EXTRACT OF THE MINUTES OF THE 76TH SPECIAL COUNCIL MEETING HELD ON 01 APRIL 2026

"7.2 *REPORT FOR THE 2026/27 SEDIBENG DISTRICT DRAFT IDP REVIEW AND BUDGET*

(5/1/8/1/1) ***Office of the Municipal Manager***

RESOLVED

1. *THAT Council take note of the constrains within the 2026/2027 draft budget.*

2. *THAT it be noted that while currently the projected 2026/27operating budget is in surplus of R3,190 million before Capital transfers and subsidies this position is not cash-backed as Council requires R136,667 million cash and cash equivalents to meet our liabilities as well as operations, hence still needing further improvement as per MFMA regulations to improve the financial position of Council.*

3. *THAT the projected budget inclusive of asset maintenance plans be presented to the Mayoral Committee and Council for final consideration and approval in May 2026.*

4. *THAT all budget related policies be reviewed and tabled before council for adoption in May 2026 with the approval of the final budget.*

5. *THAT the 2025/2026 adjustment budget as annexed be hereby approved by the Council in the prescribed budget formats as received from National Treasury outlined below:*

   B Schedule - Annexure "A"

6. *THAT the adjustment budget report be read in conjunction with the mid-term performance and financial reports presented to Council;*

7. *THAT council resolutions in terms of spending are implemented and adhered to;*

8. *THAT based on the unexpected and unanticipated prolonged cost of the nine additional security guards deployed for the protection of political principals as per the risk assessment report, the nine additional guards be retracted and the Accounting Officer be delegated to serve notice to the service provider to terminate the service as at end March 2026 in line with the service level agreement; and*

9. *THAT conditional grants continue to be ring-fenced as per their approved business plans to ensure that Council expend against the pre-determined conditions of the relevant grant."*

* * * * *

It is hereby certified that this is a true extract from the minutes of a meeting of the Sedibeng District Municipality.

Council held on: 1 APRIL 2026
Signed by: M.T NGAKS
Designation MANAGER LEGAL
Legal And Support Services

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9. THAT conditional grants continue to be ring-fenced as per their approved business plans to ensure that Council expend against the pre-determined conditions of the relevant grant."

* * * * *

<u>TABLED BUDGET FOR THE MTREF 2026/2027 TO 2028/2029 FINANCIAL YEARS</u>

(**5/1/3 (2026/2027)**) **Cluster : Finance**
Portfolio: Finance

1. <u>PURPOSE</u>

The purpose of the report is to present the tabled budget for 2026/2027 financial year with projections for the outer years 2027/2028 and 2028/2029

2. <u>INTRODUCTION</u>

National Treasury prescribes the guidelines of the MTREF period through a sustained and viable process as taken from the priorities of the country's National Development Plan. In line with national and provincial planning frameworks, Council's Growth and Development Strategy (as revised) and Council's 5-Year Integrated Development Plan (IDP) are aligned to the National Development Plan (NDP) and the Growing Gauteng Together (GGT) 2030 strategy. The Gauteng Province had aligned their strategic plan with the National Development Plan (NDP) by introducing the Growing Gauteng Together (GGT) 2030 strategic plan. GGT 2030 aims to combat unemployment, poverty, and inequality through targeted economic growth, particularly in township economies and high-growth sectors through the following seven pillars:

- ***Economy, Jobs, and Infrastructure****: Focus on Special Economic Zones (SEZs) in Ekurhuleni, Tshwane, Sedibeng, and the West Rand, with 15 revitalized industrial parks.*
- ***Education and Skills Revolution****: Prioritizing early childhood development, improving primary education, and equipping youth with skills.*
- ***Health Services****: Ensuring 90% of clinics and hospitals meet ideal standards.*
- ***Integrated Human Settlements and Land Release****: Providing 100,000 serviced stands for housing, completing unfinished projects, and providing title deeds.*
- ***Safety, Social Cohesion, and Food Security****: Aims to reduce crime by 50% in the 40 worst-affected hotspots.*
- ***Capable, Ethical, and Developmental State****: Promoting clean governance, reducing corruption, and increasing efficiency.*
- ***Sustainable Development****: Promoting green energy, water security, and environmental protection.*

However, as economic uncertainty continues throughout the country, it is imperative that we take a conservative approach to the budget in order to give financial stability and start building financial reserves for the municipality. Controlling municipal spending by spending less than the municipality takes in, demonstrates a commitment to common-sense budgeting and economic health that Sedibeng District Municipality deserve. In addition, the district has been able to sustain our cost containment or austerity measures program during our budgeting process which is still ongoing.

