
SUNDRY INCOME	CPI	6.0%	4.6%	4.4%
BREAKAGES RECOVERED	CPI	6.0%	4.6%	4.4%
COLLECTION CHARGES	CPI	6.0%	4.6%	4.4%
INCIDENTAL CASH SURPLUSES	CPI	6.0%	4.6%	4.4%
STAFF RECOVERIES	Actual trends	6.0%	6.0%	6.0%
REQ INFO - PLAN PRINTING & DUPLICATES	CPI	6.0%	4.6%	4.4%
INSURANCE REFUND	CPI	6.0%	4.6%	4.4%
SALE OF PROPERTY	CPI	6.0%	4.6%	4.4%
BURSARY REFUND	CPI	6.0%	4.6%	4.4%
SKILLS DEVELOPMENT LEVY REFUND	Actual trends	6.0%	6.0%	6.0%

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
RENTAL FROM FIXED ASSETS				
N-M-R PPE: AD HOC-OTHER ASSETS	Actual trends	6.0%	6.0%	6.0%
M-R PPE: S/LINE -OTHER ASSETS	Actual trends	6.0%	6.0%	6.0%
M-R PPE: AD HOC-OTHER ASSETS	Actual trends	6.0%	6.0%	6.0%
SALES OF GOODS AND RENDERING OF SERVICES				
ADVERTISEMENTS	Actual trends	6.0%	6.0%	6.0%
CEMETERY & BURIAL	Actual trends	6.0%	6.0%	6.0%
CLEANING & REMOVAL	Actual trends	6.0%	6.0%	6.0%
DEVELOPMENT CHARGES	CPI	6.0%	4.6%	4.4%
ESCORT FEES	Actual trends	6.0%	6.0%	6.0%
ENTRANCE FEES	Actual trends	6.0%	6.0%	6.0%
FIRE SERVICES	CPI	6.0%	4.6%	4.4%
LEGAL FEES	Actual trends	6.0%	6.0%	6.0%
LIBRARY FEES: MEMBERSHIP	CPI	6.0%	4.6%	4.4%
OBJECTIONS & APPEALS	CPI	6.0%	4.6%	4.4%
PHOTOCOPIES & FAXES	CPI	6.0%	4.6%	4.4%
PLAN & DEV: BUILDING PLAN APPROVAL	CPI	6.0%	4.6%	4.4%
PLAN & DEV: CLEARANCE CERTIFICATES	Actual trends	6.0%	6.0%	6.0%
PLAN & DEV: OCCUPATION CERTIFICATES	CPI	6.0%	4.6%	4.4%
PLAN & DEV: TOWN PLANNING & SERVITUDES	Actual trends	6.0%	6.0%	6.0%
SALE OF: PUBLICATION - TENDER DOCUMENTS	CPI	6.0%	4.6%	4.4%
SALE OF: VALUATION ROLLS	Actual trends	6.0%	6.0%	6.0%
SALE OF SCRAP WASTE & OTH: SCRAP	CPI	6.0%	4.6%	4.4%
LICENCES AND PERMITS				
ROAD & TRSP: ACTIV ON PUBLIC ROADS FEES	CPI	6.0%	4.6%	4.4%

2.5.7 Salary increases

Salary increases were based on guidance received in the National Treasury budget circular. The increases reflected below include both inflationary increases and notch increases.

Table 25 Salary Cost Increases

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Expenditure				
Employee Related Cost				
Senior Management				
SM - Salaries Allow And Serv Benefits				
MM - Salaries Allow And Serv Benefits				
SM MM: Sal & All - Basic Salary	SALGBC	5.50%	5.1%	4.9%
SM MM: Allow - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
SM MM: SRB - Long Service	SALGBC	5.50%	5.1%	4.9%
SM MM: SRB - Entertainment	SALGBC	5.50%	5.1%	4.9%
SM MM: Allow - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
CFO - Salaries Allow And Serv Benefits				
SM CFO: Sal & All - Basic Salary	SALGBC	5.50%	5.1%	4.9%
SM CFO: Allow - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
SM CFO: Allow - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
DMM - Salaries Allow And Serv Benefits				
DMM: Sal & All - Basic Salary	SALGBC	5.50%	5.1%	4.9%
DMM: Allow - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
DMM: Allow - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
HOD D&P - Salaries Allow And Serv Benefits				
HOD D&P: Sal & All - Basic Salary	SALGBC	5.50%	5.1%	4.9%
HOD D&P: Allow - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
HOD D&P: Bonus	SALGBC	5.50%	5.1%	4.9%
HOD D&P: Allow - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
HOD CS - Salaries Allow And Serv Benefits				
HOD CS: Sal & All - Basic Salary	SALGBC	5.50%	5.1%	4.9%
HOD CS: Allow - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
HOD CS: Allow - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
HOD ES - Salaries Allow And Serv Benefits				
HOD ES: Sal & All - Basic Salary	SALGBC	5.50%	5.1%	4.9%
HOD ES: Allow - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
HOD ES: Bonus	SALGBC	5.50%	5.1%	4.9%
HOD ES: Allow - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
SM - Social Contributions				
MM - Social Contributions				
SM MM: Soc Contr: Medical	SALGBC	5.50%	5.1%	4.9%
SM MM: Soc Contr: Pension Funds	SALGBC	5.50%	5.1%	4.9%
SM MM: Soc Contr: Uif	SALGBC	5.50%	5.1%	4.9%
SM MM: Soc Contr: Bargaining Council	SALGBC	5.50%	5.1%	4.9%
CFO - Social Contributions				
SM CFO: Soc Contr: Pension Funds	SALGBC	5.50%	5.1%	4.9%
SM CFO: Soc Contr: Uif	SALGBC	5.50%	5.1%	4.9%
SM CFO: Soc Contr: Bargaining Council	SALGBC	5.50%	5.1%	4.9%
DMM - Social Contributions				
DMM: Soc Contr: Uif	SALGBC	5.50%	5.1%	4.9%
DMM: Soc Contr: Bargaining Council	SALGBC	5.50%	5.1%	4.9%

		Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028
Expenditure				
Employee Related Cost				
Senior Management				
SM - Salaries Allow And Serv Benefits				
HOD D&P - Social Contributions				
HOD D&P: Soc Contr: Medical	SALGBC	5.50%	5.1%	4.9%
HOD D&P: Soc Contr: Pension Funds	SALGBC	5.50%	5.1%	4.9%
HOD D&P: Soc Contr: Uif	SALGBC	5.50%	5.1%	4.9%
HOD D&P: Soc Contr: Bargaining Council	SALGBC	5.50%	5.1%	4.9%
HOD CS - Social Contributions				
HOD CS: Soc Contr: Medical	SALGBC	5.50%	5.1%	4.9%
HOD CS: Soc Contr: Pension Funds	SALGBC	5.50%	5.1%	4.9%
HOD CS: Soc Contr: Uif	SALGBC	5.50%	5.1%	4.9%
HOD CS: Soc Contr: Bargaining Council	SALGBC	5.50%	5.1%	4.9%
HOD ES - Social Contributions				
HOD ES: Soc Contr: Pension Funds	SALGBC	5.50%	5.1%	4.9%
HOD ES: Soc Contr: Uif	SALGBC	5.50%	5.1%	4.9%
HOD ES: Soc Contr: Medical	SALGBC	5.50%	5.1%	4.9%
HOD ES: Soc Contr: Bargaining Council	SALGBC	5.50%	5.1%	4.9%
Municipal Staff				
MS - Salaries Allow And Serv Benefits				
MS: Sal & All: Basic Salary & Wages	SALGBC	5.50%	5.1%	4.9%
MS: Sal & All: Performance Based Bonuses	SALGBC	5.50%	5.1%	4.9%
MS: All - Cellular & Telephone	SALGBC	5.50%	5.1%	4.9%
MS: Hb & Inc: Housing Benefits	SALGBC	5.50%	5.1%	4.9%
MS: All - Leave Pay	SALGBC	5.50%	5.1%	4.9%
MS: All - Travel Or Motor Vehicle	SALGBC	5.50%	5.1%	4.9%
MS: Overtime - Non Structured	SALGBC	5.50%	5.1%	4.9%
MS: Payments - Shift Add Remuneration	SALGBC	5.50%	5.1%	4.9%
MS: SRB - Acting Allowance	SALGBC	5.50%	5.1%	4.9%
MS: SRB - Annual Bonus	SALGBC	5.50%	5.1%	4.9%
MS: SRB - Long Service Award	SALGBC	5.50%	5.1%	4.9%
MS: SRB - Standby Allowance	SALGBC	5.50%	5.1%	4.9%
MS - Social Contributions				
MS: Soc Contr - Bargaining Council	SALGBC	5.50%	5.1%	4.9%
MS: Soc Contr - Group Life Insurance	SALGBC	5.50%	5.1%	4.9%
MS: Soc Contr - Medical	SALGBC	5.50%	5.1%	4.9%
MS: Soc Contr - Pension	SALGBC	5.50%	5.1%	4.9%
MS: Soc Contr - Unemployment Insur Fund	SALGBC	5.50%	5.1%	4.9%
MS: Soc Contr - Medical (Post retirement)	SALGBC	5.50%	5.1%	4.9%
Remuneration Of Councillors				
Roc - Allowances & Serv Related Benefits				
Speaker - Allowances & Srb				
Speaker: Travelling Allowance	SALGBC	5.50%	5.1%	4.9%
Speaker: Basic Salary	SALGBC	5.50%	5.1%	4.9%
Speaker: Cell Phone Allowance	SALGBC	5.50%	5.1%	4.9%
Whip - Allowances & Srb				
Whip: Travelling Allowance	SALGBC	5.50%	5.1%	4.9%
Whip: Basic Salary	SALGBC	5.50%	5.1%	4.9%
Whip: Cell Phone Allowance	SALGBC	5.50%	5.1%	4.9%
Exec Mayor - Allowances & Srb				
Exec Mayor: Travelling Allowance	SALGBC	5.50%	5.1%	4.9%
Exec Mayor: Basic Salary	SALGBC	5.50%	5.1%	4.9%
Exec Mayor: Cell Phone Allowance	SALGBC	5.50%	5.1%	4.9%
Exco - Allowances & Srb				
Exco: Travelling Allowance	SALGBC	5.50%	5.1%	4.9%
Exco: Basic Salary	SALGBC	5.50%	5.1%	4.9%
Exco: Cell Phone Allowance	SALGBC	5.50%	5.1%	4.9%
Other Council - Allowances & Srb				
Oth Council: Travelling Allowance	SALGBC	5.50%	5.1%	4.9%
Oth Council: Basic Salary	SALGBC	5.50%	5.1%	4.9%
Oth Council: Cell Phone Allowance	SALGBC	5.50%	5.1%	4.9%
Section 79 - Allowance & Srb				
Sect 79 Chair: Travelling Allowance	SALGBC	5.50%	5.1%	4.9%
Sect 79 Chair: Basic Salary	SALGBC	5.50%	5.1%	4.9%
Sect 79 Chair: Cell Phone Allowance	SALGBC	5.50%	5.1%	4.9%

2.5.8 Other expenditure increases

Table 26 Expenditure Increases

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Expenditure				
Contracted Services				
Outsource Services				
OS: Burial Services	MLM Gen Incr	4.3%	4.6%	4.4%
OS: B&A Occupational Health & Safety	MLM Gen Incr	4.3%	4.6%	4.4%
OS: B&A Research & Advisory	MLM Gen Incr	0.0%	0.0%	0.0%
OS: B&A Valuer	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Catering Services	MLM Gen Incr	0.0%	0.0%	0.0%
OS: Catering Services - Munic Activities	MLM Gen Incr	0.0%	0.0%	0.0%
OS: Catering Services - Training	MLM Gen Incr	0.0%	0.0%	0.0%
OS: Call Centre	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Cleaning Services	MLM Gen Incr	0.0%	0.0%	0.0%
OS: Clearing & Grass Cutting Services	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Electrical	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Hygiene Services	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Hygiene Services-Cleaning Services	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Illegal Dumping	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Litter Picking & Street Cleaning	MLM Gen Incr	0.0%	0.0%	0.0%
OS: Meter Management	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Personnel & Labour	MLM Gen Incr	5.5%	4.6%	4.4%
OS: Connect/Dis-Connection: Electicity	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Con/Discon: Restricted Water Flow	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Connect/Disconnection: Water	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Refuse Removal	MLM Gen Incr	0.0%	0.0%	0.0%
OS: Removal Of Struct & Illegal Signs	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Security Services	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Sewerage Services	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Traffic Fines Management	MLM Gen Incr	4.3%	4.6%	4.4%
OS: Transport Services	MLM Gen Incr	0.0%	0.0%	0.0%
Consultants And Professional Services				
C&PS: B&A Accountants & Auditors	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Audit Sitting Allowance	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Internal Audit	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Business & Fin Management	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Communications	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Human Resources	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Medical Examinations	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A ORGANISATIONAL	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Project Management	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Research & Advisory	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Forensic Investigators	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Credit Rating Agencies	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: B&A Actuaries	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: I&P Engineering Civil	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: I&P Engineering Electrical	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: I&P Geodetic Control & Surveys	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: I&P Geoinformatic Services	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: I&P Town Planner	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: Lab Serv Agriculture	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: Legal Cost Advice & Litigation	MLM Gen Incr	4.3%	4.6%	4.4%
C&PS: Legal Cost Collection	MLM Gen Incr	4.3%	4.6%	4.4%

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Expenditure				
Contracted Services				
Outsource Services				
Contractors				
Contr: Artists & Performers	MLM Gen Incr	0.0%	0.0%	0.0%
Contr: Auctioneers	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Audio-Visual Services	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Catering Services	MLM Gen Incr	0.0%	0.0%	0.0%
Contr: Employee Wellness	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: First Aid	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Fire Services	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Maint Of Buildings & Facilities	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Maintenance Of Equipment	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Maintenance Of Unspecified Assets	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Maintenance Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Medical Services	MLM Gen Incr	0.0%	0.0%	0.0%
Contr: Pest Control & Fumigation	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Plants Flowers & Oth Decorations	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Safeguard & Security	MLM Gen Incr	0.0%	0.0%	0.0%
Contr: Sports & Recreation	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Stage & Sound Crew	MLM Gen Incr	0.0%	0.0%	0.0%
Contr: Tracing Agents & Debt Collectors	MLM Gen Incr	4.3%	4.6%	4.4%
	MLM Gen Incr	4.3%	4.6%	4.4%
Contr: Transportation Contractor	MLM Gen Incr	0.0%	0.0%	0.0%
Operational Cost				
OC: SOCial Services Programme	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Achievements & Awards	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Adv/Pub/Mark - Auctions	MLM Gen Incr	4.3%	4.6%	4.4%
OC: ADV/PUB/MARK -BURSARIES (NON-EMPLOY)	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Adv/Pub/Mark - Corp & Mun Activities	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Corporate & Municipal Activities	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Mayoral Donations	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Nutritional Care	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Services Charges	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Adv/Pub/Mark - Customer/Client Info	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Adv/Pub/Mark - Gifts & Promo Items	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Adv/Pub/Mark - Municipal Newsletters	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Adv/Pub/Mark - Signs: Branding	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Adv/Pub/Mark - Sings - Branding	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Adv/Pub/Mark - Staff Recruitment	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Audit Cost: External	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bc/Fac/C Fees - Bank Accounts	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bc/Fac/C Fees - Third Parties	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bc/Fac/C Fees - Flt&Oth Ct/Dt Cards	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bc/Fac/C Fees - Investments	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bc/Fac/C Fees - Lease Payments	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bc/Fac/C Fees - Lng/Shrt Loans/Bor	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Bargaining Council	MLM Gen Incr	4.3%	4.5%	2.5%
OC: Bursaries (Employees)	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Clean Serv - Car Valet/Washing Serv	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Commission - Third Party Vendors	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Commission - Prepaid Electricity	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Courier & Delivery Services	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Comm - Licences (Radio & Television)	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Comm - Postage/Stamps/Franking Mach	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Comm - Radio & Tv Transmissions	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Comm - Rent Private Bag & Postal Box	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Comm - Satellite Signals	MLM Gen Incr	4.3%	4.6%	4.4%

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Expenditure				
Contracted Services				
Outsource Services				
Contractors				
OC: Comm - Sms Bulk Message Service	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Comm - Phone Fax Telegraph & Telex	Cost Containm	4.3%	4.5%	2.5%
OC: Contr To Prov - Rehab Landfill Sites	Cost Containm	0.0%	0.0%	0.0%
OC: Entertainment - Mayor	Cost Containm	0.0%	0.0%	0.0%
OC: Entertainment - Councillors	MLM Gen Incr	0.0%	0.0%	4.4%
OC: Entertainment - Senior Management	MLM Gen Incr	0.0%	0.0%	4.4%
OC: Ext Com Serv Prov - toets Lines	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Ext Com Serv Prov - Network Extens	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Ext Com Serv Prov - S/Ware Licences	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Ext Com Serv Prov - Spec Comput Serv	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Ext Com Serv Prov - System Adviser	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Ext Com Serv Prov - Wireless Network	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Hire Charges	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Hire Charges - Copiers	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Hire Charges - Telephone	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Fine Road Traffic & Others	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Claim Paid 3rd Parties	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Insurance Brokers Fees	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Insurance Claims	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Excess Payments	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Excess Payments Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Risk Man Programs	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Insur Under - Premiums	MLM Gen Incr	4.3%	6.0%	6.0%
OC: Water Resource Management Charges	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Lic - Vehicle Lic & Registrations	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Lic - Vehicle Lic & Registr Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Management Fee	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Printing & Publications	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Printing & Publications: Flyers	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Professional Bodies M/Ship & Subs	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Training - Internship	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Membership Fees	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Reg Fees National	MLM Gen Incr	0.0%	4.6%	4.4%
OC: Remuneration To Ward Committees	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Road Worthy Test Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
OC: System Access & Information Fees	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Skills Development Fund Levy	MLM Gen Incr	5.50%	5.1%	4.9%
OC: Search Fees	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Small Differences Tolerances	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Toll Gate Fees	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Toll Gate Fees Fleet	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom - Accommodation	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Accommodation: DA	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Accommodation: ANC	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Accommodation: EFF	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Accommodation: FF	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Daily Allowance: DA	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Daily Allowance: ANC	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Daily Allowance: EFF	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Daily Allowance: FF	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom - Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Incidental Cost: DA	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Incidental Cost: ANC	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Incidental Cost: EFF	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Incidental Cost: FF	MLM Gen Incr	4.3%	4.6%	4.4%

		Year 1 2025/2026	Year 2 2026/2027	Year 3 2027/2028
Expenditure				
Contracted Services				
Outsource Services				
Contractors				
OC: Without opr car rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom Trp - Without Opr Car Rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Without opr car rental: DA	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Without opr car rental: ANC	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Without opr car rental: EFF	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Without opr car rental: FF	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Own Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom Trp - W/Out Opr Own Transprt	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom Pub Trp - Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Air Transport: DA	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Air Transport: ANC	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Air Transport: EFF	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Air Transport: FF	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Accommodation	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Accommodation	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Accommodation	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Accommodation	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Accommodation	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Dom - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Daily Allowance	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign - Incidental Cost	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - No Opr Car Rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - No Opr Car Rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - No Opr Car Rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - No Opr Car Rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - No Opr Car Rental	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - With Orp Trp Prov	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - With Orp Trp Prov	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - With Orp Trp Prov	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - With Orp Trp Prov	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Trp - With Orp Trp Prov	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Air Transport	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Railway Trans	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Railway Trans	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Railway Trans	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Railway Trans	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Railway Trans	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Road Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Road Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Road Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Road Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Road Transp	MLM Gen Incr	0.0%	0.0%	0.0%

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Expenditure				
Contracted Services				
Outsource Services				
Contractors				
OC: T&S Foreign Pub Trp - Water Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Water Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Water Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Water Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: T&S Foreign Pub Trp - Water Transp	MLM Gen Incr	0.0%	0.0%	0.0%
OC: Uniform & Protective Clothing	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Vehicle Tracking	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Vehicle Tracking Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Workmen's Compensation Fund	MLM Gen Incr	4.3%	4.6%	4.4%
OC: Indigent Relief	MLM Gen Incr	0.0%	4.6%	4.4%
Inventory				
Inventory - Consumable Stores -Std Rated Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
Inventory - Finished Goods	MLM Gen Incr	4.3%	4.6%	4.4%
INV - CONSUMABL STORES -ZERO RATED FLEET	MLM Gen Incr	4.3%	4.6%	4.4%
Inventory - Materials & Supplies	MLM Gen Incr	4.3%	4.6%	4.4%
Inventory - Stationery	MLM Gen Incr	0.0%	0.0%	0.0%
Inventory - Stationery (Cartridges)	MLM Gen Incr	0.0%	0.0%	0.0%
Inventory - Computer Requirements	MLM Gen Incr	0.0%	0.0%	0.0%
Inventory - Copy Charges	MLM Gen Incr	4.3%	4.6%	4.4%
Inventory - Materials & Supplies Fleet	MLM Gen Incr	4.3%	4.6%	4.4%
INVENTORY - WATER	% of Sales	15.3%	8.5%	8.2%
Bulk Purchases				
Eskom	% of Sales	12.7%	5.4%	6.2%
Bulk Water Purchases	% of Sales	15.3%	8.5%	8.2%
Interest Dividends And Rent On Land				
Int Paid Bor: Annuity Loans		4.3%	4.6%	4.4%
Int Paid Bor: Financial Leases		4.3%	4.6%	4.4%
Operating Leases				
Opr Leases: Transport Assets Fleet	MLM Gen Incr	0.0%	0.0%	0.0%
Bad Debts Written Off	**Link to SDBIP**			
Bad Debts Written Off	% of Billed Revenue	5.0%	5.0%	5.0%
Bad Debts Written Off	% of Billed Interest	40.0%	40.0%	40.0%
Bad Debts Written Off	% of Traffic Fines	80.0%	80.0%	80.0%
Bad Debts Written Off	% of Cr control Fines	40.0%	40.0%	40.0%

2.5.9 Projected Annual Financial Statements and Cash Flow

The projected financial statements are based on the assumptions reflected below:

Table 27 Projected Financial Statement Assumptions

		Year 1	Year 2	Year 3
		2025/2026	2026/2027	2027/2028
Assets				
Current Assets				
Cash and Cash Equivalents	Calculation	Calculated	Calculated	Calculated
Short Term Investments	Calculation	Calculated	Calculated	Calculated
Consumer Debtors	CPI			
VAT Receivable	CPI	4.3%	4.6%	4.4%
Other Receivables from Exchange Transactions	CPI	4.3%	4.6%	4.4%
Other Receivables from Non Exchange Transactions	CPI	4.3%	4.6%	4.4%
Inventories	CPI	4.3%	4.6%	4.4%
Non Current Assets				
Property Plant and Equipment	Capt Budget	Calculated	Calculated	Calculated
Investment Property	Capt Budget	Calculated	Calculated	Calculated
Intangible Assets	Capt Budget	Calculated	Calculated	Calculated
Liaibilities				
Current Liabilities				
Trade and Other Payables	CPI	4.3%	4.6%	4.4%
Consumer Deposits	CPI	4.3%	4.6%	4.4%
Short Term Portion of External Loan	Loans Register			
Short Term Portion of Finance Lease Obligation	Loans Register			
VAT payable	CPI	4.3%	4.6%	4.4%
Unspent Conditional Grants and Receipts	Must spend in full			
Current Portion of Provision	CPI	4.3%	4.6%	4.4%
Non Current Liabilities				
External Loans	Loans Register			
Provisions	CPI	4.3%	4.6%	4.4%
Retirement Benefit Obligation	CPI	4.3%	4.6%	4.4%
Finance Lease Obligation	Loans Register			

It is estimated that a spending rate of at least 90% is achieved on operating expenditure and on the capital programme for the 2025/26 MTREF however, a 100% spending level has been factored into the cash flow budget for prudent cash management.

The projected Annual Financial Statements, with the project cash flow statement are provided hereunder for the adjusted budget 2024/2025 financial year as well as the projections for the MTREF period:

Overview of budget funding

2.5.10 Medium-term outlook: operating revenue

The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

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

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of a 90% annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- 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), as amended;
- 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.

The operating revenue over the medium term will primarily grow as a result of tariff increases and not from growth. The only growth projected over the medium term is the Savanna City Housing Development.

No long term investments are projected for the MTREF. Only surplus cash investments for period shorter than 3 months will be made and as required by GRAP these investments are included in cash and cash equivalents on the projected Statement of Financial Position. Refer to Table MBRR SA15 at the end of this document for detailed investment information (a nil return is reflected) and Table MBRR SA16 showing investment particulars by maturity (also a nil return for this year).

2.5.11 Medium-term outlook: capital revenue

The capital amount proposed for 2025/26 amounts to R208 065 966.

The capital budget will be funded as follows:

Capital Budget per Funding Source	R	%
Capital Annuity Loans	42 500 000	20%
Capital Leases	27 740 000	13%
Capital Operational Revenue	45 930 000	22%
Capital Monetary INEP	30 483 983	15%
Capital Monetary MIG	26 354 979	13%
Capital Monetary WSIG	21 886 000	11%
Capital Monetary NDPG	865 801	0%
Capital Monetary Developers Contributions	4 000 000	2%
Capital Monetary DAC	4 842 000	2%
Energy Efficiency Grant	3 463 203	2%
TOTAL CAPITAL	**208 065 966**	**100%**

Capital Revenue of R208m is reflected in the budget for the 2025/2026 financial year, of which the majority relates to government grants.

Capital Revenue is reflected as operating income in accordance with GRAP requirements but it is not utilised for operations but for capital projects. This theoretically means that the statement of financial performance should reflect at least the amount of capital revenue to have an operating surplus in accounting terms.

It is expected that the capital revenue will increase over the MTREF period as government grants will increase.

New leases amounting to R27 740 000m to fund new vehicles through HP financing.

An independent Long Term Financing Strategy has been compiled by the municipality in the previous financial year and was again updated in the current financial year.

Refer to Table MBRR SA 17 for Details of Borrowings contained at the end of the document.

The following graph illustrates the outstanding borrowings vs operating revenue

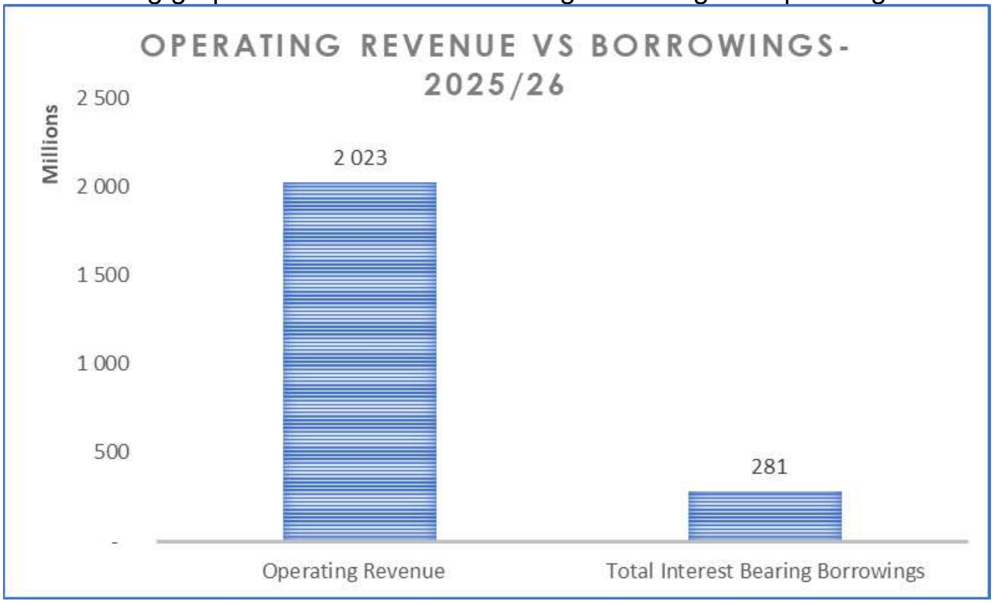


Figure 7 External Borrowings vs Total Operating Revenue

Refer to Table MRBB SA 18 for more detail on capital transfer and grant receipts

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below.

2.5.12 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. 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).

Table MBRR A7 provides the projected cash flow statement over the 7-year horizon in NT format.

Whilst the cash flow forecast shows a cash balance of between R389 million and R350 million per year, it is necessary to analyse the cash balance to ensure all reserves are cash backed and that the budget is funded.

2.5.13 Cash Backed Reserves/Accumulated Surplus Reconciliation

MBRR Table A8 appearing at the end of this document provides the Cash backed reserves/accumulated surplus reconciliation and this table meets 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:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is 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.

From the table it can be seen that the budget for the MTREF period is funded as per the Funding and Reserves policy of the municipality. Please note that the above figures INCLUDES working capital.

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.
- Unspent borrowing from the previous financial years. Unspent borrowings are ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Provisions for statutory requirements include the capital replacement reserve, the leave accrual, consumer deposits and retentions held.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. Working capital is calculated as the difference between net debtors (i.e. after provision for non-payment) and creditors.

The municipality analyses its cash balances on a monthly basis and reports the main results as part of the Section 71 report to Council. The projected cash balances for the MTREF period are reflected hereunder:

2.5.14 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. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget

complies with the funding requirements of the MFMA are shown in Table MBRR SA 10. Each of the measures is discussed below.

2.5.14.1 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.

2.5.14.2 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 Table MBRR A8. 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.

2.5.14.3 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.

2.5.14.4 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 does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.5.14.5 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.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6%). The result is intended to be an approximation of the real increase in revenue.

2.5.14.6 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.

2.5.14.7 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.

2.5.14.8 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. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

2.5.14.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been be excluded.

2.5.14.10 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% could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for.

2.5.14.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are 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.

2.5.14.12 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 in Table MBRR SA34C.

2.5.14.13 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 in MBRR SA34b.

2.6 Expenditure on grants and reconciliations of unspent funds

The municipality has budgeted for all grants as gazetted in the Division of Revenue Act, 2018 as well as indications received from Gauteng Provincial Government on provincial grants to be expected for the 2025/2026 financial year.

The grants are budgeted for as expenditure items in either the operating or capital budget depending on the conditions of the grant.

The following tables related to expenditure on grants are provided at the end of this document:

- **MBRR SA19 – Expenditure on transfers and grant programmes**
- **MBRR SA 20 – Reconciliation between of transfers, grant receipts and unspent funds**

2.7 Councillor and employee benefits

Midvaal employees are remunerated on a grade 8 of the SA Bargaining Council Scales and Councillors on a grade 4 of the Councillor's grading scale.

A salary increase of 5.5% has been budgeted for Midvaal employees, 5% for Senior managers and 4% has been budgeted for Councillors.

The following tables reflect information on councillor and employee benefits:

- **MBRR SA22 – Summary of councillor and staff benefits**
- **MBRR SA23 – Salaries, allowances and benefits (political office bearers /councillors /Deputy municipal manager and senior managers)**
- **MBRR SA24 – Summary of personnel numbers**

2.8 Monthly targets for revenue, expenditure and cash flow

The monthly targets for revenue, expenditure and cash flow are contained in the SDBIP and are also reflected in the following tables:

- **MBRR SA25 – Budgeted monthly revenue and expenditure**
- **MBRR SA26 – Budgeted monthly revenue and expenditure (municipal vote)**
- **MBRR SA27 – Budgeted monthly revenue and expenditure (standard classification)**
- **MBRR SA28 – Budgeted monthly capital expenditure (municipal vote)**
- **Table 28 MBRR SA29 – Budgeted monthly capital expenditure (standard classification)**
- **Table 29 MBRR SA30 – Budgeted monthly cash flow**

2.9 Annual budgets and SDBIPs – internal departments

The SDBIP is attached as Annexure AR.

2.10 Contracts having future budgetary implications

In terms of the Council's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years) unless the formal section 33 process is followed. In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments.

The following long term contracts are currently in place:

Name of Service Provider	Nature of service rendered	Date appointment	Period of appointment	Estimated cost over contract period
Nedbank	Banking Services	01/04/2022	5 years	R8 228 910
Ndlala Mass Valuations	Compilation of supplementary valuation rolls	01/07/2018	5 years	R2 500 000
NDK Valuers	General Valuation Roll	01/07/2024	5 years	R18 200 000
Ramalivha	Supply and Delivery of Fuel for plant, vehicles and equipment	03/03/2025	5 years	R138 276 000
Model Service Station	Supply and Delivery of Fuel during emergencies and after hours	03/03/2025	5 years	R57 500 000

2.11 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

- **MBRR SA 34a – Capital expenditure on new assets by asset class**
- **MBRR SA34b – Capital expenditure on the renewal of existing assets by asset class**
- **MBRR SA34c – Repairs and maintenance expenditure by asset class**

- **MBRR SA35 – Future financial implications of the capital budget**
- **MBRR SA36 – Detailed capital budget per municipal vote**
- **30 MBRR SA37 – Projects delayed from previous financial year**

2.12 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 fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) and includes monthly published financial performance on the Municipality's website.

2. **Internship programme**

   The Municipality is participating in the Municipal Financial Management Internship programme and has five intern positions for training in various divisions of the Financial Services Department.

3. **Budget and Treasury Office**

   The Budget and Treasury Office has been established in accordance with the MFMA.

4. **Audit Committee**

   An Audit Committee has been established and is fully functional.

5. **Service Delivery and Implementation Plan**

   The detail SDBIP document is at a draft stage and will be finalised after approval of the 2025/26 MTREF in May 2025.

6. **Annual Report**

   The Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.13 Other supporting documents

The following additional tables are provided for additional information:

- **MBRR Table SA1 – Supporting detail to budgeted financial performance**
- **MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)**
- **MBRR Table SA3 – Supporting detail to Statement of Financial Position**
- **MBRR Table SA9 – Social, economic and demographic statistics and assumptions**
- **MBRR SA32 – List of external mechanisms**
- **Schedule of Service Delivery Standards Table**

2.14 Municipal Manager's quality certificate

I, P Magodi, Acting Municipal Manager of Midvaal, 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 P MAGODI
Municipal Manager of Midvaal Local Municipality (GT422)

Signature ____________________
Date 25 March 2025

List of Tables provided as additional information

GT422 Midvaal - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Service charges	786 096	802 894	887 177	1 047 774	1 057 592	1 057 592	674 238	1 173 553	1 252 363	1 343 037
Investment revenue	18 248	32 679	43 678	44 209	46 809	46 809	30 745	48 822	51 067	53 314
Transfer and subsidies - Operational	150 862	172 219	189 555	206 570	202 672	202 672	191 175	221 548	229 525	238 716
Other own revenue	95 111	117 702	97 248	139 114	142 334	142 334	63 093	155 421	164 245	173 502
Total Revenue (excluding capital transfers and contributions)	1 323 631	1 421 663	1 540 419	1 787 272	1 799 462	1 799 462	1 194 149	2 022 910	2 146 181	2 284 489
Employee costs	322 148	345 632	368 364	423 686	425 060	425 060	301 696	476 508	500 032	523 785
Remuneration of councillors	12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Depreciation and amortisation	127 289	98 891	104 714	118 783	120 825	120 825	77 626	126 861	133 199	139 854
Interest	30 123	22 946	14 625	23 767	24 658	24 658	13 952	25 718	26 901	28 085
Inventory consumed and bulk purchases	494 865	479 193	585 574	722 314	732 731	732 731	500 084	826 000	874 545	930 934
Transfers and subsidies	1 534	1 465	1 278	2 500	2 662	2 662	1 269	2 662	2 662	2 662
Other expenditure	348 766	376 239	493 897	566 701	564 148	564 148	269 779	641 474	683 048	723 827
Total Expenditure	1 337 691	1 338 731	1 583 619	1 873 020	1 886 366	1 886 366	1 176 105	2 114 653	2 236 605	2 366 159
Surplus/(Deficit)	(14 060)	82 932	(43 200)	(85 748)	(86 904)	(86 904)	18 044	(91 743)	(90 423)	(81 671)
Transfers and subsidies - capital (monetary allocations)	96 481	98 947	105 067	125 232	129 008	129 008	84 193	101 377	123 675	134 567
Transfers and subsidies - capital (in-kind)	–	10 191	–	1 300	1 300	1 300	1 300	–	–	–
Surplus/(Deficit) after capital transfers & contributions	82 421	192 069	61 867	40 784	43 405	43 405	103 537	9 634	33 252	52 896
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	82 421	192 069	61 867	40 784	43 405	43 405	103 537	9 634	33 252	52 896
Capital expenditure & funds sources										
Capital expenditure	164 627	168 766	247 970	266 618	268 726	268 726	152 897	208 066	179 765	169 117
Transfers recognised - capital	87 901	103 737	100 139	121 348	119 968	119 968	91 857	91 030	106 667	107 915
Borrowing	36 518	17 546	108 954	87 600	92 871	92 871	36 254	70 240	23 750	23 400
Internally generated funds	40 209	47 483	38 878	57 670	55 887	55 887	24 786	46 796	49 348	37 802
Total sources of capital funds	164 627	168 766	247 970	266 618	268 726	268 726	152 897	208 066	179 765	169 117
Financial position										
Total current assets	745 569	921 746	955 568	834 040	967 055	967 055	960 641	824 562	789 336	818 329
Total non current assets	2 153 572	2 202 050	2 334 670	2 292 159	2 461 485	2 461 485	2 409 941	2 518 673	2 564 428	2 593 241
Total current liabilities	354 748	314 747	359 449	159 373	237 925	237 925	364 279	348 935	364 171	358 176
Total non current liabilities	237 215	220 666	306 330	216 770	335 681	335 681	302 190	334 530	364 728	349 760
Community wealth/Equity	2 453 782	2 624 313	2 652 847	2 743 129	2 848 037	2 848 037	2 727 996	2 653 893	2 620 881	2 698 776
Cash flows										
Net cash from (used) operating	640 282	493 872	3 438 000	80 640	67 030	67 030	2 379 892	285 075	343 340	431 535
Net cash from (used) investing	(164 627)	(167 085)	(238 262)	(256 068)	(256 068)	(256 068)	(114 658)	(194 140)	(172 120)	(154 352)
Net cash from (used) financing	(21 589)	(16 473)	97 660	45 464	45 464	45 464	(15 210)	23 087	18 537	(24 463)
Cash/cash equivalents at the year end	905 371	798 276	3 793 111	430 069	428 595	428 595	2 250 024	488 478	678 236	930 957
Cash backing/surplus reconciliation										
Cash and investments available	487 962	495 402	486 642	434 487	449 223	449 223	390 653	389 498	351 920	354 102
Application of cash and investments	151 383	72 217	(429 094)	(44 782)	(10 143)	(10 143)	(473 196)	(69 892)	(68 992)	(118 795)
Balance - surplus (shortfall)	336 579	423 185	915 736	479 269	459 366	459 366	863 849	459 390	420 912	472 897
Asset management										
Asset register summary (WDV)	2 019 829	2 062 328	2 136 797	2 000 575	2 279 654	2 279 654		2 227 089	2 272 844	2 301 656
Depreciation	127 289	98 891	104 714	118 783	120 825	120 825		126 861	133 199	139 854
Renewal and Upgrading of Existing Assets	93 088	88 019	117 391	128 280	115 216	115 216		115 573	112 891	109 832
Repairs and Maintenance	134 543	163 356	186 318	202 246	201 429	201 429		223 705	234 641	245 572
Free services										
Cost of Free Basic Services provided	6 768	7 942	8 311	9 508	7 308	7 308		8 132	8 709	9 365
Revenue cost of free services provided	67 517	71 718	78 071	79 335	81 064	81 064		93 800	99 536	105 623
Households below minimum service level										
Water:	4	–	–	0	0	0		0	0	–
Sanitation/sewerage:	1	–	–	1	1	1		1	1	–
Energy:	7	–	–	23	23	23		164	165	–
Refuse:	10	–	–	10	10	10		10	10	–

GT422 Midvaal - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Revenue - Functional										
Governance and administration		**381 878**	**449 327**	**494 335**	**525 872**	**526 063**	**526 063**	**688 105**	**729 053**	**797 135**
Executive and council		6 473	6 665	6 665	6 864	6 864	6 864	7 144	7 431	7 727
Finance and administration		375 405	442 662	487 670	519 008	519 199	519 199	680 961	721 622	789 408
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**108 893**	**107 018**	**96 918**	**135 376**	**136 413**	**136 413**	**126 167**	**127 047**	**131 667**
Community and social services		22 927	18 965	21 969	22 146	22 146	22 146	22 510	23 386	22 159
Sport and recreation		9 946	4 523	18 416	21 313	21 363	21 363	7 326	1 915	2 030
Public safety		71 361	79 403	52 420	86 888	87 874	87 874	90 814	96 229	101 961
Housing		–	–	–	–	–	–	–	–	–
Health		4 658	4 126	4 113	5 029	5 029	5 029	5 517	5 517	5 517
Economic and environmental services		**14 067**	**8 165**	**23 294**	**28 704**	**38 146**	**38 146**	**15 787**	**28 708**	**9 978**
Planning and development		10 845	7 929	19 483	14 023	14 123	14 123	9 396	14 627	6 897
Road transport		2	(4 010)	729	11 600	20 942	20 942	3 310	11 000	–
Environmental protection		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Trading services		**915 274**	**966 292**	**1 030 940**	**1 223 851**	**1 229 148**	**1 229 148**	**1 294 227**	**1 385 048**	**1 480 275**
Energy sources		488 835	472 394	529 799	689 466	699 844	699 844	753 919	778 189	829 491
Water management		276 686	313 620	342 550	368 809	364 018	364 018	362 737	418 396	450 171
Waste water management		85 622	113 758	88 375	89 841	89 551	89 551	95 293	100 980	107 008
Waste management		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 420 112**	**1 530 801**	**1 645 486**	**1 913 804**	**1 929 770**	**1 929 770**	**2 124 287**	**2 269 856**	**2 419 055**
Expenditure - Functional										
Governance and administration		**211 180**	**220 868**	**286 051**	**323 542**	**349 426**	**349 426**	**361 658**	**393 055**	**421 135**
Executive and council		30 882	36 429	44 765	58 040	58 490	58 490	62 476	65 126	67 710
Finance and administration		180 298	184 439	241 286	265 501	290 936	290 936	299 182	327 929	353 425
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**185 836**	**202 340**	**189 324**	**244 532**	**216 804**	**216 804**	**272 353**	**280 051**	**288 346**
Community and social services		23 004	25 268	26 100	28 126	30 172	30 172	32 264	33 014	33 781
Sport and recreation		32 569	36 719	39 340	43 986	45 019	45 019	48 343	50 106	52 408
Public safety		125 805	135 968	119 307	166 585	135 645	135 645	185 364	190 255	195 186
Housing		–	–	–	–	–	–	–	–	–
Health		4 458	4 384	4 577	5 835	5 968	5 968	6 382	6 675	6 971
Economic and environmental services		**106 862**	**111 110**	**115 224**	**133 503**	**135 968**	**135 968**	**146 524**	**153 010**	**160 136**
Planning and development		38 941	38 540	37 765	47 631	47 553	47 553	52 480	55 028	57 601
Road transport		63 762	68 222	72 944	81 573	84 031	84 031	89 396	93 098	97 414
Environmental protection		4 160	4 347	4 515	4 300	4 384	4 384	4 648	4 884	5 121
Trading services		**855 352**	**837 747**	**1 021 408**	**1 171 443**	**1 184 200**	**1 184 200**	**1 334 117**	**1 410 489**	**1 496 543**
Energy sources		482 044	442 714	539 292	667 925	680 063	680 063	778 748	821 054	871 332
Water management		226 777	245 775	286 994	274 567	281 724	281 724	329 394	354 262	380 158
Waste water management		75 598	86 214	97 306	100 856	98 396	98 396	107 293	112 251	117 295
Waste management		70 932	63 043	97 816	128 095	124 018	124 018	118 682	122 923	127 758
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) for the year		**60 883**	**158 736**	**33 479**	**40 784**	**43 373**	**43 373**	**9 634**	**33 252**	**52 896**

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.

GT422 Midvaal - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Revenue - Functional										
Municipal governance and administration		**381 878**	**449 327**	**494 335**	**525 872**	**526 063**	**526 063**	**688 105**	**729 053**	**797 135**
Executive and council		6 473	6 665	6 665	6 864	6 864	6 864	7 144	7 431	7 727
Mayor and Council		6 473	6 665	6 665	6 864	6 864	6 864	7 144	7 431	7 727
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		375 405	442 662	487 670	519 008	519 199	519 199	680 961	721 622	789 408
Administrative and Corporate Support		4 707	1 940	1 654	8 283	3 622	3 622	8 134	6 171	32 886
Asset Management										
Finance		369 059	439 048	484 781	508 868	514 091	514 091	671 252	713 782	754 753
Fleet Management										
Human Resources		542	581	–	696	325	325	345	365	387
Information Technology										
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-										
Property Services		1 098	1 093	1 234	1 161	1 161	1 161	1 230	1 304	1 383
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function										
Community and public safety		**108 893**	**107 018**	**96 918**	**135 376**	**136 413**	**136 413**	**126 167**	**127 047**	**131 667**
Community and social services		**22 927**	**18 965**	**21 969**	**22 146**	**22 146**	**22 146**	**22 510**	**23 386**	**22 159**
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums		1 062	792	895	929	929	929	985	1 044	1 106
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		21 865	18 173	21 074	21 217	21 217	21 217	21 525	22 343	21 052
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		**9 946**	**4 523**	**18 416**	**21 313**	**21 363**	**21 363**	**7 326**	**1 915**	**2 030**
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)		1 539	3 152	4 958	2 618	2 618	2 618	2 007	1 577	1 671
Recreational Facilities		8 407	1 372	13 458	18 696	18 746	18 746	5 319	338	359
Sports Grounds and Stadiums										
Public safety		**71 361**	**79 403**	**52 420**	**86 888**	**87 874**	**87 874**	**90 814**	**96 229**	**101 961**
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		3 042	6 059	7 270	3 426	4 326	4 326	2 253	2 357	2 461
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control		68 319	73 344	45 150	83 462	83 548	83 548	88 561	93 872	99 501
Pounds										
Housing		–	–	–	–	–	–	–	–	–
Housing										
Informal Settlements										
Health		**4 658**	**4 126**	**4 113**	**5 029**	**5 029**	**5 029**	**5 517**	**5 517**	**5 517**
Ambulance										
Health Services		4 658	4 126	4 113	5 029	5 029	5 029	5 517	5 517	5 517
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

Economic and environmental services		**14 067**	**8 165**	**23 294**	**28 704**	**38 146**	**38 146**	**15 787**	**28 708**	**9 978**
Planning and development		**10 845**	**7 929**	**19 483**	**14 023**	**14 123**	**14 123**	**9 396**	**14 627**	**6 897**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		7 614	4 149	15 423	10 068	10 068	10 068	5 098	10 076	2 081
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		3 231	3 779	4 061	3 955	4 055	4 055	4 299	4 550	4 816
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport		**2**	**(4 010)**	**729**	**11 600**	**20 942**	**20 942**	**3 310**	**11 000**	**–**
Public Transport										
Road and Traffic Regulation										
Roads		2	(4 010)	729	11 600	20 942	20 942	3 310	11 000	–
Taxi Ranks										
Environmental protection		**3 220**	**4 246**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Soil Conservation										
Trading services		**915 274**	**966 292**	**1 030 940**	**1 223 851**	**1 229 148**	**1 229 148**	**1 294 227**	**1 385 048**	**1 480 275**
Energy sources		**488 835**	**472 394**	**529 799**	**689 466**	**699 844**	**699 844**	**753 919**	**778 189**	**829 491**
Electricity		488 835	472 394	529 799	689 466	699 844	699 844	753 919	778 189	829 491
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		**276 686**	**313 620**	**342 550**	**368 809**	**364 018**	**364 018**	**362 737**	**418 396**	**450 171**
Water Treatment										
Water Distribution		276 686	313 620	342 550	368 809	364 018	364 018	362 737	418 396	450 171
Water Storage										
Waste water management		**85 622**	**113 758**	**88 375**	**89 841**	**89 551**	**89 551**	**95 293**	**100 980**	**107 008**
Public Toilets										
Sewerage		85 622	113 758	88 375	89 841	89 551	89 551	95 293	100 980	107 008
Storm Water Management										
Waste Water Treatment										
Waste management		**64 132**	**66 520**	**70 216**	**75 735**	**75 735**	**75 735**	**82 278**	**87 482**	**93 605**
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
Street Cleaning										
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional	2	**1 420 112**	**1 530 801**	**1 645 486**	**1 913 804**	**1 929 770**	**1 929 770**	**2 124 287**	**2 269 856**	**2 419 055**

Expenditure - Functional									
Municipal governance and administration	**211 180**	**220 868**	**286 051**	**323 542**	**349 426**	**349 426**	**361 658**	**393 055**	**421 135**
Executive and council	30 882	36 429	44 765	58 040	58 490	58 490	62 476	65 126	67 710
Mayor and Council	25 625	30 439	32 241	37 938	39 390	39 390	40 372	42 049	43 657
Municipal Manager, Town Secretary and Chief Executive	5 257	5 990	12 524	20 103	19 100	19 100	22 105	23 077	24 054
Finance and administration	180 298	184 439	241 286	265 501	290 936	290 936	299 182	327 929	353 425
Administrative and Corporate Support	47 640	50 977	58 633	71 743	66 685	66 685	77 076	78 457	82 099
Asset Management									
Finance	84 152	77 562	107 142	119 208	142 434	142 434	135 628	158 979	176 786
Fleet Management	4 756	4 561	5 559	7 171	7 446	7 446	8 130	8 535	8 944
Human Resources	21 492	20 422	20 668	23 405	23 695	23 695	24 907	26 036	27 173
Information Technology	16 885	22 764	39 046	31 816	38 478	38 478	40 779	42 687	44 611
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-	2 411	3 755	3 160	3 941	3 622	3 622	3 752	3 909	4 066
Property Services	2 962	4 398	7 077	8 218	8 578	8 578	8 910	9 327	9 746
Risk Management									
Security Services									
Supply Chain Management									
Valuation Service									
Internal audit	–	–	–	–	–	–	–	–	–
Governance Function									
Community and public safety	**185 836**	**202 340**	**189 324**	**244 532**	**216 804**	**216 804**	**272 353**	**280 051**	**288 346**
Community and social services	**23 004**	**25 268**	**26 100**	**28 126**	**30 172**	**30 172**	**32 264**	**33 014**	**33 781**
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums	1 137	1 182	1 156	1 155	1 478	1 478	1 578	1 650	1 722
Child Care Facilities									
Community Halls and Facilities									
Consumer Protection									
Cultural Matters									
Disaster Management									
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives	21 867	24 086	24 944	26 971	28 693	28 693	30 685	31 364	32 059
Literacy Programmes									
Media Services									
Museums and Art Galleries									
Population Development									
Provincial Cultural Matters									
Theatres									
Zoo's									
Sport and recreation	**32 569**	**36 719**	**39 340**	**43 986**	**45 019**	**45 019**	**48 343**	**50 106**	**52 408**
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)	26 437	30 792	32 254	35 179	36 614	36 614	39 527	40 876	42 760
Recreational Facilities	6 132	5 927	7 086	8 807	8 405	8 405	8 816	9 230	9 648
Sports Grounds and Stadiums									
Public safety	**125 805**	**135 968**	**119 307**	**166 585**	**135 645**	**135 645**	**185 364**	**190 255**	**195 186**
Civil Defence									
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	31 866	36 656	43 010	46 915	46 396	46 396	55 930	58 658	61 414
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control	93 938	99 312	76 297	119 670	89 249	89 249	129 434	131 598	133 773
Pounds									
Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing									
Informal Settlements									
Health	**4 458**	**4 384**	**4 577**	**5 835**	**5 968**	**5 968**	**6 382**	**6 675**	**6 971**
Ambulance									
Health Services	4 458	4 384	4 577	5 835	5 968	5 968	6 382	6 675	6 971
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases									
Vector Control									
Chemical Safety									

Economic and environmental services		**106 862**	**111 110**	**115 224**	**133 503**	**135 968**	**135 968**	**146 524**	**153 010**	**160 136**
Planning and development		**38 941**	**38 540**	**37 765**	**47 631**	**47 553**	**47 553**	**52 480**	**55 028**	**57 601**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		20 340	19 660	18 480	26 679	26 383	26 383	28 541	29 882	31 234
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and		18 601	18 879	19 285	20 952	21 170	21 170	23 939	25 147	26 367
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport		**63 762**	**68 222**	**72 944**	**81 573**	**84 031**	**84 031**	**89 396**	**93 098**	**97 414**
Public Transport										
Road and Traffic Regulation										
Roads		63 762	68 222	72 944	81 573	84 031	84 031	89 396	93 098	97 414
Taxi Ranks										
Environmental protection		**4 160**	**4 347**	**4 515**	**4 300**	**4 384**	**4 384**	**4 648**	**4 884**	**5 121**
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		4 160	4 347	4 515	4 300	4 384	4 384	4 648	4 884	5 121
Soil Conservation										
Trading services		**855 352**	**837 747**	**1 021 408**	**1 171 443**	**1 184 200**	**1 184 200**	**1 334 117**	**1 410 489**	**1 496 543**
Energy sources		**482 044**	**442 714**	**539 292**	**667 925**	**680 063**	**680 063**	**778 748**	**821 054**	**871 332**
Electricity		482 044	442 714	539 292	667 925	680 063	680 063	778 748	821 054	871 332
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		**226 777**	**245 775**	**286 994**	**274 567**	**281 724**	**281 724**	**329 394**	**354 262**	**380 158**
Water Treatment										
Water Distribution		226 777	245 775	286 994	274 567	281 724	281 724	329 394	354 262	380 158
Water Storage										
Waste water management		**75 598**	**86 214**	**97 306**	**100 856**	**98 396**	**98 396**	**107 293**	**112 251**	**117 295**
Public Toilets										
Sewerage		55 516	62 775	69 707	71 515	67 543	67 543	72 484	75 773	79 135
Storm Water Management										
Waste Water Treatment		20 083	23 439	27 599	29 341	30 853	30 853	34 808	36 478	38 161
Waste management		**70 932**	**63 043**	**97 816**	**128 095**	**124 018**	**124 018**	**118 682**	**122 923**	**127 758**
Recycling										
Solid Waste Disposal (Landfill Sites)		26 306	20 531	26 383	27 138	27 671	27 671	40 690	41 611	42 540
Solid Waste Removal		44 627	42 512	71 433	100 957	96 346	96 346	77 993	81 312	85 218
Street Cleaning										
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) for the year		**60 883**	**158 736**	**33 479**	**40 784**	**43 373**	**43 373**	**9 634**	**33 252**	**52 896**

References

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

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

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

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

GT422 Midvaal - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Revenue by Vote	1									
Vote 01 - Executive & Council		9 627	6 665	6 668	6 864	6 864	6 864	7 144	7 431	7 727
Vote 02 - Corporate Services		1 572	1 675	1 234	1 865	1 486	1 486	1 575	1 670	1 770
Vote 03 - Financial Services		369 059	439 048	484 781	508 868	514 091	514 091	671 252	713 782	754 753
Vote 04 - Development & Planning		10 845	7 929	19 483	14 023	14 123	14 123	9 396	14 627	6 897
Vote 05 - Health		4 658	4 126	4 113	5 029	5 029	5 029	5 517	5 517	5 517
Vote 06 - Community And Social Services		32 873	23 488	40 385	43 459	43 509	43 509	30 355	25 302	24 189
Vote 07 - Public Safety		3 042	6 059	7 270	3 426	4 326	4 326	2 253	2 357	2 461
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Vote 10 - Waste Water Management		85 622	113 758	88 375	89 841	89 551	89 551	95 293	100 980	107 008
Vote 11 - Solid Waste Management		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
Vote 12 - Roads And Transport		68 321	69 334	45 880	95 062	104 490	104 490	91 871	104 872	99 501
Vote 13 - Water Services		276 686	313 620	342 550	368 809	364 018	364 018	362 737	418 396	450 171
Vote 14 - Electrical Services		490 456	474 333	531 450	697 741	703 466	703 466	761 534	784 361	862 377
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 420 112**	**1 530 801**	**1 645 486**	**1 913 804**	**1 929 770**	**1 929 770**	**2 124 287**	**2 269 856**	**2 419 055**
Expenditure by Vote *to be appropriated*	1									
Vote 01 - Executive & Council		28 462	36 350	42 939	57 549	57 899	57 899	61 906	64 579	67 186
Vote 02 - Corporate Services		64 573	75 596	101 263	100 395	108 248	108 248	114 962	120 400	125 883
Vote 03 - Financial Services		84 152	77 562	107 142	115 388	138 614	138 614	131 808	155 159	172 967
Vote 04 - Development & Planning		38 941	38 540	37 765	47 102	47 025	47 025	51 951	54 500	57 072
Vote 05 - Health		4 154	4 142	4 273	5 456	5 588	5 588	6 003	6 295	6 591
Vote 06 - Community And Social Services		66 160	70 622	75 672	83 937	87 216	87 216	93 172	95 744	99 396
Vote 07 - Public Safety		31 858	36 487	42 963	46 828	46 310	46 310	55 843	58 571	61 327
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		4 160	4 347	4 515	4 300	4 384	4 384	4 648	4 884	5 121
Vote 10 - Waste Water Management		68 105	79 522	88 455	94 630	92 170	92 170	101 067	106 025	111 069
Vote 11 - Solid Waste Management		71 032	63 149	97 929	129 288	125 210	125 210	119 875	124 115	128 950
Vote 12 - Roads And Transport		162 448	172 087	154 791	208 391	180 703	180 703	226 938	233 208	240 109
Vote 13 - Water Services		226 892	245 760	287 016	276 152	283 309	283 309	330 980	355 847	381 743
Vote 14 - Electrical Services		508 293	467 901	567 283	703 603	709 721	709 721	815 499	857 276	908 744
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) for the year	2	**60 883**	**158 736**	**33 479**	**40 784**	**43 373**	**43 373**	**9 634**	**33 252**	**52 896**

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

GT422 Midvaal - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Revenue by Vote	1									
Vote 01 - Executive & Council		**9 627**	**6 665**	**6 668**	**6 864**	**6 864**	**6 864**	**7 144**	**7 431**	**7 727**
01.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
01.2 - Councillors		6 473	6 665	6 665	6 864	6 864	6 864	7 144	7 431	7 727
01.3 - Speakers Office		–	–	–	–	–	–	–	–	–
01.4 - Office Of The Mayor		–	–	–	–	–	–	–	–	–
01.5 - Savanna City		3 154	–	3	–	–	–	–	–	–
Vote 02 - Corporate Services		**1 572**	**1 675**	**1 234**	**1 865**	**1 486**	**1 486**	**1 575**	**1 670**	**1 770**
02.1 - Corporate Services Admininstration		(68)	1	–	9	–	–	–	–	–
02.2 - Council Building		1 098	1 093	1 234	1 161	1 161	1 161	1 230	1 304	1 383
02.3 - Public Relations Officer		–	–	–	–	–	–	–	–	–
02.4 - It Services		–	–	–	–	–	–	–	–	–
02.5 - Performance Audit		–	–	–	–	–	–	–	–	–
02.6 - Human Resources		542	581	–	696	325	325	345	365	387
Vote 03 - Financial Services		**369 059**	**439 048**	**484 781**	**508 868**	**514 091**	**514 091**	**671 252**	**713 782**	**754 753**
03.1 - Financial Services - Administration		368 695	437 497	484 735	508 466	513 689	513 689	670 825	713 336	754 287
03.2 - Financial Services - Income		309	1 477	–	402	402	402	426	446	465
03.3 - Financial Services - Expenditure		55	74	46	–	–	–	–	–	–
Vote 04 - Development & Planning		**10 845**	**7 929**	**19 483**	**14 023**	**14 123**	**14 123**	**9 396**	**14 627**	**6 897**
04.1 - Development & Planning		7 614	4 149	15 423	10 068	10 068	10 068	5 098	10 076	2 081
04.2 - Building Control		357	367	385	509	409	409	434	454	474
04.3 - Town Planning		2 874	3 412	3 676	3 446	3 646	3 646	3 865	4 096	4 342
Vote 05 - Health		**4 658**	**4 126**	**4 113**	**5 029**	**5 029**	**5 029**	**5 517**	**5 517**	**5 517**
05.1 - Clinic Randvaal		903	882	4 113	913	913	913	880	880	880
05.2 - Clinic Meyerton		2 462	2 218	–	2 207	2 207	2 207	2 792	2 792	2 792
05.3 - Clinic Kookrus		1 292	1 026	–	1 910	1 910	1 910	1 845	1 845	1 845
Vote 06 - Community And Social Services		**32 873**	**23 488**	**40 385**	**43 459**	**43 509**	**43 509**	**30 355**	**25 302**	**24 189**
06.1 - Library Meyerton		18 073	16 017	21 074	21 217	21 217	21 217	21 525	22 343	21 052
06.2 - Libaray Henley On Klip		199	249	–	–	–	–	–	–	–
06.3 - Library Walkerville		282	249	–	–	–	–	–	–	–
06.4 - Library Randvaal		195	309	–	–	–	–	–	–	–
06.5 - Library Sicelo		2 624	300	–	–	–	–	–	–	–
06.6 - Lakeside Library		293	800	–	–	–	–	–	–	–
06.7 - Library Bonte Bonke		198	250	–	–	–	–	–	–	–
06.8 - Social Services Admin		–	–	–	–	–	–	519	–	–
06.9 - Parks		1 539	3 152	4 958	2 618	2 618	2 618	2 007	1 577	1 671
06.10 - Swimming Pool		124	131	227	251	301	301	319	338	359
06.11 - Sport & Recreation Administration		8 283	1 241	13 230	18 445	18 445	18 445	5 000	–	–
06.12 - Cemeteries		1 062	792	895	929	929	929	985	1 044	1 106
Vote 07 - Public Safety		**3 042**	**6 059**	**7 270**	**3 426**	**4 326**	**4 326**	**2 253**	**2 357**	**2 461**
07.1 - Fire		3 042	6 059	7 270	3 426	4 326	4 326	2 253	2 357	2 461
Vote 08 - Sport And Recreation		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Vote 09 - Environmental Protection		**3 220**	**4 246**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**
09.1 - Municipal Health Services (Sedibeng Funding)		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Vote 10 - Waste Water Management		**85 622**	**113 758**	**88 375**	**89 841**	**89 551**	**89 551**	**95 293**	**100 980**	**107 008**
10.1 - Sanitation Network		85 622	113 758	88 375	89 841	89 551	89 551	95 293	100 980	107 008
10.2 - Waste Water Purification		–	–	–	–	–	–	–	–	–
Vote 11 - Solid Waste Management		**64 132**	**66 520**	**70 216**	**75 735**	**75 735**	**75 735**	**82 278**	**87 482**	**93 605**
11.1 - Landfill Sites		–	–	–	–	–	–	–	–	–
11.2 - Solid Waste		64 132	66 520	70 216	75 735	75 735	75 735	82 278	87 482	93 605
Vote 12 - Roads And Transport		**68 321**	**69 334**	**45 880**	**95 062**	**104 490**	**104 490**	**91 871**	**104 872**	**99 501**
12.1 - Traffic		68 319	73 344	45 150	83 462	83 548	83 548	88 561	93 872	99 501
12.2 - Roads		2	(4 010)	729	11 600	20 942	20 942	3 310	11 000	–
12.3 - Mechanical Workshop		–	–	–	–	–	–	–	–	–
12.4 - Storm Water		–	–	–	–	–	–	–	–	–
Vote 13 - Water Services		**276 686**	**313 620**	**342 550**	**368 809**	**364 018**	**364 018**	**362 737**	**418 396**	**450 171**
13.1 - Water Network		276 686	313 620	342 550	368 809	364 018	364 018	362 737	418 396	450 171
Vote 14 - Electrical Services		**490 456**	**474 333**	**531 450**	**697 741**	**703 466**	**703 466**	**761 534**	**784 361**	**862 377**
14.1 - Electrical Network		488 835	472 394	529 799	689 466	699 844	699 844	753 919	778 189	829 491
14.2 - Engineering Admin		1 621	1 939	1 651	8 275	3 622	3 622	7 615	6 171	32 886
Vote 15 - Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue by Vote	2	**1 420 112**	**1 530 801**	**1 645 486**	**1 913 804**	**1 929 770**	**1 929 770**	**2 124 287**	**2 269 856**	**2 419 055**

GT422 Midvaal - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Expenditure by Vote	1									
Vote 01 - Executive & Council		**28 462**	**36 350**	**42 939**	**57 549**	**57 899**	**57 899**	**61 906**	**64 579**	**67 186**
01.1 - Municipal Manager		2 300	5 544	10 424	19 576	18 573	18 573	21 578	22 551	23 527
01.2 - Councillors		16 471	18 282	19 564	20 165	21 193	21 193	20 528	21 532	22 461
01.3 - Speakers Office		3 098	5 264	4 805	6 509	6 573	6 573	7 236	7 569	7 906
01.4 - Office Of The Mayor		6 056	6 892	7 872	10 774	11 135	11 135	12 118	12 458	12 800
01.5 - Savanna City		537	367	274	525	425	425	446	469	492
Vote 02 - Corporate Services		**64 573**	**75 596**	**101 263**	**100 395**	**108 248**	**108 248**	**114 962**	**120 400**	**125 883**
02.1 - Corporate Services Admininstration		15 731	16 570	21 783	25 160	25 121	25 121	27 416	28 767	30 133
02.2 - Council Building		2 962	4 398	7 077	8 103	8 462	8 462	8 794	9 211	9 630
02.3 - Public Relations Officer		2 411	3 755	3 160	3 916	3 597	3 597	3 727	3 884	4 041
02.4 - It Services		16 885	22 764	39 046	31 562	38 223	38 223	40 524	42 432	44 356
02.5 - Performance Audit		5 093	7 687	9 529	8 517	9 418	9 418	9 860	10 337	10 817
02.6 - Human Resources		21 492	20 422	20 668	23 138	23 427	23 427	24 640	25 769	26 906
Vote 03 - Financial Services		**84 152**	**77 562**	**107 142**	**115 388**	**138 614**	**138 614**	**131 808**	**155 159**	**172 967**
03.1 - Financial Services - Administration		31 807	27 713	52 879	46 106	67 452	67 452	58 297	77 951	92 003
03.2 - Financial Services - Income		23 466	22 575	24 281	29 233	30 650	30 650	30 462	31 942	33 432
03.3 - Financial Services - Expenditure		28 880	27 274	29 982	40 049	40 512	40 512	43 049	45 266	47 532
Vote 04 - Development & Planning		**38 941**	**38 540**	**37 765**	**47 102**	**47 025**	**47 025**	**51 951**	**54 500**	**57 072**
04.1 - Development & Planning		20 340	19 660	18 480	26 339	26 044	26 044	28 201	29 542	30 894
04.2 - Building Control		14 985	16 189	16 150	17 159	17 341	17 341	19 959	20 975	22 001
04.3 - Town Planning		3 616	2 691	3 135	3 604	3 641	3 641	3 791	3 983	4 177
Vote 05 - Health		**4 154**	**4 142**	**4 273**	**5 456**	**5 588**	**5 588**	**6 003**	**6 295**	**6 591**
05.1 - Clinic Randvaal		747	769	877	1 119	1 127	1 127	1 177	1 233	1 290
05.2 - Clinic Meyerton		2 353	2 317	2 218	2 685	2 790	2 790	3 017	3 166	3 316
05.3 - Clinic Kookrus		1 054	1 056	1 179	1 652	1 671	1 671	1 808	1 896	1 985
Vote 06 - Community And Social Services		**66 160**	**70 622**	**75 672**	**83 937**	**87 216**	**87 216**	**93 172**	**95 744**	**99 396**
06.1 - Library Meyerton		18 461	20 550	20 812	22 608	23 826	23 826	25 623	26 064	26 513
06.2 - Libaray Henley On Klip		1 471	1 131	1 221	1 319	1 363	1 363	1 414	1 484	1 554
06.3 - Library Walkerville		532	822	943	993	1 119	1 119	1 137	1 193	1 249
06.4 - Library Randvaal		465	491	612	650	797	797	844	883	923
06.5 - Library Sicelo		288	445	517	542	631	631	659	689	720
06.6 - Lakeside Library		368	331	435	447	516	516	546	570	594
06.7 - Library Bonte Bonke		282	317	402	411	440	440	460	481	503
06.8 - Social Services Admin		10 724	8 889	10 259	11 865	12 064	12 064	12 604	12 664	13 247
06.9 - Parks		26 300	30 537	32 226	35 143	36 578	36 578	39 491	40 840	42 723
06.10 - Swimming Pool		1 922	1 716	2 021	2 796	2 751	2 751	2 911	3 048	3 185
06.11 - Sport & Recreation Administration		4 210	4 211	5 065	6 010	5 654	5 654	5 904	6 182	6 462
06.12 - Cemeteries		1 137	1 182	1 156	1 153	1 477	1 477	1 577	1 648	1 720
Vote 07 - Public Safety		**31 858**	**36 487**	**42 963**	**46 828**	**46 310**	**46 310**	**55 843**	**58 571**	**61 327**
07.1 - Fire		31 858	36 487	42 963	46 828	46 310	46 310	55 843	58 571	61 327
Vote 08 - Sport And Recreation		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Vote 09 - Environmental Protection		**4 160**	**4 347**	**4 515**	**4 300**	**4 384**	**4 384**	**4 648**	**4 884**	**5 121**
09.1 - Municipal Health Services (Sedibeng Funding)		4 160	4 347	4 515	4 300	4 384	4 384	4 648	4 884	5 121
Vote 10 - Waste Water Management		**68 105**	**79 522**	**88 455**	**94 630**	**92 170**	**92 170**	**101 067**	**106 025**	**111 069**
10.1 - Sanitation Network		48 023	56 083	60 857	65 289	61 317	61 317	66 259	69 547	72 909
10.2 - Waste Water Purification		20 083	23 439	27 599	29 341	30 853	30 853	34 808	36 478	38 161
Vote 11 - Solid Waste Management		**71 032**	**63 149**	**97 929**	**129 288**	**125 210**	**125 210**	**119 875**	**124 115**	**128 950**
11.1 - Landfill Sites		26 306	20 531	26 383	27 138	27 671	27 671	40 690	41 611	42 540
11.2 - Solid Waste		44 726	42 617	71 546	102 149	97 539	97 539	79 185	82 505	86 410
Vote 12 - Roads And Transport		**162 448**	**172 087**	**154 791**	**208 391**	**180 703**	**180 703**	**226 938**	**233 208**	**240 109**
12.1 - Traffic		93 938	99 312	76 297	119 658	89 237	89 237	129 422	131 586	133 761
12.2 - Roads		63 701	68 109	72 849	81 454	83 931	83 931	89 292	92 988	97 300
12.3 - Mechanical Workshop		4 748	4 553	5 550	7 160	7 435	7 435	8 120	8 524	8 933
12.4 - Storm Water		61	114	95	120	100	100	104	109	115
Vote 13 - Water Services		**226 892**	**245 760**	**287 016**	**276 152**	**283 309**	**283 309**	**330 980**	**355 847**	**381 743**
13.1 - Water Network		226 892	245 760	287 016	276 152	283 309	283 309	330 980	355 847	381 743
Vote 14 - Electrical Services		**508 293**	**467 901**	**567 283**	**703 603**	**709 721**	**709 721**	**815 499**	**857 276**	**908 744**
14.1 - Electrical Network		492 814	450 494	550 542	678 348	690 486	690 486	789 171	831 477	881 755
14.2 - Engineering Admin		15 479	17 408	16 741	25 255	19 235	19 235	26 329	25 800	26 989
Vote 15 - Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure by Vote	2	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) for the year	2	**60 883**	**158 736**	**33 479**	**40 784**	**43 373**	**43 373**	**9 634**	**33 252**	**52 896**

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

GT422 Midvaal - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	461 979	438 811	487 421	616 262	626 640	626 640	396 751	705 879	748 068	800 243
Service charges - Water	2	214 565	244 870	271 745	294 205	294 225	294 225	187 812	322 106	349 307	377 774
Service charges - Waste Water Management	2	54 450	61 723	66 825	71 008	70 428	70 428	46 745	74 628	79 080	83 800
Service charges - Waste Management	2	55 102	57 490	61 186	66 300	66 300	66 300	42 930	70 941	75 907	81 220
Sale of Goods and Rendering of Services		5 482	8 247	8 113	8 141	9 191	9 191	5 360	9 742	10 288	10 859
Agency services											
Interest											
Interest earned from Receivables		13 009	16 074	24 666	25 252	25 172	25 172	16 244	28 440	29 748	31 057
Interest earned from Current and Non Current Assets		18 248	32 679	43 678	44 209	46 809	46 809	30 745	48 822	51 067	53 314
Dividends											
Rent on Land											
Rental from Fixed Assets		1 098	1 093	1 234	1 161	1 161	1 161	746	1 230	1 304	1 383
Licence and permits		-	-	-	-	-	-	-	-	-	-
Special rating levies											
Operational Revenue		1 641	3 878	1 620	4 751	4 751	4 751	1 221	5 036	5 274	5 514
Non-Exchange Revenue											
Property rates	2	273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Surcharges and Taxes											
Fines, penalties and forfeits		68 387	74 543	45 062	83 414	83 464	83 464	27 273	88 471	93 780	99 406
Licences or permits											
Transfer and subsidies - Operational		150 862	172 219	189 555	206 570	202 672	202 672	191 175	221 548	229 525	238 716
Interest		5 509	13 794	16 507	16 396	18 596	18 596	12 249	22 501	23 852	25 283
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		(70)	-	-	-	-	-	-	-	-	-
Other Gains		55	74	46	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		**1 323 631**	**1 421 663**	**1 540 419**	**1 787 272**	**1 799 462**	**1 799 462**	**1 194 149**	**2 022 910**	**2 146 181**	**2 284 489**
Expenditure											
Employee related costs	2	322 148	345 632	368 364	423 686	425 060	425 060	301 696	476 508	500 032	523 785
Remuneration of councillors		12 968	14 364	15 168	15 270	16 284	16 284	11 698	15 431	16 218	17 013
Bulk purchases - electricity	2	387 270	371 399	457 789	556 242	566 242	566 242	406 164	638 155	672 615	714 318
Inventory consumed	8	107 595	107 794	127 785	166 072	166 488	166 488	93 921	187 845	201 930	216 616
Debt impairment	3	64 731	67 104	102 030	146 245	146 245	146 245	21 649	209 165	233 747	253 631
Depreciation and amortisation		127 289	98 891	104 714	118 783	120 825	120 825	77 626	126 861	133 199	139 854
Interest		30 123	22 946	14 625	23 767	24 658	24 658	13 952	25 718	26 901	28 085
Contracted services		127 895	145 648	193 611	250 144	235 181	235 181	123 179	223 735	229 897	239 760
Transfers and subsidies		1 534	1 465	1 278	2 500	2 662	2 662	1 269	2 662	2 662	2 662
Irrecoverable debts written off		58 514	50 566	49 385	6 814	6 814	6 814	7 993	7 155	7 513	7 889
Operational costs		58 791	71 212	106 418	113 497	120 906	120 906	71 909	138 002	143 085	148 099
Losses on disposal of Assets		7 739	4 904	2 333	-	-	-	-	-	-	-
Other Losses		31 095	36 805	40 120	50 001	55 001	55 001	45 050	63 416	68 806	74 448
Total Expenditure		**1 337 691**	**1 338 731**	**1 583 619**	**1 873 020**	**1 886 366**	**1 886 366**	**1 176 105**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit)		**(14 060)**	**82 932**	**(43 200)**	**(85 748)**	**(86 904)**	**(86 904)**	**18 044**	**(91 743)**	**(90 423)**	**(81 671)**
Transfers and subsidies - capital (monetary allocations)	6	96 481	98 947	105 067	125 232	129 008	129 008	84 193	101 377	123 675	134 567
Transfers and subsidies - capital (in-kind)	6	–	10 191	–	1 300	1 300	1 300	1 300	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**82 421**	**192 069**	**61 867**	**40 784**	**43 405**	**43 405**	**103 537**	**9 634**	**33 252**	**52 896**
Income Tax											
Surplus/(Deficit) after income tax		**82 421**	**192 069**	**61 867**	**40 784**	**43 405**	**43 405**	**103 537**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**82 421**	**192 069**	**61 867**	**40 784**	**43 405**	**43 405**	**103 537**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Associate	7										
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	**82 421**	**192 069**	**61 867**	**40 784**	**43 405**	**43 405**	**103 537**	**9 634**	**33 252**	**52 896**

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.

9 Operational revenue is a summary of imatereial item that are on the chart not on the face of the A4 due to imateriality.

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		17	2	117	–	–	–	–	–	–	–
Vote 02 - Corporate Services		6 499	2 298	8 335	4 770	4 751	4 751	3 452	8 616	4 520	4 000
Vote 03 - Financial Services		956	2 786	18 387	2 000	2 000	2 000	4	–	–	–
Vote 04 - Development & Planning		7 676	4 270	15 715	10 000	8 696	8 696	4 618	3 485	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		13 526	11 289	29 015	22 773	20 059	20 059	11 746	16 311	7 920	6 470
Vote 07 - Public Safety		7 375	10 171	9 962	2 000	1 770	1 770	1 685	–	800	9 600
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		16 553	10 491	16 904	14 850	18 813	18 813	7 811	11 500	8 100	12 561
Vote 11 - Solid Waste Management		14 935	4 018	13 093	20 000	17 066	17 066	1 626	25 750	29 158	11 400
Vote 12 - Roads And Transport		18 776	34 421	36 416	40 887	49 328	49 328	32 267	31 416	14 274	–
Vote 13 - Water Services		47 350	48 425	47 917	51 817	47 157	47 157	34 624	41 723	55 051	48 532
Vote 14 - Electrical Services		30 965	40 594	47 955	31 090	38 304	38 304	29 661	42 284	31 792	40 905
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**164 627**	**168 766**	**243 817**	**200 187**	**207 943**	**207 943**	**127 494**	**181 086**	**151 615**	**133 467**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	506	520	1 776	1 776	848	–	–	–
Vote 03 - Financial Services		–	–	–	–	500	500	–	400	–	–
Vote 04 - Development & Planning		–	–	–	–	–	–	–	–	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		–	–	2 000	12 096	11 331	11 331	6 376	2 390	1 350	1 350
Vote 07 - Public Safety		–	–	170	2 200	2 315	2 315	1 335	–	200	2 200
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		–	–	326	9 500	5 000	5 000	542	9 000	8 500	–
Vote 11 - Solid Waste Management		–	–	–	11 700	11 500	11 500	–	2 000	2 600	3 000
Vote 12 - Roads And Transport		–	–	–	3 300	7 918	7 918	1 407	190	3 000	1 600
Vote 13 - Water Services		–	–	1 150	7 000	12 619	12 619	9 598	10 000	12 000	27 500
Vote 14 - Electrical Services		–	–	–	20 115	7 824	7 824	5 297	3 000	500	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**4 152**	**66 431**	**60 783**	**60 783**	**25 403**	**26 980**	**28 150**	**35 650**
Total Capital Expenditure - Vote		**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**152 897**	**208 066**	**179 765**	**169 117**
Capital Expenditure - Functional											
Governance and administration		**7 763**	**5 708**	**27 516**	**12 607**	**16 071**	**16 071**	**8 275**	**9 146**	**5 040**	**4 420**
Executive and council		17	2	117	–	–	–	–	–	–	–
Finance and administration		7 747	5 707	27 398	12 607	16 071	16 071	8 275	9 146	5 040	4 420
Internal audit											
Community and public safety		**22 091**	**22 119**	**44 979**	**39 069**	**35 575**	**35 575**	**21 142**	**18 571**	**10 250**	**19 200**
Community and social services		7 327	4 726	8 623	11 800	10 951	10 951	3 574	5 842	5 650	4 350
Sport and recreation		5 922	6 304	22 363	23 069	20 439	20 439	14 548	12 729	3 600	3 050
Public safety		8 842	11 089	13 993	4 200	4 185	4 185	3 020	–	1 000	11 800
Housing											
Health											
Economic and environmental services		**24 986**	**37 490**	**48 271**	**53 587**	**63 642**	**63 642**	**38 292**	**35 092**	**17 274**	**1 600**
Planning and development		7 676	4 270	15 715	10 000	8 696	8 696	4 618	3 485	–	–
Road transport		17 309	33 220	32 556	43 587	54 947	54 947	33 674	31 606	17 274	1 600
Environmental protection											
Trading services		**109 787**	**103 449**	**127 205**	**161 355**	**153 438**	**153 438**	**85 189**	**145 257**	**147 202**	**143 897**
Energy sources		30 950	40 515	47 814	46 488	41 283	41 283	30 987	45 284	31 792	40 905
Water management		47 350	48 425	49 068	58 817	59 776	59 776	44 222	51 723	67 051	76 032
Waste water management		16 553	10 491	17 230	24 350	23 813	23 813	8 353	20 500	16 600	12 561
Waste management		14 935	4 018	13 093	31 700	28 566	28 566	1 626	27 750	31 758	14 400
Other											
Total Capital Expenditure - Functional	3	**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**152 897**	**208 066**	**179 765**	**169 117**
Funded by:											
National Government		75 997	79 571	83 584	105 048	104 517	104 517	83 515	82 188	97 017	101 565
Provincial Government		9 652	18 570	12 833	9 000	8 151	8 151	3 672	4 842	5 650	4 350
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		2 252	5 595	3 721	7 300	7 300	7 300	4 670	4 000	4 000	2 000
Transfers recognised - capital	4	**87 901**	**103 737**	**100 139**	**121 348**	**119 968**	**119 968**	**91 857**	**91 030**	**106 667**	**107 915**
Borrowing	6	36 518	17 546	108 954	87 600	92 871	92 871	36 254	70 240	23 750	23 400
Internally generated funds		40 209	47 483	38 878	57 670	55 887	55 887	24 786	46 796	49 348	37 802
Total Capital Funding	7	**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**152 897**	**208 066**	**179 765**	**169 117**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

GT422 Midvaal - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 01 - Executive & Council		17	2	117	–	–	–	–	–	–	–
01.3 - Speakers Office		–	–	117	–	–	–	–	–	–	–
01.4 - Office Of The Mayor		17	2	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		6 499	2 298	8 335	4 770	4 751	4 751	3 452	8 616	4 520	4 000
02.1 - Corporate Services Admininstration		642	158	89	520	841	841	70	1 416	420	–
02.2 - Council Building		160	–	135	–	–	–	–	200	–	–
02.3 - Public Relations Officer		–	–	328	–	500	500	–	–	–	–
02.4 - It Services		5 698	2 140	7 783	4 250	3 410	3 410	3 383	7 000	4 100	4 000
Vote 03 - Financial Services		956	2 786	18 387	2 000	2 000	2 000	4	–	–	–
03.1 - Financial Services - Administration		723	719	1 684	–	–	–	–	–	–	–
03.3 - Financial Services - Expenditure		233	2 067	16 702	2 000	2 000	2 000	4	–	–	–
Vote 04 - Development & Planning		7 676	4 270	15 715	10 000	8 696	8 696	4 618	3 485	–	–
04.1 - Development & Planning		7 676	4 270	15 715	10 000	8 696	8 696	4 618	3 485	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		13 526	11 289	29 015	22 773	20 059	20 059	11 746	16 311	7 920	6 470
06.1 - Library Meyerton		3 524	1 914	4 827	4 000	3 616	3 616	1 761	2 552	4 100	2 800
06.2 - Libaray Henley On Klip		199	249	296	–	–	–	–	–	200	200
06.3 - Library Walkerville		293	249	–	–	–	–	–	–	–	–
06.4 - Library Randvaal		195	354	–	–	–	–	–	–	–	–
06.5 - Library Sicelo		2 624	300	–	–	–	–	–	–	–	–
06.6 - Lakeside Library		293	800	–	–	–	–	–	–	–	–
06.7 - Library Bonte Bonke		198	250	–	–	–	–	–	–	–	–
06.8 - Social Services Admin		276	259	29	–	–	–	–	30	20	420
06.9 - Parks		1 423	1 124	7 567	6 280	1 980	1 980	1 894	5 200	3 300	2 650
06.11 - Sport & Recreation Administration		4 499	5 179	14 797	7 493	9 463	9 463	6 854	7 529	300	400
06.12 - Cemeteries		–	610	1 500	5 000	5 000	5 000	1 237	1 000	–	–
Vote 07 - Public Safety		7 375	10 171	9 962	2 000	1 770	1 770	1 685	–	800	9 600
07.1 - Fire		7 375	10 171	9 962	2 000	1 770	1 770	1 685	–	800	9 600
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		16 553	10 491	16 904	14 850	18 813	18 813	7 811	11 500	8 100	12 561
10.1 - Sanitation Network		13 828	9 590	8 132	7 850	10 435	10 435	4 280	8 000	8 100	12 561
10.2 - Waste Water Purification		2 725	901	8 772	7 000	8 378	8 378	3 531	3 500	–	–
Vote 11 - Solid Waste Management		14 935	4 018	13 093	20 000	17 066	17 066	1 626	25 750	29 158	11 400
11.1 - Landfill Sites		7 543	663	4 915	16 000	8 914	8 914	10	21 000	9 000	8 500
11.2 - Solid Waste		7 392	3 356	8 178	4 000	8 152	8 152	1 616	4 750	20 158	2 900
Vote 12 - Roads And Transport		18 776	34 421	36 416	40 887	49 328	49 328	32 267	31 416	14 274	–
12.1 - Traffic		1 466	918	3 861	–	–	–	–	–	–	–
12.2 - Roads		17 140	33 220	32 556	40 287	47 128	47 128	32 267	31 416	14 274	–
12.3 - Mechanical Workshop		–	283	–	600	2 200	2 200	–	–	–	–
12.4 - Storm Water		169	–	–	–	–	–	–	–	–	–
Vote 13 - Water Services		47 350	48 425	47 917	51 817	47 157	47 157	34 624	41 723	55 051	48 532
13.1 - Water Network		47 350	48 425	47 917	51 817	47 157	47 157	34 624	41 723	55 051	48 532
Vote 14 - Electrical Services		30 965	40 594	47 955	31 090	38 304	38 304	29 661	42 284	31 792	40 905
14.1 - Electrical Network		30 950	40 515	47 814	30 873	38 145	38 145	29 661	42 284	31 792	40 905
14.2 - Engineering Admin		15	80	141	217	158	158	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		164 627	168 766	243 817	200 187	207 943	207 943	127 494	181 086	151 615	133 467

Vote Description	Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 01 - Executive & Council	–	–	–	–	–	–	–	–	–	–	–
01.3 - Speakers Office	–	–	–	–	–	–	–	–	–	–	–
01.4 - Office Of The Mayor	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services	8 616	–	–	8 616	4 520	–	–	4 520	–	–	4 000
02.1 - Corporate Services Admininstration	1 416	–	–	1 416	420	–	–	420	–	–	–
02.2 - Council Building	200	–	–	200	–	–	–	–	–	–	–
02.3 - Public Relations Officer	–	–	–	–	–	–	–	–	–	–	–
02.4 - It Services	7 000	–	–	7 000	4 100	–	–	4 100	–	–	4 000
Vote 03 - Financial Services	–	–	–	–	–	–	–	–	–	–	–
03.1 - Financial Services - Administration	–	–	–	–	–	–	–	–	–	–	–
03.3 - Financial Services - Expenditure	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Development & Planning	3 485	–	–	3 485	–	–	–	–	–	–	–
04.1 - Development & Planning	3 485	–	–	3 485	–	–	–	–	–	–	–
Vote 05 - Health	–	–	–	–	–	–	–	–	–	–	#N/A
Vote 06 - Community And Social Services	16 311	–	–	16 311	7 920	–	–	7 920	–	–	6 470
06.1 - Library Meyerton	2 552	–	–	2 552	4 100	–	–	4 100	–	–	2 800
06.2 - Libaray Henley On Klip	–	–	–	–	200	–	–	200	–	–	200
06.3 - Library Walkerville	–	–	–	–	–	–	–	–	–	–	–
06.4 - Library Randvaal	–	–	–	–	–	–	–	–	–	–	–
06.5 - Library Sicelo	–	–	–	–	–	–	–	–	–	–	–
06.6 - Lakeside Library	–	–	–	–	–	–	–	–	–	–	–
06.7 - Library Bonte Bonke	–	–	–	–	–	–	–	–	–	–	–
06.8 - Social Services Admin	30	–	–	30	20	–	–	20	–	–	420
06.9 - Parks	5 200	–	–	5 200	3 300	–	–	3 300	–	–	2 650
06.11 - Sport & Recreation Administration	7 529	–	–	7 529	300	–	–	300	–	–	400
06.12 - Cemeteries	1 000	–	–	1 000	–	–	–	–	–	–	–
Vote 07 - Public Safety	–	–	–	–	800	–	–	800	–	–	9 600
07.1 - Fire	–	–	–	–	800	–	–	800	–	–	9 600
Vote 08 - Sport And Recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection	–	–	–	–	–	–	–	–	–	–	#N/A
Vote 10 - Waste Water Management	11 500	–	–	11 500	8 100	–	–	8 100	–	–	12 561
10.1 - Sanitation Network	8 000	–	–	8 000	8 100	–	–	8 100	–	–	12 561
10.2 - Waste Water Purification	3 500	–	–	3 500	–	–	–	–	–	–	–
Vote 11 - Solid Waste Management	25 750	–	–	25 750	29 158	–	–	29 158	–	–	11 400
11.1 - Landfill Sites	21 000	–	–	21 000	9 000	–	–	9 000	–	–	8 500
11.2 - Solid Waste	4 750	–	–	4 750	20 158	–	–	20 158	–	–	2 900
Vote 12 - Roads And Transport	31 416	–	–	31 416	14 274	–	–	14 274	–	–	–
12.1 - Traffic	–	–	–	–	–	–	–	–	–	–	–
12.2 - Roads	31 416	–	–	31 416	14 274	–	–	14 274	–	–	–
12.3 - Mechanical Workshop	–	–	–	–	–	–	–	–	–	–	–
12.4 - Storm Water	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Water Services	41 723	–	–	41 723	55 051	–	–	55 051	–	–	48 532
13.1 - Water Network	41 723	–	–	41 723	55 051	–	–	55 051	–	–	48 532
Vote 14 - Electrical Services	42 284	–	–	42 284	31 792	–	–	31 792	–	–	40 905
14.1 - Electrical Network	42 284	–	–	42 284	31 792	–	–	31 792	–	–	40 905
14.2 - Engineering Admin	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	181 086	–	–	181 086	151 615	–	–	151 615	–	–	#N/A