The reporting requirements of this draft budget are disclosed in terms of the MFMA circulars 48, 51, 54, 55, 58, 66, 67, 70, 74, 78, 79, 85, 86, 91, 99, 107, 108, 115, 123,128, 130 and 132 as well as the Municipal Budget and Reporting Regulations (MBRR GN 393 of 2009).

The municipality has had to adopt a very conservative approach to budgeting for 2026/2027 MTREF as the municipality's revenue base (primarily composed of grants & subsidies) has shrink, while operational expenditure continues to grow at a rate of CPI with salaries & employee-related costs growing at above CPI (due to the collective bargaining agreement).

The implementation of the Municipal Standard Chart of Accounts (MSCOA), has also assisted the municipality in moving away from cost line budgeting towards project-based budgeting.

3. DISCUSSION

The budget approach was applied by taking the following principles into account:

- No growth allowed on general expenses
- Programs to be performed in-house first with no use of Consultants by all Clusters;
- Moratorium be placed on all vacancies and attrition positions not to be filled, subject to Accounting Officer approval in conjunction with the Executive Mayor;
- Moratorium on controllable salary line items such as acting, overtime, cell phone allowances and car allowance;

The operational budget for the 2026/27 budget will apply a 4.75% salary increase as per the bargaining council multi-year agreement.

Capital expenses will be limited as a result of the current financial position, taken into consideration that the capital items need to be funded from internally generated fund as only the energy saving grant is available from grant funding.

FINANCING OF OPERATING ACTIVITIES

The budget on financial performance has been drawn up in line with the GRAP (Generally Recognized Accounting Practices) principles of accounting where provision for depreciation has been taken into account.

The following should be noted:

Indicative Macroeconomic Forecasts

Municipalities are expected to levy their tariffs taking into account their local economic conditions, affordability levels and remain broadly in line with macro-economic policy. Municipalities must also take account the policy and recent developments in government sectors relevant to their local communities. Tariff increases must be thoroughly substantiated in the municipal budget documentation for consultation with the community.

Fiscal year	***2024/25 Actual***	***2025/26 Estimate***	***2026/27 Forecast***	***2027/28 Forecast***	***2028/29 Forecast***
CPI Inflation	4.4%	3.3%	3.7%	3.3%	3.2%

Source: MFMA Circular 132

NB: The reclining growth of the equitable share from National Treasury coupled with the increase towards personnel costs over the past years has had a negative impact on the Municipality meeting its short-term obligations towards the operations and programmes of the district.

National Treasury funding model for district municipalities has increased the municipality's equitable share allocation for 2026/2027 below CPI. Effectively, there has only been a R 10,068,000 or 3.14% growth from 2025/2026 to 2026/2027. As indicated below salaries is currently higher than the total equitable share received.