Capital expenditure - Municipal Vote Single-year expenditure appropriation											
	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	506	520	1 776	1 776	848	–	–	–
02.1 - Corporate Services Admininstration		–	–	–	–	361	361	361	–	–	–
02.2 - Council Building		–	–	506	–	500	500	–	–	–	–
02.3 - Public Relations Officer		–	–	–	520	915	915	487	–	–	–
Vote 03 - Financial Services		–	–	–	–	500	500	–	400	–	–
03.1 - Financial Services - Administration		–	–	–	–	100	100	–	400	–	–
03.3 - Financial Services - Expenditure		–	–	–	–	400	400	–	–	–	–
Vote 04 - Development & Planning		–	–	–	–	–	–	–	–	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		–	–	2 000	12 096	11 331	11 331	6 376	2 390	1 350	1 350
06.1 - Library Meyerton		–	–	890	900	734	734	178	1 140	650	650
06.2 - Libaray Henley On Klip		–	–	177	250	173	173	8	275	100	100
06.3 - Library Walkerville		–	–	175	200	284	284	21	125	100	100
06.4 - Library Randvaal		–	–	177	300	223	223	110	125	100	100
06.5 - Library Sicelo		–	–	202	250	173	173	20	200	150	150
06.6 - Lakeside Library		–	–	203	650	573	573	219	200	150	150
06.7 - Library Bonte Bonke		–	–	177	250	175	175	20	225	100	100
06.8 - Social Services Admin		–	–	–	–	–	–	–	100	–	–
06.9 - Parks		–	–	–	9 296	8 696	8 696	5 800	–	–	–
06.11 - Sport & Recreation Administration		–	–	–	–	300	300	–	–	–	–
Vote 07 - Public Safety		–	–	170	2 200	2 315	2 315	1 335	–	200	2 200
07.1 - Fire		–	–	170	2 200	2 315	2 315	1 335	–	200	2 200
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		–	–	326	9 500	5 000	5 000	542	9 000	8 500	–
10.1 - Sanitation Network		–	–	326	9 500	5 000	5 000	542	6 600	3 500	–
10.2 - Waste Water Purification		–	–	–	–	–	–	–	2 400	5 000	–
Vote 11 - Solid Waste Management		–	–	–	11 700	11 500	11 500	–	2 000	2 600	3 000
11.1 - Landfill Sites		–	–	–	9 300	6 100	6 100	–	–	2 600	–
11.2 - Solid Waste		–	–	–	2 400	5 400	5 400	–	2 000	–	3 000
Vote 12 - Roads And Transport		–	–	–	3 300	7 918	7 918	1 407	190	3 000	1 600
12.1 - Traffic		–	–	–	–	100	100	–	–	–	–
12.2 - Roads		–	–	–	3 300	7 818	7 818	1 407	190	3 000	1 600
Vote 13 - Water Services		–	–	1 150	7 000	12 619	12 619	9 598	10 000	12 000	27 500
13.1 - Water Network		–	–	1 150	7 000	12 619	12 619	9 598	10 000	12 000	27 500
Vote 14 - Electrical Services		–	–	–	20 115	7 824	7 824	5 297	3 000	500	–
14.1 - Electrical Network		–	–	–	15 615	3 138	3 138	1 327	3 000	–	–
14.2 - Engineering Admin		–	–	–	4 500	4 686	4 686	3 970	–	500	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	4 152	66 431	60 783	60 783	25 403	26 980	28 150	35 650
Total Capital Expenditure		164 627	168 766	247 970	266 618	268 726	268 726	152 897	208 066	179 765	169 117

GT422 Midvaal - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		487 962	495 402	486 642	434 487	449 223	449 223	390 653	389 498	351 920	354 102
Trade and other receivables from exchange transactions	1	208 442	265 623	291 668	315 058	315 058	315 058	356 424	251 112	248 264	270 618
Receivables from non-exchange transactions	1	16 214	118 258	129 690	45 859	164 138	164 138	164 522	148 256	152 455	158 890
Current portion of non-current receivables											
Inventory	2	14 333	23 766	22 859	22 859	22 859	22 859	31 379	22 859	22 859	22 859
VAT		18 573	18 626	24 640	15 792	15 792	15 792	16 956	12 858	13 858	11 880
Other current assets		43	69	69	(16)	(16)	(16)	706	(21)	(21)	(21)
Total current assets		**745 569**	**921 746**	**955 568**	**834 040**	**967 055**	**967 055**	**960 641**	**824 562**	**789 336**	**818 329**
Non current assets											
Investments											
Investment property		49 281	49 234	49 234 032.24	49 351	49 351	49 351	49 234	49 351	49 351	49 351
Property, plant and equipment	3	2 097 438	2 143 817	2 270 925	2 220 041	2 399 730	2 399 730	2 344 722	2 450 705	2 500 260	2 528 873
Biological assets											
Living and non-living resources											
Heritage assets		19	19	19	19	19	19	19	19	19	19
Intangible assets		6 834	8 980	14 492	22 748	12 385	12 385	15 966	18 598	14 798	14 998
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions											
Other non-current assets											
Total non current assets		**2 153 572**	**2 202 050**	**2 334 670**	**2 292 159**	**2 461 485**	**2 461 485**	**2 409 941**	**2 518 673**	**2 564 428**	**2 593 241**
TOTAL ASSETS		**2 899 140**	**3 123 796**	**3 290 238**	**3 126 199**	**3 428 540**	**3 428 540**	**3 370 581**	**3 343 235**	**3 353 764**	**3 411 570**
LIABILITIES											
Current liabilities											
Bank overdraft											
Financial liabilities		43 427	24 742	32 314	42 386	42 386	42 386	20 122	44 463	53 355	63 355
Consumer deposits		21 153	22 375	23 658	20 757	24 257	24 257	24 345	23 831	25 246	26 136
Trade and other payables from exchange transactions	4	204 663	205 140	247 025	72 171	147 224	147 224	196 400	258 716	268 716	248 716
Trade and other payables from non-exchange transactions	5	43 721	20 732	8 177	6 372	6 372	6 372	67 592	3 372	–	2 000
Provision		–	–	–	17 687	17 687	17 687	–	18 554	16 854	17 969
VAT		41 784	41 757	48 275	–	–	–	55 819	–	–	–
Other current liabilities											
Total current liabilities		**354 748**	**314 747**	**359 449**	**159 373**	**237 925**	**237 925**	**364 279**	**348 935**	**364 171**	**358 176**
Non current liabilities											
Financial liabilities	6	130 554	124 627	209 554	117 420	236 331	236 331	205 413	234 714	257 598	230 520
Provision	7	106 661	96 039	96 777	99 350	99 350	99 350	96 777	99 816	107 130	119 241
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities											
Total non current liabilities		**237 215**	**220 666**	**306 330**	**216 770**	**335 681**	**335 681**	**302 190**	**334 530**	**364 728**	**349 760**
TOTAL LIABILITIES		**591 963**	**535 412**	**665 779**	**376 143**	**573 607**	**573 607**	**666 469**	**683 465**	**728 899**	**707 936**
NET ASSETS		**2 307 178**	**2 588 383**	**2 624 459**	**2 750 056**	**2 854 933**	**2 854 933**	**2 704 112**	**2 659 770**	**2 624 865**	**2 703 634**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	2 547 157	2 765 010	2 837 616	2 743 129	2 848 037	2 848 037	2 992 789	2 653 893	2 620 881	2 698 776
Reserves and funds	9	(93 375)	(140 698)	(184 769)	–	–	–	(264 793)	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**2 453 782**	**2 624 313**	**2 652 847**	**2 743 129**	**2 848 037**	**2 848 037**	**2 727 996**	**2 653 893**	**2 620 881**	**2 698 776**

References

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

2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3

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

4. Detail breakdown in Table SA3.

5. Detail breakdown in Table SA3.

6. Detail breakdown in Table SA3.

7 Detail breakdown in Table SA3.

8. Detail breakdown in Table SA3.

9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.

10. Net assets must balance with Total Community Wealth/Equity

Store Type	Classification	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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	13 844	14 022	23 674	22 776	22 776	22 776	22 776	22 776	22 776	22 776
	Acquisitions - Consumables Standard Rated	7 412	18 087	17 084	9 998	10 319	10 319	16 273	10 526	10 559	10 592
	Adjustments - Consumables Standard Rated	(7 220)	(8 389)	(17 666)	(9 998)	(10 319)	(10 319)	(7 751)	(10 526)	(10 559)	(10 592)
	Issues - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	(13)	(46)	(316)	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		**14 022**	**23 674**	**22 776**	**22 776**	**22 776**	**22 776**	**31 299**	**22 776**	**22 776**	**22 776**
Consumables Zero Rated	Opening balance - Consumables Zero Rated	237	267	12	0	0	0	0	0	0	0
	Acquisitions - Consumables Zero Rated	14 316	117	0	24 866	24 960	24 960	-	26 035	27 228	28 422
	Adjustments - Consumables Zero Rated	(14 015)	(372)	-	(24 866)	(24 960)	(24 960)	-	(26 035)	(27 228)	(28 422)
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	(272)	-	(12)	-	-	-	(2)	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		**267**	**12**	**0**	**0**	**0**	**0**	**(2)**	**0**	**0**	**0**
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues -Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water	Opening balance - Water	-	45	80	83	83	83	83	83	83	83
	Acquisitions - Water bulk purchases	135 420	149 401	167 889	181 209	186 209	186 209	131 218	214 699	232 949	252 051
	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	(86 360)	(99 033)	(110 119)	(131 209)	(131 209)	(131 209)	(86 170)	(151 284)	(164 143)	(177 602)
	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	45	36	-	-	-	-	-	-	-	-
	Non-revenue Water	(49 015)	(50 332)	(57 768)	(50 001)	(55 001)	(55 001)	(45 048)	(63 416)	(68 806)	(74 448)
	Unavoidable Annual Real Losses	(49 060)	(50 368)	(57 768)	(50 001)	(55 001)	(55 001)	(45 048)	(63 416)	(68 806)	(74 448)
	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		**(48 970)**	**(50 252)**	**(57 685)**	**(49 918)**	**(54 918)**	**(54 918)**	**(44 965)**	**(63 333)**	**(68 723)**	**(74 365)**
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**(34 682)**	**(26 566)**	**(34 908)**	**(27 141)**	**(32 141)**	**(32 141)**	**(13 669)**	**(40 557)**	**(45 947)**	**(51 589)**

GT422 Midvaal - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		592 132	239 953	265 702	314 644	314 644	314 644	188 008	381 210	404 082	428 327
Service charges		787 382	651 159	774 437	943 285	943 285	943 285	650 340	1 292 695	1 373 260	1 476 589
Other revenue		146 353	517 481	4 188 299	19 718	19 718	19 718	2 528 282	(236 198)	(237 841)	(213 013)
Transfers and Subsidies - Operational	1	–	95 481	165 857	206 570	206 570	206 570	132 456	217 792	226 444	235 635
Transfers and Subsidies - Capital	1	90 117	108 912	115 937	126 532	126 532	126 532	131 129	102 052	123 675	134 567
Interest		17 996	31 811	42 107	44 209	46 809	46 809	24 219	48 822	51 067	53 314
Dividends									–	–	–
Payments											
Suppliers and employees		(993 698)	(1 150 926)	(2 114 340)	(1 550 552)	(1 565 871)	(1 565 871)	(1 274 542)	(1 495 580)	(1 570 447)	(1 655 799)
Interest		–	–	–	(23 767)	(24 658)	(24 658)	–	(25 718)	(26 901)	(28 085)
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**640 282**	**493 872**	**3 438 000**	**80 640**	**67 030**	**67 030**	**2 379 892**	**285 075**	**343 340**	**431 535**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	626	646	665
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(164 627)	(167 085)	(238 262)	(256 068)	(256 068)	(256 068)	(114 658)	(194 766)	(172 765)	(155 017)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(164 627)**	**(167 085)**	**(238 262)**	**(256 068)**	**(256 068)**	**(256 068)**	**(114 658)**	**(194 140)**	**(172 120)**	**(154 352)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	94 550	84 772	84 772	84 772	(1 874)	–	–	–
Borrowing long term/refinancing		18 600	14 720	21 558	3 078	3 078	3 078	(1 403)	67 550	63 000	20 000
Increase (decrease) in consumer deposits		–	–	(571)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(40 189)	(31 193)	(17 876)	(42 386)	(42 386)	(42 386)	(11 933)	(44 463)	(44 463)	(44 463)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(21 589)**	**(16 473)**	**97 660**	**45 464**	**45 464**	**45 464**	**(15 210)**	**23 087**	**18 537**	**(24 463)**
NET INCREASE/ (DECREASE) IN CASH HELD		**454 066**	**310 314**	**3 297 398**	**(129 964)**	**(143 574)**	**(143 574)**	**2 250 024**	**114 022**	**189 758**	**252 721**
Cash/cash equivalents at the year begin:	2	**451 305**	**487 962**	**495 713**	**560 033**	**572 169**	**572 169**	**–**	**374 456**	**488 478**	**678 236**
Cash/cash equivalents at the year end:	2	**905 371**	**798 276**	**3 793 111**	**430 069**	**428 595**	**428 595**	**2 250 024**	**488 478**	**678 236**	**930 957**

References

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

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

3. The MTREF is populated directly from SA30.

Total receipts	1 633 980	1 644 797	5 552 339	1 654 959	1 657 559	1 657 559	3 654 434	1 806 998	1 941 334	2 116 085
Total payments	(1 158 325)	(1 318 011)	(2 352 602)	(1 830 387)	(1 846 597)	(1 846 597)	(1 389 200)	(1 716 064)	(1 770 113)	(1 838 901)
	475 655	326 786	3 199 738	(175 428)	(189 038)	(189 038)	2 265 234	90 935	171 220	277 184
Borrowings & investments & c.deposits	18 600	14 720	20 986	3 078	3 078	3 078	(1 403)	67 550	63 000	20 000
Repayment of borrowing	(40 189)	(31 193)	(17 876)	(42 386)	(42 386)	(42 386)	(11 933)	(44 463)	(44 463)	(44 463)
	454 066	310 314	3 202 848	(214 735)	(228 346)	(228 346)	2 251 898	114 022	189 758	252 721
	–	–	94 550	84 772	84 772	84 772	(1 874)	–	–	–

GT422 Midvaal - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	905 371	798 276	3 793 111	430 069	428 595	428 595	2 250 024	488 478	678 236	930 957
Other current investments > 90 days		(417 408)	(302 874)	(3 306 469)	4 418	20 628	20 628	(1 859 371)	(98 981)	(326 316)	(576 855)
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**487 962**	**495 402**	**486 642**	**434 487**	**449 223**	**449 223**	**390 653**	**389 498**	**351 920**	**354 102**
Application of cash and investments											
Unspent conditional transfers		43 721	20 732	8 177	6 372	6 372	6 372	67 592	3 372	–	2 000
Unspent borrowing											
Statutory requirements	2	23 210	23 131	23 635	(15 792)	(15 792)	(15 792)	38 863	(12 858)	(13 858)	(11 880)
Other working capital requirements	3	84 452	28 354	(460 906)	(53 049)	(18 409)	(18 409)	(579 651)	(78 960)	(71 988)	(126 884)
Other provisions		–	–	–	17 687	17 687	17 687	–	18 554	16 854	17 969
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**151 383**	**72 217**	**(429 094)**	**(44 782)**	**(10 143)**	**(10 143)**	**(473 196)**	**(69 892)**	**(68 992)**	**(118 795)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**336 579**	**423 185**	**915 736**	**479 269**	**459 366**	**459 366**	**863 849**	**459 390**	**420 912**	**472 897**
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**336 579**	**423 185**	**915 736**	**479 269**	**459 366**	**459 366**	**863 849**	**459 390**	**420 912**	**472 897**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

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

4. For example: sinking fund requirements for borrowing

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

Description	Ref	2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Other working capital requirements											
Debtors		120 211	176 786	707 931	125 220	165 633	165 633	776 051	337 676	340 704	375 600
Creditors due		204 663	205 140	247 025	72 171	147 224	147 224	196 400	258 716	268 716	248 716
Total		(84 452)	(28 354)	460 906	53 049	18 409	18 409	579 651	78 960	71 988	126 884
Debtors collection assumptions											
Balance outstanding - debtors		224 657	383 881	421 358	360 918	479 196	479 196	520 946	399 367	400 719	429 508
Estimate of debtors collection rate		53.5%	46.1%	168.0%	34.7%	34.6%	34.6%	149.0%	84.6%	85.0%	87.4%
Long term investments committed											
Balance (*Insert description; eg sinking fund*)											
		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		(93 375)	(140 698)	(184 769)	–	–	–	(264 793)	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases											
Employee Benefit reserve											
Non-current Provisions reserve											
Valuation roll reserve											
Investment in associate account											
Capitalisation											
	6	(93 375)	(140 698)	(184 769)	–	–	–	(264 793)	–	–	–

Note:

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

GT422 Midvaal - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
CAPITAL EXPENDITURE										
Total New Assets	1	**71 539**	**80 747**	**130 579**	**138 338**	**153 511**	**153 511**	**92 493**	**66 874**	**59 285**
Roads Infrastructure		14 077	32 606	30 036	37 087	48 947	48 947	24 416	9 524	–
Storm water Infrastructure		–	–	–	–	–	–	4 000	4 000	–
Electrical Infrastructure		20 909	21 007	20 248	20 618	14 088	14 088	6 005	7 061	15 384
Water Supply Infrastructure		–	–	140	–	2 000	2 000	850	300	2 032
Sanitation Infrastructure		1 000	3 900	11 494	9 600	10 228	10 228	5 500	3 600	2 000
Solid Waste Infrastructure		160	663	1 803	6 000	6 000	6 000	7 000	2 000	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***36 145***	***58 176***	***63 720***	***73 305***	***81 262***	***81 262***	***47 771***	***26 484***	***19 415***
Community Facilities		1 366	1 386	2 369	10 296	11 483	11 483	7 535	2 000	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***1 366***	***1 386***	***2 369***	***10 296***	***11 483***	***11 483***	***7 535***	***2 000***	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	105	–	4 500	4 500	4 500	–	–	–
Housing		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Other Assets		***7 587***	***3 554***	***15 371***	***14 500***	***13 196***	***13 196***	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		721	2 067	740	300	100	100	100	300	500
Intangible Assets		***721***	***2 067***	***740***	***300***	***100***	***100***	***100***	***300***	***500***
Computer Equipment		**1 165**	**1 799**	**2 325**	**3 687**	**3 690**	**3 690**	**3 900**	**2 500**	**2 500**
Furniture and Office Equipment		**5 260**	**2 258**	**3 622**	**4 220**	**4 339**	**4 339**	**1 746**	**1 040**	**1 320**
Machinery and Equipment		**10 891**	**4 571**	**19 478**	**8 280**	**8 440**	**8 440**	**8 400**	**13 450**	**15 150**
Transport Assets		**8 012**	**6 937**	**22 954**	**23 750**	**30 639**	**30 639**	**23 040**	**21 100**	**20 400**
Land		**391**	–	–	–	**361**	**361**	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**69 925**	**76 479**	**108 100**	**110 880**	**94 445**	**94 445**	**105 306**	**101 308**	**94 832**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		7 493	17 886	25 651	20 770	18 192	18 192	33 079	18 182	12 121
Water Supply Infrastructure		43 659	43 559	42 127	49 317	50 433	50 433	37 006	60 168	63 000
Sanitation Infrastructure		1 832	–	–	–	–	–	–	–	6 061
Solid Waste Infrastructure		3 566	2 336	4 612	10 600	3 566	3 566	12 500	13 658	5 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***56 551***	***63 781***	***72 390***	***80 687***	***72 191***	***72 191***	***82 585***	***92 008***	***86 182***
Community Facilities		1 967	2 158	5 722	7 300	6 810	6 810	4 740	3 150	2 150
Sport and Recreation Facilities		4 019	5 472	12 620	7 343	9 343	9 343	4 329	–	–
Community Assets		***5 985***	***7 630***	***18 342***	***14 643***	***16 153***	***16 153***	***9 069***	***3 150***	***2 150***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	288	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	***288***	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		972	489	7 950	7 950	2 955	2 955	4 000	–	–
Intangible Assets		***972***	***489***	***7 950***	***7 950***	***2 955***	***2 955***	***4 000***	–	–
Computer Equipment		**4 726**	–	**2 929**	**1 650**	**1 396**	**1 396**	**4 500**	**2 500**	**2 500**
Furniture and Office Equipment		–	**2 738**	**625**	**800**	**900**	**900**	**452**	**1 000**	**1 000**
Machinery and Equipment		–	**289**	–	–	–	–	–	–	–
Transport Assets		**1 692**	**1 554**	**5 577**	**5 150**	**850**	**850**	**4 700**	**2 650**	**3 000**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**23 162**	**11 540**	**9 290**	**17 400**	**20 771**	**20 771**	**10 267**	**11 583**	**15 000**
Roads Infrastructure		2 283	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 170	802	961	1 500	2 710	2 710	–	–	–
Water Supply Infrastructure		3 273	4 408	1 621	5 000	6 200	6 200	3 867	9 083	15 000
Sanitation Infrastructure		13 797	5 150	–	5 000	5 000	5 000	4 000	–	–
Solid Waste Infrastructure		–	–	–	4 000	4 000	4 000	1 500	2 000	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***20 523***	***10 359***	***2 582***	***15 500***	***17 910***	***17 910***	***9 367***	***11 083***	***15 000***
Community Facilities		–	–	–	900	811	811	900	500	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	***900***	***811***	***811***	***900***	***500***	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		2 639	501	6 708	1 000	2 050	2 050	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***2 639***	***501***	***6 708***	***1 000***	***2 050***	***2 050***	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	**680**	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**208 066**	**179 765**	**169 117**
Roads Infrastructure		16 360	32 606	30 036	37 087	48 947	48 947	24 416	9 524	–
Storm water Infrastructure		–	–	–	–	–	–	4 000	4 000	–
Electrical Infrastructure		29 572	39 694	46 859	42 888	34 990	34 990	39 084	25 242	27 505
Water Supply Infrastructure		46 933	47 967	43 888	54 317	58 633	58 633	41 723	69 551	80 032
Sanitation Infrastructure		16 629	9 050	11 494	14 600	15 228	15 228	9 500	3 600	8 061
Solid Waste Infrastructure		3 726	2 999	6 415	20 600	13 566	13 566	21 000	17 658	5 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***113 219***	***132 316***	***138 692***	***169 492***	***171 363***	***171 363***	***139 724***	***129 575***	***120 597***
Community Facilities		3 333	3 543	8 091	18 496	19 104	19 104	13 175	5 650	2 150
Sport and Recreation Facilities		4 019	5 472	12 620	7 343	9 343	9 343	4 329	–	–
Community Assets		***7 352***	***9 016***	***20 711***	***25 839***	***28 447***	***28 447***	***17 504***	***5 650***	***2 150***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		2 639	606	6 996	5 500	6 550	6 550	–	–	–
Housing		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Other Assets		***10 226***	***4 054***	***22 368***	***15 500***	***15 246***	***15 246***	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1 694	2 556	8 690	8 250	3 055	3 055	4 100	300	500
Intangible Assets		***1 694***	***2 556***	***8 690***	***8 250***	***3 055***	***3 055***	***4 100***	***300***	***500***
Computer Equipment		**5 891**	**2 479**	**5 253**	**5 337**	**5 086**	**5 086**	**8 400**	**5 000**	**5 000**
Furniture and Office Equipment		**5 260**	**4 996**	**4 246**	**5 020**	**5 239**	**5 239**	**2 198**	**2 040**	**2 320**
Machinery and Equipment		**10 891**	**4 860**	**19 478**	**8 280**	**8 440**	**8 440**	**8 400**	**13 450**	**15 150**
Transport Assets		**9 704**	**8 490**	**28 531**	**28 900**	**31 489**	**31 489**	**27 740**	**23 750**	**23 400**
Land		**391**	–	–	–	**361**	**361**	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**208 066**	**179 765**	**169 117**

ASSET REGISTER SUMMARY - PPE (WDV)	5	2 019 829	2 062 328	2 136 797	2 000 575	2 279 654	2 279 654	2 227 089	2 272 844	2 301 656
Roads Infrastructure		544 085	551 693	523 523	640 921	571 218	571 218	628 250	613 358	603 834
Storm water Infrastructure		–	(214)	8 394	–	8 394	8 394	4 000	4 000	–
Electrical Infrastructure		367 113	352 881	374 745	341 208	288 910	288 910	657 405	657 618	675 342
Water Supply Infrastructure		408 634	452 119	458 944	354 037	517 577	517 577	291 443	379 271	413 752
Sanitation Infrastructure		331 666	320 549	317 606	258 044	332 834	332 834	252 944	247 044	251 505
Solid Waste Infrastructure		6 967	9 366	18 651	20 600	32 217	32 217	21 000	17 658	5 000
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		***1 658 465***	***1 686 394***	***1 701 863***	***1 614 810***	***1 751 149***	***1 751 149***	***1 855 042***	***1 918 950***	***1 949 432***
Community Assets		75 928	91 236	104 111	72 354	133 740	133 740	61 020	52 165	48 665
Heritage Assets		**19**	**19**	**19**	**19**	**19**	**19**	**19**	**19**	**19**
Investment properties		**49 281**	**49 234**	**49 234**	**49 351**	**49 351**	**49 351**	**49 351**	**49 351**	**49 351**
Other Assets		18 558	12 644	9 813	738	25 129	25 129	–	–	–
Biological or Cultivated Assets										
Intangible Assets		6 834	8 980	14 492	22 748	12 385	12 385	18 598	14 798	14 998
Computer Equipment		**13 316**	**14 142**	**14 042**	**12 154**	**19 127**	**19 127**	**15 360**	**11 960**	**11 960**
Furniture and Office Equipment		**11 468**	**12 261**	**14 220**	**10 155**	**19 460**	**19 460**	**7 493**	**7 335**	**7 615**
Machinery and Equipment		**24 284**	**22 165**	**33 449**	**22 398**	**41 889**	**41 889**	**25 518**	**27 568**	**29 268**
Transport Assets		**44 821**	**48 722**	**79 023**	**68 982**	**110 512**	**110 512**	**67 822**	**63 832**	**63 482**
Land		**116 856**	**116 532**	**116 532**	**126 866**	**116 893**	**116 893**	**126 866**	**126 866**	**126 866**
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 019 829**	**2 062 328**	**2 136 797**	**2 000 575**	**2 279 654**	**2 279 654**	**2 227 089**	**2 272 844**	**2 301 656**
EXPENDITURE OTHER ITEMS		**261 831**	**262 247**	**291 032**	**321 028**	**322 253**	**322 253**	**350 566**	**367 840**	**385 426**
Depreciation	7	127 289	98 891	104 714	118 783	120 825	120 825	126 861	133 199	139 854
Repairs and Maintenance by Asset Class	3	**134 543**	**163 356**	**186 318**	**202 246**	**201 429**	**201 429**	**223 705**	**234 641**	**245 572**
Roads Infrastructure		23 392	34 355	37 528	35 942	35 477	35 477	37 885	39 733	41 593
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		28 949	34 464	47 210	49 855	45 179	45 179	49 376	51 789	54 216
Water Supply Infrastructure		29 682	34 494	35 240	38 847	39 917	39 917	45 451	47 681	49 925
Sanitation Infrastructure		31 258	36 465	40 498	43 072	45 237	45 237	49 878	52 355	54 851
Solid Waste Infrastructure		–	–	2	100	100	100	100	100	100
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1 212	2 523	1 392	1 574	–	–	–	–	–
Infrastructure		***114 493***	***142 301***	***161 870***	***169 390***	***165 909***	***165 909***	***182 689***	***191 658***	***200 685***
Community Facilities		1 027	2 069	2 635	2 581	7 789	7 789	8 258	8 624	8 991
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***1 027***	***2 069***	***2 635***	***2 581***	***7 789***	***7 789***	***8 258***	***8 624***	***8 991***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		5 667	4 486	4 802	11 211	6 980	6 980	11 085	11 670	12 188
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***5 667***	***4 486***	***4 802***	***11 211***	***6 980***	***6 980***	***11 085***	***11 670***	***12 188***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**157**	**103**	**185**	**376**	**447**	**447**	**257**	**269**	**281**
Machinery and Equipment		–	–	**6**	–	–	–	–	–	–
Transport Assets		**13 199**	**14 397**	**16 820**	**18 688**	**20 304**	**20 304**	**21 415**	**22 420**	**23 427**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**261 831**	**262 247**	**291 032**	**321 028**	**322 253**	**322 253**	**350 566**	**367 840**	**385 426**
Renewal and upgrading of Existing Assets as % of total capex		*56.5%*	*52.2%*	*47.3%*	*48.1%*	*42.9%*	*42.9%*	*55.5%*	*62.8%*	*64.9%*
Renewal and upgrading of Existing Assets as % of deprecn		*73.1%*	*89.0%*	*112.1%*	*108.0%*	*95.4%*	*95.4%*	*91.1%*	*84.8%*	*78.5%*
R&M as a % of PPE & Investment Property		*6.7%*	*8.0%*	*8.8%*	*10.2%*	*8.9%*	*8.9%*	*10.1%*	*10.4%*	*10.7%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*11.3%*	*12.2%*	*14.3%*	*16.7%*	*14.0%*	*14.0%*	*15.4%*	*15.4%*	*15.5%*

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

GT422 Midvaal - Table 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		19 850	–	–	21 743	21 743	21 743	22 303	29 672	–
Piped water inside yard (but not in dwelling)		5 484	–	–	5 484	5 484	5 484	5 000	4 500	–
Using public tap (at least min.service level)	2	1 496	–	–	123	123	123	123	123	–
Other water supply (at least min.service level)	4	–	–	–	26 304	26 304	26 304	8 498	8 498	–
Minimum Service Level and Above sub-total		26 830	–	–	53 654	53 654	53 654	35 924	42 793	–
Using public tap (< min.service level)	3	2 442	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	150	150	150	150	150	–
No water supply		1 291	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		3 733	–	–	150	150	150	150	150	–
Total number of households	5	**30 563**	**–**	**–**	**53 804**	**53 804**	**53 804**	**36 074**	**42 943**	**–**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		17 717	–	–	18 029	18 029	18 029	19 127	24 448	–
Flush toilet (with septic tank)		5 615	–	–	10 385	10 385	10 385	10 385	10 385	–
Chemical toilet		1 879	–	–	2 044	2 044	2 044	2 044	2 044	–
Pit toilet (ventilated)		487	–	–	1 400	1 400	1 400	1 400	1 400	–
Other toilet provisions (> min.service level)		3 589	–	–	42	42	42	42	42	–
Minimum Service Level and Above sub-total		29 287	–	–	31 900	31 900	31 900	32 998	38 319	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		658	–	–	86	86	86	86	86	–
No toilet provisions		618	–	–	618	618	618	618	500	–
Below Minimum Service Level sub-total		1 276	–	–	704	704	704	704	586	–
Total number of households	5	**30 563**	**–**	**–**	**32 604**	**32 604**	**32 604**	**33 702**	**38 905**	**–**
Energy:										
Electricity (at least min.service level)		16 224	–	–	18 127	18 127	18 127	18 763	19 399	–
Electricity - prepaid (min.service level)		7 650	–	–	14 733	14 733	14 733	14 733	14 733	–
Minimum Service Level and Above sub-total		23 874	–	–	32 860	32 860	32 860	33 496	34 132	–
Electricity (< min.service level)		370	–	–	1 536	1 536	1 536	32 321	32 421	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	49 909	50 109	–
Other energy sources		6 319	–	–	21 527	21 527	21 527	82 230	82 530	–
Below Minimum Service Level sub-total		6 689	–	–	23 063	23 063	23 063	164 460	165 060	–
Total number of households	5	**30 563**	**–**	**–**	**55 923**	**55 923**	**55 923**	**197 956**	**199 192**	**–**
Refuse:										
Removed at least once a week		25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
Minimum Service Level and Above sub-total		25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
Removed less frequently than once a week		309	–	–	309	309	309	309	309	–
Using communal refuse dump		591	–	–	–	–	–	–	–	–
Using own refuse dump		3 241	–	–	3 241	3 241	3 241	3 241	3 241	–
Other rubbish disposal		967	–	–	967	967	967	967	967	–
No rubbish disposal		5 370	–	–	5 478	5 478	5 478	5 478	5 478	–
Below Minimum Service Level sub-total		10 478	–	–	9 995	9 995	9 995	9 995	9 995	–
Total number of households	5	**35 564**	**–**	**–**	**35 081**	**35 081**	**35 081**	**35 081**	**35 801**	**–**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	12 374 591	12 374 591	12 374 591	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	715 348	715 348	715 348	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	13	13	13	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		4 434	4 507	4 105	5 648	3 248	3 248	3 557	3 859	4 176
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		2 334	3 435	4 206	3 860	4 060	4 060	4 575	4 850	5 189
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	**6 768**	**7 942**	**8 311**	**9 508**	**7 308**	**7 308**	**8 132**	**8 709**	**9 365**
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)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		42 184	45 758	49 675	50 109	51 809	51 809	62 689	66 450	70 437
Water **(in excess of 6 kilolitres per indigent household per month)**		–	(2)	(21)	(11)	(11)	(11)	(12)	(13)	(14)
Sanitation **(in excess of free sanitation service to indigent households)**		15 702	16 193	17 753	18 156	19 156	19 156	20 305	21 523	22 815
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		9 631	9 768	10 664	11 081	10 110	10 110	10 818	11 575	12 385
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**67 517**	**71 718**	**78 071**	**79 335**	**81 064**	**81 064**	**93 800**	**99 536**	**105 623**

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

GT422 Midvaal - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		315 498	341 927	372 435	399 714	401 864	401 864	269 707	486 255	515 430	546 356
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		42 184	45 758	49 675	50 109	51 809	51 809	34 810	62 689	66 450	70 437
Net Property Rates		**273 314**	**296 169**	**322 760**	**349 605**	**350 055**	**350 055**	**234 898**	**423 566**	**448 980**	**475 919**
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		464 314	442 246	491 627	620 122	630 700	630 700	399 739	710 454	752 918	805 433
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)		2 334	3 435	4 206	3 860	4 060	4 060	2 988	4 575	4 850	5 189
Net Service charges - Electricity		**461 979**	**438 811**	**487 421**	**616 262**	**626 640**	**626 640**	**396 751**	**705 879**	**748 068**	**800 243**
Service charges - Water	6										
Total Service charges - Water		**218 999**	**249 375**	**275 829**	**299 842**	**297 462**	**297 462**	**189 972**	**325 651**	**353 154**	**381 936**
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***			**(2)**	**(21)**	**(11)**	**(11)**	**(11)**	**(5)**	(12)	(13)	(14)
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		4 434	4 507	4 105	5 648	3 248	3 248	2 164	3 557	3 859	4 176
Net Service charges - Water		**214 565**	**244 870**	**271 745**	**294 205**	**294 225**	**294 225**	**187 812**	**322 106**	**349 307**	**377 774**
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		**70 152**	**77 916**	**84 578**	**89 163**	**89 583**	**89 583**	**59 787**	**94 933**	**100 604**	**106 615**
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		**15 702**	**16 193**	**17 753**	**18 156**	**19 156**	**19 156**	**13 042**	**20 305**	**21 523**	**22 815**
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Water Management		**54 450**	**61 723**	**66 825**	**71 008**	**70 428**	**70 428**	**46 745**	**74 628**	**79 080**	**83 800**
Service charges - Waste Management	6										
Total refuse removal revenue		64 733	67 258	71 850	77 381	76 410	76 410	49 740	81 759	87 482	93 605
Total landfill revenue											
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***		9 631	9 768	10 664	11 081	10 110	10 110	6 810	10 818	11 575	12 385
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Management		**55 102**	**57 490**	**61 186**	**66 300**	**66 300**	**66 300**	**42 930**	**70 941**	**75 907**	**81 220**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	204 413	217 126	230 611	262 506	263 657	263 657	192 370	292 395	306 781	321 308
Pension and UIF Contributions		39 809	41 133	43 577	49 530	48 990	48 990	34 892	54 804	57 499	60 220
Medical Aid Contributions		17 706	17 483	21 119	22 636	23 964	23 964	16 766	28 104	29 508	30 925
Overtime		16 762	22 048	25 006	26 753	27 582	27 582	20 530	33 665	35 382	37 116
Performance Bonus		15 285	16 592	17 160	26 826	20 728	20 728	13 750	22 730	23 814	24 909
Motor Vehicle Allowance		13 502	14 141	14 531	15 945	15 624	15 624	11 199	16 700	17 517	18 342
Cellphone Allowance		2 052	2 177	2 245	2 328	2 817	2 817	1 777	3 025	3 175	3 327
Housing Allowances		1 783	1 978	2 050	2 377	2 362	2 362	1 609	2 625	2 753	2 883
Other benefits and allowances		7 388	7 331	7 916	7 833	10 128	10 128	6 360	15 219	15 995	16 778
Payments in lieu of leave		3 404	5 707	4 150	6 856	8 916	8 916	2 297	7 241	7 608	7 978
Long service awards		124	–	–	–	292	292	146	–	–	–
Post-retirement benefit obligations	4	(81)	(84)	–	–	–	–	–	–	–	–
Entertainment											
Scarcity											
Acting and post related allowance		–	–	–	97	–	–	–	–	–	–
In kind benefits											
sub-total	5	**322 148**	**345 632**	**368 364**	**423 686**	**425 060**	**425 060**	**301 696**	**476 508**	**500 032**	**523 785**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**322 148**	**345 632**	**368 364**	**423 686**	**425 060**	**425 060**	**301 696**	**476 508**	**500 032**	**523 785**

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		127 278	98 880	101 305	117 545	118 932	118 932	76 145	124 873	131 112	137 663
Lease amortisation		11	12	3 409	1 237	1 893	1 893	1 481	1 987	2 087	2 191
Capital asset impairment											
Total Depreciation and amortisation	1	**127 289**	**98 891**	**104 714**	**118 783**	**120 825**	**120 825**	**77 626**	**126 861**	**133 199**	**139 854**
Bulk purchases - electricity											
Electricity bulk purchases		387 270	371 399	457 789	556 242	566 242	566 242	406 164	638 155	672 615	714 318
Total bulk purchases	1	**387 270**	**371 399**	**457 789**	**556 242**	**566 242**	**566 242**	**406 164**	**638 155**	**672 615**	**714 318**
Transfers and grants											
Cash transfers and grants		1 534	1 465	1 278	2 500	2 662	2 662	1 269	2 662	2 662	2 662
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**1 534**	**1 465**	**1 278**	**2 500**	**2 662**	**2 662**	**1 269**	**2 662**	**2 662**	**2 662**
Contracted Services											
Outsourced Services		55 098	61 846	92 119	120 135	115 640	115 640	68 516	91 824	93 685	97 626
Consultants and Professional Services		17 330	14 602	20 729	40 092	33 545	33 545	7 472	37 106	37 048	38 676
Contractors		55 467	69 201	80 762	89 916	85 996	85 996	47 191	94 805	99 163	103 458
Total contracted services		**127 895**	**145 648**	**193 611**	**250 144**	**235 181**	**235 181**	**123 179**	**223 735**	**229 897**	**239 760**
Operational Costs											
Collection costs		4 432	3 237	3 127	4 418	4 418	4 418	3 138	4 608	4 820	5 032
Contributions to 'other' provisions		–	–	7 047	9 000	9 000	9 000	–	21 000	21 000	21 000
Audit fees		3 778	3 491	3 682	3 869	3 869	3 869	3 817	4 036	4 221	4 407
Other Operational Costs		50 581	64 485	92 562	96 209	103 619	103 619	64 953	108 358	113 043	117 660
Total Operational Costs	1	**58 791**	**71 212**	**106 418**	**113 497**	**120 906**	**120 906**	**71 909**	**138 002**	**143 085**	**148 099**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		78 134	86 035	90 515	102 330	104 878	104 878	75 704	117 729	123 733	129 796
Inventory Consumed (Project Maintenance)		146	73	143	288	118	118	1	123	129	135
Contracted Services		52 306	69 792	84 298	91 692	88 071	88 071	48 993	97 086	101 604	106 058
Operational Costs		3 956	7 455	11 363	7 935	8 361	8 361	5 119	8 767	9 175	9 583
Total Repairs and Maintenance Expenditure	9	134 543	163 356	186 318	202 246	201 429	201 429	129 818	223 705	234 641	245 572
Inventory Consumed											
Inventory Consumed - Water		86 360	99 033	110 119	131 209	131 209	131 209	86 170	151 284	164 143	177 602
Inventory Consumed - Other		21 235	8 761	17 666	34 864	35 280	35 280	7 751	36 561	37 787	39 014
Total Inventory Consumed & Other Material		**107 595**	**107 794**	**127 785**	**166 072**	**166 488**	**166 488**	**93 921**	**187 845**	**201 930**	**216 616**
check		–	–	–	–	–	–		–	–	–

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 sub-total must agree with the total on SA22, but excluding councillor and board member items

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.

GT422 Midvaal - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Corporate Services	Vote 03 - Financial Services	Vote 04 - Development & Planning	Vote 05 - Health	Vote 06 - Community And Social Services	Vote 07 - Public Safety	Vote 08 - Sport And Recreation	Vote 09 - Environmental Protection	Vote 10 - Waste Water Management	Vote 11 - Solid Waste Management	Vote 12 - Roads And Transport	Vote 13 - Water Services	Vote 14 - Electrical Services	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–												–	705 879		705 879
Service charges - Water		–												322 106			322 106
Service charges - Waste Water Management		–									74 628						74 628
Service charges - Waste Management		–										70 941					70 941
Sale of Goods and Rendering of Services		–		304	4 365		2 791	2 253					28				9 742
Agency services																	–
Interest																	–
Interest earned from Receivables				28 440													28 440
Interest earned from Current and Non Current Assets				48 822													48 822
Dividends																	–
Rent on Land																	–
Rental from Fixed Assets			1 230														1 230
Licence and permits													–				–
Special rating levies																	–
Operational Revenue		–	345	4 106	5		4	–			360		211	–	5		5 036
Non-Exchange Revenue																	
Property rates		–		423 566													423 566
Surcharges and Taxes																	–
Fines, penalties and forfeits							149						88 322	–	–		88 471
Licences or permits																	–
Transfer and subsidies - Operational		7 144	–	139 890	–	5 517	17 569			3 081	20 305	11 337	519	3 745	12 441		221 548
Interest				22 501													22 501
Fuel Levy																	–
Operational Revenue																	–
Gains on disposal of Assets			–	–	–		–	–				–	–	–	–		–
Other Gains				–													–
Discontinued Operations																	–
Total Revenue (excluding capital transfers and contribution		**7 144**	**1 575**	**667 628**	**4 371**	**5 517**	**20 513**	**2 253**	**–**	**3 081**	**95 293**	**82 278**	**89 080**	**325 851**	**718 325**	**–**	**2 022 910**
Expenditure																	
Employee related costs		16 911	54 445	49 658	37 664	3 760	48 437	40 460		4 302	39 242	42 970	59 544	29 831	49 282		476 508
Remuneration of councillors		15 431															15 431
Bulk purchases - electricity															638 155		638 155
Inventory consumed		–		36 561										151 284			187 845
Debt impairment			–	36 566	–		–				7 420	7 095	84 701	28 500	44 883		209 165
Depreciation and amortisation		820	6 644	899	1 964	377	9 355	4 320		112	15 424	5 701	35 290	15 475	30 479		126 861
Interest		23	–	1 260	3		1 163	174			4 478	3 121	5 562	4 596	5 337		25 718
Contracted services		14 766	17 039	18 071	9 422	1 442	24 942	5 266		76	23 631	18 096	27 680	26 546	36 757		223 735
Transfers and subsidies		2 662															2 662
Irrecoverable debts written off		–		1 519							427	1 536	–	3 391	283		7 155
Operational costs		10 486	35 387	23 288	2 327	233	5 270	3 430		127	3 329	33 720	8 221	4 495	7 688		138 002
Losses on disposal of Assets		–	–	–	–	–	–	–		–	–	–	–	–	–		–
Other Losses		–		–										63 416			63 416
Total Expenditure		**61 099**	**113 515**	**167 822**	**51 380**	**5 813**	**89 168**	**53 650**	**–**	**4 618**	**93 952**	**112 239**	**220 998**	**327 535**	**812 866**	**–**	**2 114 653**
Surplus/(Deficit)		**(53 955)**	**(111 939)**	**499 806**	**(47 009)**	**(296)**	**(68 654)**	**(51 397)**	**–**	**(1 537)**	**1 341**	**(29 961)**	**(131 918)**	**(1 684)**	**(94 541)**	**–**	**(91 743)**
Transfers and subsidies - capital (monetary allocations)		–		3 624	5 026		9 842	–			–	–	2 791	36 886	43 209		101 377
Transfers and subsidies - capital (in-kind)														–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(53 955)**	**(111 939)**	**503 429**	**(41 984)**	**(296)**	**(58 812)**	**(51 397)**	**–**	**(1 537)**	**1 341**	**(29 961)**	**(129 127)**	**35 202**	**(51 332)**	**–**	**9 634**

References

1. Departmental columns to be based on municipal organisation structure

GT422 Midvaal - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		51 782	49 447	51 948	304 264	304 264	304 264	53 779	201 398	276 205	251 422
Water		152 944	165 668	193 173	154 931	154 931	154 931	234 761	249 306	284 237	267 083
Waste		36 914	43 900	55 668	36 656	36 656	36 656	63 728	46 750	53 844	51 966
Waste Water		31 505	41 615	52 376	22 383	22 383	22 383	61 711	49 845	57 753	59 225
Other trade receivables from exchange transactions		59 042	74 070	80 504	6 834	6 834	6 834	84 446	31 177	31 177	30 177
Gross: Trade and other receivables from exchange transactions		**332 187**	**374 700**	**433 669**	**525 067**	**525 067**	**525 067**	**498 425**	**578 476**	**703 216**	**659 874**
Less: Impairment for debt		**(123 744)**	**(109 077)**	**(142 001)**	**(210 009)**	**(210 009)**	**(210 009)**	**(142 001)**	**(327 364)**	**(454 952)**	**(389 255)**
Impairment for Electricity		(15 219)	(6 479)	(8 957)	(81 492)	(81 492)	(81 492)	(8 957)	(152 079)	(226 886)	(136 911)
Impairment for Water		(56 697)	(53 625)	(67 745)	(104 733)	(104 733)	(104 733)	(67 745)	(136 943)	(174 594)	(182 371)
Impairment for Waste		(16 851)	(18 285)	(25 252)	(14 788)	(14 788)	(14 788)	(25 252)	(21 882)	(28 976)	(37 098)
Impairment for Waste Water		(13 592)	(16 757)	(23 314)	(8 996)	(8 996)	(8 996)	(23 314)	(16 459)	(24 495)	(32 875)
Impairment for other trade receivalbes from exchange transactions		(21 385)	(13 931)	(16 733)	-	-	-	(16 733)	-	-	-
Total net Trade and other receivables from Exchange Transactions		**208 442**	**265 623**	**291 668**	**315 058**	**315 058**	**315 058**	**356 424**	**251 112**	**248 264**	**270 618**
-											
Receivables from non-exchange transactions											
Property rates		19 624	201 451	243 074	34 960	153 239	153 239	277 955	137 357	139 898	142 592
Less: Impairment of Property rates		(13 278)	(92 383)	(120 983)	-	-	-	(120 983)	-	-	-
Net Property rates		**6 346**	**109 068**	**122 090**	**34 960**	**153 239**	**153 239**	**156 972**	**137 357**	**139 898**	**142 592**
Other receivables from non-exchange transactions		185 302	231 910	254 796	313 929	313 929	313 929	276 395	398 777	403 712	502 622
Impairment for other receivalbes from non-exchange transactions		(175 433)	(222 720)	(247 196)	(303 030)	(303 030)	(303 030)	(268 845)	(387 878)	(391 154)	(486 324)
Net other receivables from non-exchange transactions		**9 869**	**9 190**	**7 600**	**10 899**	**10 899**	**10 899**	**7 550**	**10 899**	**12 557**	**16 298**
Total net Receivables from non-exchange transactions		**16 214**	**118 258**	**129 690**	**45 859**	**164 138**	**164 138**	**164 522**	**148 256**	**152 455**	**158 890**
Inventory											
Water											
Opening Balance		–	45	80	83	83	83	83	83	83	83
System Input Volume		**135 420**	**149 401**	**167 889**	**181 209**	**186 209**	**186 209**	**131 218**	**214 699**	**232 949**	**252 051**
Water Treatment Works					–	–	–	–	–	–	–
Bulk Purchases		135 420	149 401	167 889	181 209	186 209	186 209	131 218	214 699	232 949	252 051
Natural Sources					–	–	–	–	–	–	–
Authorised Consumption	6	**(86 360)**	**(99 033)**	**(110 119)**	**(131 209)**	**(131 209)**	**(131 209)**	**(86 170)**	**(151 284)**	**(164 143)**	**(177 602)**
Billed Authorised Consumption		**(86 360)**	**(99 033)**	**(110 119)**	**(131 209)**	**(131 209)**	**(131 209)**	**(86 170)**	**(151 284)**	**(164 143)**	**(177 602)**
Billed Metered Consumption		**(86 360)**	**(99 033)**	**(110 119)**	**(131 209)**	**(131 209)**	**(131 209)**	**(86 170)**	**(151 284)**	**(164 143)**	**(177 602)**
Free Basic Water					–	–	–	–	–	–	–
Subsidised Water					–	–	–	–	–	–	–
Revenue Water		(86 360)	(99 033)	(110 119)	(131 209)	(131 209)	(131 209)	(86 170)	(151 284)	(164 143)	(177 602)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water					–	–	–	–	–	–	–
Subsidised Water					–	–	–	–	–	–	–
Revenue Water					–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption					–	–	–	–	–	–	–
Unbilled Unmetered Consumption					–	–	–	–	–	–	–
Water Losses		**(49 015)**	**(50 332)**	**(57 768)**	**(50 001)**	**(55 001)**	**(55 001)**	**(45 048)**	**(63 416)**	**(68 806)**	**(74 448)**
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption					–	–	–	–	–	–	–
Customer Meter Inaccuracies					–	–	–	–	–	–	–
Real losses		**(49 015)**	**(50 332)**	**(57 768)**	**(50 001)**	**(55 001)**	**(55 001)**	**(45 048)**	**(63 416)**	**(68 806)**	**(74 448)**
Leakage on Transmission and Distribution Mains					–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs					–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter					–	–	–	–	–	–	–
Data Transfer and Management Errors		45	36		–	–	–	–	–	–	–
Unavoidable Annual Real Losses		(49 060)	(50 368)	(57 768)	(50 001)	(55 001)	(55 001)	(45 048)	(63 416)	(68 806)	(74 448)
Non-revenue Water		**(49 015)**	**(50 332)**	**(57 768)**	**(50 001)**	**(55 001)**	**(55 001)**	**(45 048)**	**(63 416)**	**(68 806)**	**(74 448)**
Correction of Prior period errors					–	–	–	–	–	–	–
Closing Balance Water		**45**	**80**	**83**	**83**	**83**	**83**	**83**	**83**	**83**	**83**
Agricultural											
Opening Balance											
Acquisitions											
Issues	7										
Adjustments	8										
Write-offs	9										
Correction of Prior period errors											
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance		**13 844**	**14 022**	**23 674**	**22 776**	**22 776**	**22 776**	**22 776**	**22 776**	**22 776**	**22 776**
Acquisitions		7 412	18 087	17 084	9 998	10 319	10 319	16 273	10 526	10 559	10 592
Issues	7	(7 220)	(8 389)	(17 666)	(9 998)	(10 319)	(10 319)	(7 751)	(10 526)	(10 559)	(10 592)
Adjustments	8				–	–	–	–	–	–	–
Write-offs	9	(13)	(46)	(316)	–	–	–	–	–	–	–
Correction of Prior period errors					–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**14 022**	**23 674**	**22 776**	**22 776**	**22 776**	**22 776**	**31 299**	**22 776**	**22 776**	**22 776**
Zero Rated											
Opening Balance		**237**	**267**	**12**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Acquisitions		14 316	117	0	24 866	24 960	24 960	–	26 035	27 228	28 422
Issues	7	(14 015)	(372)		(24 866)	(24 960)	(24 960)	–	(26 035)	(27 228)	(28 422)
Adjustments	8				–	–	–	–	–	–	–
Write-offs	9	(272)		(12)	–	–	–	(2)	–	–	–
Correction of Prior period errors											
Closing balance - Consumables Zero Rated		**267**	**12**	**0**	**0**	**0**	**0**	**(2)**	**0**	**0**	**0**
Finished Goods											
Opening Balance			–	–	–	–	–	–	–	–	–
Acquisitions											
Issues	7										
Adjustments	8										
Write-offs	9										
Correction of Prior period errors											
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–
Materials and Supplies											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions					–	–	–	–	–	–	–
Issues	7				–	–	–	–	–	–	–
Adjustments	8				–	–	–	–	–	–	–
Write-offs	9				–	–	–	–	–	–	–
Correction of Prior period errors					–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	–	–	–	–
Work-in-progress											
Opening Balance			–	–	–	–	–	–	–	–	–
Materials											
Transfers											
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–
Housing Stock											
Opening Balance			–	–	–	–	–	–	–	–	–
Acquisitions											
Transfers											
Sales											
Correction of Prior period errors											
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–
Land											
Opening Balance			–	–	–	–	–	–	–	–	–
Acquisitions											
Sales											
Adjustments											
Correction of Prior period errors											
Transfers											
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**14 333**	**23 766**	**22 859**	**22 859**	**22 859**	**22 859**	**31 379**	**22 859**	**22 859**	**22 859**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		3 631 139	3 791 235	4 041 790	3 396 470	4 277 680	4 277 680	4 186 984	3 623 556	3 679 411	3 700 924
Leases recognised as PPE	3	68 829	80 196	51 815	55 095	65 554	65 554	56 564	57 845	51 545	58 645
Less: Accumulated depreciation		1 602 530	1 727 615	1 822 680	1 231 524	1 943 505	1 943 505	1 898 825	1 230 696	1 230 696	1 230 696
Total Property, plant and equipment (PPE)	2	**2 097 438**	**2 143 817**	**2 270 925**	**2 220 041**	**2 399 730**	**2 399 730**	**2 344 722**	**2 450 705**	**2 500 260**	**2 528 873**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		43 427	24 742	32 314	42 386	42 386	42 386	20 122	44 463	53 355	63 355
Total Current liabilities - Borrowing		**43 427**	**24 742**	**32 314**	**42 386**	**42 386**	**42 386**	**20 122**	**44 463**	**53 355**	**63 355**
Trade and other payables											
Trade and other payables from exchange transactions	5	204 663	205 140	247 025	72 171	147 224	147 224	196 400	258 716	268 716	248 716
Other trade payables from exchange transactions											
Trade payables from Non-exchange transactions: Unspent conditional Grants		43 721	20 732	8 177	6 372	6 372	6 372	67 592	3 372	–	2 000
Trade payables from Non-exchange transactions: Other											
VAT		41 784	41 757	48 275	–	–	–	55 819	–	–	–
Total Trade and other payables	2	**290 168**	**267 630**	**303 477**	**78 543**	**153 595**	**153 595**	**319 811**	**262 088**	**268 716**	**250 716**
Non current liabilities - Financial liabilities											
Borrowing	4	130 554	124 627	209 554	117 420	236 331	236 331	205 413	234 714	257 598	230 520
Other financial liabilities											
Total Non current liabilities - Financial liabilities		**130 554**	**124 627**	**209 554**	**117 420**	**236 331**	**236 331**	**205 413**	**234 714**	**257 598**	**230 520**
Non current liabilities - Long Term portion of trade payables											
Elelctricty Bulk Purchases											
Payables and Accruals - General											
Water Bulk Purchases											
Municipal Debt Relief											
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits		5 738	4 539	5 457	22 346	22 346	22 346	5 457	22 346	25 610	27 721
Refuse landfill site rehabilitation		86 038	76 721	75 465	77 004	77 004	77 004	75 465	77 470	81 520	91 520
Other		14 885	14 779	15 855	–	–	–	15 855	–	–	–
Total Provisions non-current		**106 661**	**96 039**	**96 777**	**99 350**	**99 350**	**99 350**	**96 777**	**99 816**	**107 130**	**119 241**
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		2 427 100	2 539 461	2 731 463	2 702 345	2 804 633	2 804 633	2 809 228	2 644 259	2 587 630	2 645 880
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		2 427 100	2 539 461	2 731 463	2 702 345	2 804 633	2 804 633	2 809 228	2 644 259	2 587 630	2 645 880
Surplus/(Deficit)		82 421	192 069	61 867	40 784	43 405	43 405	103 537	9 634	33 252	52 896
Transfers to/from Reserves		37 598	47 322	44 072	–	–	–	80 024	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		38	(13 842)	214	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**2 547 157**	**2 765 010**	**2 837 616**	**2 743 129**	**2 848 037**	**2 848 037**	**2 992 789**	**2 653 893**	**2 620 881**	**2 698 776**
Reserves											
Housing Development Fund											
Capital replacement		(93 375)	(140 698)	(184 769)	–	–	–	(264 793)	–	–	–
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	**(93 375)**	**(140 698)**	**(184 769)**	–	–	–	**(264 793)**	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**2 453 782**	**2 624 313**	**2 652 847**	**2 743 129**	**2 848 037**	**2 848 037**	**2 727 996**	**2 653 893**	**2 620 881**	**2 698 776**

GT422 Midvaal - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				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
ECONOMIC GROWTH & DEVELOPMENT				24 832	27 159	29 236	28 493	30 392	30 392	32 654	32 152	32 714
SERVICES & CUSTOMER CARE				74 792	80 009	51 818	90 326	90 412	90 412	95 705	101 303	107 228
PHYSICAL INFRASTRUCTURE & ENERGY EFFICIENCY				850 156	869 526	970 267	1 154 639	1 160 000	1 160 000	1 222 266	1 301 194	1 394 944
FINANCIAL SUSTAINABILITY				369 059	439 048	484 781	508 868	514 091	514 091	667 628	706 782	744 753
SAFETY & ENVIRONMENT				4 792	5 921	4 315	4 946	4 567	4 567	4 656	4 751	4 851
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 323 631**	**1 421 663**	**1 540 419**	**1 787 272**	**1 799 462**	**1 799 462**	**2 022 910**	**2 146 181**	**2 284 489**

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

GT422 Midvaal - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				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
ECONOMIC GROWTH & DEVELOPMENT				140 831	149 473	160 270	182 913	185 698	185 698	206 509	214 630	223 883
SERVICES & CUSTOMER CARE				122 682	135 979	119 639	177 618	147 576	147 576	191 789	196 646	201 451
PHYSICAL INFRASTRUCTURE & ENERGY EFFICIENCY				942 831	929 107	1 119 177	1 292 406	1 301 877	1 301 877	1 464 937	1 544 886	1 636 854
FINANCIAL SUSTAINABILITY				84 152	77 562	107 142	115 388	138 614	138 614	131 808	155 159	172 967
SAFETY & ENVIRONMENT				68 733	79 943	105 778	104 695	112 632	112 632	119 610	125 284	131 005
Allocations to other priorities												
Total Expenditure			1	**1 359 229**	**1 372 064**	**1 612 007**	**1 873 020**	**1 886 397**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**

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

GT422 Midvaal - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				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
ECONOMIC GROWTH & DEVELOPMENT				28 380	25 480	56 685	48 819	43 996	43 996	21 961	10 170	19 520
SERVICES & CUSTOMER CARE				1 681	1 170	4 155	250	275	275	225	100	100
PHYSICAL INFRASTRUCTURE & ENERGY EFFICIENCY				127 112	137 032	159 902	210 259	215 429	215 429	176 864	164 975	145 497
FINANCIAL SUSTAINABILITY				956	2 786	18 387	2 000	2 500	2 500	400	–	–
SAFETY & ENVIRONMENT				6 499	2 298	8 841	5 290	6 526	6 526	8 616	4 520	4 000
Allocations to other priorities			3									
Total Capital Expenditure			1	**164 627**	**168 766**	**247 970**	**266 618**	**268 726**	**268 726**	**208 066**	**179 765**	**169 117**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

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

GT422 Midvaal - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Current Year 2024/25 Adjusted Budget	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework Budget Year +1 2026/27	2025/26 Medium Term Revenue & Expenditure Framework Budget Year +2 2027/28
03 - Financial Services										
Finance And Administration										
Finance										
And Impermissible Values In Excess Of Section 17 Of	Rand Value				54830 719	54830 719	54830 719	58120 563		
Property Rates Exemptions, Reductions	Rand Value									
Refuse (In Excess Of One Removal A	Rand Value									
Sanitation (In Excess Of Free Sanitation	Rand Value									
Water (In Excess Of 6 Kilolitres Per	Rand Value									
09 - Environmental Protection										
Waste Water Management										
Sewerage										
Bucket Toilet	Households									
Chemical Toilet	Households	1 879			2 044	2 044	2 044	2 044	2 044	
Flush Toilet (Connected To Sewerage)	Households	17 717			18 029	18 029	18 029	19 127	24 448	
Flush Toilet (With Septic Tank)	Households	5 615			10 385	10 385	10 385	10 385	10 385	
No Toilet Provisions	Households	618			618	618	618	618	500	
Other Toilet Provisions (< Min.Service	Households	658			86	86	86	86	86	
Other Toilet Provisions (> Min.Service	Households	3 589			42	42	42	42	42	
Pit Toilet (Ventilated)	Households	487			1 400	1 400	1 400	1 400	1 400	
11 - Solid Waste Management										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
No Rubbish Disposal	Households	5 370			5 478	5 478	5 478	5 478	5 478	
Other Rubbish Disposal	Households	967			967	967	967	967	967	
Removed At Least Once A Week	Households	25 086			25 086	25 086	25 086	25 086	25 806	
Removed Less Frequently Than Once A	Households	309			309	309	309	309	309	
Using Communal Refuse Dump	Households	591								
Using Own Refuse Dump	Households	3 241			3 241	3 241	3 241	3 241	3 241	
13 - Water Services										
Water Management										
Water Distribution										
Formal Settlement Households Receiving	Households				12374 591	12374 591	12374 591			
Informal Settlement Households Receiving	Households				12 375	12 375	12 375			
Informal Settlements (R000)	Rand Value									
No Water Supply	Households	1 291								
Other Water Supply (< Min.Service Level)	Households				150	150	150	150	150	
Other Water Supply (At Least Min.Service	Households				26 304	26 304	26 304	8 498	8 498	
Piped Water Inside Dwelling	Households	19 850			21 743	21 743	21 743	22 303	29 672	
Piped Water Inside Yard (But Not In	Households	5 484			5 484	5 484	5 484	5 000	4 500	
Using Public Tap (< Min.Service Level)	Households	2 442								
Using Public Tap (At Least Min.Service	Households	1 496			123	123	123	123	123	
14 - Electrical Services										
Energy Sources										
Electricity										
Electricity - Prepaid (< Min. Service Level)	Households							49 909	50 109	
Electricity - Prepaid (Min.Service Level)	Households	7 650			14 733	14 733	14 733	14 733	14 733	
Electricity (< Min.Service Level)	Households	370			1 536	1 536	1 536	32 321	32 421	
Electricity (At Least Min.Service Level)	Households	16 224			18 127	18 127	18 127	18 763	19 399	
Formal Settlement Households Receiving	Households				715 348	715 348	715 348			
Informal Settlement Households Receiving	Households				715	715	715			
Informal Settlements (R000)	Rand Value									
Other Energy Sources	Households	6 319			21 527	21 527	21 527	82 230	82 530	

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

GT422 Midvaal - Entities measureable performance objectives

Description	Unit of measurement	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Current Year 2024/25 Adjusted Budget	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework Budget Year +1 2026/27	2025/26 Medium Term Revenue & Expenditure Framework Budget Year +2 2027/28
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

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

GT422 Midvaal - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.3%	4.0%	2.1%	3.5%	3.6%	3.6%	2.2%	3.3%	3.2%	3.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.3%	3.8%	2.1%	3.7%	3.7%	3.7%	2.2%	3.5%	3.3%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	46.3%	31.0%	298.6%	152.3%	157.2%	157.2%	-13.2%	144.4%	127.7%	52.9%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.1	2.9	2.7	5.2	4.1	4.1	2.6	2.4	2.2	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.1	2.9	2.7	5.2	4.1	4.1	2.6	2.4	2.2	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	2.0	2.4	2.2	4.7	3.2	3.2	2.1	1.8	1.6	1.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	174.3%	109.9%	116.2%	119.1%	117.9%	117.9%	123.4%	141.5%	140.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		174.3%	109.9%	116.2%	119.1%	117.9%	117.9%	123.4%	141.5%	140.8%	140.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual	7.4%	14.8%	14.7%	7.5%	14.0%	14.0%	21.9%	11.5%	11.1%	10.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		22.6%	25.7%	6.5%	16.8%	34.4%	34.4%	8.7%	53.0%	39.6%	26.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated	–	–	–	–	–	–	–	–	–	–
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.3%	24.3%	23.9%	23.7%	23.6%	23.6%	25.3%	23.6%	23.3%	22.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	25.3%	25.3%	24.9%	24.6%	24.5%	24.5%	41.2%	24.3%	24.1%	23.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	10.2%	11.5%	12.1%	11.3%	11.2%	11.2%	18.7%	11.1%	10.9%	10.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.9%	8.6%	7.7%	8.0%	8.1%	8.1%	7.7%	7.5%	7.5%	7.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21.0	23.7	17.8	20.0	20.2	49.8	12.8	21.2	21.9	23.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.2%	19.8%	19.8%	8.0%	19.0%	19.0%	31.3%	15.5%	15.0%	14.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.8	6.4	30.6	3.5	5.5	3.1	15.2	3.1	–	–

References

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

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days										
Monthly fixed operational expenditure	102 389	123 941	124 075	124 075	77 834	139 771	147 968	156 723	–	–
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	40 209	47 483	38 878	57 670	55 887	55 887	24 786	46 796	49 348	37 802
Borrowing	18 600	14 720	116 108	87 850	87 850	87 850	(3 277)	67 550	63 000	20 000

GT422 Midvaal - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Narritive report 1.1	–	68	95	–	0	–	0	0	0	–
Females aged 5 - 14		Source: Community Survey 2016 for 2016/17	–	95	7	–	0	–	0	0	0	–
Males aged 5 - 14		Source: STATS SA Census for 2001 and 2011 Census	–	112	7	–	0	–	0	0	0	–
Females aged 15 - 34		Source:2016 Stats SA Community Survey: 18/19, 19/20,	–	169	16	–	0	–	0	0	0	–
Males aged 15 - 34		21/22 and outer years data projected by 3% growth rate	–	204	18	–	0	–	0	0	0	–
Unemployment		As per broad definition= 18.8%	7	–	9	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12											
No income		2016/17 Data Projected as per 2011 % distribution Source:	–	–	4 350	–	4 350	–	4 415	4 481	4 549	–
R1 - R1 600		2016/17 Data Projected as per 2011 % distribution Source:	–	–	6 867	–	6 867	–	6 970	7 095	7 223	–
R1 601 - R3 200		2016/17 Data Projected as per 2011 % distribution Source:	–	–	4 917	–	3 720	–	3 776	3 844	3 913	–
R3 201 - R6 400		2016/17 Data Projected as per 2011 % distribution Source:	–	–	3 720	–	–	–	5 809	5 983	–	–
R6 401 - R12 800		2016/17 Data Projected as per 2011 % distribution Source:	–	–	3 078	–	3 078	–	3 124	3 180	3 238	–
R12 801 - R25 600		2016/17 Data Projected as per 2011 % distribution Source:	–	–	3 273	–	3 273	–	3 322	3 382	3 443	–
R25 601 - R51 200		2016/17 Data Projected as per 2011 % distribution Source:	–	–	2 496	–	2 496	–	2 533	2 579	2 625	–
R52 201 - R102 400		2016/17 Data Projected as per 2011 % distribution Source:	–	–	933	–	933	–	947	964	981	–
R102 401 - R204 800		2016/17 Data Projected as per 2011 % distribution Source:	–	–	195	–	195	–	198	201	205	–
R204 801 - R409 600		2016/17 Data Projected as per 2011 % distribution Source:	–	–	135	–	135	–	137	139	142	–
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area		Source:2016 Stats SA Community Survey: 18/19, 19/20,	64 643	83 433	95 301	–	95	–	0	0	0	–
Number of poor people in municipal area		21/22 and outer years data projected by 3% growth rate	-	-	42 777	–	43	–	0	0	0	–
Number of households in municipal area		2016 Data Projected as per 2011 % distribution	20 760	-	29 964	–	30	–	0	0	0	–
Number of poor households in municipal area			-	-	11 216	–	11	–	0	0	0	–
Definition of poor household (R per month)		Definition of poor households as per Indegent policy/register	-	-	-	-	-	-	6 695	6 695	-	-
Housing statistics	3											
Formal		Source:2016 Stats SA Community Survey: 18/19, 19/20,	15 915	-	24 042	-	24 040	-	34 479	35 099	35 731	-
Informal		Source:2016 Stats SA Community Survey: 18/19, 19/20,	4 845	-	5 922	-	5 380	-	2 261	2 302	2 344	-
Total number of households			20 760	-	29 964	-	29 420	-	36 740	37 401	38 075	-
Dwellings provided by municipality	4											
Dwellings provided by province/s		Source: Dept of Human Settlements 20/21 - Erf 78 Sicelo	-	-	-	-	-	-	203	203	-	-
Dwellings provided by private sector	5	Source: Dept of Human Settlements 20/21 - Erf 78 Sicelo	-	-	-	-	-	-	0	0	-	-
Total new housing dwellings			-	-	-	-	-	-	203	203	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	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 (000)									
		Water:									
		Piped water inside dwelling	19 850	–	–	21 743	21 743	21 743	22 303	29 672	–
		Piped water inside yard (but not in dwelling)	5 484	–	–	5 484	5 484	5 484	5 000	4 500	–
	8	Using public tap (at least min.service level)	1 496	–	–	123	123	123	123	123	–
	10	Other water supply (at least min.service level)	–	–	–	26 304	26 304	26 304	8 498	8 498	–
		Minimum Service Level and Above sub-total	26 830	–	–	53 654	53 654	53 654	35 924	42 793	–
	9	Using public tap (< min.service level)	2 442	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	150	150	150	150	150	–
		No water supply	1 291	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	3 733	–	–	150	150	150	150	150	–
		Total number of households	**30 563**	**–**	**–**	**53 804**	**53 804**	**53 804**	**36 074**	**42 943**	**–**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	17 717	–	–	18 029	18 029	18 029	19 127	24 448	–
		Flush toilet (with septic tank)	5 615	–	–	10 385	10 385	10 385	10 385	10 385	–
		Chemical toilet	1 879	–	–	2 044	2 044	2 044	2 044	2 044	–
		Pit toilet (ventilated)	487	–	–	1 400	1 400	1 400	1 400	1 400	–
		Other toilet provisions (> min.service level)	3 589	–	–	42	42	42	42	42	–
		Minimum Service Level and Above sub-total	29 287	–	–	31 900	31 900	31 900	32 998	38 319	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	658	–	–	86	86	86	86	86	–
		No toilet provisions	618	–	–	618	618	618	618	500	–
		Below Minimum Service Level sub-total	1 276	–	–	704	704	704	704	586	–
		Total number of households	**30 563**	**–**	**–**	**32 604**	**32 604**	**32 604**	**33 702**	**38 905**	**–**
		Energy:									
		Electricity (at least min.service level)	16 224	–	–	18 127	18 127	18 127	18 763	19 399	–
		Electricity - prepaid (min.service level)	7 650	–	–	14 733	14 733	14 733	14 733	14 733	–
		Minimum Service Level and Above sub-total	23 874	–	–	32 860	32 860	32 860	33 496	34 132	–
		Electricity (< min.service level)	370	–	–	1 536	1 536	1 536	32 321	32 421	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	49 909	50 109	–
		Other energy sources	6 319	–	–	21 527	21 527	21 527	82 230	82 530	–
		Below Minimum Service Level sub-total	6 689	–	–	23 063	23 063	23 063	164 460	165 060	–
		Total number of households	**30 563**	**–**	**–**	**55 923**	**55 923**	**55 923**	**197 956**	**199 192**	**–**
		Refuse:									
		Removed at least once a week	25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
		Minimum Service Level and Above sub-total	25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
		Removed less frequently than once a week	309	–	–	309	309	309	309	309	–
		Using communal refuse dump	591	–	–	–	–	–	–	–	–
		Using own refuse dump	3 241	–	–	3 241	3 241	3 241	3 241	3 241	–
		Other rubbish disposal	967	–	–	967	967	967	967	967	–
		No rubbish disposal	5 370	–	–	5 478	5 478	5 478	5 478	5 478	–
		Below Minimum Service Level sub-total	10 478	–	–	9 995	9 995	9 995	9 995	9 995	–
		Total number of households	**35 564**	**–**	**–**	**35 081**	**35 081**	**35 081**	**35 081**	**35 801**	**–**

Municipal in-house services	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 (000)									
		Water:									
		Piped water inside dwelling	19 850	–	–	21 743	21 743	21 743	22 303	29 672	–
		Piped water inside yard (but not in dwelling)	5 484	–	–	5 484	5 484	5 484	5 000	4 500	–
	8	Using public tap (at least min.service level)	1 496	–	–	123	123	123	123	123	–
	10	Other water supply (at least min.service level)	–	–	–	26 304	26 304	26 304	8 498	8 498	–
		Minimum Service Level and Above sub-total	26 830	–	–	53 654	53 654	53 654	35 924	42 793	–
	9	Using public tap (< min.service level)	2 442	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	150	150	150	150	150	–

No water supply	1 291	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	3 733	–	–	150	150	150	150	150	–
Total number of households	**30 563**	**–**	**–**	**53 804**	**53 804**	**53 804**	**36 074**	**42 943**	**–**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	17 717	–	–	18 029	18 029	18 029	19 127	24 448	–
Flush toilet (with septic tank)	5 615	–	–	10 385	10 385	10 385	10 385	10 385	–
Chemical toilet	1 879	–	–	2 044	2 044	2 044	2 044	2 044	–
Pit toilet (ventilated)	487	–	–	1 400	1 400	1 400	1 400	1 400	–
Other toilet provisions (> min.service level)	3 589	–	–	42	42	42	42	42	–
Minimum Service Level and Above sub-total	29 287	–	–	31 900	31 900	31 900	32 998	38 319	–
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	658	–	–	86	86	86	86	86	–
No toilet provisions	618	–	–	618	618	618	618	500	–
Below Minimum Service Level sub-total	1 276	–	–	704	704	704	704	586	–
Total number of households	**30 563**	**–**	**–**	**32 604**	**32 604**	**32 604**	**33 702**	**38 905**	**–**
Energy:									
Electricity (at least min.service level)	16 224	–	–	18 127	18 127	18 127	18 763	19 399	–
Electricity - prepaid (min.service level)	7 650	–	–	14 733	14 733	14 733	14 733	14 733	–
Minimum Service Level and Above sub-total	23 874	–	–	32 860	32 860	32 860	33 496	34 132	–
Electricity (< min.service level)	370	–	–	1 536	1 536	1 536	32 321	32 421	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	49 909	50 109	–
Other energy sources	6 319	–	–	21 527	21 527	21 527	82 230	82 530	–
Below Minimum Service Level sub-total	6 689	–	–	23 063	23 063	23 063	164 460	165 060	–
Total number of households	**30 563**	**–**	**–**	**55 923**	**55 923**	**55 923**	**197 956**	**199 192**	**–**
Refuse:									
Removed at least once a week	25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
Minimum Service Level and Above sub-total	25 086	–	–	25 086	25 086	25 086	25 086	25 806	–
Removed less frequently than once a week	309	–	–	309	309	309	309	309	–
Using communal refuse dump	591	–	–	–	–	–	–	–	–
Using own refuse dump	3 241	–	–	3 241	3 241	3 241	3 241	3 241	–
Other rubbish disposal	967	–	–	967	967	967	967	967	–
No rubbish disposal	5 370	–	–	5 478	5 478	5 478	5 478	5 478	–
Below Minimum Service Level sub-total	10 478	–	–	9 995	9 995	9 995	9 995	9 995	–
Total number of households	**35 564**	**–**	**–**	**35 081**	**35 081**	**35 081**	**35 081**	**35 801**	**–**

Municipal entity services	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 (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Services provided by 'external mechanisms'	Ref.		2021/22 Outcome	2022/23 Outcome	2023/24 Outcome	Current Year 2024/25 Original Budget	Current Year 2024/25 Adjusted Budget	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided	Ref.		2021/22 Outcome	2022/23 Outcome	2023/24 Outcome	Current Year 2024/25 Original Budget	Current Year 2024/25 Adjusted Budget	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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)**	2 334 219	3 435 069	4 205 783	3 859 771	4 059 771	4 059 771	4 575 362	4 849 884	5 189 376
		Number of HH receiving this type of FBS	–	–	–	715 348	715 348	715 348	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	715	715	715	–	–	–
		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)**	4 434 110	4 507 140	4 104 880	5 648 392	3 248 392	3 248 392	3 556 989	3 859 333	4 175 798
		Number of HH receiving this type of FBS	–	–	–	12 374 591	12 374 591	12 374 591	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	12 375	12 375	12 375	–	–	–
		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

GT422 Midvaal Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Current Year 2024/25 Adjusted Budget	Current Year 2024/25 Full Year Forecast	Current Year 2024/25 Pre-audit outcome	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	905 371	798 276	3 793 111	430 069	428 595	428 595	2 250 024	488 478	678 236	930 957
Cash + investments at the yr end less applications - R'000	18(1)b	2	336 579	423 185	915 736	479 269	459 366	459 366	863 849	459 390	420 912	472 897
Cash year end/monthly employee/supplier payments	18(1)b	3	8.8	6.4	30.6	3.5	5.5	3.1	15.2	3.1	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	82 421	192 069	61 867	40 784	43 405	43 405	103 537	9 634	33 252	52 896
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.3%)	4.1%	9.5%	(5.3%)	(6.0%)	(41.4%)	7.5%	0.5%	0.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	53.5%	46.1%	168.0%	34.7%	34.6%	34.6%	149.0%	84.6%	85.0%	87.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	6.1%	6.1%	8.4%	10.5%	10.4%	10.4%	2.4%	13.1%	13.7%	13.9%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	99.0%	96.1%	96.0%	95.3%	95.3%	75.0%	93.6%	96.1%	91.7%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	24.2%	22.6%	14.6%	2.1%	2.1%	2.1%	(2.3%)	57.7%	86.2%	32.7%
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.	70.9%	9.8%	(14.3%)	32.8%	0.0%	8.7%	(23.3%)	0.3%	7.2%
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	6.7%	8.0%	8.8%	10.2%	8.9%	8.9%	10.1%	10.4%	10.7%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	42.5%	45.3%	43.6%	41.6%	35.1%	35.1%	0.0%	50.6%	56.4%	56.1%

References

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

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	3.7%	10.1%	15.5%	0.7%	0.0%	(35.4%)	13.5%	6.5%	6.9%
% incr Property Tax	18(1)a		0.0%	8.4%	9.0%	8.3%	0.1%	0.0%	(32.9%)	21.0%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	(5.0%)	11.1%	26.4%	1.7%	0.0%	(36.7%)	12.6%	6.0%	7.0%
% incr Service charges - Water	18(1)a		0.0%	14.1%	11.0%	8.3%	0.0%	0.0%	(36.2%)	9.5%	8.4%	8.1%
% incr Service charges - Waste Water Management	18(1)a		0.0%	13.4%	8.3%	6.3%	(0.8%)	0.0%	(33.6%)	6.0%	6.0%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	4.3%	6.4%	8.4%	0.0%	0.0%	(35.2%)	7.0%	7.0%	7.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 059 410	1 099 063	1 209 938	1 397 379	1 407 647	1 407 647	909 136	1 597 119	1 701 343	1 818 956
Service charges			1 059 410	1 099 063	1 209 938	1 397 379	1 407 647	1 407 647	909 136	1 597 119	1 701 343	1 818 956
Property rates			273 314	296 169	322 760	349 605	350 055	350 055	234 898	423 566	448 980	475 919
Service charges - electricity revenue			461 979	438 811	487 421	616 262	626 640	626 640	396 751	705 879	748 068	800 243
Service charges - water revenue			214 565	244 870	271 745	294 205	294 225	294 225	187 812	322 106	349 307	377 774
Service charges - sanitation revenue			54 450	61 723	66 825	71 008	70 428	70 428	46 745	74 628	79 080	83 800
Service charges - refuse removal			55 102	57 490	61 186	66 300	66 300	66 300	42 930	70 941	75 907	81 220
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			76 726	65 029	147 831	145 270	148 758	148 758	61 040	117 036	73 098	61 202
Cash receipts from ratepayers	18(1)a		1 525 867	1 408 593	5 228 438	1 277 647	1 277 647	1 277 647	3 366 630	1 437 707	1 539 501	1 691 903
Ratepayer & Other revenue	18(1)a		2 851 626	3 058 678	3 111 945	3 682 532	3 696 400	3 696 400	2 259 946	1 700 369	1 810 685	1 934 736
Change in consumer debtors (current and non-current)			N/A	159 224	37 477	(60 440)	118 279	–	41 750	(121 579)	1 352	28 789
Operating and Capital Grant Revenue	18(1)a		247 343	271 165	294 622	331 803	331 681	331 681	275 368	322 925	353 200	373 283
Capital expenditure - total	20(1)(vi)		164 627	168 766	247 970	266 618	268 726	268 726	152 897	208 066	179 765	169 117
Capital expenditure - renewal	20(1)(vi)		69 925	76 479	108 100	110 880	94 445	94 445		105 306	101 308	94 832
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
										–	–	–
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N/A	159 224	37 477	(60 440)	118 279	–	41 750	(121 579)	1 352	28 789
Total Operating Revenue			1 323 631	1 421 663	1 540 419	1 787 272	1 799 462	1 799 462	1 194 149	2 022 910	2 146 181	2 284 489
Total Operating Expenditure			1 337 691	1 338 731	1 583 619	1 873 020	1 886 366	1 886 366	1 176 105	2 114 653	2 236 605	2 366 159
Operating Performance Surplus/(Deficit)			(14 060)	82 932	(43 200)	(85 748)	(86 904)	(86 904)	18 044	(91 743)	(90 423)	(81 671)
Cash and Cash Equivalents (30 June 2012)										488 478		
Revenue												
% Increase in Total Operating Revenue				7.4%	8.4%	16.0%	0.7%	0.0%	(33.6%)	12.4%	6.1%	6.4%
% Increase in Property Rates Revenue				8.4%	9.0%	8.3%	0.1%	0.0%	(32.9%)	80.3%	6.0%	6.0%
% Increase in Electricity Revenue				(5.0%)	11.1%	26.4%	1.7%	0.0%	(36.7%)	12.6%	6.0%	7.0%
% Increase in Property Rates & Services Charges				3.7%	10.1%	15.5%	0.7%	0.0%	(35.4%)	13.5%	6.5%	6.9%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	0.1%	18.3%	18.3%	0.7%	0.0%	(37.7%)	12.1%	5.8%	5.8%
% Increase in Employee Costs			0.0%	7.3%	6.6%	15.0%	0.3%	0.0%	(29.0%)	12.1%	4.9%	4.8%
% Increase in Electricity Bulk Purchases			0.0%	(4.1%)	23.3%	21.5%	1.8%	0.0%	(28.3%)	12.7%	5.4%	6.2%
Average Cost Per Budgeted Employee Position (Remuneration)			0	227538.924	475922.1435	501997.1434	571316.6344	6968189.77	449621.4823	710146.1401	528016.5396	15872285.45
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0	0
R&M % of PPE			6.7%	8.0%	8.8%	10.2%	8.9%	8.9%	10.1%	10.1%	10.4%	10.7%
Asset Renewal and R&M as a % of PPE			11.3%	12.2%	14.3%	16.7%	14.0%	14.0%	15.4%	15.4%	15.4%	15.5%
Debt Impairment % of Total Billable Revenue			6.1%	6.1%	8.4%	10.5%	10.4%	10.4%	2.4%	13.1%	13.7%	13.9%
Capital Revenue												
Internally Funded & Other (R'000)			40 209	47 483	38 878	57 670	55 887	55 887	24 786	46 796	49 348	37 802
Borrowing (R'000)			36 518	17 546	108 954	87 600	92 871	92 871	36 254	70 240	23 750	23 400
Grant Funding and Other (R'000)			87 901	103 737	100 139	121 348	119 968	119 968	91 857	91 030	106 667	107 915

Internally Generated funds % of Non Grant Funding		52.4%	73.0%	26.3%	39.7%	37.6%	37.6%	40.6%	40.0%	67.5%	61.8%
Borrowing % of Non Grant Funding		47.6%	27.0%	73.7%	60.3%	62.4%	62.4%	59.4%	60.0%	32.5%	38.2%
Grant Funding % of Total Funding		53.4%	61.5%	40.4%	45.5%	44.6%	44.6%	60.1%	43.8%	59.3%	63.8%
Capital Expenditure											
Total Capital Programme (R'000)		164 627	168 766	247 970	266 618	268 726	268 726	152 897	208 066	179 765	169 117
Asset Renewal		93 088	88 019	117 391	128 280	115 216	115 216	–	115 573	112 891	109 832
Asset Renewal % of Total Capital Expenditure		56.5%	52.2%	47.3%	48.1%	42.9%	42.9%	0.0%	55.5%	62.8%	64.9%
Cash											
Cash Receipts % of Rate Payer & Other		53.5%	46.1%	168.0%	34.7%	34.6%	34.6%	149.0%	84.6%	85.0%	87.4%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	–	–
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		5.3%	4.0%	2.1%	3.5%	3.6%	3.6%	2.2%	3.3%	3.2%	3.1%
Borrowing Receipts % of Capital Expenditure		24.2%	22.6%	14.6%	2.1%	2.1%	2.1%	(2.3%)	57.7%	86.2%	32.7%
Reserves											
Uncommitted reserves after application of cash and investments		336 579	423 185	915 736	479 269	459 366	459 366	863 849	459 390	420 912	472 897
Free Services											
Free Basic Services as a % of Equitable Share		5.4%	5.5%	5.2%	5.5%	4.2%	4.2%	4.4%	4.4%	4.4%	4.6%
Free Services as a % of Operating Revenue (excl operational transfers)		5.8%	5.7%	5.8%	5.0%	5.1%	5.1%	9.4%	5.2%	5.2%	5.2%
High Level Outcome of Funding Compliance											
Total Operating Revenue		1 323 631	1 421 663	1 540 419	1 787 272	1 799 462	1 799 462	1 194 149	2 022 910	2 146 181	2 284 489
Total Operating Expenditure		1 337 691	1 338 731	1 583 619	1 873 020	1 886 366	1 886 366	1 176 105	2 114 653	2 236 605	2 366 159
Surplus/(Deficit) Budgeted Operating Statement		(14 060)	82 932	(43 200)	(85 748)	(86 904)	(86 904)	18 044	(91 743)	(90 423)	(81 671)
Surplus/(Deficit) Considering Reserves and Cash Backing		336 579	423 185	915 736	479 269	459 366	459 366	863 849	459 390	420 912	472 897
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

GT422 Midvaal - Supporting Table SA11 Property rates summary

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
Valuation:	1									
Date of valuation:		2000/01/01	2000/01/01	2000/01/01	2000/01/01					
Financial year valuation used		**0**	**0**	**0**	**0**			**0**		
Municipal by-laws s6 in place? (Y/N)	2	No	Yes		Yes					
Municipal/assistant valuer appointed? (Y/N)		No	Yes		Yes					
Municipal partnership s38 used? (Y/N)					No	No	No			
No. of assistant valuers (FTE)	3	–	–	–	3	**3**	**3**	3	**3**	–
No. of data collectors (FTE)	3	–	–	–	3	3	3	3	3	–
No. of internal valuers (FTE)	3	–	–	–	–	–	–	–	–	–
No. of external valuers (FTE)	3	–	–	–	1	1	1	1	1	–
No. of additional valuers (FTE)	4	–	–	–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)		No	Yes		Yes					
Implementation time of new valuation roll (mths)		–	–	–	12			–		
No. of properties	5	–	–	–	39 330	39 330	39 330	–	–	–
No. of sectional title values	5	–	–	–	2 202 400	2 202 400	2 202 400	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	800	800	800	–	–	–
No. of valuation roll amendments		–	–	–	1	1	1	–	–	–
No. of objections by rate payers		99	–	–	–	–	–	–	–	–
No. of appeals by rate payers		30	–	–	–	–	–	–	–	–
No. of successful objections	8	21	–	–	–	–	–	–	–	–
No. of successful objections > 10%	8	25	–	–	–	–	–	–	–	–
Supplementary valuation		2	–	–	–	–	–	–	–	–
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	–	–	–	0	0	0	–	–	–
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No	Yes		Yes					
Differential rates used? (Y/N)	5	No	Yes		Yes					
Limit on annual rate increase (s20)? (Y/N)		No	Yes		Yes	Yes	Yes	Yes	Yes	
Special rating area used? (Y/N)		No	Yes		Yes					
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes		Yes					
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	–	–	–	340 643	340 643	340 643	361 082	382 747	–
Rate revenue expected to collect (R'000)	6	–	–	–	313 392	313 392	313 392	332 195	352 127	–
Expected cash collection rate (%)		92.0%	0.0%	0.0%	92.0%	92.0%	92.0%	92.0%	92.0%	0.0%
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	1 321	1 321	1 321	1 400	1 484	–
Rebates, exemptions - pensioners (R'000)		–	–	–	863	863	863	915	970	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	49 556	49 556	49 556	52 530	55 682	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		**–**	**–**	**–**	**51 740**	**51 740**	**51 740**	**54 845**	**58 136**	**–**

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

GT422 Midvaal - 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 2024/25												
Valuation:												
No. of properties		584	689	6	25 452	2 033	29	391	381	6 108	–	–
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)**		<4	<4	<4	<4		<4		<4			
Method of valuation used **(select)**		Market	Market	Market	Market		Market		Market			
Base of valuation **(select)**		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.		Land & Impr.		Land & Impr.			
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes		Yes		Yes			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable		Variable		Variable			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
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	23 076.000000	23 076.000000	23 076.000000	11 538.000000	2 884.000000	–	23 076.000000	–	34 613.000000	–	–
Rate revenue budget (R '000)		25	6	0	170	9	13	13	–	71	–	–
Rate revenue expected to collect (R'000)		23	6	0	156	–	–	12	–	65	–	–
Expected cash collection rate (%)	4	92.0%	92.0%	92.0%	92.0%	0.0%	92.0%	92.0%	92.0%	92.0%	0.0%	0.0%
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)		–	–	–	1	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	1	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	50	–	–	–	–	–	–	–
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.*

GT422 Midvaal - 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 2025/26												
Valuation:												
No. of properties		584	689	6	25 452	–	29	–	381	–	–	–
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)**		<4	<4	<4	<4		<4		<4			
Method of valuation used **(select)**		Market	Market	Market	Market		Market		Market			
Base of valuation **(select)**		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.		Land & Impr.		Land & Impr.			
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes		Yes		Yes			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable		Variable		Variable			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
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	23 076.000000	23 076.000000	23 076.000000	11 538.000000	–	–	–	–	–	–	–
Rate revenue budget (R '000)		25	6	0	170	–	13	–	–	–	–	–
Rate revenue expected to collect (R'000)		23	6	0	156	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	92.0%	92.0%	92.0%	92.0%	0.0%	92.0%	0.0%	92.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)		–	–	–	1	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	1	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	50	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

GT422 Midvaal - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*	1								
Residential properties		-	-	101.0000	-	10 783.0000	122.0000	130.0000	-
Residential properties - vacant land		-	-	304.0000	-	32 349.0000	367.0000	389.0000	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings		-	-	101.0000	-	10 783.0000	122.0000	130.0000	-
Farm properties - used			-	25.0000	-	2 696.0000	31.0000	32.0000	-
Farm properties - not used			-	25.0000	-	2 696.0000	31.0000	32.0000	-
Industrial properties			-	203.0000	-	21 566.0000	245.0000	259.0000	-
Business and commercial properties			-	203.0000	-	21 566.0000	245.0000	259.0000	-
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	203.0000	-	21 566.0000	245.0000	259.0000	-
Municipal properties									
Public service infrastructure			-	-	-	0.0101	0.0121	-	-
Privately owned towns serviced by the owner			-	101.0000	-	108.0000	122.0000	130.0000	-
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			-	135 000	-	135 000	135 000	135 000	-
Indigent rebate or exemption			-	-	-	1	1	-	-
Pensioners/social grants rebate or exemption			-	-	-	1	1	-	-
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Water usage - flat rate tariff *(c/kl)*			-	-	-	32	-	-	-
Water usage - life line tariff			-	3 519	-	3 843	4 461	4 840	-
Water usage - Block 1 (c/kl)			-	3 519	-	3 843	4 461	4 840	-
Water usage - Block 2 (c/kl)			-	3 878	-	4 235	4 916	5 334	-
Water usage - Block 3 (c/kl)			-	4 382	-	4 785	5 555	6 028	-
Water usage - Block 4 (c/kl)			-	-	-	32	-	-	-
Water usage - Block 5 (c/kl)		-	40	4 652	-	5 080	5 898	6 399	-
Water usage - Block 6 (c/kl)			43	4 832	-	5 277	6 126	6 646	-
Other	2								

Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			260	276	-	295	331	351	-
Service point - vacant land *(Rands/month)*			-	140	-	150	168	178	-
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	162	212	245	-
Service point - vacant land *(Rands/month)*									
FBE			-	141	-	162	212	245	-
Life-line tariff - meter			-	141	-	162	212	245	-
Life-line tariff - prepaid			-	3	-	3	5	5	-
Flat rate tariff - meter *(c/kwh)*			-	-	-	3	5	-	-
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)			-	141	-	156	203	235	-
Meter - IBT Block 2 (c/kwh)		-	-	177	-	200	261	302	-
Meter - IBT Block 3 (c/kwh)			-	260	-	274	358	414	-
Meter - IBT Block 4 (c/kwh)			-	303	-	319	416	482	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)			-	141	-	156	203	235	-
Prepaid - IBT Block 2 (c/kwh)			-	177	-	200	261	302	-
Prepaid - IBT Block 3 (c/kwh)			-	269	-	274	358	414	-
Prepaid - IBT Block 4 (c/kwh)			-	302	-	319	416	482	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge			-	120	-	128	146	156	-
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

GT422 Midvaal - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*									
Impermissible Reduction			-	-	-	15 000	15 000	-	-
Additional Residential Reduction			-	-	-	135 000	135 000	-	-
Public Service Infrastructure			-	-	-	1	1	-	-
Public Benefit Organization			-	-	-	1	1	-	-
Place Of Worship And/Or Vicarage			-	-	-	1	1	-	-
Communal Land			-	-	-	1	1	-	-
Municipal Properties			-	-	-	1	1	-	-
Protected Areas			-	-	-	1	1	-	-
Farm Properties Used For Residential Purposes			-	-	-	1	1	-	-
Agricultural Holdings Used For Residential Purposes 50%			-	-	-	1	1	-	-
Privately Owned Schools			-	-	-	1	1	-	-
Approved Indigents - For Property Values Up To R500			-	-	-	1	1	-	-
Residential Property Owners Who Are Over 60 Years Of			-	-	-	1	1	-	-
Residential Property Owners Who Are Over 60 Years Of			-	-	-	1	1	-	-
Old Age Institutions Registered At The Department Of			-	-	-	1	1	-	-
Owners Of Properties Exceeding The Municipal Valuation			-	-	-	-	-	-	-
Properties On Which National Monuments Are Situated			-	-	-	1	1	-	-
Farm Properties And Agricultural Holdings Used For			-	-	-	1	1	-	-
Water tariffs									
Industrial Consumption Charge			-	44	-	48	56	60	-
Charitable Institutions Consumption Charge			-	33	-	36	42	45	-
Vaal Marina Availability Charge 0 - 30kl			-	28	-	31	36	39	-
Vaal Marina Availability Charge > 30kl			-	38	-	42	48	53	-
Vaal Marina Flats			-	26	-	28	33	36	-
Water Leak Tariff			-	20	-	21	25	27	-
Township Developers			-	29	-	32	37	40	-
Sport Club Leasing Land From Council			-	21	-	23	26	28	-
Waste water tariffs									
Business Basic Charge			-	140	-	150	168	178	-
Service Point			-	136	-	145	163	173	-
Flat And Business Premises Under One Roof Up To			-	136	-	145	163	173	-
Flat And Business Premises Under One Roof Over 2000			-	1 358	-	1 358	1 629	1 727	-
Private Hotels And Boarding Houses			-	136	-	136	163	173	-
Hotels And Clubs			-	205	-	205	246	261	-
Churches			-	126	-	126	151	160	-
Halls			-	136	-	136	163	173	-
Chartable Institutions			-	56	-	56	67	71	-
Schools, Creches, Nurseries And Kolleges			-	117	-	117	140	149	-
Boarding Schools And School Hostels			-	166	-	166	200	149	-
Sports Clubs Excluding School Sports Ground			-	393	-	393	471	499	-
Hospitals And Nursing Homes			-	75	-	75	91	96	-
Prison			-	136	-	136	163	173	-
Private Owned Compouns Or Hostels			-	136	-	136	163	173	-
Power Stations			-	136	-	136	163	173	-
Public Conveniences			-	136	-	136	163	173	-
Storage Premises			-	136	-	136	163	173	-
Electricity tariffs									
Unit Charge			-	297	-	397	446	516	-
R/Kva Low Voltage			-	194	-	194	291	336	-
R/Kva Med Voltage			-	-	-	189	284	-	-
Low Voltage Demand			-	-	-	419	628	-	-
Medium Voltage Demand			-	189	-	399	599	329	-
Peak Hours C Per Kwh			-	419	-	322	484	727	-
Standard Hours C Per Kwh			-	145	-	145	217	251	-

Off-Peak Hours C Per Kwh		-	12	-	12	18	20	-
Maximum Demand Charge Per Kva (30 Minute		-	127	-	127	191	221	-
Maximum Demand Charge R Per Kva (30 Minute		-	127	-	127	191	221	-
Reactive Energy Charge R Per Kvarh		-	492	-	492	738	854	-
Peak Hours C Per Kwh		-	486	-	486	729	844	-
Peak Hours Per Kwh		-	719	-	719	1 080	1 249	-
Standard Hours Per Kwh		-	241	-	241	362	419	-
Off-Peak Hours Per Kwh		-	129	-	129	194	224	-
Reactive Energy Charge Per Kvarh Supplied In Excess		-	48	-	48	71	83	-
General Lighting And Itenererant Supplies Basic Charge		-	771	-	771	1 158	1 339	-
Agricultural Supply		-	315	-	315	472	546	-
Notified Maximum Demand		-	39	-	39	58	67	-
Winter Period (June To August)		-	-	-	-	-	-	-

GT422 Midvaal - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		436.76	462.97	–	528.82	528.82	528.82	7.0%	560.54	594.18	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		2 399.00	2 465.09	–	3 197.66	3 197.66	3 197.66	12.7%	3 603.76	4 169.55	–
Water: Basic levy											
Water: Consumption		1 076.06	1 170.78	–	1 367.99	1 367.99	1 367.99	7.0%	1 484.27	1 610.43	–
Sanitation		260.31	275.93	–	312.23	312.23	312.23	6.8%	330.96	350.82	–
Refuse removal		226.44	240.02	–	274.80	274.80	274.80	7.0%	291.29	308.76	–
Other											
sub-total		**4 398.57**	**4 614.79**	**–**	**5 681.50**	**5 681.50**	**5 681.50**	**10.4%**	**6 270.82**	**7 033.74**	**–**
VAT on Services		594.32	622.77	–	772.90	772.90	772.90	8.5%	856.54	965.93	–
Total large household bill:		**4 992.89**	**5 237.56**	**–**	**6 454.40**	**6 454.40**	**6 454.40**	**10.4%**	**7 127.36**	**7 999.67**	**–**
% increase/-decrease		**–**	**4.9%**	**(100.0%)**	**–**	**–**	**–**	**–**	**10.4%**	**12.2%**	**(100.0%)**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		436.76	462.97	–	528.82	528.82	528.82	7.0%	560.54	594.18	–
Electricity: Basic levy											
Electricity: Consumption		964.66	993.05	–	1 288.16	1 288.16	1 288.16	15.1%	1 451.76	1 679.68	–
Water: Basic levy											
Water: Consumption		874.68	951.65	–	1 111.95	1 111.95	1 111.95	7.0%	1 206.46	1 309.01	–
Sanitation		260.31	275.93	–	312.23	312.23	312.23	6.8%	330.96	350.82	–
Refuse removal		226.44	240.02	–	274.80	274.80	274.80	7.0%	291.29	308.76	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**2 762.85**	**2 923.62**	**–**	**3 515.96**	**3 515.96**	**3 515.96**	**9.2%**	**3 841.01**	**4 242.45**	**–**
VAT on Services		348.91	369.10	–	448.07	448.07	448.07	7.9%	492.07	547.24	–
Total small household bill:		**3 111.76**	**3 292.72**	**–**	**3 964.03**	**3 964.03**	**3 964.03**	**9.3%**	**4 333.08**	**4 789.69**	**–**
% increase/-decrease			**5.8%**	**(100.0%)**	**–**	**–**	**–**	**–**	**9.3%**	**10.5%**	**(100.0%)**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption		515.75	521.41	–	676.36	676.36	676.36	15.1%	762.26	881.93	–
Water: Basic levy											
Water: Consumption		479.24	602.51	–	704.00	704.00	704.00	7.0%	763.84	828.76	–
Sanitation											
Refuse removal											
Other											
sub-total		**994.99**	**1 123.92**	**–**	**1 380.36**	**1 380.36**	**1 380.36**	**10.6%**	**1 526.10**	**1 710.69**	**–**
VAT on Services		–	168.59	–	207.05	207.05	207.05	8.2%	228.91	256.60	–
Total small household bill:		**994.99**	**1 292.51**	**–**	**1 587.41**	**1 587.41**	**1 587.41**	**10.6%**	**1 755.01**	**1 967.29**	**–**
% increase/-decrease			**29.9%**	**(100.0%)**	**–**	**–**	**–**	**–**	**10.6%**	**12.1%**	**(100.0%)**

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)

4. Note this is for a SINGLE household.

GT422 Midvaal - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		330	330	474 503	–	–	–	–	–	–
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**330**	**330**	**474 503**	**–**	**–**	**–**	**–**	**–**	**–**
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Consolidated total:		**330**	**330**	**474 503**	**–**	**–**	**–**	**–**	**–**	**–**

GT422 Midvaal - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Standard Bank		2 months	short term	Yes	Fixed	9.075	0		13 May 2024	150 000	–	–	–	150 000
Absa Bank		3 months	short term	Yes	Fixed	9.22%	0		13 June 2024	200 000	–	–	–	200 000
Municipality sub-total										350 000		–	–	350 000
Entities														
N/A														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									350 000		–	–	350 000

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*

GT422 Midvaal - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Parent municipality										
Annuity and Bullet Loans		112 694	110 099	181 822	117 420	236 331	236 331	234 714	257 598	230 520
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		17 860	14 528	27 732	–	–	–	–	–	–
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	**130 554**	**124 627**	**209 554**	**117 420**	**236 331**	**236 331**	**234 714**	**257 598**	**230 520**
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**130 554**	**124 627**	**209 554**	**117 420**	**236 331**	**236 331**	**234 714**	**257 598**	**230 520**

Unspent Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

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

GT422 Midvaal - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**129 609**	**149 997**	**169 003**	**184 188**	**179 441**	**179 441**	**196 420**	**204 397**	**213 588**
Local Government Equitable Share		124 899	143 164	160 539	172 049	172 049	172 049	184 733	196 031	204 856
Expanded Public Works Programme Integrated Gra		1 539	2 553	3 768	1 619	1 619	1 619	2 077	–	–
Local Government Financial Management Grant		1 550	1 550	1 550	1 800	1 800	1 800	2 000	2 200	2 300
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		1 621	1 730	1 646	6 720	1 973	1 973	7 610	6 166	6 432
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	1 000	1 500	2 000	2 000	2 000	–	–	–
Provincial Government:		**18 033**	**17 976**	**17 471**	**19 301**	**20 150**	**20 150**	**22 047**	**22 047**	**22 047**
Capacity Building and Other Grants		18 033	17 976	14 345	16 029	16 589	16 589	17 177	17 177	17 177
Infrastructure Grant		–	–	3 126	3 272	3 561	3 561	4 870	4 870	4 870
District Municipality:		**3 220**	**4 246**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**	**3 081**
Specify (Add grant description)		3 220	4 246	3 081	3 081	3 081	3 081	3 081	3 081	3 081
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Old Mutual		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**150 862**	**172 219**	**189 555**	**206 570**	**202 672**	**202 672**	**221 548**	**229 525**	**238 716**
Capital Transfers and Grants										
National Government:		**80 357**	**84 267**	**87 933**	**110 232**	**114 857**	**114 857**	**92 535**	**114 025**	**128 217**
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	4 000	4 000	4 000
Integrated National Electrification Programme Grant		22 962	28 775	21 212	29 888	29 888	29 888	35 209	17 000	17 768
Municipal Infrastructure Grant		31 808	34 179	33 137	39 745	44 370	44 370	30 440	34 942	36 449
Neighbourhood Development Partnership Grant		7 587	3 449	15 371	10 000	10 000	10 000	1 000	10 000	2 000
Water Services Infrastructure Grant		18 000	17 864	18 212	30 599	30 599	30 599	21 886	48 083	68 000
Provincial Government:		**10 716**	**19 275**	**13 413**	**9 000**	**8 151**	**8 151**	**4 842**	**5 650**	**4 350**
Capacity Building and Other Grants		2 345	4 909	7 819	4 000	3 440	3 440	1 140	850	1 350
Infrastructure Grant		8 371	14 366	5 594	5 000	4 711	4 711	3 702	4 800	3 000
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:		**5 408**	**5 595**	**3 721**	**7 300**	**7 300**	**7 300**	**4 000**	**4 000**	**2 000**
Developers Contribution		5 408	5 595	3 721	6 000	6 000	6 000	4 000	4 000	2 000
Product		–	–	–	1 300	1 300	1 300	–	–	–
Total Capital Transfers and Grants	5	**96 481**	**109 138**	**105 067**	**126 532**	**130 308**	**130 308**	**101 377**	**123 675**	**134 567**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**247 343**	**281 357**	**294 622**	**333 103**	**332 981**	**332 981**	**322 925**	**353 200**	**373 283**

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

GT422 Midvaal - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**17 492**	**21 272**	**23 726**	**27 811**	**23 829**	**23 829**	**27 272**	**24 746**	**25 915**
Local Government Equitable Share		13 087	14 500	15 312	15 422	16 437	16 437	15 585	16 380	17 183
Expanded Public Works Programme Integrated Grant		1 539	2 553	3 768	1 619	1 619	1 619	2 077	–	–
Local Government Financial Management Grant		1 498	1 550	1 524	2 050	1 800	1 800	2 000	2 200	2 300
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		1 367	1 670	1 626	6 720	1 973	1 973	7 610	6 166	6 432
Water Services Infrastructure Grant		–	999	1 498	2 000	2 000	2 000	–	–	–
Provincial Government:		**15 131**	**16 790**	**16 741**	**19 301**	**20 246**	**20 246**	**22 047**	**22 316**	**22 587**
Capacity Building and Other Grants		15 131	16 790	13 845	16 029	16 685	16 685	18 377	18 646	18 917
Infrastructure Grant		–	–	2 896	3 272	3 561	3 561	3 670	3 670	3 670
District Municipality:		**3 928**	**4 111**	**4 210**	**4 003**	**4 087**	**4 087**	**4 340**	**4 561**	**4 785**
Specify (Add grant description)		3 928	4 111	4 210	4 003	4 087	4 087	4 340	4 561	4 785
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating expenditure of Transfers and Grants:		**36 552**	**42 173**	**44 678**	**51 116**	**48 162**	**48 162**	**53 659**	**51 623**	**53 286**
Capital expenditure of Transfers and Grants										
National Government:		**75 997**	**79 571**	**83 584**	**105 048**	**104 517**	**104 517**	**82 188**	**97 017**	**101 565**
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	3 463	3 463	3 463
Integrated National Electrification Programme Grant		22 872	28 529	21 212	29 888	25 990	25 990	30 484	14 719	15 384
Municipal Infrastructure Grant		27 543	29 734	28 816	34 561	39 233	39 233	26 355	30 753	14 719
Neighbourhood Development Partnership Grant		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Water Services Infrastructure Grant		17 995	17 859	18 185	30 599	30 599	30 599	21 886	48 083	68 000
Provincial Government:		**9 652**	**18 570**	**12 833**	**9 000**	**8 151**	**8 151**	**4 842**	**5 650**	**4 350**
Capacity Building and Other Grants		2 325	4 263	7 709	4 000	3 440	3 440	1 140	850	1 350
Infrastructure Grant		7 327	14 307	5 124	5 000	4 711	4 711	3 702	4 800	3 000
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:		**2 252**	**5 595**	**3 721**	**7 300**	**7 300**	**7 300**	**4 000**	**4 000**	**2 000**
Developers Contribution		2 252	5 595	3 721	6 000	6 000	6 000	4 000	4 000	2 000
Product		–	–	–	1 300	1 300	1 300	–	–	–
Total capital expenditure of Transfers and Grants		**87 901**	**103 737**	**100 139**	**121 348**	**119 968**	**119 968**	**91 030**	**106 667**	**107 915**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**124 453**	**145 910**	**144 816**	**172 464**	**168 130**	**168 130**	**144 689**	**158 291**	**161 202**

References

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

GT422 Midvaal - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	(5 318)	(12 139)	(12 139)	(12 139)	(11 687)	(8 366)	(8 732)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**(10 636)**	**(24 278)**	**(24 278)**	**(24 278)**	**(23 374)**	**(16 732)**	**(17 464)**
Conditions still to be met - transferred to liabilities		–	–	5 318	12 139	12 139	12 139	11 687	8 366	8 732
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 operating transfers and grants revenue		**–**	**–**	**(10 636)**	**(24 278)**	**(24 278)**	**(24 278)**	**(23 374)**	**(16 732)**	**(17 464)**
Total operating transfers and grants - CTBM	2	**–**	**–**	**5 318**	**12 139**	**12 139**	**12 139**	**11 687**	**8 366**	**8 732**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(890)	(2 413)	(6 551)	–	–	–	–	–	–
Current year receipts		(81 880)	(90 818)	(84 629)	(110 232)	(110 232)	(110 232)	(92 535)	(114 025)	(128 217)
Conditions met - transferred to revenue		**(163 128)**	**(177 498)**	**(182 259)**	**(220 465)**	**(220 465)**	**(220 465)**	**(185 070)**	**(228 050)**	**(256 434)**
Conditions still to be met - transferred to liabilities		80 357	84 267	91 079	110 232	110 232	110 232	92 535	114 025	128 217
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		(41 535)	901	(2 048)	(6 372)	(6 372)	(6 372)	(3 372)	–	(2 000)
Current year receipts		(112)	(12 794)	(9 750)	(7 300)	(7 300)	(7 300)	(4 000)	(4 000)	(2 000)
Conditions met - transferred to revenue		**(42 834)**	**(14 818)**	**(15 520)**	**(20 972)**	**(20 972)**	**(20 972)**	**(11 372)**	**(8 000)**	**(6 000)**
Conditions still to be met - transferred to liabilities		1 187	2 925	3 723	7 300	7 300	7 300	4 000	4 000	2 000
Total capital transfers and grants revenue		**(205 961)**	**(192 317)**	**(197 779)**	**(241 436)**	**(241 436)**	**(241 436)**	**(196 442)**	**(236 050)**	**(262 434)**
Total capital transfers and grants - CTBM	2	**81 544**	**87 192**	**94 801**	**117 532**	**117 532**	**117 532**	**96 535**	**118 025**	**130 217**
TOTAL TRANSFERS AND GRANTS REVENUE		**(205 961)**	**(192 317)**	**(208 415)**	**(265 714)**	**(265 714)**	**(265 714)**	**(219 816)**	**(252 782)**	**(279 898)**
TOTAL TRANSFERS AND GRANTS - CTBM		**81 544**	**87 192**	**100 119**	**129 671**	**129 671**	**129 671**	**108 222**	**126 391**	**138 949**

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

GT422 Midvaal - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Priv Ent: Oth Trf-Mayors Charity		–	–	–	–	347	347	–	347	347	347
Priv Ent: Oth Trf-Mayors' Charity		1 534	1 465	1 278	2 500	2 315	2 315	1 269	2 315	2 315	2 315
Total Cash Transfers To Organisations		**1 534**	**1 465**	**1 278**	**2 500**	**2 662**	**2 662**	**1 269**	**2 662**	**2 662**	**2 662**
Cash Transfers to Groups of Individuals											
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	**1 534**	**1 465**	**1 278**	**2 500**	**2 662**	**2 662**	**1 269**	**2 662**	**2 662**	**2 662**
Non-Cash Transfers to other municipalities											
	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Nat Dpt Agen - Special Investigation Uni	3	–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	**1 534**	**1 465**	**1 278**	**2 500**	**2 662**	**2 662**	**1 269**	**2 662**	**2 662**	**2 662**

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'

GT422 Midvaal - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		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
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 200	11 402	12 074	10 846	12 274	12 274	12 390	13 022	13 660
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance		1 309	1 357	1 488	1 410	1 400	1 400	1 404	1 476	1 548
Housing Allowances										
Other benefits and allowances		1 458	1 605	1 605	3 013	2 610	2 610	1 637	1 721	1 805
Sub Total - Councillors		**12 968**	**14 364**	**15 168**	**15 270**	**16 284**	**16 284**	**15 431**	**16 218**	**17 013**
% increase	4		**10.8%**	**5.6%**	**0.7%**	**6.6%**	**–**	**(5.2%)**	**5.1%**	**4.9%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 462	5 477	6 040	7 508	7 611	7 611	7 693	8 037	8 385
Pension and UIF Contributions		633	287	342	504	553	553	888	920	952
Medical Aid Contributions		82	46	103	174	181	181	182	189	195
Overtime										
Performance Bonus		88	284	538	800	904	904	994	1 006	1 019
Motor Vehicle Allowance	3	635	557	787	920	928	928	920	962	1 004
Cellphone Allowance	3	87	88	138	168	168	168	168	175	183
Housing Allowances	3									
Other benefits and allowances	3	0	1	1	1	1	1	1	1	1
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		124	–	–	–	292	292	–	–	–
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		**5 110**	**6 740**	**7 948**	**10 076**	**10 639**	**10 639**	**10 846**	**11 290**	**11 738**
% increase	4		**31.9%**	**17.9%**	**26.8%**	**5.6%**	**–**	**1.9%**	**4.1%**	**4.0%**
Other Municipal Staff										
Basic Salaries and Wages		200 952	211 649	224 571	254 998	256 046	256 046	284 703	298 744	312 923
Pension and UIF Contributions		39 177	40 846	43 235	49 025	48 437	48 437	53 916	56 579	59 268
Medical Aid Contributions		17 624	17 438	21 016	22 461	23 783	23 783	27 922	29 319	30 729
Overtime		16 762	22 048	25 006	26 753	27 582	27 582	33 665	35 382	37 116
Performance Bonus		15 198	16 308	16 622	26 026	19 824	19 824	21 736	22 808	23 891
Motor Vehicle Allowance	3	12 867	13 583	13 744	15 025	14 696	14 696	15 780	16 555	17 338
Cellphone Allowance	3	1 965	2 089	2 107	2 160	2 649	2 649	2 857	3 000	3 144
Housing Allowances	3	1 783	1 978	2 050	2 377	2 362	2 362	2 625	2 753	2 883
Other benefits and allowances	3	7 387	7 330	7 915	7 832	10 127	10 127	15 218	15 993	16 777
Payments in lieu of leave		3 404	5 707	4 150	6 856	8 916	8 916	7 241	7 608	7 978
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	(81)	(84)	–	–	–	–	–	–	–
Entertainment										
Scarcity										
Acting and post related allowance		–	–	–	97	–	–	–	–	–
In kind benefits										
Sub Total - Other Municipal Staff		**317 038**	**338 891**	**360 416**	**413 610**	**414 421**	**414 421**	**465 663**	**488 742**	**512 047**
% increase	4		**6.9%**	**6.4%**	**14.8%**	**0.2%**	**–**	**12.4%**	**5.0%**	**4.8%**
Total Parent Municipality		**335 115**	**359 996**	**383 531**	**438 955**	**441 343**	**441 343**	**491 939**	**516 250**	**540 798**
			7.4%	**6.5%**	**14.5%**	**0.5%**	**–**	**11.5%**	**4.9%**	**4.8%**
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

	Ref									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		**335 115**	**359 996**	**383 531**	**438 955**	**441 343**	**441 343**	**491 939**	**516 250**	**540 798**
% increase	4		**7.4%**	**6.5%**	**14.5%**	**0.5%**	–	**11.5%**	**4.9%**	**4.8%**
TOTAL MANAGERS AND STAFF	5,7	**322 148**	**345 632**	**368 364**	**423 686**	**425 060**	**425 060**	**476 508**	**500 032**	**523 785**

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

GT422 Midvaal - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
<u>**Councillors**</u>	3							
Speaker	4		831 354		48 414			879 768
Chief Whip			326 101		157 114			483 215
Executive Mayor			1 039 186		48 414			1 087 600
Deputy Executive Mayor								–
Executive Committee			4 288 604		680 356			4 968 960
Total for all other councillors			5 904 554		2 106 986			8 011 540
Total Councillors	8	**–**	**12 389 799**	**–**	**3 041 284**			**15 431 083**
<u>**Senior Managers of the Municipality**</u>	5							
Municipal Manager (MM)			1 377 000	288 785	24 143	255 600		1 945 528
Chief Finance Officer			1 298 003	2 125	144 143			1 444 271
SM D02			1 235 003	2 125	204 143	136 000		1 577 271
SM D03			–	–	–	110 000		110 000
SM D04			896 623	145 171	180 143	110 000		1 331 937
SM D05				–		136 000		136 000
SM D06			1 051 294	190 693	204 143	136 000		1 582 130
SM D07			940 000	318 368	128 143	110 000		1 496 511
SM DCH			894 753	123 013	204 118			1 221 884
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	**–**	**7 692 676**	**1 070 280**	**1 088 976**	**993 600**		**10 845 532**
<u>**A Heading for Each Entity**</u>	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**–**	**20 082 475**	**1 070 280**	**4 130 260**	**993 600**		**26 276 615**

<u>References</u>
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

GT422 Midvaal - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
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)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	–	4	7	–	4	7	3	4
Other Managers	7	27	26	1	35	32	3	35	33	2
Professionals		*71*	*70*	*2*	*73*	*67*	*1*	*72*	*66*	*6*
Finance		17	17	–	21	21	–	21	16	5
Spatial/town planning		10	10	–	14	13	–	14	14	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		1	2	–	1	1	–	1	1	–
Electricity		2	2	–	2	2	–	2	2	–
Water		1	1	–	1	1	–	1	1	–
Sanitation		1	1	–	1	1	–	1	1	–
Refuse		1	1	–	2	1	–	1	1	–
Other		37	35	2	30	26	1	30	29	1
Technicians		*23*	*23*	–	*15*	*15*	–	*16*	*15*	–
Finance		5	5	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		9	9	–	9	9	–	9	8	–
Roads		1	1	–	–	–	–	1	1	–
Electricity		2	2	–	2	2	–	2	2	–
Water		2	2	–	1	1	–	1	1	–
Sanitation		2	2	–	1	1	–	1	1	–
Refuse		–	–	–	–	–	–	–	–	–
Other		2	2	–	2	2	–	2	2	–
Clerks (Clerical and administrative)		137	131	6	145	132	9	86	239	–
Service and sales workers		108	92	16	132	95	32	95	111	9
Skilled agricultural and fishery workers		55	55	–	55	55	–	62	62	–
Craft and related trades		36	36	–	48	44	–	44	44	–
Plant and Machine Operators		104	96	8	111	106	–	106	106	–
Elementary Occupations		215	208	–	223	198	12	148	268	12
TOTAL PERSONNEL NUMBERS	9	**782**	**737**	**37**	**844**	**744**	**61**	**671**	**947**	**33**
% increase					7.9%	0.9%	64.9%	(20.5%)	27.3%	(45.9%)
Total municipal employees headcount	6, 10	**782**	**737**	**37**	**844**	**744**	**61**	**671**	**947**	**33**
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

References

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

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

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

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

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

8. Total number of employees working on these functions

GT422 Midvaal - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		58 823	58 823	58 823	58 823	58 823	58 823	58 823	58 823	58 823	58 823	58 823	58 823	705 879	748 068	800 243
Service charges - Water		26 842	26 842	26 842	26 842	26 842	26 842	26 842	26 842	26 842	26 842	26 842	26 842	322 106	349 307	377 774
Service charges - Waste Water Management		6 219	6 219	6 219	6 219	6 219	6 219	6 219	6 219	6 219	6 219	6 219	6 219	74 628	79 080	83 800
Service charges - Waste Management		5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	5 912	70 941	75 907	81 220
Sale of Goods and Rendering of Services		812	812	812	812	812	812	812	812	812	812	812	812	9 742	10 288	10 859
Agency services													–	–	–	–
Interest													–	–	–	–
Interest earned from Receivables		2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	28 440	29 748	31 057
Interest earned from Current and Non Current Assets		4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	48 822	51 067	53 314
Dividends													–	–	–	–
Rent on Land													–	–	–	–
Rental from Fixed Assets		103	103	103	103	103	103	103	103	103	103	103	103	1 230	1 304	1 383
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies																
Operational Revenue		420	420	420	420	420	420	420	420	420	420	420	420	5 036	5 274	5 514
Non-Exchange Revenue																
Property rates		35 297	35 297	35 297	35 297	35 297	35 297	35 297	35 297	35 297	35 297	35 297	35 297	423 566	448 980	475 919
Surcharges and Taxes													–	–	–	–
Fines, penalties and forfeits		7 373	7 373	7 373	7 373	7 373	7 373	7 373	7 373	7 373	7 373	7 373	7 373	88 471	93 780	99 406
Licences or permits													–	–	–	–
Transfer and subsidies - Operational		18 462	18 462	18 462	18 462	18 462	18 462	18 462	18 462	18 462	18 462	18 462	18 462	221 548	229 525	238 716
Interest		1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	1 875	22 501	23 852	25 283
Fuel Levy													–	–	–	–
Operational Revenue													–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations													–	–	–	–
Total Revenue (excluding capital transfers and contril		**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**168 576**	**2 022 910**	**2 146 181**	**2 284 489**
Expenditure																
Employee related costs		39 709	39 709	39 709	39 709	39 709	39 709	39 709	39 709	39 709	39 709	39 709	39 707	476 508	500 032	523 785
Remuneration of councillors		1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	15 431	16 218	17 013
Bulk purchases - electricity		53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	638 155	672 615	714 318
Inventory consumed		15 654	15 654	15 654	15 654	15 654	15 654	15 654	15 654	15 654	15 654	15 654	15 653	187 845	201 930	216 616
Debt impairment		17 430	17 430	17 430	17 430	17 430	17 430	17 430	17 430	17 430	17 430	17 430	17 430	209 165	233 747	253 631
Depreciation and amortisation		10 572	10 572	10 572	10 572	10 572	10 572	10 572	10 572	10 572	10 572	10 572	10 570	126 861	133 199	139 854
Interest		2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	25 718	26 901	28 085
Contracted services		18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 645	18 643	223 735	229 897	239 760
Transfers and subsidies		222	222	222	222	222	222	222	222	222	222	222	222	2 662	2 662	2 662
Irrecoverable debts written off		596	596	596	596	596	596	596	596	596	596	596	596	7 155	7 513	7 889
Operational costs		11 500	11 500	11 500	11 500	11 500	11 500	11 500	11 500	11 500	11 500	11 500	11 498	138 002	143 085	148 099
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		5 285	5 285	5 285	5 285	5 285	5 285	5 285	5 285	5 285	5 285	5 285	5 285	63 416	68 806	74 448
Total Expenditure		**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 213**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit)		**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 646)**	**(7 636)**	**(91 743)**	**(90 423)**	**(81 671)**
Transfers and subsidies - capital (monetary allocations)		8 448	8 448	8 448	8 448	8 448	8 448	8 448	8 448	8 448	8 448	8 448	8 448	101 377	123 675	134 567
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		802	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**
Income Tax													–	–	–	–
Surplus/(Deficit) after income tax		**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Joint Venture													–	–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–	–
Surplus/(Deficit) attributable to municipality		**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**
Share of Surplus/Deficit attributable to Associate													–	–	–	–
Intercompany/Parent subsidiary transactions													–	–	–	–
Surplus/(Deficit) for the year	1	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**

References

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

GT422 Midvaal - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 01 - Executive & Council		595	595	595	595	595	595	595	595	595	595	595	595	7 144	7 431	7 727
Vote 02 - Corporate Services		131	131	131	131	131	131	131	131	131	131	131	131	1 575	1 670	1 770
Vote 03 - Financial Services		55 938	55 938	55 938	55 938	55 938	55 938	55 938	55 938	55 938	55 938	55 938	55 938	671 252	713 782	754 753
Vote 04 - Development & Planning		783	783	783	783	783	783	783	783	783	783	783	783	9 396	14 627	6 897
Vote 05 - Health		460	460	460	460	460	460	460	460	460	460	460	460	5 517	5 517	5 517
Vote 06 - Community And Social Services		2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	2 530	30 355	25 302	24 189
Vote 07 - Public Safety		188	188	188	188	188	188	188	188	188	188	188	188	2 253	2 357	2 461
Vote 08 - Sport And Recreation		257	257	257	257	257	257	257	257	257	257	257	(2 824)	–	–	–
Vote 09 - Environmental Protection		7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	(84 271)	3 081	3 081	3 081
Vote 10 - Waste Water Management		6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	19 872	95 293	100 980	107 008
Vote 11 - Solid Waste Management		7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	7 656	(1 937)	82 278	87 482	93 605
Vote 12 - Roads And Transport		30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	(240 638)	91 871	104 872	99 501
Vote 13 - Water Services		63 461	63 461	63 461	63 461	63 461	63 461	63 461	63 461	63 461	63 461	63 461	(335 335)	362 737	418 396	450 171
Vote 14 - Electrical Services													761 534	761 534	784 361	862 377
Vote 15 - Other													–	–	–	–
Total Revenue by Vote		**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**2 124 287**	**2 269 856**	**2 419 055**
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		5 159	5 159	5 159	5 159	5 159	5 159	5 159	5 159	5 159	5 159	5 159	5 158	61 906	64 579	67 186
Vote 02 - Corporate Services		9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 579	114 962	120 400	125 883
Vote 03 - Financial Services		10 984	10 984	10 984	10 984	10 984	10 984	10 984	10 984	10 984	10 984	10 984	10 983	131 808	155 159	172 967
Vote 04 - Development & Planning		4 329	4 329	4 329	4 329	4 329	4 329	4 329	4 329	4 329	4 329	4 329	4 329	51 951	54 500	57 072
Vote 05 - Health		500	500	500	500	500	500	500	500	500	500	500	500	6 003	6 295	6 591
Vote 06 - Community And Social Services		7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 764	7 763	93 172	95 744	99 396
Vote 07 - Public Safety		4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 654	4 653	55 843	58 571	61 327
Vote 08 - Sport And Recreation		387	387	387	387	387	387	387	387	387	387	387	(4 261)	–	–	–
Vote 09 - Environmental Protection		8 422	8 422	8 422	8 422	8 422	8 422	8 422	8 422	8 422	8 422	8 422	(87 997)	4 648	4 884	5 121
Vote 10 - Waste Water Management		9 990	9 990	9 990	9 990	9 990	9 990	9 990	9 990	9 990	9 990	9 990	(8 819)	101 067	106 025	111 069
Vote 11 - Solid Waste Management		18 912	18 912	18 912	18 912	18 912	18 912	18 912	18 912	18 912	18 912	18 912	(88 153)	119 875	124 115	128 950
Vote 12 - Roads And Transport		27 582	27 582	27 582	27 582	27 582	27 582	27 582	27 582	27 582	27 582	27 582	(76 460)	226 938	233 208	240 109
Vote 13 - Water Services		67 958	67 958	67 958	67 958	67 958	67 958	67 958	67 958	67 958	67 958	67 958	(416 562)	330 980	355 847	381 743
Vote 14 - Electrical Services													815 499	815 499	857 276	908 744
Vote 15 - Other													–	–	–	–
Total Expenditure by Vote		**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 213**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) before assoc.		**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**
Income Tax													–	–	–	–
Share of Surplus/Deficit attributable to Minorities		(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	(5 285)	58 131	–	–	–
Intercompany/Parent subsidiary transactions													–	–	–	–
Surplus/(Deficit)	1	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**(4 483)**	**58 943**	**9 634**	**33 252**	**52 896**

References

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

GT422 Midvaal - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**57 342**	**688 105**	**729 053**	**797 135**
Executive and council		595	595	595	595	595	595	595	595	595	595	595	595	7 144	7 431	7 727
Finance and administration		56 747	56 747	56 747	56 747	56 747	56 747	56 747	56 747	56 747	56 747	56 747	56 747	680 961	721 622	789 408
Internal audit													–	–	–	–
Community and public safety		**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**10 514**	**126 167**	**127 047**	**131 667**
Community and social services		1 876	1 876	1 876	1 876	1 876	1 876	1 876	1 876	1 876	1 876	1 876	1 876	22 510	23 386	22 159
Sport and recreation		610	610	610	610	610	610	610	610	610	610	610	611	7 326	1 915	2 030
Public safety		7 568	7 568	7 568	7 568	7 568	7 568	7 568	7 568	7 568	7 568	7 568	7 568	90 814	96 229	101 961
Housing													–	–	–	–
Health		460	460	460	460	460	460	460	460	460	460	460	460	5 517	5 517	5 517
Economic and environmental services		**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**1 316**	**15 787**	**28 708**	**9 978**
Planning and development		783	783	783	783	783	783	783	783	783	783	783	783	9 396	14 627	6 897
Road transport		276	276	276	276	276	276	276	276	276	276	276	276	3 310	11 000	–
Environmental protection		257	257	257	257	257	257	257	257	257	257	257	257	3 081	3 081	3 081
Trading services		**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**107 852**	**1 294 227**	**1 385 048**	**1 480 275**
Energy sources		62 827	62 827	62 827	62 827	62 827	62 827	62 827	62 827	62 827	62 827	62 827	62 827	753 919	778 189	829 491
Water management		30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	30 228	362 737	418 396	450 171
Waste water management		7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	7 941	95 293	100 980	107 008
Waste management		6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 856	6 857	82 278	87 482	93 605
Other													–	–	–	–
Total Revenue - Functional		**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**177 024**	**2 124 287**	**2 269 856**	**2 419 055**
Expenditure - Functional																
Governance and administration		**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 139**	**30 134**	**361 658**	**393 055**	**421 135**
Executive and council		5 206	5 206	5 206	5 206	5 206	5 206	5 206	5 206	5 206	5 206	5 206	5 205	62 476	65 126	67 710
Finance and administration		24 932	24 932	24 932	24 932	24 932	24 932	24 932	24 932	24 932	24 932	24 932	24 929	299 182	327 929	353 425
Internal audit													–	–	–	–
Community and public safety		**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 696**	**22 694**	**272 353**	**280 051**	**288 346**
Community and social services		2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 689	2 688	32 264	33 014	33 781
Sport and recreation		4 029	4 029	4 029	4 029	4 029	4 029	4 029	4 029	4 029	4 029	4 029	4 028	48 343	50 106	52 408
Public safety		15 447	15 447	15 447	15 447	15 447	15 447	15 447	15 447	15 447	15 447	15 447	15 446	185 364	190 255	195 186
Housing													–	–	–	–
Health		532	532	532	532	532	532	532	532	532	532	532	531	6 382	6 675	6 971
Economic and environmental services		**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 210**	**12 209**	**146 524**	**153 010**	**160 136**
Planning and development		4 373	4 373	4 373	4 373	4 373	4 373	4 373	4 373	4 373	4 373	4 373	4 373	52 480	55 028	57 601
Road transport		7 450	7 450	7 450	7 450	7 450	7 450	7 450	7 450	7 450	7 450	7 450	7 449	89 396	93 098	97 414
Environmental protection		387	387	387	387	387	387	387	387	387	387	387	387	4 648	4 884	5 121
Trading services		**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 177**	**111 175**	**1 334 117**	**1 410 489**	**1 496 543**
Energy sources		64 896	64 896	64 896	64 896	64 896	64 896	64 896	64 896	64 896	64 896	64 896	64 895	778 748	821 054	871 332
Water management		27 450	27 450	27 450	27 450	27 450	27 450	27 450	27 450	27 450	27 450	27 450	27 449	329 394	354 262	380 158
Waste water management		8 941	8 941	8 941	8 941	8 941	8 941	8 941	8 941	8 941	8 941	8 941	8 941	107 293	112 251	117 295
Waste management		9 890	9 890	9 890	9 890	9 890	9 890	9 890	9 890	9 890	9 890	9 890	9 890	118 682	122 923	127 758
Other													–	–	–	–
Total Expenditure - Functional		**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 222**	**176 212**	**2 114 653**	**2 236 605**	**2 366 159**
Surplus/(Deficit) before assoc.		**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**
Intercompany/Parent subsidiary transactions													–	–	–	–
Surplus/(Deficit)	1	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**802**	**812**	**9 634**	**33 252**	**52 896**

References

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

GT422 Midvaal - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure ***to be appropriated***	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	8 616	8 616	4 520	4 000
Vote 03 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Development & Planning		–	–	–	–	–	–	–	–	–	–	–	3 485	3 485	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		–	–	–	–	–	–	–	–	–	–	–	16 311	16 311	7 920	6 470
Vote 07 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	800	9 600
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	11 500	11 500	8 100	12 561
Vote 11 - Solid Waste Management		–	–	–	–	–	–	–	–	–	–	–	25 750	25 750	29 158	11 400
Vote 12 - Roads And Transport		–	–	–	–	–	–	–	–	–	–	–	31 416	31 416	14 274	–
Vote 13 - Water Services		–	–	–	–	–	–	–	–	–	–	–	41 723	41 723	55 051	48 532
Vote 14 - Electrical Services		–	–	–	–	–	–	–	–	–	–	–	42 284	42 284	31 792	40 905
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**181 086**	**181 086**	**151 615**	**133 467**
Single-year expenditure ***to be appropriated***																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Financial Services		33	33	33	33	33	33	33	33	33	33	33	33	400	–	–
Vote 04 - Development & Planning		290	290	290	290	290	290	290	290	290	290	290	(3 195)	–	–	–
Vote 05 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Community And Social Services		199	199	199	199	199	199	199	199	199	199	199	199	2 390	1 350	1 350
Vote 07 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	200	2 200
Vote 08 - Sport And Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Environmental Protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Waste Water Management		750	750	750	750	750	750	750	750	750	750	750	750	9 000	8 500	–
Vote 11 - Solid Waste Management		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 600	3 000
Vote 12 - Roads And Transport		16	16	16	16	16	16	16	16	16	16	16	16	190	3 000	1 600
Vote 13 - Water Services		833	833	833	833	833	833	833	833	833	833	833	833	10 000	12 000	27 500
Vote 14 - Electrical Services		250	250	250	250	250	250	250	250	250	250	250	250	3 000	500	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**(947)**	**26 980**	**28 150**	**35 650**
Total Capital Expenditure	2	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**2 539**	**180 139**	**208 066**	**179 765**	**169 117**

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

GT422 Midvaal - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		**762**	**762**	**762**	**762**	**762**	**762**	**762**	**762**	**762**	**762**	**762**	**762**	**9 146**	**5 040**	**4 420**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		762	762	762	762	762	762	762	762	762	762	762	762	9 146	5 040	4 420
Internal audit													–	–	–	–
Community and public safety		**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 548**	**1 547**	**18 571**	**10 250**	**19 200**
Community and social services		487	487	487	487	487	487	487	487	487	487	487	487	5 842	5 650	4 350
Sport and recreation		1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	1 061	12 729	3 600	3 050
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	1 000	11 800
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**2 924**	**35 092**	**17 274**	**1 600**
Planning and development		290	290	290	290	290	290	290	290	290	290	290	290	3 485	–	–
Road transport		2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	2 634	31 606	17 274	1 600
Environmental protection													–	–	–	–
Trading services		**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**12 105**	**145 257**	**147 202**	**143 897**
Energy sources		3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	45 284	31 792	40 905
Water management		4 310	4 310	4 310	4 310	4 310	4 310	4 310	4 310	4 310	4 310	4 310	4 310	51 723	67 051	76 032
Waste water management		1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	20 500	16 600	12 561
Waste management		2 313	2 313	2 313	2 313	2 313	2 313	2 313	2 313	2 313	2 313	2 313	2 312	27 750	31 758	14 400
Other													**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	2	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 338**	**208 066**	**179 765**	**169 117**
Funded by:																
National Government		6 849	6 849	6 849	6 849	6 849	6 849	6 849	6 849	6 849	6 849	6 849	**6 849**	**82 188**	**97 017**	**101 565**
Provincial Government		404	404	404	404	404	404	404	404	404	404	404	403	4 842	5 650	4 350
District Municipality													–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 000	2 000
Transfers recognised - capital		**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**7 586**	**91 030**	**106 667**	**107 915**
Borrowing		5 853	5 853	5 853	5 853	5 853	5 853	5 853	5 853	5 853	5 853	5 853	5 853	70 240	23 750	23 400
Internally generated funds		3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	46 796	49 348	37 802
Total Capital Funding		**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	**17 339**	17 339	17 338	208 066	179 765	169 117

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

GT422 Midvaal - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	31 767	31 767	31 767	31 767	31 767	31 767	31 767	31 767	31 767	31 767	31 767	31 767	381 210	404 082	428 327
Service charges - electricity revenue	71 336	71 336	71 336	71 336	71 336	71 336	71 336	71 336	71 336	71 336	71 336	71 336	856 037	907 090	970 225
Service charges - water revenue	24 863	24 863	24 863	24 863	24 863	24 863	24 863	24 863	24 863	24 863	24 863	24 863	298 354	323 377	349 557
Service charges - sanitation revenue	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	5 632	67 585	71 592	75 840
Service charges - refuse revenue	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	5 893	70 719	71 200	80 966
Rental of facilities and equipment	103	103	103	103	103	103	103	103	103	103	103	103	1 230	1 304	1 383
Interest earned - external investments	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	4 068	48 822	51 067	53 314
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received												–			
Fines, penalties and forfeits	322	322	322	322	322	322	322	322	322	322	322	322	3 864	3 997	4 236
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services												–			
Transfers and Subsidies - Operational	18 149	18 149	18 149	18 149	18 149	18 149	18 149	18 149	18 149	18 149	18 149	18 149	217 792	226 444	235 635
Other revenue	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(20 108)	(241 293)	(243 142)	(218 632)
Cash Receipts by Source	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**142 027**	**1 704 320**	**1 817 013**	**1 980 853**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	8 171	8 171	8 171	8 171	8 171	8 171	8 171	8 171	8 171	8 171	8 171	8 171	98 052	119 675	132 567
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	333	333	333	333	333	333	333	333	333	333	333	333	4 000	4 000	2 000
Proceeds on Disposal of Fixed and Intangible Assets	52	52	52	52	52	52	52	52	52	52	52	52	626	646	665
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	5 629	5 629	5 629	5 629	5 629	5 629	5 629	5 629	5 629	5 629	5 629	5 629	67 550	63 000	20 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)												–			
Decrease (increase) in non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 212**	**156 213**	**1 874 548**	**2 004 334**	**2 136 085**
Cash Payments by Type															
Employee related costs	39 811	39 811	39 811	39 811	39 811	39 811	39 811	39 811	39 811	39 811	39 811	(39 808)	477 727	499 097	522 851
Remuneration of councillors	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	1 286	(1 286)	15 431	16 218	17 013
Interest	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	2 143	(2 143)	25 718	26 901	28 085
Bulk purchases - electricity	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	53 180	(53 180)	638 155	672 615	714 318
Acquisitions - water & other inventory	17 892	17 892	17 892	17 892	17 892	17 892	17 892	17 892	17 892	17 892	17 892	(17 892)	214 699	232 949	252 051
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other municipalities												–			
Transfers and subsidies - other												–			
Other expenditure	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	12 464	(12 462)	149 567	149 567	149 567
Cash Payments by Type	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**126 775**	**(126 770)**	**1 521 298**	**1 597 348**	**1 683 884**
Other Cash Flows/Payments by Type															
Capital assets	16 231	16 231	16 231	16 231	16 231	16 231	16 231	16 231	16 231	16 231	16 231	16 230	194 766	172 765	155 017
Repayment of borrowing	3 705	3 705	3 705	3 705	3 705	3 705	3 705	3 705	3 705	3 705	3 705	3 705	44 463	44 463	44 463
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**146 711**	**(106 835)**	**1 760 526**	**1 814 576**	**1 883 364**
NET INCREASE/(DECREASE) IN CASH HELD	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**9 501**	**263 047**	**114 022**	**189 758**	**252 721**
Cash/cash equivalents at the month/year begin:	374 456	383 958	393 459	402 960	412 462	421 963	431 464	440 966	450 467	459 968	469 470	478 971	374 456	488 478	678 236
Cash/cash equivalents at the month/year end:	383 958	393 459	402 960	412 462	421 963	431 464	440 966	450 467	459 968	469 470	478 971	742 018	488 478	678 236	930 957

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.
2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1
3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

GT422 Midvaal - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R million		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
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

GT422 Midvaal - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

GT422 Midvaal - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Nedbank		–	1 436	1 503	1 579	–	–	–	–	–	–	–	–	4 518
														–
														–
Total Operating Revenue Implication		–	1 436	1 503	1 579	–	–	–	–	–	–	–	–	4 518
Expenditure Obligation By Contract	2													
														–
														–
														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
														–
														–
														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
														–
														–
														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
														–
														–
														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
														–
														–
														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

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

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

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

GT422 Midvaal - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**36 145**	**58 176**	**63 720**	**73 305**	**81 262**	**81 262**	**47 771**	**26 484**	**19 415**
Roads Infrastructure		14 077	32 606	30 036	37 087	48 947	48 947	24 416	9 524	–
Roads		14 077	32 606	30 036	37 087	47 695	47 695	24 416	9 524	–
Road Structures		–	–	–	–	1 252	1 252	–	–	–
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	4 000	4 000	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	4 000	4 000	–
Attenuation										
Electrical Infrastructure		20 909	21 007	20 248	20 618	14 088	14 088	6 005	7 061	15 384
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		–	–	–	7 500	2 290	2 290	–	–	–
MV Networks		20 222	21 007	10 991	12 118	10 798	10 798	5 005	6 061	15 384
LV Networks		610	–	–	1 000	1 000	1 000	1 000	1 000	–
Capital Spares		77	–	9 256	–	–	–	–	–	–
Water Supply Infrastructure		–	–	140	–	2 000	2 000	850	300	2 032
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		–	–	–	–	2 000	2 000	–	–	–
Water Treatment Works										
Bulk Mains										
Distribution		–	–	140	–	–	–	850	300	2 032
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 000	3 900	11 494	9 600	10 228	10 228	5 500	3 600	2 000
Pump Station										
Reticulation		–	–	–	600	–	–	–	600	–
Waste Water Treatment Works		1 000	3 900	11 494	9 000	10 228	10 228	5 500	3 000	2 000
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		160	663	1 803	6 000	6 000	6 000	7 000	2 000	–
Landfill Sites		160	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	663	1 803	1 000	1 000	1 000	7 000	2 000	–
Waste Processing Facilities		–	–	–	5 000	5 000	5 000	–	–	–
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		**1 366**	**1 386**	**2 369**	**10 296**	**11 483**	**11 483**	**7 535**	**2 000**	**–**
Community Facilities		1 366	1 386	2 369	10 296	11 483	11 483	7 535	2 000	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		912	92	–	–	–	–	3 000	–	–
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		–	–	–	100	284	284	1 050	1 500	–
Cemeteries/Crematoria										
Police										
Parks		454	623	2 041	10 196	10 196	10 196	–	–	–
Public Open Space		–	–	328	–	1 003	1 003	–	500	–
Nature Reserves										
Public Ablution Facilities										
Markets		–	670	–	–	–	–	3 485	–	–
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		**7 587**	**3 554**	**15 371**	**14 500**	**13 196**	**13 196**	**–**	**–**	**–**
Operational Buildings		–	105	–	4 500	4 500	4 500	–	–	–
Municipal Offices		–	105	–	–	–	–	–	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres		–	–	–	4 500	4 500	4 500	–	–	–
Manufacturing Plant										
Depots										
Capital Spares										
Housing		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Staff Housing										
Social Housing		7 587	3 449	15 371	10 000	8 696	8 696	–	–	–
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		721	2 067	740	300	100	100	100	300	500
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		721	2 067	740	300	100	100	100	300	500
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		721	2 067	740	300	100	100	100	300	500
Load Settlement Software Applications										
Unspecified										
Computer Equipment		1 165	1 799	2 325	3 687	3 690	3 690	3 900	2 500	2 500
Computer Equipment		1 165	1 799	2 325	3 687	3 690	3 690	3 900	2 500	2 500
Furniture and Office Equipment		5 260	2 258	3 622	4 220	4 339	4 339	1 746	1 040	1 320
Furniture and Office Equipment		5 260	2 258	3 622	4 220	4 339	4 339	1 746	1 040	1 320
Machinery and Equipment		10 891	4 571	19 478	8 280	8 440	8 440	8 400	13 450	15 150
Machinery and Equipment		10 891	4 571	19 478	8 280	8 440	8 440	8 400	13 450	15 150
Transport Assets		8 012	6 937	22 954	23 750	30 639	30 639	23 040	21 100	20 400
Transport Assets		8 012	6 937	22 954	23 750	30 639	30 639	23 040	21 100	20 400
Land		391	–	–	–	361	361	–	–	–
Land		391	–	–	–	361	361	–	–	–
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	**71 539**	**80 747**	**130 579**	**138 338**	**153 511**	**153 511**	**92 493**	**66 874**	**59 285**

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

GT422 Midvaal - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**56 551**	**63 781**	**72 390**	**80 687**	**72 191**	**72 191**	**82 585**	**92 008**	**86 182**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		7 493	17 886	25 651	20 770	18 192	18 192	33 079	18 182	12 121
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations		1 033	690	–	–	–	–	–	–	–
MV Switching Stations										
MV Networks		5 385	14 396	12 510	20 770	18 192	18 192	29 616	14 719	8 658
LV Networks		–	–	–	–	–	–	3 463	3 463	3 463
Capital Spares		1 075	2 799	13 141	–	–	–	–	–	–
Water Supply Infrastructure		43 659	43 559	42 127	49 317	50 433	50 433	37 006	60 168	63 000
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	1 000	1 230	1 230	1 000	–	2 500
Water Treatment Works										
Bulk Mains										
Distribution		43 659	43 559	42 127	48 317	49 203	49 203	36 006	60 168	60 500
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		1 832	–	–	–	–	–	–	–	6 061
Pump Station		–	–	–	–	–	–	–	–	6 061
Reticulation		1 676	–	–	–	–	–	–	–	–
Waste Water Treatment Works		156	–	–	–	–	–	–	–	–
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		3 566	2 336	4 612	10 600	3 566	3 566	12 500	13 658	5 000
Landfill Sites		1 779	–	3 112	10 000	1 114	1 114	12 500	5 000	5 000
Waste Transfer Stations		1 787	2 336	1 500	600	2 452	2 452	–	8 658	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**5 985**	**7 630**	**18 342**	**14 643**	**16 153**	**16 153**	**9 069**	**3 150**	**2 150**
Community Facilities		1 967	2 158	5 722	7 300	6 810	6 810	4 740	3 150	2 150
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		–	–	–	–	70	70	–	–	–
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		1 967	1 996	2 419	2 300	1 740	1 740	1 740	3 150	2 150

Cemeteries/Crematoria		–	162	1 500	5 000	5 000	5 000	1 000	–	–
Police										
Parks		–	–	1 803	–	–	–	2 000	–	–
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		4 019	5 472	12 620	7 343	9 343	9 343	4 329	–	–
Indoor Facilities										
Outdoor Facilities		4 019	5 472	12 620	7 343	9 343	9 343	4 329	–	–
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		–	–	**288**	–	–	–	–	–	–
Operational Buildings		–	–	288	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards		–	–	288	–	–	–	–	–	–
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		972	489	7 950	7 950	2 955	2 955	4 000	–	–
Servitudes										
Licences and Rights		972	489	7 950	7 950	2 955	2 955	4 000	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		972	489	7 950	7 950	2 955	2 955	4 000	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		4 726	–	2 929	1 650	1 396	1 396	4 500	2 500	2 500
Computer Equipment		4 726	–	2 929	1 650	1 396	1 396	4 500	2 500	2 500
Furniture and Office Equipment		–	2 738	625	800	900	900	452	1 000	1 000
Furniture and Office Equipment		–	2 738	625	800	900	900	452	1 000	1 000
Machinery and Equipment		–	289	–	–	–	–	–	–	–
Machinery and Equipment		–	289	–	–	–	–	–	–	–
Transport Assets		1 692	1 554	5 577	5 150	850	850	4 700	2 650	3 000
Transport Assets		1 692	1 554	5 577	5 150	850	850	4 700	2 650	3 000
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing asset	1	**69 925**	**76 479**	**108 100**	**110 880**	**94 445**	**94 445**	**105 306**	**101 308**	**94 832**
Renewal of Existing Assets as % of total capex		*42.5%*	*45.3%*	*43.6%*	*41.6%*	*35.1%*	*35.1%*	*50.6%*	*56.4%*	*56.1%*
Renewal of Existing Assets as % of deprecn"		*54.9%*	*77.3%*	*103.2%*	*93.3%*	*78.2%*	*78.2%*	*83.0%*	*76.1%*	*67.8%*

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

GT422 Midvaal - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**114 493**	**142 301**	**161 870**	**169 390**	**165 909**	**165 909**	**182 689**	**191 658**	**200 685**
Roads Infrastructure		23 392	34 355	37 528	35 942	35 477	35 477	37 885	39 733	41 593
Roads										
Road Structures		10 609	19 500	21 433	16 943	16 056	16 056	16 747	17 517	18 288
Road Furniture										
Capital Spares		12 783	14 855	16 095	19 000	19 421	19 421	21 138	22 216	23 305
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		28 949	34 464	47 210	49 855	45 179	45 179	49 376	51 789	54 216
Power Plants		–	–	3 986	4 500	–	–	–	–	–
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		9 926	13 142	20 500	17 329	16 983	16 983	17 714	18 528	19 344
LV Networks		–	–	–	1 500	1 170	1 170	1 220	1 276	1 333
Capital Spares		19 023	21 321	22 724	26 526	27 025	27 025	30 442	31 984	33 540
Water Supply Infrastructure		29 682	34 494	35 240	38 847	39 917	39 917	45 451	47 681	49 925
Dams and Weirs										
Boreholes		–	–	–	682	682	682	711	744	777
Reservoirs										
Pump Stations										
Water Treatment Works		–	–	2 360	2 727	4 389	4 389	4 578	4 789	4 999
Bulk Mains										
Distribution		8 759	13 373	12 417	11 139	10 377	10 377	12 313	12 880	13 446
Distribution Points										
PRV Stations										
Capital Spares		20 923	21 122	20 463	24 298	24 468	24 468	27 848	29 269	30 703
Sanitation Infrastructure		31 258	36 465	40 498	43 072	45 237	45 237	49 878	52 355	54 851
Pump Station		4 274	2 899	2 791	2 967	2 967	2 967	3 095	3 237	3 380
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		15 465	20 622	23 571	24 184	25 655	25 655	29 409	30 858	32 317
Outfall Sewers										
Toilet Facilities										
Capital Spares		11 519	12 944	14 136	15 921	16 614	16 614	17 374	18 260	19 154
Solid Waste Infrastructure		–	–	2	100	100	100	100	100	100
Landfill Sites		–	–	2	100	100	100	100	100	100
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		1 212	2 523	1 392	1 574	–	–	–	–	–
Data Centres		1 212	2 523	1 392	1 574	–	–	–	–	–
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**1 027**	**2 069**	**2 635**	**2 581**	**7 789**	**7 789**	**8 258**	**8 624**	**8 991**
Community Facilities		1 027	2 069	2 635	2 581	7 789	7 789	8 258	8 624	8 991
Halls										
Centres		–	–	–	–	5 128	5 128	5 392	5 640	5 888
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		971	1 935	2 635	2 581	2 661	2 661	2 867	2 985	3 103
Cemeteries/Crematoria		56	133	–	–	–	–	–	–	–

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		**5 667**	**4 486**	**4 802**	**11 211**	**6 980**	**6 980**	**11 085**	**11 670**	**12 188**
Operational Buildings		5 667	4 486	4 802	11 211	6 980	6 980	11 085	11 670	12 188
Municipal Offices		5 667	4 486	4 802	11 211	6 980	6 980	11 085	11 670	12 188
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		157	103	185	376	447	447	257	269	281
Furniture and Office Equipment		157	103	185	376	447	447	257	269	281
Machinery and Equipment		–	–	6	–	–	–	–	–	–
Machinery and Equipment		–	–	6	–	–	–	–	–	–
Transport Assets		13 199	14 397	16 820	18 688	20 304	20 304	21 415	22 420	23 427
Transport Assets		13 199	14 397	16 820	18 688	20 304	20 304	21 415	22 420	23 427
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	**134 543**	**163 356**	**186 318**	**202 246**	**201 429**	**201 429**	**223 705**	**234 641**	**245 572**
R&M as a % of PPE & Investment Property		*6.7%*	*8.0%*	*8.8%*	*10.2%*	*8.9%*	*8.9%*	*10.1%*	*10.4%*	*10.7%*
R&M as % Operating Expenditure		*10.1%*	*12.2%*	*11.8%*	*10.8%*	*10.7%*	*10.7%*	*19.0%*	*11.1%*	*11.0%*

References

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

GT422 Midvaal - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Depreciation by Asset Class/Sub-class										
Infrastructure		**105 798**	**74 554**	**73 328**	**89 861**	**87 480**	**87 480**	**91 854**	**96 447**	**101 270**
Roads Infrastructure		30 695	26 255	26 041	31 562	31 562	31 562	33 140	34 797	36 537
Roads		30 695	26 255	26 041	31 562	31 562	31 562	33 140	34 797	36 537
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		51 497	32 537	25 577	27 383	27 446	27 446	28 818	30 259	31 772
Power Plants										
HV Substations		1 199	1 201	1 201	1 325	1 325	1 325	1 391	1 461	1 534
HV Switching Station		31	84	168	85	336	336	353	370	389
HV Transmission Conductors		1 411	1 385	1 373	1 407	1 407	1 407	1 478	1 552	1 629
MV Substations		1 802	1 820	1 799	1 913	1 913	1 913	2 008	2 109	2 214
MV Switching Stations		484	486	568	583	583	583	612	643	675
MV Networks		7 890	7 757	7 668	8 001	8 001	8 001	8 402	8 822	9 263
LV Networks		38 536	19 603	12 624	13 860	13 672	13 672	14 356	15 074	15 827
Capital Spares		145	201	177	208	208	208	218	229	241
Water Supply Infrastructure		13 437	14 721	16 444	16 564	16 264	16 264	17 077	17 931	18 827
Dams and Weirs		0	0	0	0	0	0	0	0	0
Boreholes		691	1 244	1 793	1 259	1 249	1 249	1 312	1 377	1 446
Reservoirs		1 829	1 673	1 648	1 792	1 702	1 702	1 787	1 877	1 971
Pump Stations		82	81	81	83	83	83	87	91	96
Water Treatment Works		97	99	138	143	143	143	150	157	165
Bulk Mains		22	20	19	23	23	23	24	25	27
Distribution		10 323	11 227	12 396	12 876	12 676	12 676	13 310	13 975	14 674
Distribution Points										
PRV Stations		394	377	370	388	388	388	407	427	449
Capital Spares										
Sanitation Infrastructure		11 151	11 259	11 420	12 100	10 753	10 753	11 290	11 855	12 448
Pump Station		11 038	11 012	11 050	11 888	10 356	10 356	10 873	11 417	11 988
Reticulation		80	178	178	180	180	180	189	198	208
Waste Water Treatment Works		33	70	192	33	217	217	228	240	252
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		(982)	(10 218)	(6 154)	2 253	1 456	1 456	1 529	1 606	1 686
Landfill Sites		(1 018)	(10 332)	(6 367)	2 022	1 225	1 225	1 287	1 351	1 419
Waste Transfer Stations		36	114	213	231	231	231	243	255	267
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**7 423**	**7 501**	**7 029**	**7 758**	**7 852**	**7 852**	**8 240**	**8 647**	**9 074**
Community Facilities		7 353	7 422	6 930	7 687	7 753	7 753	8 140	8 547	8 975
Halls		6 889	6 580	5 791	6 615	6 615	6 615	6 946	7 293	7 658
Centres		12	9	9	12	12	12	12	13	14
Crèches		7	14	–	–	–	–	–	–	–
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		446	819	1 103	1 060	1 060	1 060	1 113	1 169	1 227
Cemeteries/Crematoria										

Police										
Parks										
Public Open Space		–	–	27	–	66	66	69	72	76
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		70	80	98	71	100	100	100	100	100
Indoor Facilities										
Outdoor Facilities		70	80	98	71	100	100	100	100	100
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**80**	**230**	**384**	**358**	**909**	**909**	**954**	**1 002**	**1 052**
Operational Buildings		80	155	159	178	178	178	187	196	206
Municipal Offices		80	155	159	178	178	178	187	196	206
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	74	225	180	731	731	768	806	846
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	74	225	180	731	731	768	806	846
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		11	12	3 409	1 237	1 893	1 893	1 987	2 087	2 191
Servitudes										
Licences and Rights		11	12	3 409	1 237	1 893	1 893	1 987	2 087	2 191
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		11	12	3 409	1 237	1 893	1 893	1 987	2 087	2 191
Load Settlement Software Applications										
Unspecified										
Computer Equipment		2 560	3 374	4 434	4 430	5 043	5 043	5 295	5 560	5 838
Computer Equipment		2 560	3 374	4 434	4 430	5 043	5 043	5 295	5 560	5 838
Furniture and Office Equipment		1 862	2 433	2 922	3 028	3 233	3 233	3 395	3 565	3 743
Furniture and Office Equipment		1 862	2 433	2 922	3 028	3 233	3 233	3 395	3 565	3 743
Machinery and Equipment		2 973	3 091	4 181	3 883	4 762	4 762	5 000	5 250	5 513
Machinery and Equipment		2 973	3 091	4 181	3 883	4 762	4 762	5 000	5 250	5 513
Transport Assets		6 581	7 697	9 026	8 227	9 652	9 652	10 135	10 641	11 173
Transport Assets		6 581	7 697	9 026	8 227	9 652	9 652	10 135	10 641	11 173
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	**127 289**	**98 891**	**104 714**	**118 783**	**120 825**	**120 825**	**126 861**	**133 199**	**139 854**

References

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

GT422 Midvaal - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**20 523**	**10 359**	**2 582**	**15 500**	**17 910**	**17 910**	**9 367**	**11 083**	**15 000**
Roads Infrastructure		2 283	–	–	–	–	–	–	–	–
Roads		2 283	–	–	–	–	–	–	–	–
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		1 170	802	961	1 500	2 710	2 710	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors		1 170	802	961	1 500	2 710	2 710	–	–	–
MV Substations										
MV Switching Stations										
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks										
Capital Spares										
Water Supply Infrastructure		3 273	4 408	1 621	5 000	6 200	6 200	3 867	9 083	15 000
Dams and Weirs										
Boreholes		–	–	–	–	300	300	–	–	–
Reservoirs										
Pump Stations		–	–	–	3 000	3 900	3 900	2 000	4 000	5 000
Water Treatment Works										
Bulk Mains										
Distribution		3 273	4 408	1 621	2 000	2 000	2 000	1 867	5 083	10 000
Distribution Points										
PRV Stations										
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		13 797	5 150	–	5 000	5 000	5 000	4 000	–	–
Pump Station		2 569	–	–	–	–	–	–	–	–
Reticulation		11 228	5 150	–	–	–	–	–	–	–
Waste Water Treatment Works										
Outfall Sewers		–	–	–	5 000	5 000	5 000	4 000	–	–
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	4 000	4 000	4 000	1 500	2 000	–
Landfill Sites		–	–	–	4 000	4 000	4 000	1 500	2 000	–
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**–**	**–**	**–**	**900**	**811**	**811**	**900**	**500**	**–**
Community Facilities		–	–	–	900	811	811	900	500	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		–	–	–	900	811	811	900	500	–
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		**2 639**	**501**	**6 708**	**1 000**	**2 050**	**2 050**	**–**	**–**	**–**
Operational Buildings		2 639	501	6 708	1 000	2 050	2 050	–	–	–
Municipal Offices		2 639	501	6 708	1 000	2 050	2 050	–	–	–
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		–	680	–	–	–	–	–	–	–
Computer Equipment		–	680	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	**23 162**	**11 540**	**9 290**	**17 400**	**20 771**	**20 771**	**10 267**	**11 583**	**15 000**
Upgrading of Existing Assets as % of total capex		*14.1%*	*6.8%*	*3.7%*	*6.5%*	*7.7%*	*7.7%*	*4.9%*	*6.4%*	*8.9%*
Upgrading of Existing Assets as % of deprecn"		*18.2%*	*11.7%*	*8.9%*	*14.6%*	*17.2%*	*17.2%*	*8.1%*	*8.7%*	*10.7%*

References

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

GT422 Midvaal - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 01 - Executive & Council		–	–	–				
Vote 02 - Corporate Services		8 616	4 520	4 000				
Vote 03 - Financial Services		400	–	–				
Vote 04 - Development & Planning		3 485	–	–				
Vote 05 - Health		–	–	–				
Vote 06 - Community And Social Services		18 701	9 270	7 820				
Vote 07 - Public Safety		–	1 000	11 800				
Vote 08 - Sport And Recreation		–	–	–				
Vote 09 - Environmental Protection		–	–	–				
Vote 10 - Waste Water Management		20 500	16 600	12 561				
Vote 11 - Solid Waste Management		27 750	31 758	14 400				
Vote 12 - Roads And Transport		31 606	17 274	1 600				
Vote 13 - Water Services		51 723	67 051	76 032				
Vote 14 - Electrical Services		45 284	32 292	40 905				
Vote 15 - Other		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**208 066**	**179 765**	**169 117**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Corporate Services								
Vote 03 - Financial Services								
Vote 04 - Development & Planning								
Vote 05 - Health								
Vote 06 - Community And Social Services								
Vote 07 - Public Safety								
Vote 08 - Sport And Recreation								
Vote 09 - Environmental Protection								
Vote 10 - Waste Water Management								
Vote 11 - Solid Waste Management								
Vote 12 - Roads And Transport								
Vote 13 - Water Services								
Vote 14 - Electrical Services								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		93 270	97 682	102 127				
Service charges - Electricity		705 879	748 068	800 243				
Service charges - Water		322 106	349 307	377 774				
Service charges - Waste Water Management		74 628	79 080	83 800				
Service charges - Waste Management		70 941	75 907	81 220				
Agency services								
List other revenues sources if applicable		857 464	919 812	973 891				
List entity summary if applicable								
Total future revenue		2 124 287	2 269 856	2 419 055	–	–	–	–
Net Financial Implications		**(1 916 221)**	**(2 090 091)**	**(2 249 938)**	**–**	**–**	**–**	**–**

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)

GT422 Midvaal - Supporting Table SA36 Detailed capital budget

R thousand														2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: *List all capital projects grouped by Function*																
Administrative And Corporate Support	Laptops	PC002003004_0001	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Computer Equipment	Computer Equipment	WHOLE OF MUNICIPALITY	0	0	–	158	–	–	–
Administrative And Corporate Support	Air Cons	PC002003005_0	NEW	ent; effective and development-oriented public	Growth		Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	–	–	100	–	–
Administrative And Corporate Support	Equipment	PC002003005_00027	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	62	–	–	–	–
Administrative And Corporate Support	Furn/Off Equip - Iu C: Acquisition	PC002003005_00003	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	79	–	–	–	–
Administrative And Corporate Support	Furniture & Equipment	PC002003005_00025	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	29	–	30	20	20
Administrative And Corporate Support	Office Equipment (Phones And Furn)	PC002003005_0	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	–	111	–	–	–
Administrative And Corporate Support	Office Furniture	PC002003005_00033	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	89	821	1 416	420	–
Administrative And Corporate Support	Recording Equipment	PC002003005_00054	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	–	20	–	–	–
Administrative And Corporate Support	Small Motor Vehicle	PC002003010_00059	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	HEAD OFFICE	0	0	–	–	–	–	400
Administrative And Corporate Support	Equipment	PC002003002001014_	NEW	ent; effective and development-oriented public	Growth	TURE & SUSTAINABLE LIVING EN	Community Facilities	Public Open Space	WHOLE OF MUNICIPALITY	0	0	–	75	–	500	–
Administrative And Corporate Support	Heineken Container Skills Dev Centre	PC002003003001008_	NEW	ent; effective and development-oriented public	Growth	COMMUNITY DEVELOPMENT	Operational Buildings	Training Centres	WARD 11	0	0	–	4 500	–	–	–
Administrative And Corporate Support	Strategic Land Purchases	PC002001_0	NEW		Spatial Integration	TURE & SUSTAINABLE LIVING EN	Land	Land	WHOLE OF MUNICIPALITY	0	0	–	361	–	–	–
Cemeteries, Funeral Parlours And Crema	Upgrade & Extension Cemeteries Midvaa	2002001002001011_	RENEWAL	nsive; responsive and sustainable social prote	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Community Facilities	Cemeteries/Crematoria	WHOLE OF MUNICIPALITY	0	0	1 500	5 000	1 000	–	–
Community Parks (Including Nurseries)	Double Cab Tipper Truck (Replacement)	C002002001010_000	RENEWAL		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	3 300	–	2 000
Community Parks (Including Nurseries)	Ldv's (Replacements)	C002002001010_000	RENEWAL		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	1 000	800	–
Community Parks (Including Nurseries)	Tractors (Replacements)	C002002001010_000	RENEWAL		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	4 846	–	–	1 000	–
Community Parks (Including Nurseries)	Brush Cutters	PC002003009_00032	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	196	–	300	200	–
Community Parks (Including Nurseries)	Chainsaws	PC002003009_00022	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	–	80	100	100	100
Community Parks (Including Nurseries)	New Machinery And Equipment	PC002003009_00052	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	465	400	400	500	–
Community Parks (Including Nurseries)	Pest Control Equipment	PC002003009_00026	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	195	–	–	400	400
Community Parks (Including Nurseries)	Self Propelled Lawn Mower	PC002003009_00047	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	82	–	–	300	–
Community Parks (Including Nurseries)	Telescopic Pole Pruners	[illegible]	NEW		[illegible]	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY			–	–	100	–	150
Community Parks (Including Nurseries)	Bobcat	001001001002002_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	FINANCIAL STABILITY	Solid Waste Infrastructure	Waste Transfer Stations	WHOLE OF MUNICIPALITY	0	0	–	–	–	–	–
Community Parks (Including Nurseries)	Parks & Infrastructure Development	002003002001013_00	NEW	ent; effective and development-oriented public	Growth	COMMUNITY DEVELOPMENT	Community Facilities	Parks	WHOLE OF MUNICIPALITY	0	0	1 783	1 500	–	–	–
Community Parks (Including Nurseries)	Parks & Infrastructure Development	002003002001013_00	NEW	ent; effective and development-oriented public	Growth	TURE & SUSTAINABLE LIVING EN	Community Facilities	Parks	WHOLE OF MUNICIPALITY	0	0	–	8 696	–	–	–
Economic Development/Planning	Economic Infrastr / Urban Regeneration	002003003002002_00	NEW	human settlements and improved quality of ho	Growth	IC GROWTH & SPATIAL TRANSFO	Housing	Social Housing	WHOLE OF MUNICIPALITY	0	0	15 371	8 696	–	–	–
Economic Development/Planning	Furniture And Equipment New	PC002003005_00031	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	100	–	–	–	–
Economic Development/Planning	Fence	2002002003001001_	UPGRADING	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Municipal Offices	HEAD OFFICE	0	0	244	–	–	–	–
Economic Development/Planning	Formalisation Of Informal Trading Stalls	002003002001017_00	NEW	ent; effective and development-oriented public	Growth	IC GROWTH & SPATIAL TRANSFO	Community Facilities	Markets	WHOLE OF MUNICIPALITY	0	0	–	–	3 485	–	–
Electricity	Transformers	001001002001004_00	UPGRADING	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Hv Transmission Conductors	WHOLE OF MUNICIPALITY	0	0	961	2 710	–	–	–
Electricity	Control Room	C001002001006_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Switching Stations	WHOLE OF MUNICIPALITY	0	0	–	2 290	–	–	–
Electricity	H/Mast&Street Lights:Un-Serviced Areas	C001002001007_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WHOLE OF MUNICIPALITY	0	0	774	–	–	–	–
Electricity	Highmast & Street Lights: Unserviced A	C001002001007_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WHOLE OF MUNICIPALITY	0	0	–	2 000	–	–	–
Electricity	Sicelo Electrification Network	C001002001007_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WARD 08	0	0	10 217	8 798	5 005	6 061	15 384
Electricity	New Connections	C001002001008_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Lv Networks	WHOLE OF MUNICIPALITY	0	0	–	1 000	1 000	1 000	–
Electricity	Electrification Of Informal Dwellings	C001002001009_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Capital Spares	WHOLE OF MUNICIPALITY	0	0	985	–	–	–	–
Electricity	Strengthening Electricity Infrastructure	C001002001009_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Capital Spares	WHOLE OF MUNICIPALITY	0	0	985	–	–	–	–
Electricity	Strengthening Of Electricity Supply	C001002001009_000	NEW	competitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Capital Spares	WHOLE OF MUNICIPALITY	0	0	7 287	–	–	–	–
Electricity	Land Cruisers	C002002001010_000	RENEWAL		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	731	850	–	850	1 000
Electricity	Equipment & Tools	PC002003009_00051	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	194	500	600	5 700	9 800
Electricity	Ladders & Bins	PC002003009_00023	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	29	–	–	–	–
Electricity	10 Ton Truck With Mounted Crane	PC002003010_0	NEW		Growth		Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	3 000	–	–
Electricity	Cherry Picker	PC002003010_00042	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	4 943	2 600	–	2 600
Electricity	Electricity Metering	001001001001007_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WHOLE OF MUNICIPALITY	0	0	1 000	1 000	1 000	–	–
Electricity	Highmast Lights - Savanna City	001001001001007_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WARD 11	0	0	515	–	3 137	6 061	8 658
Electricity	Savanna City Electr. Doornkuil	001001001001007_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WARD 11	0	0	–	–	–	–	–
Electricity	Savanna City Electr. Ext 3&4	001001001001007_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WARD 11	0	0	–	848	–	–	–
Electricity	Savanna City Electr. Network	001001001001007_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Mv Networks	WARD 11	0	0	10 995	16 344	25 479	8 658	–
Electricity	Load Management (Smart Metering)	001001001001008_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Electrical Infrastructure	Lv Networks	WHOLE OF MUNICIPALITY	0	0	–	–	3 463	3 463	3 463
Electricity	Replace Meters For Tid Compliance	001001001001009_00	RENEWAL	competitive and responsive economic infrastru	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Capital Spares	WHOLE OF MUNICIPALITY	0	0	13 141	–	–	–	–
Finance	Security Access Doors Capex	PC002002001005_0	RENEWAL	ent; effective and development-oriented public	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	–	100	–	–	–
Finance	Ldv	PC002002001010_0	RENEWAL		Governance		Transport Assets	Transport Assets	WARD 15	0	0	–	–	400	–	–
Finance	Airconditioners	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	19	–	–	–	–
Finance	Furniture & Equipment	PC002003005_00025	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	197	–	–	–	–
Finance	Stores Equipment & Shelving	PC002003005_00022	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	–	2 000	–	–	–
Finance	Scm System	002003007002004_00	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Licences And Rights	Computer Software And Applications	HEAD OFFICE	0	0	740	–	–	–	–
Finance	Fuel Tanks & Pumps	PC002003009_00024	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	HEAD OFFICE	0	0	1 665	–	–	–	–
Finance	Fuel Tanks And Pumps (Loan)	PC002003009_00019	NEW		Growth	TURE & SUSTAINABLE LIVING EN	Machinery And Equipment	Machinery And Equipment	HEAD OFFICE	0	0	9 987	–	–	–	–
Finance	Building Extension	002002002003001001	UPGRADING	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Municipal Offices	HEAD OFFICE	0	0	–	400	–	–	–
Finance	Building Extension	2002002003001001_	UPGRADING	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Municipal Offices	HEAD OFFICE	0	0	5 778	–	–	–	–
Fire Fighting And Protection	Ba Cylinders	002002001002001001	RENEWAL	nsive; responsive and sustainable social prote	Inclusion and Access	FINANCIAL STABILITY	Community Facilities	Fire/Ambulance Stations	WHOLE OF MUNICIPALITY	0	0	–	70	–	–	–
Fire Fighting And Protection	Replacement Of Cctv Cameras	C002002001005_000	RENEWAL	ent; effective and development-oriented public	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	495	400	–	500	500
Fire Fighting And Protection	Replacement Of Chairs	C002002001005_000	RENEWAL	ent; effective and development-oriented public	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	13	–	–	–	–
Fire Fighting And Protection	Computer Hardware	PC002003004_0	NEW	ent; effective and development-oriented public	Growth	NSTITUTIONAL TRANSFORMATIO	Computer Equipment	Computer Equipment	WHOLE OF MUNICIPALITY	0	0	–	30	–	–	–
Fire Fighting And Protection	Equipment	PC002003005_00027	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	170	–	–	–	–
Fire Fighting And Protection	New Cctv Cameras	PC002003005_00037	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	1 689	1 220	–	–	800
Fire Fighting And Protection	Radios And Repeater	PC002003005_00034	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	538	150	–	300	300
Fire Fighting And Protection	Small Gear Meyerton Fire Station	PC002003005_00028	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	46	–	–	–	–
Fire Fighting And Protection	Equipment And Tools	PC002003009_0	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	–	15	–	200	2 200
Fire Fighting And Protection	Generator	PC002003009_00018	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	620	–	–	–	–
Fire Fighting And Protection	Grass Fire Combating Equipment	PC002003009_00046	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	569	–	–	–	–
Fire Fighting And Protection	Boat	PC002003010_00046	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	2 189	–	–	–	–
Fire Fighting And Protection	Fire Engine	PC002003010_00047	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	–	–	8 000
Fire Fighting And Protection	Fire Trailers	PC002003010_00048	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	282	–	–	–	–
Fire Fighting And Protection	Medium Pumper Fire Enfine	PC002003010_00076	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	3 521	–	–	–	–
Fire Fighting And Protection	Water Tanker - New	PC002003010_0	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	2 200	–	–	–
Fleet Management	Motor Vehicle (Sedan)	PC002003010_00057	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	2 200	–	–	–
Information Technology	Networks&Computer Related Hardware	C002002001004_000	RENEWAL	ent; effective and development-oriented public	Governance	NSTITUTIONAL TRANSFORMATIO	Computer Equipment	Computer Equipment	HEAD OFFICE	0	0	2 929	1 396	4 500	2 500	2 500
Information Technology	Software Application	2002001007002004_	RENEWAL	ent; effective and development-oriented public	Governance	NSTITUTIONAL TRANSFORMATIO	Licences And Rights	Computer Software And Applications	HEAD OFFICE	0	0	4 504	552	–	–	–
Information Technology	aptops & Desktops (Mobile Dev Refurbis	PC002003004_00014	NEW	ent; effective and development-oriented public	Growth	NSTITUTIONAL TRANSFORMATIO	Computer Equipment	Computer Equipment	HEAD OFFICE	0	0	350	1 445	2 500	1 500	1 500
Information Technology	Air Cons	PC002003005_00024	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	–	18	–	100	–
Libraries And Archives	Bantu Bonke Library Books (Dac)	002002001002001001	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 01	0	0	177	175	125	100	100

Libraries And Archives	De Deur Library Books (Dac)	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 11	0	0	175	100	125	100	100
Libraries And Archives	Hok Library Books (Dac)	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 15	0	0	177	173	125	100	100
Libraries And Archives	Lakeside Library Books (Dac)	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 06	0	0	203	223	200	150	150
Libraries And Archives	Meyerton Library Books (Dac)	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 09	0	0	276	223	240	150	650
Libraries And Archives	Meyerton Library Books (Dac)	2002001002001010_	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 09	0	0	–	500	600	300	300
Libraries And Archives	Randvaal Library Books (Dac)	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 04	0	0	177	173	125	100	100
Libraries And Archives	Savanna City Library Books (Dac) - New	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 01	0	0	614	–	–	–	–
Libraries And Archives	Savanna City Library Books (Dac) - New	2002001002001010_	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 01	0	0	419	–	–	2 000	500
Libraries And Archives	Sicelo Library Books (Dac)	00200200100200101	RENEWAL	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WARD 10	0	0	202	173	200	150	150
Libraries And Archives	ibrary Furn & Equipment - Meyerton-Nev	C002002001005_000	RENEWAL	ent; effective and development-oriented public	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WARD 09	0	0	117	400	452	500	500
Libraries And Archives	Cantilever Lift	00200200200200101	UPGRADING	Quality basic education	Inclusion and Access	COMMUNITY DEVELOPMENT	Community Facilities	Libraries	WHOLE OF MUNICIPALITY	0	0	–	111	–	–	–
Libraries And Archives	Carports For Lakeside Library	00200200200200101	UPGRADING	Quality basic education	Inclusion and Access	FINANCIAL STABILITY	Community Facilities	Libraries	WARD 06	0	0	–	300	–	–	–
Libraries And Archives	Renewable Energy For Libraries	00200200200200101	UPGRADING	Quality basic education	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Community Facilities	Libraries	WHOLE OF MUNICIPALITY	0	0	–	400	900	500	–
Libraries And Archives	Itc Hardware (Computors) - New	PC002003004_00010	NEW	ent; effective and development-oriented public	Growth	NSTITUTIONAL TRANSFORMATIO	Computer Equipment	Computer Equipment	WARD 09	0	0	1 974	1 900	1 400	1 000	1 000
Libraries And Archives	Air Cons - Hok - New	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WARD 15	0	0	296	–	–	200	200
Libraries And Archives	Rfid Security System-Meyerton	002003007002004_00	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Licences And Rights	Computer Software And Applications	WARD 09	0	0	–	100	100	300	500
Libraries And Archives	Mobile Library Bus	PC002003010_00066	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WARD 01	0	0	2 138	–	–	–	–
Libraries And Archives	Motor Vehicle	PC002003010_00056	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	HEAD OFFICE	0	0	–	716	–	–	–
Libraries And Archives	Meyerton Library Carports	2002002003001001_	UPGRADING	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Municipal Offices	WARD 14	0	0	180	–	–	–	–
Libraries And Archives	Electric Fence Bantu Bonke	C002003002001010_	NEW	Quality basic education	Growth		Community Facilities	Libraries	WARD 01	0	0	–	–	100	–	–
Libraries And Archives	Electric Fence Hok	C002003002001010_	NEW	Quality basic education	Growth		Community Facilities	Libraries	WARD 15	0	0	–	–	150	–	–
Libraries And Archives	Fence For De Deur Library Dac Funded	C002003002001010_	NEW	Quality basic education	Growth	TURE & SUSTAINABLE LIVING EN	Community Facilities	Libraries	WARD 11	0	0	–	184	–	–	–
Libraries And Archives	Fence Lakeside Library	C002003002001010_	NEW	Quality basic education	Growth	TURE & SUSTAINABLE LIVING EN	Community Facilities	Libraries	WARD 06	0	0	–	50	–	–	–
Libraries And Archives	Fence Randvaal Library	C002003002001010_	NEW	Quality basic education	Growth	TURE & SUSTAINABLE LIVING EN	Community Facilities	Libraries	WARD 04	0	0	–	50	–	–	–
Marketing, Customer Relations, Publicity	Website Redesign	2002001007002004_	RENEWAL	ent; effective and development-oriented public	Governance	NSTITUTIONAL TRANSFORMATIO	Licences And Rights	Computer Software And Applications	HEAD OFFICE	0	0	–	430	–	–	–
Marketing, Customer Relations, Publicity	Complaints Kiosk	PC002003004_00010	NEW	ent; effective and development-oriented public	Growth	TURE & SUSTAINABLE LIVING EN	Computer Equipment	Computer Equipment	HEAD OFFICE	0	0	–	57	–	–	–
Marketing, Customer Relations, Publicity	Billboard	C002003002001014_	NEW	ent; effective and development-oriented public	Growth	OMMUNICATION & CUSTOMER CA	Community Facilities	Public Open Space	HEAD OFFICE	0	0	–	203	–	–	–
Marketing, Customer Relations, Publicity	Digital Billboards	002003002001014_00	NEW	ent; effective and development-oriented public	Growth	TURE & SUSTAINABLE LIVING EN	Community Facilities	Public Open Space	WHOLE OF MUNICIPALITY	0	0	328	500	–	–	–
Marketing, Customer Relations, Publicity	Equipment	C002003002001014_	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Community Facilities	Public Open Space	HEAD OFFICE	0	0	–	225	–	–	–
Mayor And Council	Furniture & Equipment	PC002003005_00025	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	67	–	–	–	–
Mayor And Council	Office Equipment	PC002003005_00028	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	50	–	–	–	–
Police Forces, Traffic And Street Parking	Upgrading Of Vehicle Impounding Yard	2002001003001005_	RENEWAL	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Yards	WHOLE OF MUNICIPALITY	0	0	288	–	–	–	–
Police Forces, Traffic And Street Parking	Computer Hardware	PC002003004_0	NEW	ent; effective and development-oriented public	Growth	NSTITUTIONAL TRANSFORMATIO	Computer Equipment	Computer Equipment	WHOLE OF MUNICIPALITY	0	0	–	100	–	–	–
Police Forces, Traffic And Street Parking	Mobile Radio - New	PC002003009_00044	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	95	–	–	–	–
Police Forces, Traffic And Street Parking	New Machinery And Equipment	PC002003009_00052	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	615	–	–	–	–
Police Forces, Traffic And Street Parking	Security Equipment	PC002003009_00054	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	HEAD OFFICE	0	0	600	–	–	–	–
Police Forces, Traffic And Street Parking	High Speed Vehicles	PC002003010_00050	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	2 262	–	–	–	–
Property Services	Furn/Off Equip - Iu C: Acquisition	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	HEAD OFFICE	0	0	131	–	200	–	–
Property Services	Ice Machine	PC002003005_00057	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	4	–	–	–	–
Property Services	Capital Repairs	00200200200300100	UPGRADING	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Municipal Offices	HEAD OFFICE	0	0	–	500	–	–	–
Property Services	Refurbishment Of Head Office Building	2002002003001001_	UPGRADING	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Operational Buildings	Municipal Offices	HEAD OFFICE	0	0	506	–	–	–	–
Recreational Facilities	Borehole	C001001002004002_	UPGRADING	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Water Supply Infrastructure	Boreholes	WARD 11	0	0	–	300	–	–	–
Recreational Facilities	Resurfacing Of Sicelo Sport Field	2002001002001013_	RENEWAL	ent; effective and development-oriented public	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Community Facilities	Parks	WARD 10	0	0	1 803	–	2 000	–	–
Recreational Facilities	Lakeside Sport Centre (Mig)	2002001002002002_	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	COMMUNITY DEVELOPMENT	Sport And Recreation Facilities	Outdoor Facilities	WARD 06	0	0	–	2 000	–	–	–
Recreational Facilities	Lakeside Sport Centre (Mig)	2002001002002002_	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	COMMUNITY DEVELOPMENT	Sport And Recreation Facilities	Outdoor Facilities	WARD 06	0	0	12 620	7 343	4 329	–	–
Recreational Facilities	New Machinery And Equipment	PC002003009_00052	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WARD 11	0	0	114	120	200	300	–
Recreational Facilities	Ride On Lawnmowers With Trailers	PC002003009_00034	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	–	–	1 000	–	400
Recreational Facilities	Parks & Infrastructure Development	002003002001013_00	NEW	ent; effective and development-oriented public	Growth	COMMUNITY DEVELOPMENT	Community Facilities	Parks	WHOLE OF MUNICIPALITY	0	0	259	–	–	–	–
Roads	Gravel To Tar	C001002006001_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Roads Infrastructure	Roads	WHOLE OF MUNICIPALITY	0	0	700	12 000	12 000	–	–
Roads	Road Rehabilitation	PC001002006001_0	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Roads Infrastructure	Roads	WHOLE OF MUNICIPALITY	0	0	–	987	–	–	–
Roads	Roads Infra - Iu C: Acquisition	C001002006001_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Roads Infrastructure	Roads	WHOLE OF MUNICIPALITY	0	0	634	17 610	2 416	9 524	–
Roads	Roads Rehabilitation	C001002006001_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Roads Infrastructure	Roads	WHOLE OF MUNICIPALITY	0	0	28 702	17 098	10 000	–	–
Roads	Sidewalk Project	PC001002006002_0	NEW	ompetitive and responsive economic infrastru	Growth	COMMUNITY DEVELOPMENT	Roads Infrastructure	Road Structures	WARD 09	0	0	–	1 252	–	–	–
Roads	Stormwater	PC001002007002_0	NEW	ompetitive and responsive economic infrastru	Growth		Storm Water Infrastructure	Storm Water Conveyance	WHOLE OF MUNICIPALITY	0	0	–	–	4 000	4 000	–
Roads	12 Ton Roller	PC002003009_0	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	–	–	–	–	1 600
Roads	Equipment	PC002003009_00021	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	192	150	200	200	–
Roads	Machinery And Equipment (Sandblaster)	PC002003009_0	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	–	–	–	3 000	–
Roads	Roller Compactor	PC002003009_00028	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	–	270	–	550	–
Roads	12 Ton Roller	PC002003010_00045	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	1 480	–	–	–
Roads	4 Ton Truck	PC002003010_00030	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	1 300	–	–	–
Roads	Grader	PC002003010_00063	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	2 328	–	2 800	–	–
Roads	Trailers	PC002003010_0	NEW		Growth		Transport Assets	Transport Assets	WARD 15	0	0	–	–	190	–	–
Roads	Water Tanker	PC002003010_0	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	2 800	–	–	–
Sewerage	Upgrade Of Ewelme Pump Station (Mig)	001001001005001_00	RENEWAL	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Sanitation Infrastructure	Pump Station	WARD 11	0	0	–	–	–	–	6 061
Sewerage	umpstation Refurbishment And Upgrade	C001001002004004_	UPGRADING	ompetitive and responsive economic infrastru	Inclusion and Access		Water Supply Infrastructure	Pump Stations	WARD 15	0	0	–	–	1 000	–	–
Sewerage	umpstation Refurbishment And Upgrade	C001001002004004_	UPGRADING	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Water Supply Infrastructure	Pump Stations	WHOLE OF MUNICIPALITY	0	0	–	150	–	4 000	4 000
Sewerage	Upgr Sewer Outflow Bell Rd-Railway Lin	001001002005004_00	UPGRADING	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Sanitation Infrastructure	Outfall Sewers	WARD 10	0	0	–	5 000	4 000	–	–
Sewerage	ehabilation Of Rothdene Pumpstation Lo	PC001002004004_0	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Water Supply Infrastructure	Pump Stations	WARD 03	0	0	–	2 000	–	–	–
Sewerage	Sewerage Extension	C001002005002_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Sanitation Infrastructure	Reticulation	WHOLE OF MUNICIPALITY	0	0	–	–	–	600	–
Sewerage	Sewer Connections New	C001002005003_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Sanitation Infrastructure	Waste Water Treatment Works	WHOLE OF MUNICIPALITY	0	0	2 722	2 000	2 000	3 000	2 000
Sewerage	Automation Of Industrial Meter Reading	2002001007002004_	RENEWAL	ent; effective and development-oriented public	Governance	TURE & SUSTAINABLE LIVING EN	Licences And Rights	Computer Software And Applications	WHOLE OF MUNICIPALITY	0	0	–	–	–	–	–
Sewerage	Equipment & Tools	PC002003009_00051	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	407	650	2 500	500	500
Sewerage	Renewable Energy	PC002003009_00018	NEW		Growth	TURE & SUSTAINABLE LIVING EN	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	1 994	5 635	2 500	–	–
Sewerage	1 Ton Ldv	PC002003010_00029	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	326	–	–	–	–
Sewerage	Ppe Nl: Transport -Acquisitions	PC002003010_00005	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	3 009	–	–	–	–
Sewerage	Single Cab	PC002003010_0	NEW		Growth		Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	2 600	3 500	–
Solid Waste Disposal (Landfill Sites)	Weighbridge	001001002002001_00	UPGRADING	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Landfill Sites	WHOLE OF MUNICIPALITY	0	0	–	4 000	1 500	2 000	–
Solid Waste Disposal (Landfill Sites)	Savanna Transfer Stations	C001002002002_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Waste Transfer Stations	WHOLE OF MUNICIPALITY	0	0	–	1 000	4 500	2 000	–
Solid Waste Disposal (Landfill Sites)	Transfer Stations	C001002002002_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Waste Transfer Stations	WHOLE OF MUNICIPALITY	0	0	1 803	–	2 500	–	–
Solid Waste Disposal (Landfill Sites)	Woodchipper	C001002002003_000	NEW	ompetitive and responsive economic infrastru	Growth	FINANCIAL STABILITY	Solid Waste Infrastructure	Waste Processing Facilities	WHOLE OF MUNICIPALITY	0	0	–	5 000	–	–	–
Solid Waste Disposal (Landfill Sites)	Front End Loader	PC002003010_00049	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	2 800	–	–	3 500
Solid Waste Disposal (Landfill Sites)	Low Bed Trailer	PC002003010_00059	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	1 100	–	2 600	–
Solid Waste Disposal (Landfill Sites)	Additional Landfill Site	001001001002001_00	RENEWAL	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Landfill Sites	WHOLE OF MUNICIPALITY	0	0	–	1 114	6 000	5 000	5 000
Solid Waste Disposal (Landfill Sites)	Rehab Of Henley (Closing June 2021)	001001001002001_00	RENEWAL	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Landfill Sites	WARD 15	0	0	–	–	6 500	–	–
Solid Waste Disposal (Landfill Sites)	Schoongezicht Landfill Site	001001001002001_00	RENEWAL	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Landfill Sites	WHOLE OF MUNICIPALITY	0	0	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Walkerville Landfill Site Fence Rehab	001001001002001_00	RENEWAL	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Landfill Sites	WARD 05	0	0	3 112	–	–	–	–
Solid Waste Removal	Furniture For Transfer Station	PC002003005_00032	NEW	ent; effective and development-oriented public	Growth	FINANCIAL STABILITY	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF MUNICIPALITY	0	0	54	–	–	–	–
Solid Waste Removal	New Machinery And Equipment	PC002003009_00052	NEW		Growth	FINANCIAL STABILITY	Machinery And Equipment	Machinery And Equipment	WHOLE OF MUNICIPALITY	0	0	50	–	–	–	–
Solid Waste Removal	10 Cubic Meter Truck	PC002003010_00052	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	1 078	–	–	–	–
Solid Waste Removal	4 Ton Truck X2	PC002003010_00070	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	1 500	–	–	2 900
Solid Waste Removal	Compactor (Refuse Truck)	PC002003010_00042	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	2 537	4 200	–	10 000	–
Solid Waste Removal	Excavator	PC002003010_00045	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	3 400	–	–	–
Solid Waste Removal	Grab Truck	PC002003010_00046	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	2 000	2 000	–	3 000
Solid Waste Removal	Ldv	PC002003010_00074	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	1 073	–	750	1 500	–
Solid Waste Removal	Skip Truck	PC002003010_00053	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	1 887	–	–	–	–
Solid Waste Removal	Truck For Litter Picking Team	PC002003010_00072	NEW		Growth	FINANCIAL STABILITY	Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	4 000	–	–
Solid Waste Removal	Refurbishment-Blackwood Tranfer Statio	001001001002002_00	RENEWAL	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Solid Waste Infrastructure	Waste Transfer Stations	WHOLE OF MUNICIPALITY	0	0	1 500	2 452	–	8 658	–
Waste Water Treatment	umpstation Refurbishment And Upgrade	C001001002004004_	UPGRADING	ompetitive and responsive economic infrastru	Inclusion and Access	TURE & SUSTAINABLE LIVING EN	Water Supply Infrastructure	Pump Stations	WHOLE OF MUNICIPALITY	0	0	–	150	–	–	–
Waste Water Treatment	Ppe Co: Inf Waste Wtr - Acquistions	C001002005003_000	NEW	ompetitive and responsive economic infrastru	Growth	TURE & SUSTAINABLE LIVING EN	Sanitation Infrastructure	Waste Water Treatment Works	WHOLE OF MUNICIPALITY	0	0	8 772	8 228	3 500	–	–
Waste Water Treatment	Single Cabs	PC002003010_0	NEW		Growth		Transport Assets	Transport Assets	WHOLE OF MUNICIPALITY	0	0	–	–	1 600	3 500	–
Waste Water Treatment	Fence	C002003002001010_	NEW	Quality basic education	Growth		Community Facilities	Libraries	WARD 15	0	0	–	–	800	1 500	–

Water Distribution	**Chlorine Booster Station**	**001001001004004_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Pump Stations*	**WHOLE OF MUNICIPALITY**	0	*0*	–	1 230	1 000	–	2 500
Water Distribution	**Aged Bulk Water Pipe Replacement**	**PC001001001004007_**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	–	4 639	–	–	–
Water Distribution	**Aged Bulk Water Pipe Replacement**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**FINANCIAL STABILITY**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	4 993	–	–	–	–
Water Distribution	**Aged Bulk Water Pipe Replacement**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	15 694	24 099	17 519	30 000	32 000
Water Distribution	**Refurb Vaal Marina Watertreatment Plant**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WARD 01**	0	*0*	1 024	1 000	1 000	–	–
Water Distribution	**Refurbishment/Replacement-Supply Valve**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	998	2 500	1 000	1 000	2 000
Water Distribution	**Rissiville Water Network (New)**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WARD 02**	0	*0*	–	2 500	–	–	–
Water Distribution	**Sicelo/Highbury (Valley Settlements) Res**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	15 809	600	12 987	14 668	–
Water Distribution	**Telemetry Of Water Supply & Distributior**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	2 160	2 365	–	–	–
Water Distribution	**Wa At C - Distribution: Acquisition**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	1 450	9 500	2 000	2 500	2 500
Water Distribution	**Water Meter Replacement Programme**	**001001001004007_00**	**RENEWAL**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	–	2 000	1 500	12 000	24 000
Water Distribution	**Pumpstation Refurbishment And Upgrade**	**001001002004004_00**	**UPGRADING**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Pump Stations*	**WHOLE OF MUNICIPALITY**	0	*0*	–	3 600	1 000	–	1 000
Water Distribution	**Bulk Water Meters**	**001001002004007_00**	**UPGRADING**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	998	1 500	1 867	5 083	10 000
Water Distribution	**Bulk Water Meters - Water Loss Programm**	**001001002004007_00**	**UPGRADING**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	128	–	–	–	–
Water Distribution	**Pressure Management Infrastructure**	**001001002004007_00**	**UPGRADING**	*competitive and responsive economic infrastru*	*Inclusion and Access*	**CTURE & SUSTAINABLE LIVING EN**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	495	500	–	–	–
Water Distribution	**Jojo Tanks**	**C001002004007_000**	**NEW**	*competitive and responsive economic infrastru*	*Growth*	**FINANCIAL STABILITY**	*Water Supply Infrastructure*	*Distribution*	**WHOLE OF MUNICIPALITY**	0	*0*	140	–	850	300	2 032
Water Distribution	**Software Application**	**2002001007002004_**	**RENEWAL**	*ient; effective and development-oriented public*	*Governance*	**FINANCIAL STABILITY**	*Licences And Rights*	*Computer Software And Applications*	**WHOLE OF MUNICIPALITY**	0	*0*	3 446	1 973	4 000	–	–
Water Distribution	**New Machinery And Equipment**	**PC002003009_00052**	**NEW**		*Growth*	**FINANCIAL STABILITY**	*Machinery And Equipment*	*Machinery And Equipment*	**HEAD OFFICE**	0	*0*	1 407	620	500	1 500	–
Water Distribution	**4 Ton Truck**	**PC002003010_0**	**NEW**		*Growth*		*Transport Assets*	*Transport Assets*	**WHOLE OF MUNICIPALITY**	0	*0*	–	–	3 500	–	–
Water Distribution	**Motor Vehicle**	**PC002003010_00056**	**NEW**		*Growth*	**FINANCIAL STABILITY**	*Transport Assets*	*Transport Assets*	**HEAD OFFICE**	0	*0*	326	–	–	–	–
Water Distribution	**Fencing**	**2002002003001001_**	**UPGRADING**	*ient; effective and development-oriented public*	*Governance*	**CTURE & SUSTAINABLE LIVING EN**	*Operational Buildings*	*Municipal Offices*	**WHOLE OF MUNICIPALITY**	0	*0*	–	1 150	–	–	–
Water Distribution	**Fire Hydrants**	**PC002003002001005_**	**NEW**	*nsive; responsive and sustainable social prote*	*Growth*		*Community Facilities*	*Fire/Ambulance Stations*	**WARD 15**	0	*0*	–	–	3 000	–	–
Parent Capital expenditure												**247 970**	**268 726**	**208 066**	**179 765**	**169 117**
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure												**–**	**–**	**–**	**–**	**–**
Total Capital expenditure												**247 970**	**268 726**	**208 066**	**179 765**	**169 117**

References

Must reconcile with Budgeted Capital Expenditure

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

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check	–	–	–	–	–

GT422 Midvaal - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand													Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude			Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:																		
List all capital projects grouped by Function																		
Water Distribution	**Bulk Water Meters**	**01001002004007_0**	**UPGRADING**	*nd responsive econ*	*nclusion and Access*	**SUSTAINABLE LI**	*Water Supply Infrastructure*	*Distribution*	*WHOLE OF MUNICIPALITY*	*0*	*0*			**998**	**1 500**	**1 867**	**5 083**	**10 000**
Water Distribution	**Bulk Water Meters - Water Loss Programme**	**01001002004007_0**	**UPGRADING**	*nd responsive econ*	*nclusion and Access*	**SUSTAINABLE LI**	*Water Supply Infrastructure*	*Distribution*	*WHOLE OF MUNICIPALITY*	*0*	*0*			**128**	**–**	**–**	**–**	**–**
Water Distribution	**Pressure Management Infrastructure**	**01001002004007_0**	**UPGRADING**	*nd responsive econ*	*nclusion and Access*	**SUSTAINABLE LI**	*Water Supply Infrastructure*	*Distribution*	*WHOLE OF MUNICIPALITY*	*0*	*0*			**495**	**500**	**–**	**–**	**–**
Entities:																		
List all capital projects grouped by Entity																		
Entity Name																		
Project name																		

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

GT422 Midvaal - Supporting Table SA38 Consolidated detailed operational projects

R thousand												Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: *List all operational projects grouped by Function*																
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	21	1 815	31	33
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	8	2	2	2	2
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	50 519	55 578	61 436	64 457	67 504
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	3 589	5 006	3 962	4 149	4 332
Administrative And Corporate Support	Awareness Campaign	PO003006001_00001	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	21	29	29	29	29
Administrative And Corporate Support	Awareness Campaign	PO003006001_00002	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	19	35	35	35	35
Administrative And Corporate Support	Awareness Campaign	PO003006001_00003	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	29	34	34	34	34
Administrative And Corporate Support	Burials	PO003007013_00001	Work Streams	*re; responsive and sustainable social pr*	*Inclusion and Access*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	323	346	361	378	394
Administrative And Corporate Support	Communication And Development	PO003044002_00001	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	300	–	–	–	–
Administrative And Corporate Support	Disability	PO003007004_00001	Work Streams	*re; responsive and sustainable social pr*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	17	22	22	22	22
Administrative And Corporate Support	Disability	PO003007004_00001	Work Streams	*re; responsive and sustainable social pr*	*Inclusion and Access*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	13	18	18	18	18
Administrative And Corporate Support	Energy Saving Initiatives	PO003053_0	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	150	154	159	164
Administrative And Corporate Support	Events And Organisations	PO003017003_0	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	–	150	156	163	169
Administrative And Corporate Support	Pollution Control	PO003015005_00001	Work Streams	*hance our environmental assets and na*	*Spatial Integration*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	–	300	313	327	342
Administrative And Corporate Support	Project	PO003016001_00001	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	3 654	4 321	4 240	3 892	4 064
Administrative And Corporate Support	Buildings	200100100200101000	Preventative Maintenance	*Quality basic education*	*Inclusion and Access*	RUCTURE & SUSTAINABLE LIVING ENVIR	*Community Facilities*	*Libraries*	HEAD OFFICE	0	*0*	23	22	23	24	25
Administrative And Corporate Support	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	*effective and development-oriented pu*	*Governance*	FINANCIAL STABILITY	*Furniture And Office Equipment*	*re And Office Equ*	HEAD OFFICE	0	*0*	8	8	9	9	9
Administrative And Corporate Support	Buildings	200100100300100100	Preventative Maintenance	*effective and development-oriented pu*	*Governance*	FINANCIAL STABILITY	*Operational Buildings*	*Municipal Offices*	HEAD OFFICE	0	*0*	–	121	126	132	137
Administrative And Corporate Support	Buildings	200100100300100100	Preventative Maintenance	*effective and development-oriented pu*	*Governance*	FINANCIAL STABILITY	*Operational Buildings*	*Municipal Offices*	HEAD OFFICE	0	*0*	–	–	3 805	4 054	4 238
Administrative And Corporate Support	Transport Assets	001002001002010_00	Preventative Maintenance		*Governance*	FINANCIAL STABILITY	*Transport Assets*	*Transport Assets*	HEAD OFFICE	0	*0*	64	85	99	104	108
Mayor And Council	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	1	–	–	–	–
Mayor And Council	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	15 466	17 454	16 620	17 425	18 240
Mayor And Council	Education And Training	PO003007005_00001	Work Streams	*re; responsive and sustainable social pr*	*Inclusion and Access*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	750	750	750	750	750
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00001	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	10	72	72	72	72
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00002	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	684	335	339	344	348
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00005	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	48	111	114	116	119
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00006	Work Streams	*man settlements and improved quality c*	*Inclusion and Access*	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	*0*	404	355	371	388	405
Mayor And Council	Meetings	PO003048002_00001	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	780	957	998	1 044	1 090
Mayor And Council	Municipal Games	PO003043001_0	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	–	185	190	195	200
Mayor And Council	Replacing Of Stolen Cables (Cable Theft)	PO003045001_0	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	347	347	347	347
Mayor And Council	Special Events And Functions	PO003017005_0	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	–	10	11	11	11
Mayor And Council	Special Events And Functions	PO003017005_00001	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	50	76	76	76	76
Mayor And Council	Special Events And Functions	PO003017005_00002	Work Streams	*effective and development-oriented pu*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	63	140	142	143	144
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	5	32	32	33	34
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	57	132	132	135	138
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	0	11	11	11	11
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	–	11	11	11	11
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	27	90	91	92	94
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	2	6	6	7	7
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	31	31	31	31
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	5	–	–	–	–
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	94	96	99	102
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	69	233	234	235	236
Mayor And Council	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	120	419	428	437	447
Mayor And Council	Transport Assets	001002001002010_00	Preventative Maintenance		*Governance*	FINANCIAL STABILITY	*Transport Assets*	*Transport Assets*	HEAD OFFICE	0	*0*	91	77	80	84	87
Municipal Manager, Town Secretary And	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	27	28	30	31
Municipal Manager, Town Secretary And	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	6 294	13 667	16 460	17 214	17 972
Municipal Manager, Town Secretary And	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	–	–	17	18	19
Municipal Manager, Town Secretary And	Plan Development	PO003044016002_0	Work Streams	*accountable; effective and efficient loca*	*Spatial Integration*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	4 500	4 694	4 909	5 125
Municipal Manager, Town Secretary And	Workshops And Sessions	O003044016001_000	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	GOOD GOVERNANCE			HEAD OFFICE	0	*0*	144	377	377	377	377
Municipal Manager, Town Secretary And	Electrical Equipment	001002001001001005_00001		*An efficient; competitive and responsive economic infras*	*Inclusion and Access*	FINANCIAL STABILITY	*Electrical Infrastructure*	*Power Plants*	HEAD OFFICE	0	*0*	3 986	–	–	–	–
Municipal Manager, Town Secretary And	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	*effective and development-oriented pu*	*Governance*	FINANCIAL STABILITY	*Furniture And Office Equipment*	*re And Office Equ*	HEAD OFFICE	0	*0*	–	2	2	2	2
Finance	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	–	–	400	418	437
Finance	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	460	561	589	619	650
Finance	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	66 749	89 518	91 743	96 396	101 010
Finance	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	39 411	47 588	38 233	56 841	69 943
Finance	Communication And Development	PO003044002_00001	Work Streams	*accountable; effective and efficient loca*	*Inclusion and Access*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	0	100	104	109	114
Finance	Interns Compensation	PO003050006_00001	Work Streams	*accountable; effective and efficient loca*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	497	740	627	659	691
Finance	Buildings	200100100200101000	Preventative Maintenance	*Quality basic education*	*Inclusion and Access*	RUCTURE & SUSTAINABLE LIVING ENVIR	*Community Facilities*	*Libraries*	HEAD OFFICE	0	*0*	13	35	37	38	40
Finance	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	*effective and development-oriented pu*	*Governance*	FINANCIAL STABILITY	*Furniture And Office Equipment*	*re And Office Equ*	HEAD OFFICE	0	*0*	5	35	37	38	40
Finance	Transport Assets	001002002001010_00	Corrective Maintenance		*Governance*	FINANCIAL STABILITY	*Transport Assets*	*Transport Assets*	HEAD OFFICE	0	*0*	–	3	3	3	4
Finance	Transport Assets	001002001002010_00	Preventative Maintenance		*Governance*	FINANCIAL STABILITY	*Transport Assets*	*Transport Assets*	HEAD OFFICE	0	*0*	7	33	35	37	38
Fleet Management	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	12	17	18	19	20
Fleet Management	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	1 826	3 022	3 289	3 448	3 609
Fleet Management	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	*effective and development-oriented pu*	*Governance*	FINANCIAL STABILITY	*Furniture And Office Equipment*	*re And Office Equ*	LE OF MUNICIP	0	*0*	12	26	27	28	29
Fleet Management	Machinery And Equipment	001002002001009_00	Corrective Maintenance		*Governance*	FINANCIAL STABILITY	*Machinery And Equipment*	*hinery And Equip*	LE OF MUNICIP	0	*0*	6	–	–	–	–
Fleet Management	Transport Assets	001002002001010_00	Corrective Maintenance		*Governance*	FINANCIAL STABILITY	*Transport Assets*	*Transport Assets*	LE OF MUNICIP	0	*0*	3 599	4 210	4 619	4 854	5 092
Fleet Management	Transport Assets	001002001002010_00	Preventative Maintenance		*Governance*	FINANCIAL STABILITY	*Transport Assets*	*Transport Assets*	LE OF MUNICIP	0	*0*	94	160	167	175	183
Human Resources	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	0	–	–	–	–
Human Resources	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	20 560	22 857	24 045	25 146	26 255
Human Resources	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	*man settlements and improved quality c*	*Governance*	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	*0*	63	87	92	96	101
Human Resources	Human Resource Management	PO003020003_00001	Work Streams	*accountable; effective and efficient loca*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	2	328	342	358	374
Human Resources	Human Resource Management	PO003020003_00002	Work Streams	*accountable; effective and efficient loca*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	36	141	43	44	46
Human Resources	Human Resource Management	PO003020003_00004	Work Streams	*accountable; effective and efficient loca*	*Governance*	FINANCIAL STABILITY			HEAD OFFICE	0	*0*	3	6	111	116	121

Human Resources	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	HEAD OFFICE	0	0	5	8	8	8	9
Information Technology	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	33 038	33 740	35 817	37 490	39 167
Information Technology	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	6 007	4 483	4 707	4 942	5 189
Marketing, Customer Relations, Publicity	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	96	100	105	109
Marketing, Customer Relations, Publicity	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	27	66	69	72	76
Marketing, Customer Relations, Publicity	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	667	215	212	220	227
Marketing, Customer Relations, Publicity	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	146	65	65	66	66
Marketing, Customer Relations, Publicity	Communication And Development	PO003044002_00001	Work Streams	accountable; effective and efficient loca	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	–	–	–	–	–
Marketing, Customer Relations, Publicity	Customer Satisfaction Survey	PO003044003_0	Work Streams	accountable; effective and efficient loca	Inclusion and Access	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	0	–	1 574	1 641	1 717	1 792
Marketing, Customer Relations, Publicity	Education And Training	PO003007005_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	–	85	85	85	85
Marketing, Customer Relations, Publicity	Events And Organisations	PO003017003_0	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	–	830	861	896	931
Marketing, Customer Relations, Publicity	Special Events And Functions	PO003017005_00004	Work Streams	effective and development-oriented pu	Inclusion and Access	GOOD GOVERNANCE			HEAD OFFICE	0	0	503	433	451	470	490
Marketing, Customer Relations, Publicity	Special Events And Functions	PO003017005_00005	Work Streams	effective and development-oriented pu	Inclusion and Access	GOOD GOVERNANCE			HEAD OFFICE	0	0	425	98	102	107	111
Marketing, Customer Relations, Publicity	Electrical Equipment	001001002006001002_00001		An efficient; competitive and responsive economic infras	Governance	COMMUNICATION & CUSTOMER CARE	ation And Communication Infrastr	Data Centres	HEAD OFFICE	0	0	1 392	–	–	–	–
Marketing, Customer Relations, Publicity	Buildings	00200100100300100	Preventative Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Operational Buildings	Municipal Offices	LE OF MUNICIP/	0	0	–	134	140	147	153
Property Services	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	0	–	–	–	–
Property Services	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	2 792	2 933	3 025	3 176	3 327
Property Services	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	276	307	322	338	355
Property Services	Buildings	200100100300100100	Preventative Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Operational Buildings	Municipal Offices	HEAD OFFICE	0	0	3 989	5 200	5 424	5 673	5 923
Property Services	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	HEAD OFFICE	0	0	20	22	23	24	25
Health Services	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	0	95	99	104	108
Health Services	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	4 099	4 609	4 981	5 227	5 476
Health Services	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP/	0	0	–	91	95	99	103
Health Services	Buildings	200100100300100100	Preventative Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Operational Buildings	Municipal Offices	LE OF MUNICIP/	0	0	–	635	663	693	724
Health Services	Transport Assets	PO001002001002010_	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	–	11	11	12	12
Health Services	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	174	147	154	161	168
Community Parks (Including Nurseries)	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	6	–	–	–	–
Community Parks (Including Nurseries)	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	21 940	24 927	27 156	28 481	29 821
Community Parks (Including Nurseries)	Environmental Health	PO003015004_00001	Work Streams	hance our environmental assets and na	Spatial Integration	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	337	373	389	407	424
Community Parks (Including Nurseries)	Nursery	PO003015011_00001	Work Streams	hance our environmental assets and na	Spatial Integration	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	104	496	517	541	565
Community Parks (Including Nurseries)	Parks Programme	PO003033_00002	Work Streams	hance our environmental assets and na	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	123	–	–	–	–
Community Parks (Including Nurseries)	Parks Programme	PO003033_00003	Work Streams	hance our environmental assets and na	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	3 953	322	336	352	367
Community Parks (Including Nurseries)	Parks Programme	PO003033_00005	Work Streams	hance our environmental assets and na	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	1 062	10	10	11	11
Community Parks (Including Nurseries)	Project	PO003016001_00001	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	3 064	3 922	4 230	3 882	4 052
Community Parks (Including Nurseries)	External Facilities	00200200100200100	Corrective Maintenance	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY	Community Facilities	Centres	LE OF MUNICIP/	0	0	–	5 128	5 392	5 640	5 888
Community Parks (Including Nurseries)	Buildings	200100100200101000	Preventative Maintenance	Quality basic education	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIR	Community Facilities	Libraries	LE OF MUNICIP/	0	0	250	379	396	414	432
Community Parks (Including Nurseries)	Transport Assets	001002002001010_00	Corrective Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	7	26	28	29	30
Community Parks (Including Nurseries)	Transport Assets	001002002001010_00	Corrective Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	43	55	58	60	63
Community Parks (Including Nurseries)	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	1 336	939	979	1 024	1 069
Cemeteries, Funeral Parlours And Cremat	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	44	175	183	191	200
Cemeteries, Funeral Parlours And Cremat	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	164	187	194	202	210
Cemeteries, Funeral Parlours And Cremat	Burials	PO003007013_00001	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	948	1 115	1 200	1 255	1 310
Recreational Facilities	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	0	231	262	274	286
Recreational Facilities	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	7 086	8 172	8 553	8 954	9 360
Recreational Facilities	Community Development Initiatives	PO003007003_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIRONMENTS			WHOLE OF MUNICIP/	0	0	–	–	–	–	–
Recreational Facilities	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP/	0	0	–	1	1	1	1
Fire Fighting And Protection	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	3	–	–	–	–
Fire Fighting And Protection	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	37	38	40	41
Fire Fighting And Protection	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	39 071	41 335	50 655	53 144	55 661
Fire Fighting And Protection	Public Protection And Safety	PO003038_00001	Work Streams	l people in South Africa are and feel sa	Inclusion and Access	SAFE & HEALTHY ENVIRONMENTS			WHOLE OF MUNICIP/	0	0	582	580	605	633	661
Fire Fighting And Protection	Buildings	200100100200101000	Preventative Maintenance	Quality basic education	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIR	Community Facilities	Libraries	LE OF MUNICIP/	0	0	1 718	1 924	2 007	2 099	2 192
Fire Fighting And Protection	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP/	0	0	154	16	16	17	18
Fire Fighting And Protection	Transport Assets	001002002001010_00	Corrective Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	326	583	608	636	664
Fire Fighting And Protection	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	1 108	1 835	1 913	2 001	2 090
Libraries And Archives	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	235	792	600	600	600
Libraries And Archives	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	1 148	840	912	919	927
Libraries And Archives	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	5	5	5	5
Libraries And Archives	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	21 935	24 920	26 795	27 465	28 150
Libraries And Archives	Capacity Building Unemployed	PO003004004_0	Work Streams	capable workforce to support an inclusi	Governance	GOOD GOVERNANCE			WHOLE OF MUNICIP/	0	0	100	–	–	–	–
Libraries And Archives	Child Programmes	PO003007001_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	100	100	100	100
Libraries And Archives	Library Programmes	PO003007014_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access				HEAD OFFICE	0	0	–	–	30	30	30
Libraries And Archives	Library Programmes	PO003007014_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	COMMUNICATION & CUSTOMER CARE			HEAD OFFICE	0	0	–	69	20	20	20
Libraries And Archives	Library Programmes	PO003007014_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	GOOD GOVERNANCE			HEAD OFFICE	0	0	400	900	1 000	1 000	1 000
Libraries And Archives	Library Programmes	PO003007014_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	GOOD GOVERNANCE			WHOLE OF MUNICIP/	0	0	286	200	300	300	300
Libraries And Archives	Library Programmes	PO003007014_00001	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	GOOD GOVERNANCE			WHOLE OF MUNICIP/	0	0	29	30	30	30	30
Libraries And Archives	ypical Work Streams:Capacity Building Training And Development:Workshops; S	PO003004010_0	Work Streams	capable workforce to support an inclusi	Governance	INSTITUTIONAL TRANSFORMATION			WHOLE OF MUNICIP/	0	0	159	200	370	370	370
Libraries And Archives	Buildings	002001001002001010	Preventative Maintenance	Quality basic education	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIR	Community Facilities	Libraries	LE OF MUNICIP/	0	0	632	200	300	300	300
Libraries And Archives	Furniture And Office Equipment	PO001002002001005_	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	HEAD OFFICE	0	0	–	200	–	–	–
Libraries And Archives	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP/	0	0	7	16	16	17	18
Libraries And Archives	Capital Spares	PO004002009004_0	NEW	petitive and responsive economic infras	Growth	FINANCIAL STABILITY	ation And Communication Infrastr	Capital Spares	HEAD OFFICE	0	0	–	100	100	100	100
Libraries And Archives	Transport Assets	PO001002001002010_	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	HEAD OFFICE	0	0	–	100	85	85	85
Libraries And Archives	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	13	21	22	23	24
Roads	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	53	–	–	–	–
Roads	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	33 886	44 895	47 153	49 349	51 630
Roads	Project	PO003016001_0	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	–	1 843	2 463	2 033	2 123
Roads	Buildings	002001001002001010	Preventative Maintenance	Quality basic education	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIR	Community Facilities	Libraries	LE OF MUNICIP/	0	0	–	100	104	109	114
Roads	Capital Spares	1001002001002004_	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Roads Infrastructure	Capital Spares	LE OF MUNICIP/	0	0	16 095	19 421	21 138	22 216	23 305
Roads	Civil Structures	001001001002002003	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Roads Infrastructure	Road Structures	LE OF MUNICIP/	0	0	940	0	0	0	0
Roads	Civil Structures	001001001002002003	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Roads Infrastructure	Road Structures	LE OF MUNICIP/	0	0	6 411	6 082	6 344	6 635	6 927
Roads	Civil Structures	001001001002002003	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Roads Infrastructure	Road Structures	LE OF MUNICIP/	0	0	12 439	9 974	10 403	10 881	11 360
Roads	Civil Structures	001001001002002003	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Roads Infrastructure	Road Structures	LE OF MUNICIP/	0	0	1 642	–	–	–	–
Roads	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	1 476	1 716	1 790	1 873	1 955
Economic Development/Planning	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	–	4	–	–	–
Economic Development/Planning	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	710	89	326	337	349
Economic Development/Planning	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	17 479	23 961	25 780	27 013	28 257
Economic Development/Planning	Centre Of Learning Economic Skills	PO003004006_0	Work Streams	capable workforce to support an inclusi	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	654	683	714	745
Economic Development/Planning	Plan Development	O003044016002_000	Work Streams	accountable; effective and efficient loca	Spatial Integration	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	100	1 306	1 362	1 425	1 488
Economic Development/Planning	Project	PO003016001_00001	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	182	–	–	–	–
Economic Development/Planning	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP/	0	0	–	18	19	20	21
Economic Development/Planning	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	9	12	32	34	35
Pollution Control	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP/	0	0	4 478	4 339	4 602	4 835	5 071
Pollution Control	Transport Assets	001002002001010_00	Corrective Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	–	3	3	3	3
Pollution Control	Transport Assets	PO001002001002010_	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP/	0	0	–	2	2	2	2

Pollution Control	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	37	40	41	43	45
Police Forces, Traffic And Street Parking	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	104	25	27	28	29
Police Forces, Traffic And Street Parking	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	–	–	–	–
Police Forces, Traffic And Street Parking	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	75 687	88 617	128 776	130 910	133 055
Police Forces, Traffic And Street Parking	Community Initiatives	PO003007002_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	–	63	66	69	72
Police Forces, Traffic And Street Parking	Holiday Program	PO003007012_0	Work Streams	e; responsive and sustainable social pr	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	–	18	18	19	20
Police Forces, Traffic And Street Parking	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP	0	0	–	22	23	24	25
Police Forces, Traffic And Street Parking	Transport Assets	001002002001010_00	Corrective Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	–	36	37	39	41
Police Forces, Traffic And Street Parking	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	506	456	475	497	519
Town Planning, Building Regulations And	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	7	21	22	23	24
Town Planning, Building Regulations And	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	9	15	16	17	18
Town Planning, Building Regulations And	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	19 268	20 938	23 705	24 910	26 128
Town Planning, Building Regulations And	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP	0	0	–	7	8	8	8
Electricity	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	48	–	–	–	–
Electricity	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	505 894	643 321	737 723	777 521	825 276
Electricity	Master Plan	PO003044011_00001	Work Streams	accountable; effective and efficient loca	Spatial Integration	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	–	341	356	372	389
Electricity	Parks Programme	PO003033_00005	Work Streams	hance our environmental assets and na	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	322	398	415	435	454
Electricity	Capital Spares	001001001002001009_0	An efficient; com	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Capital Spares	LE OF MUNICIP	0	0	–	2 000	2 086	2 182	2 278
Electricity	Capital Spares	1001002001001009_	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Capital Spares	LE OF MUNICIP	0	0	22 724	25 025	28 356	29 802	31 262
Electricity	Public Lighting	010010020010010080002_0	An efficient; com	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Lv Networks	LE OF MUNICIP	0	0	–	1 170	1 220	1 276	1 333
Electricity	Mv Network Equipment	010010020010010070	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Mv Networks	LE OF MUNICIP	0	0	–	6 000	6 258	6 546	6 834
Electricity	Mv Network Equipment	001002001001007002	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Mv Networks	LE OF MUNICIP	0	0	157	0	0	0	0
Electricity	Mv Network Equipment	001002001001007002	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Electrical Infrastructure	Mv Networks	LE OF MUNICIP	0	0	20 343	10 983	11 455	11 982	12 509
Electricity	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	1 054	1 247	1 301	1 360	1 420
Sewerage	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	38 611	36 652	40 488	42 504	44 585
Sewerage	Buildings	200100100300100100	Preventative Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Operational Buildings	Municipal Offices	LE OF MUNICIP	0	0	377	151	158	165	172
Sewerage	Capital Spares	1001002001008006_	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Sanitation Infrastructure	Capital Spares	LE OF MUNICIP	0	0	14 136	16 614	17 374	18 260	19 154
Sewerage	Civil Structure	001001001008001004	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Sanitation Infrastructure	Pump Station	LE OF MUNICIP	0	0	1 643	1 759	1 835	1 919	2 004
Sewerage	Pipe Work	001002001008003010	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Sanitation Infrastructure	Water Treatment	LE OF MUNICIP	0	0	5 584	5 287	5 514	5 768	6 022
Sewerage	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	505	853	890	931	972
Solid Waste Disposal (Landfill Sites)	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	–	5	5	5	5
Solid Waste Disposal (Landfill Sites)	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	21 383	26 974	39 962	40 850	41 746
Solid Waste Disposal (Landfill Sites)	Pollution Control	PO003015005_00001	Work Streams	hance our environmental assets and na	Spatial Integration	COMMUNICATION & CUSTOMER CARE			WHOLE OF MUNICIP	0	0	–	10	11	11	12
Solid Waste Disposal (Landfill Sites)	Landfill Sites	PO004001001004001_	RENEWAL	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Solid Waste Infrastructure	Landfill Sites	WARD 05	0	0	5 000	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Service Connections On Site	001001002007002009_00001	An efficient; com	petitive and responsive economic infras	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIR	Water Supply Infrastructure	Boreholes	LE OF MUNICIP	0	0	–	682	711	744	777
Water Distribution	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	0	–	–	–	–
Water Distribution	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY				0	0	53	132	138	145	153
Water Distribution	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	242 046	233 442	277 235	299 491	322 760
Water Distribution	Water Saving Initiatives	PO003052_00001	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	3 871	4 067	4 242	4 437	4 632
Water Distribution	Water Saving Initiatives	PO003052_00002	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	2 473	2 636	2 749	2 876	3 002
Water Distribution	Water Saving Initiatives	PO003052_00004	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	999	50	52	54	57
Water Distribution	Water Saving Initiatives	PO003052_00005	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	1 498	2 000	–	–	–
Water Distribution	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	836	1 749	1 824	1 908	1 992
Water Distribution	Capital Spares	1001002001007010_	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Water Supply Infrastructure	Capital Spares	LE OF MUNICIP	0	0	20 463	24 468	27 848	29 269	30 703
Water Distribution	Pipe Work	001001001007004002	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Water Supply Infrastructure	Distribution	LE OF MUNICIP	0	0	7 572	5 930	6 184	6 469	6 754
Water Distribution	Pipe Work	001001001007004002	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Water Supply Infrastructure	Distribution	LE OF MUNICIP	0	0	3 730	4 434	4 624	4 837	5 050
Water Distribution	Pipe Work	001001001007004002	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Water Supply Infrastructure	Distribution	LE OF MUNICIP	0	0	1 115	14	1 505	1 574	1 643
Water Distribution	Earthworks	001001001007009005_00001	An efficient; com	petitive and responsive economic infras	Inclusion and Access	COMMUNICATION & CUSTOMER CARE	Water Supply Infrastructure	ter Treatment Wo	WARD 01	0	0	2 360	4 389	4 578	4 789	4 999
Solid Waste Removal	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	214	7	7	7	7
Solid Waste Removal	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			HEAD OFFICE	0	0	2	58	58	58	58
Solid Waste Removal	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	64 503	90 046	71 258	74 763	78 336
Solid Waste Removal	Project	PO003016001_00001	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			HEAD OFFICE	0	0	889	405	519	–	–
Solid Waste Removal	Project	PO003016001_00001	Work Streams	effective and development-oriented pu	Inclusion and Access	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	1 169	1 856	1 958	2 048	2 138
Solid Waste Removal	Furniture And Office Equipment	001002002001005_00	Corrective Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Furniture And Office Equipment	re And Office Equ	LE OF MUNICIP	0	0	–	5	5	5	5
Solid Waste Removal	Land	001001001004001001_00001	An efficient; com	petitive and responsive economic infras	Inclusion and Access	RUCTURE & SUSTAINABLE LIVING ENVIR	Solid Waste Infrastructure	Landfill Sites	LE OF MUNICIP	0	0	2	100	100	100	100
Solid Waste Removal	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	4 768	5 064	5 281	5 524	5 767
Waste Water Treatment	Operational:Municipal Running Cost	PO002_0	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	89	–	–	–	–
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	man settlements and improved quality c	Governance	FINANCIAL STABILITY			WHOLE OF MUNICIP	0	0	7 201	7 742	8 053	8 395	8 742
Waste Water Treatment	Buildings	200100100300100100	Preventative Maintenance	effective and development-oriented pu	Governance	FINANCIAL STABILITY	Operational Buildings	Municipal Offices	LE OF MUNICIP	0	0	435	738	770	805	841
Waste Water Treatment	Civil Structure	001001001008001004	Preventative Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Sanitation Infrastructure	Pump Station	LE OF MUNICIP	0	0	1 148	1 208	1 260	1 318	1 376
Waste Water Treatment	External Facilities	001002001008003002	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Sanitation Infrastructure	Water Treatment	LE OF MUNICIP	0	0	14 260	15 891	19 224	20 205	21 195
Waste Water Treatment	Pipe Work	001002001008003010	Corrective Maintenance	petitive and responsive economic infras	Inclusion and Access	FINANCIAL STABILITY	Sanitation Infrastructure	Water Treatment	LE OF MUNICIP	0	0	3 727	4 478	4 671	4 885	5 100
Waste Water Treatment	Transport Assets	001002002001010_00	Corrective Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	–	49	51	53	56
Waste Water Treatment	Transport Assets	001002001002010_00	Preventative Maintenance		Governance	FINANCIAL STABILITY	Transport Assets	Transport Assets	LE OF MUNICIP	0	0	739	748	780	816	851
Parent Operational expenditure												**1 612 007**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**
Entities: *List all Operational projects grouped by Entity*																
Entity A Water project A																
Entity B Electricity project B																
Entity Operational expenditure												–	–	–	–	–
Total Operational expenditure												**1 612 007**	**1 886 397**	**2 114 653**	**2 236 605**	**2 366 159**

References
Must reconcile with Budgeted Operating Expenditure
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Project Number consists of MSCOA Project Longcode and seq No (sample PO0010010020010020010002_00066)

check	(28 388)	(32)	–	–	–

Midvaal 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

Midvaal Local Municipality is a Category B municipality found in the South African province of Gauteng, and it has a population of 112254. The total energy sales of the municipality were 201 983 765 kWh in the 2023/24 financial year. In 2023/24 the majority of the electricity sales which accounted for 44% came from Manufacturing/industrial customers followed by 37% came from domestic customers and 14% by commercial customers as informed by the Cost of Supply Study results.

Table 1 Municipal energy sales per customer category

Consumer classification	Sales (kWh) Actual 2023/24	% Sales	Number of customers Actual 2023/24
Free Basic Electricity	2 592 550	1,26%	4500
Domestic (pre-paid)	48 394 043	23,66%	16 521
Domestic (Conventional)	6 815 574	13,21%	1563
Agriculture	2 971 010	1,45%	510
Manufacturing/Industrial	89 122 899	43,56%	22
Commercial (pre-paid)	16 131 348	7,88%	683
Commercial (Conventional)	32 134 843	5,83%	478
Other consumers	553 534	0,27%	183
Street lighting	477 277	0,23%	1
Sold to other municipal departments	5 383 239	2,63%	348
Total	201 983 765	100%	20370

3. COS Study Methodology

The Midvaal 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 23/24) - The data input test year with the recently audited financial statements
- Year 1 (FY 24/25) - The current year in which the study is taking place
- Year 2 (FY 25/26) - 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 Midvaal Local Municipality's COS study:

Revenue requirement

- The revenue requirement in FY25FY26 is estimated as R775 269 091 (excluding the impact of subsidy), increasing from R673 668 180 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 86%) whilst 14% 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 0%.

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 dominated by "Other OPEX" which relates to costs incurred in offering the electricity distribution service to the customers

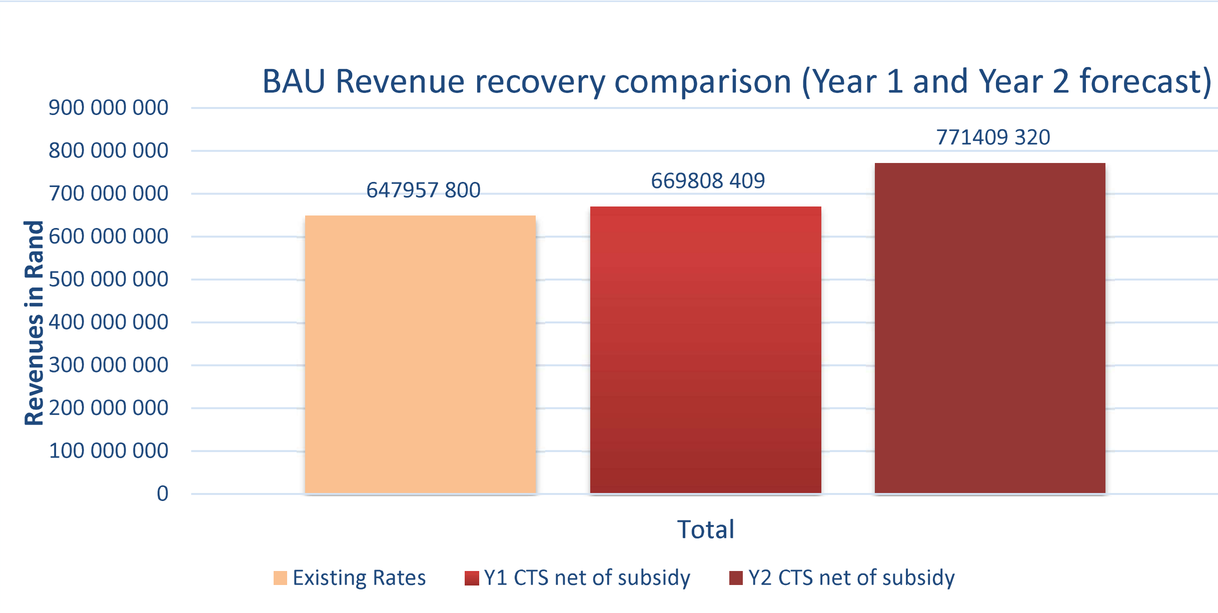
Cost allocation

- The domestic customer category carries the largest proportion of costs, followed by the commercial customers.
- Industrial 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 84% cost reflectivity is achieved for FY24/25
- There is a mismatch between the structure of the revenue breakdown and cost breakdown
- A 19,1% increase with rate structure improvements and refined TOU - pricing signals would make rates cost-reflective

Table 2 BAU revenue comparison (FY25/26 forecast)



5. COS Study Analysis

Energy purchases analysis

The municipality purchases all their energy from Eskom via 8 points 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 always sensitive to sales forecasts. The Midvaal Local Municipality COS model assumes D-form sales values for years 0 – 2. Thereafter, sales are assumed to be flat, with a 0% sales increase per year.

Operating expenses analysis

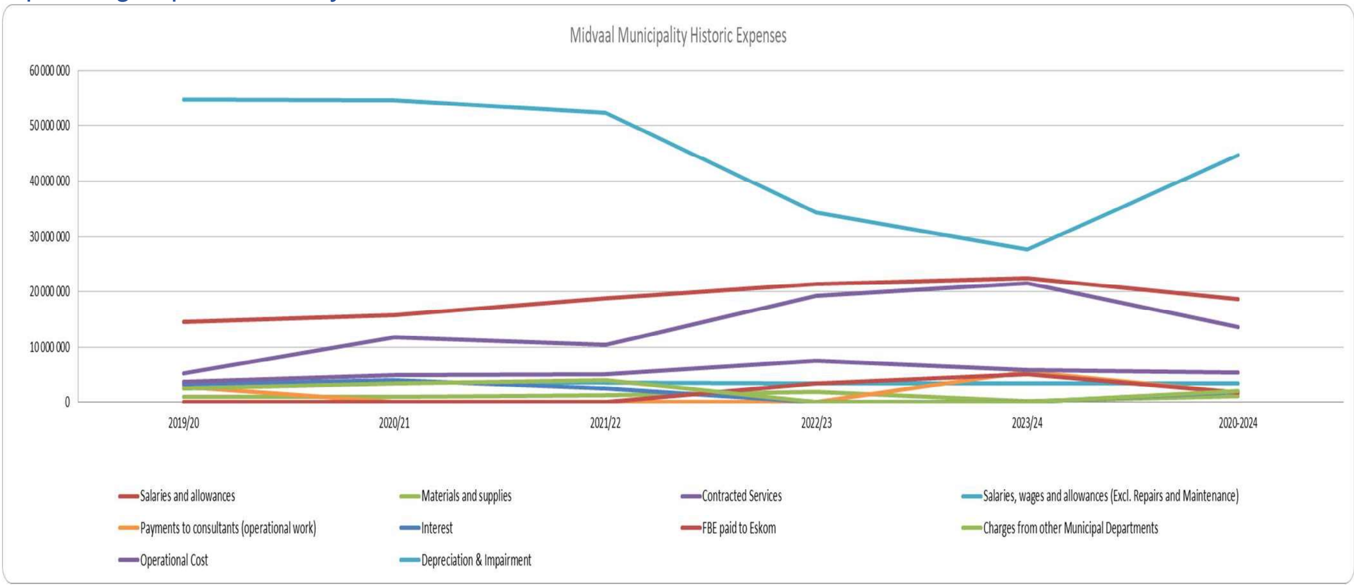


Figure 1 Trend Analysis of D-Form Expenses

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

- Salaries and allowances have increased gradually, due to strengthening of the electrical section.
- Materials and supplies have slightly dropped over the years, as the section has invested in advanced technology and continuous employee trainings
- Contracted services have been increasing over the years,
- Payments to consultants have been inconsistent over a period of years.
- FBE paid to Eskom has been gradually increasing as more customers register as indigents over a period of years.
- Charges from other Municipal Departments sightly consistent over the years.
- Operational costs have been increasing over the years relatively to the staff requirements.
- Depreciation and impairment have been recorded over the years and slightly stable, indicating an investment in the electrical infrastructure.

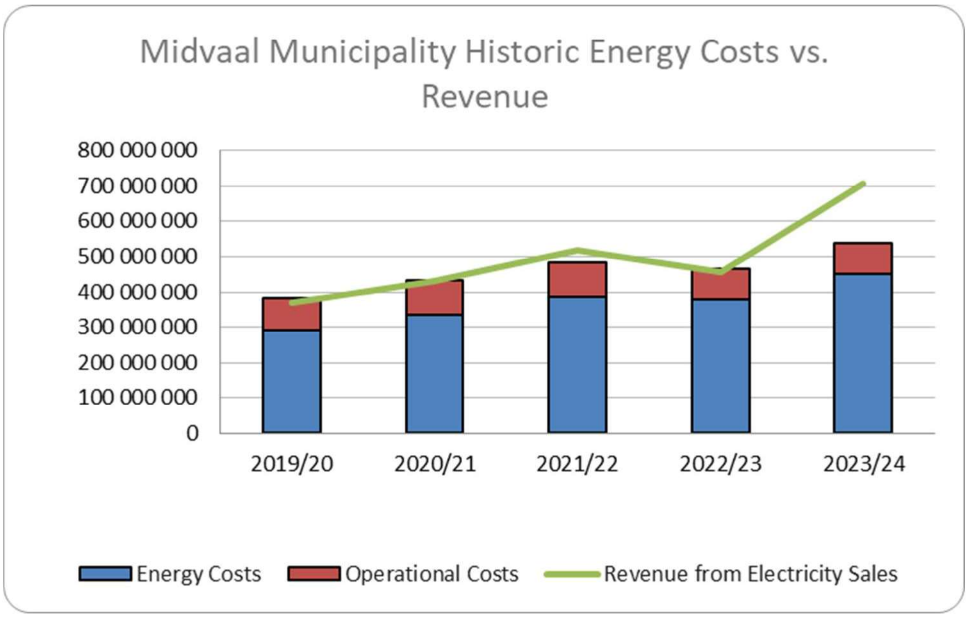


Figure 2 Historic energy costs and revenue comparison

The revenue on the other hand showed the following trend:

- The revenue from electricity sales has steadily increased over the years, reaching a high of R706 948 844.73 in 2023/24. This suggests an increase in the number of customers or an increase in the rate of electricity consumption.
- The revenue growth rate has shown a great increase over the years from 2019 to 2024.
- The revenue from electricity sales has exceeded the expenses, indicating a profit in the electricity sales business.

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, and had a sudden drop in 2022/23. However, a significant increase is shown in 2023/24 in sales which is required to ensure the sustainability of the municipality.

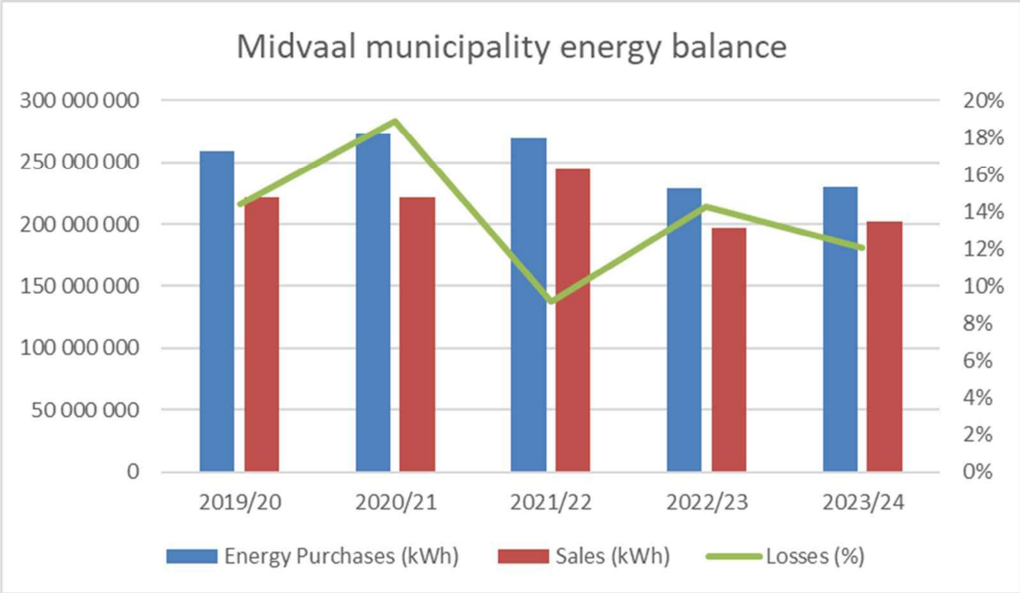


Figure 3 Energy balance and losses

Total energy purchased and total energy sales have remained relatively stable over the years, indicating potential stability in the organization's operations. Energy losses have been inconsistent from over the years. This could suggest potential issues with energy management or technical inefficiencies.

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 prudency 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.

The Figure 4 below offers a breakdown of the revenue requirement based on the various functions which 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 2025/26 (FY25/FY26), or Year 2.

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

- The revenue requirement in FY25/FY26 is estimated as R775 269 091 (excluding the impact of subsidy);
- 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 (86%) whilst the costs related to the wires business (14%).

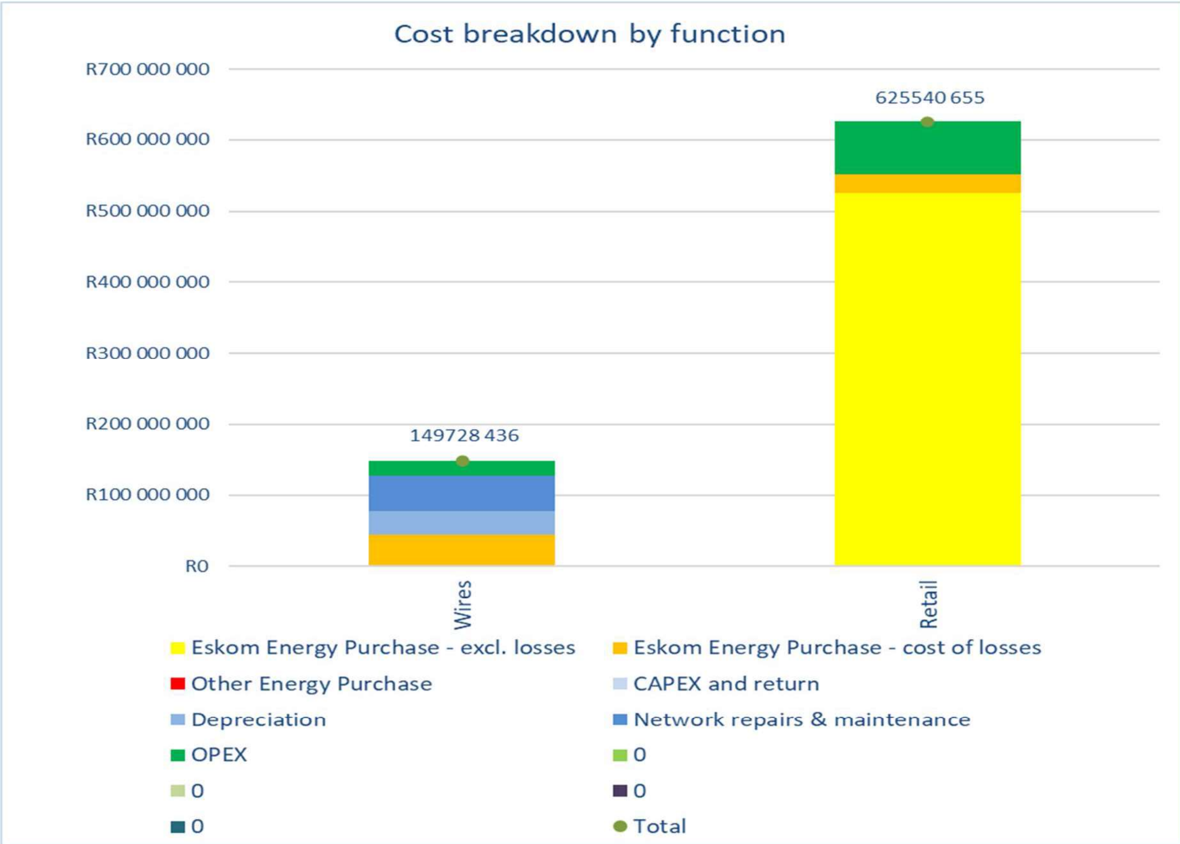


Figure 4 Cost breakdown by function

Energy Purchases

Midvaal Local Municipality has eight incoming electricity supplies from Eskom that it uses for distribution namely M1, Savanna City, Oheinemuri, Grooitvlei and Vaal marina pumps, Sicelo, Graceview, Duncanville and Risiville Eskom 4.

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 the FY25/F26 are 11%. The municipality buys electricity from Eskom and the total energy purchases were projected to be R523 370 748 in FY25/FY26.

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 19,1% to achieve full cost-reflectivity.

The municipality's COS results are shown per tariff category in the figure below. The Agrigulture customers are most costly to service.

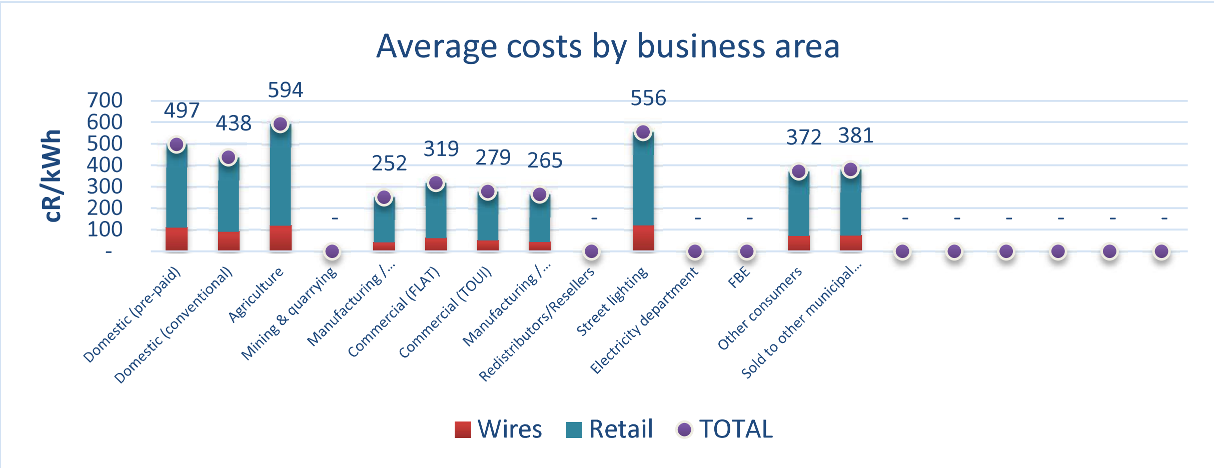


Figure 5 average costs by business area

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.

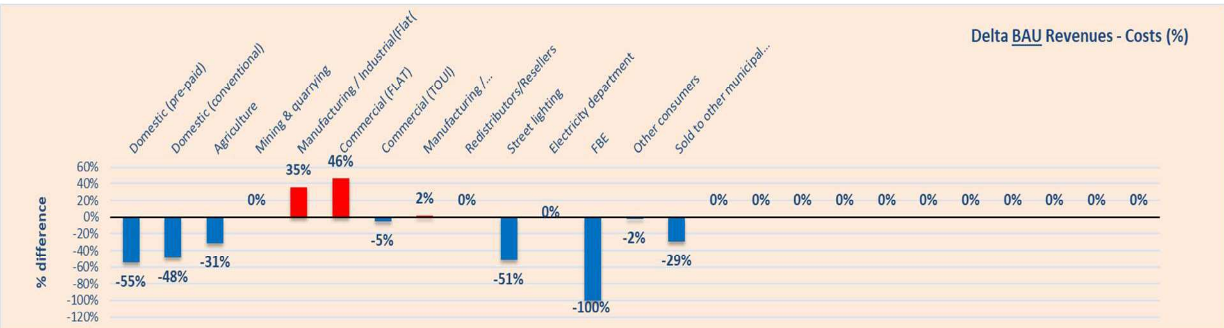


Figure 6 % Over/under recovery of customers

The key insight is that prepaid and agricultural customers are currently receiving electricity services at a price below cost (i.e., being cross-subsidized) while manufacturing/industrial and commercial customers are paying above cost for electricity. Interestingly, all the time-of-use tariffs are close to cost reflectivity.

The business as usual (BAU) rates as shown in graph below indicate that existing tariff structures are not cost reflective. More than 90% 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 not less than 60% 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.

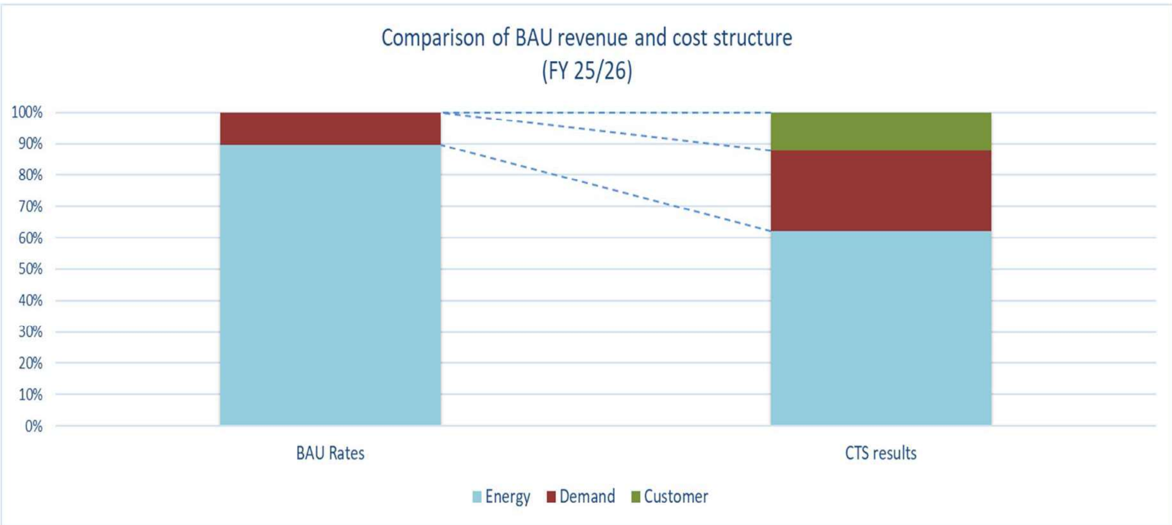


Figure 7 Comparison of revenue and cost structure

The cost reflective charges are shown in table below. These are results 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:	**Total**	**Total**	**Total**
Cost class:	**Energy**	**Demand**	**Customer**
Season:	All	All	All
TOU:	All	All	All
Unit:	*c/kWh*	*R/kVA/month*	*R/POD/month*
Customer Categories			
Domestic (pre-paid)	246	315	246
Domestic (conventional)	246	362	328
Agriculture	196	218	1 557
Manufacturing / Industrial(Flat(	196	223	1 557
Commercial (FLAT)	205	232	410
Commercial (TOUl)	205	237	492
Manufacturing / Industrial(TOU)	205	239	492
Street lighting	246	331	574
Other consumers	246	319	246
Sold to other municipal departments	246	319	492

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:

a. Revenue sufficiency of proposed tariffs and the financial sustainability of the utility.
b. 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.

c. 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.
d. Whether environmental objectives are being encouraged; and
e. The transparency of subsidies and surcharges.

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 were estimated using D-form sales for years 0 – 2 and there after there was no increase in sales.
- The D-Form expenses will increase based on the projected values in the D-form, thereafter no increase was assumed.
- The Eskom bulk purchase energy price was assumed to increase year by year and the increment for year 2 (2025/26) is kept at 12,7%
- 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.
- For customers with multiple tariffs within a single customer category, an average tariff across the individual tariffs was used as an input into the model.
- The actual municipal energy losses for FY2023/24 were 12% however, energy losses were capped at 12% as per the COS framework.

Annexure B
Capital Budget Summary
2025/2026

CAPEX SUMMARY MTREF BUDGET 2526 TO 2728

FUNDING	Draft budget 2526	Draft budget 2627	Draft budget 2728
Leases	27,740,000	23,750,000	23,400,000
Own Funding	45,930,000	40,690,000	36,070,000
DAC	1,140,000	850,000	1,350,000
DAC	3,702,000	4,800,000	3,000,000
Loans	42,500,000	-	-
Developer Contri	4,000,000	4,000,000	2,000,000
WSIG	21,886,000	48,083,000	68,000,000
INEP	30,483,983	14,718,615	15,383,550
Energy Efficiency	3,463,203	3,463,203	3,463,203
NDPG	865,801	8,658,009	1,731,602
MIG	26,354,979	30,752,641	14,718,615
	208,065,966	**179,765,468**	**169,116,970**

Annexure C
Capital Budget Project List
2025/2026

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		Vote Description	dept requests		
DP	03056473520FGK75ZZWM	FG	FORMALISATION OF INFORMAL TRADING STALLS	3,485,409		
COMM	15056473520FGRA3ZZWM	FG	BOBCAT		500,000	
COMM	08056473520FGL70ZZWM	FG	PARKS & INFRASTRUCTURE DEVELOPMENT			
COMM	08156473520FGJ42ZZ06	FG	LAKESIDE SPORT CENTRE (MIG)	4,329,004		
ENG	10056449420FGL42ZZ11	FG	UPGRADE OF EWELME PUMP STATION (MIG)			6,060,606
PSR	11056472420FGD94ZZWM	FG	GRAVEL TO TAR (MIG)NEW	2,416,293	9,523,810	
ENG	12056444420FGJ33ZZWM	FG	SICELO/HIGHBURY (VALLEY SETTLEMENTS) RES	12,987,013	14,668,225	
ENG	12056444420FGR82ZZWM	FG	AGED BULK WATER PIPE REPLACEMENT			
ENG	13056430020FGJ31ZZ11	FG	HIGHMAST LIGHTS - SAVANNA CITY	3,137,260	6,060,606	8,658,009
				26,354,979	**30,752,641**	**14,718,615**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		Vote Description	dept requests		
PSR	11056456020F5H14ZZWM	F5	ROLLER COMPACTOR	-	350,000	
PSR	11056456020F5K50ZZWM	F5	EQUIPMENT	200,000	200,000	
ENG	12056191420F5L36ZZWM	F5	SOFTWARE APPLICATION	4,000,000	-	-
ENG	12056446020F5L53ZZWM	F5	JOJO TANKS	150,000	300,000	300,000
ENG	12056446020F5D89ZZWM	F5	WATER METER REPLACEMENT PROGRAMME	2,000,000	2,500,000	2,500,000
ENG	12056446420F5L74ZZWM	F5	PUMPSTATION REFURBISHMENT AND UPGRADE -	1,000,000		1,000,000
ENG	12056446420F5L75ZZWM	F5	CHLORINE BOOSTER STATION	1,000,000		1,500,000
ENG	12056456020F5K06ZZHO	F5	NEW MACHINERY AND EQUIPMENT	500,000	1,500,000	
ENG	12056474020F5L79ZZWM	F5	FENCING	700,000		1,000,000
ENG	13056456420F5K05ZZWM	F5	EQUIPMENT & TOOLS	600,000	700,000	9,800,000
COMM	14056450020F5K92ZZWM	F5	ADDITIONAL LANDFILL SITE	6,000,000	5,000,000	5,000,000
COMM	14056450020F5K94ZZWM	F5	SAVANNA TRANSFER STATIONS	4,500,000	2,000,000	
COMM	14056450020F5L45ZZWM	F5	WEIGHBRIDGE	1,500,000	2,000,000	
COMM	14056450020F5G97ZZ15	F5	REHABILITATION HENLEY ON KLIP LANDFILL SITE	6,500,000		
PSR	11056456020F5RA6ZZWM	F5	TIPPER TRUCK	-		1,600,000
PSR	01106460020F5H40ZZHO	F5	FURNITURE & EQUIPMENT	-	20,000	
PSR	11056473020F5RALZZWM	F5	STORMWATER	4,000,000	4,000,000	
PSR	11056456020F5H14ZZWM	F5	Borrow Pit Investigation	-	200,000	
PSR	11056456020F5R86ZZWM	F5	Kerb and stormwater Channel Installation Project (with E	-	3,000,000	
PSR	07106456420F5R96ZZWM	F5	New Fire Equipment		200,000	-
PSR	07106456420F5R96ZZWM	F5	Grass Vehicles x 2			2,200,000
ENG	10106473520F5RADZZ15	F5	FENCE	800,000	1,500,000	-
ENG	13056456420F5K05ZZWM	F5	Network strengthening	-	5,000,000	
COMM	01106460020F5H40ZZHO	F5	FURNITURE FOR TRANSFER STATION	150,000		
COMM	05406460020F5RABZZHO	F5	3 x new air conditioning units	100,000		
				45,930,000	**40,690,000**	**36,070,000**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		Vote Description	dept requests		
FINANCE	02056420420F4RAEZZ15	F4	LDV	400,000		
COMM	05406420420F4J25ZZHO	F4	SMALL MOTOR VEHICLE	-		400,000
PSR	07106600420F4L22ZZWM	F4	FIRE ENGINE	-		8,000,000
COMM	08056420420F4H99ZZWM	F4	TRUCK	3,300,000		2,000,000
COMM	08056420420F4J02ZZWM	F4	TRACTORS (REPLACEMENTS)	-	1,000,000	
COMM	08056420420F4J17ZZWM	F4	LDV'S (REPLACEMENTS)	1,000,000	800,000	
PSR	11056420420F4J48ZZWM	F4	GRADER	2,800,000		
ENG	13056420420F4K30ZZWM	F4	LAND CRUISERS	-	850,000	1,000,000
ENG	13056600420F4L14ZZWM	F4	10 TON CRANE TRUCK			
ENG	13056600420F4L12ZZWM	F4	CHERRY PICKER	2,600,000		2,600,000
COMM	14056421420F4L66ZZWM	F4	LOW BED TRAILER		2,600,000	
COMM	14056600420F4L24ZZWM	F4	FRONT END LOADER		-	3,500,000
COMM	17056420420F4K12ZZWM	F4	REFUSE COLLECTION TRUCKS	4,000,000		
COMM	17056420420F4K14ZZWM	F4	LDV 2	750,000	1,500,000	
COMM	17056420420F4K72ZZWM	F4	4 TON TRUCK X2			2,900,000
COMM	17056420420F4J07ZZWM	F4	SKIP TRUCK		3,000,000	
COMM	17056420420F4J07ZZWM	F4	ROLL ON TRUCK	-	3,500,000	
COMM	17056420420F4J07ZZWM	F4	10 CUBIC METER TRUCK		3,500,000	
COMM	17056420420F4L83ZZWM	F4	GRAB TRUCK	2,000,000		3,000,000
PSR	11056421420F4RACZZ15	F4	Trailer for Walk-behind Rollers	90,000		
PSR	11056421420F4RACZZ15	F4	Trailer for Ride on Roller Compactors	100,000		
ENG	10056600420F4RAFZZWM	F4	SINGLE CAB	2,600,000	3,500,000	
ENG	10106600420F4RAMZZWM	F4	5 X Isuzu single cabs	1,600,000	3,500,000	
ENG	12056600420F4RAJZZWM	F4	4 TON TRUCK	3,500,000		
ENG	13056600420F4RAKZZWM	F4	10 TON TRUCK WITH MOUNTED CRANE	3,000,000		
				27,740,000	**23,750,000**	**23,400,000**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		**Vote Description**	**dept requests**		
COMM	08156473520FPL30ZZ10	FP	RESURFACING OF SICELO SPORT FIELD	2,000,000		
COMM	08206473520FPL40ZZWM	FP	UPGRADE & EXTENSION CEMETERIES MIDVAAL	1,000,000		
ENG	10056449420FPL68ZZ10	FP	UPGR SEWER OUTFLOW BELL RD-RAILWAY LINE	4,000,000		
ENG	10056456020FPK46ZZWM	FP	RENEWABLE ENERGY	2,500,000		
ENG	10056446420FPRAAZZ15	FP	PUMPSTATION REFURBISHMENT AND UPGRADE -	1,000,000		
ENG	10106449420FPD13ZZWM	FP	PUMPSTATION REFURBISHMENT AND UPGRADE -	3,500,000		
PSR	11056472420FPL54ZZWM	FP	ROADS REHABILITATION	10,000,000		
PSR	11056472420FPL55ZZWM	FP	GRAVEL TO TAR	12,000,000		
ENG	12056448020FPL56ZZWM	FP	TELEMETRY OF WATER SUPPLY & DISTRIBUTION	-		
ENG	12056456020FPRA9ZZ15	FP	FIRE HYDRANTS (FROM TELEMETRY LOAN)	3,000,000		
ENG	12056448020FPL57ZZ01	FP	REFURB VAAL MARINA WATERTREATMENT PLANT	1,000,000		
ENG	1205 NEW VOTE	FP	RISSIVILLE WATER NETWORK (NEW)			
ENG	13056432020FPL67ZZWM	FP	CONTROL ROOM	-		-
ENG	13056433020FPK61ZZWM	FP	TRANSFORMERS	-	-	-
COMM	14056450020FPL39ZZWM	FP	TRANSFER STATIONS PAVING	2,500,000		
				42,500,000	**-**	**-**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		Vote Description	dept requests		
COMM	05056473520GAH62ZZ09	GA	MEYERTON LIBRARY BOOKS (DAC)	240,000	150,000	150,000
COMM	05106473520GAH60ZZ15	GA	HOK LIBRARY BOOKS (DAC)	125,000	100,000	100,000
COMM	05156473520GAH59ZZ11	GA	DE DEUR LIBRARY BOOKS (DAC)	125,000	100,000	100,000
COMM	05206473520GAH63ZZ04	GA	RANDVAAL LIBRARY BOOKS (DAC)	125,000	100,000	100,000
COMM	05256473520GAH64ZZ10	GA	SICELO LIBRARY BOOKS (DAC)	200,000	150,000	150,000
COMM	05306473520GAH61ZZ06	GA	LAKESIDE LIBRARY BOOKS (DAC)	200,000	150,000	150,000
COMM	05356473520GAH58ZZ01	GA	BANTU BONKE LIBRARY BOOKS (DAC)	125,000	100,000	100,000
COMM	0505	GA	LDV			500,000
				1,140,000	**850,000**	**1,350,000**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		**Vote Description**	**dept requests**		
COMM	05056151020GBH74ZZ09	GB	RFID SECURITY SYSTEM-MEYERTON	100,000	300,000	500,000
COMM	05056420420GBK66ZZ01	GB	MOBILE LIBRARY BUS			
COMM	05056460020GBJ67ZZ09	GB	LIBRARY FURN & EQUIPMENT - MEYERTON-NEW	452,000	500,000	500,000
COMM	05056470020GBH68ZZ09	GB	ITC HARDWARE (COMPUTORS) - NEW	1,400,000	1,000,000	1,000,000
COMM	05056473520GBH62ZZ09	GB	MEYERTON LIBRARY BOOKS (DAC)	400,000	300,000	300,000
COMM	05056473520GBH57ZZ01	GB	SAVANNA CITY LIBRARY BOOKS (DAC) - NEW		2,000,000	500,000
COMM	05056473520GBR77ZZWM	GB	RENEWABLE ENERGY FOR LIBRARIES	900,000	500,000	
COMM	05106460020GBH69ZZ15	GB	AIR CONS - HOK - NEW	-	200,000	200,000
COMM	05356474020GBK65ZZ01	GB	BANTU BONKE CARPORTS	200,000		
COMM	05356473520GBRA7ZZ01	GB	ELECTRIC FENCE BANTU BONKE	100,000		
COMM	05106473520GBRA8ZZ15	GB	Electric fence (HOK library)	150,000		
				3,702,000	**4,800,000**	**3,000,000**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		**Vote Description**	**dept requests**		
DP	03056474020NDJ43ZZWM	ND	ECONOMIC INFRASTR / URBAN REGENERATION	865,801	8,658,009	1,731,602
				865,801	**8,658,009**	**1,731,602**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		**Vote Description**	**dept requests**		
ENG	12056444420FNJ44ZZWM	FN	AGED BULK WATER PIPE REPLACEMENT	17,519,000	30,000,000	32,000,000
ENG	12056444420FNJ45ZZWM	FN	REFURBISHMENT/REPLACEMENT-SUPPLY VALVES	1,000,000	1,000,000	2,000,000
ENG	12056444420FNJ46ZZWM	FN	BULK WATER METERS	1,867,000	5,083,000	10,000,000
ENG	12056446020FNL69ZZWM	FN	WATER METER REPLACEMENT PROGRAMME	1,500,000	12,000,000	24,000,000
				21,886,000	**48,083,000**	**68,000,000**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		Vote Description	dept requests		
ENG	10056449420FQK68ZZWM	FQ	SEWER CONNECTIONS NEW	2,000,000	3,000,000	2,000,000
ENG	13056430020FQH78ZZWM	FQ	ELECTRICITY METERING	1,000,000		
ENG	13056430020FQH80ZZWM	FQ	NEW CONNECTIONS	1,000,000	1,000,000	-
				4,000,000	**4,000,000**	**2,000,000**

				Proposed Budget 2526	Proposed Budget 2627	Proposed Budget 2728
	Vote No		**Vote Description**	**dept requests**		
ENG	13056430020FTJ29ZZ11	FT	SAVANNA CITY ELECTR. NETWORK	25,478,788	8,658,009	
ENG	13056430020FTJ30ZZ08	FT	SICELO ELECTRIFICATION NETWORK	5,005,195	6,060,606	15,383,550
				30,483,983	**14,718,615**	**15,383,550**