DC42 Sedibeng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Sale of Goods and Rendering of Services	2	192	195	183	198	207	207	137	207	214	221
Agency services	2	74,002	76,259	80,571	91,161	91,161	91,161	51,257	95,263	98,407	101,556
Interest earned from Current and Non Current Assets	2	3,932	5,365	6,080	5,392	5,979	5,979	4,289	6,080	6,281	6,482
Rental from Fixed Assets	2	549	580	496	734	494	494	242	494	511	527
Operational Revenue	2	5,241	4,999	5,516	5,494	3,884	3,884	1,591	3,884	4,012	4,140
Non-Exchange Revenue											
Licences or permits	2	212	220	264	1,500	635	635	140	635	656	677
Transfer and subsidies - Operational	2	311,014	322,317	328,246	341,603	343,056	343,056	253,203	354,219	361,676	374,624
Gains on disposal of Fixed and Intangible Assets	2	12	30	447	-	1	1	24	1	1	1
Total Revenue (excluding capital transfers and contribution		**395,154**	**409,965**	**421,803**	**446,081**	**445,417**	**445,417**	**310,883**	**460,783**	**471,757**	**488,228**
Expenditure											
Employee related costs	2	290,100	312,249	326,005	339,137	323,291	323,291	216,947	336,194	347,288	358,402
Remuneration of councillors	2	14,519	14,237	14,935	16,078	15,768	15,768	10,682	16,468	17,011	17,555
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	3,598	7,091	4,350	3,735	3,212	3,212	2,053	3,212	3,318	3,424
Debt impairment	2,3	53	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment	2	8,663	8,596	5,280	4,782	4,898	4,898	3,255	4,898	4,898	4,898
Interest, Dividends and Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Contracted services	2	36,600	36,101	37,680	41,772	44,564	44,564	23,999	44,618	43,835	45,138
Transfers and subsidies	2	8,089	8,297	3,963	4,562	16,289	16,289	9,512	17,069	14,789	15,262
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	36,240	41,806	34,295	35,041	36,988	36,988	26,132	37,013	38,235	39,458
Disposal of Fixed and Intangible Assets	2	141	17	14	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		**398,004**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**292,580**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit)		**(2,850)**	**(18,430)**	**(4,718)**	**974**	**406**	**406**	**18,303**	**1,311**	**2,383**	**4,090**
Transfers and subsidies - capital (monetary allocations)	6	-	133	372	5,000	1,879	1,879	1,879	1,879	-	4,000
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**

Percentage allocation of revenue towards expenses

Description	Percentage
Employee related costs	72.96%

Remuneration of Councillors	3.57%
Depreciation and Asset Impairment	1.06%
Inventory consumed	0.70%
Contracted services	9.68%
Transfers and subsidies	3.70%
Other expenditure	8.03%

The following National Grant allocations are earmarked for the 2026/27 and outer financial years, with comparison of the previous year allocations. Note must be taken that the Provincial Gazette is not yet received and the necessary amendments on the provincial grants will be done before the final approval in May 2026.

DC42 Sedibeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		363,488	390,195	385,875	404,646	401,736	401,736	414,487	427,929	441,394
Energy Efficiency and Demand Side Management Grant		–	–	5,000	–	3,121	3,121	3,121	–	–
Expanded Public Works Programme Integrated Grant		1,254	1,057	1,222	1,884	1,884	1,884	1,739	–	–
Local Government Financial Management Grant		1,400	1,242	1,400	1,380	1,380	1,380	1,580	1,607	1,635
Rural Road Asset Management Systems Grant		2,605	2,085	3,058	2,856	2,856	2,856	2,971	3,090	3,186
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		368,748	394,578	396,555	410,766	410,977	410,977	423,898	432,626	446,215
Total National Government		368,748	394,578	396,555	410,766	410,977	410,977	423,898	432,626	446,215
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		11,764	14,515	11,567	15,060	13,855	13,855	14,802	15,290	15,780
Total Monetary Allocations		11,764	14,515	11,567	15,060	13,855	13,855	14,802	15,290	15,780
Total Provincial Government		11,764	14,515	11,567	15,060	13,855	13,855	14,802	15,290	15,780
Total operating expenditure of Transfers and Grants		380,512	409,093	408,121	425,826	424,832	424,832	438,700	447,917	461,994
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		–	–	–	5,000	1,879	1,879	1,879	–	4,000
Local Government Financial Management Grant		–	105	–	120	120	120	120	124	128
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	137	294	–	–	–	–	–	–
Total Monetary Allocations		-	242	294	5,120	1,999	1,999	1,999	124	4,128
Total National Government		-	242	294	5,120	1,999	1,999	1,999	124	4,128
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		–	–	136	–	–	–	–	–	–
Total Monetary Allocations		-	-	136	-	-	-	-	-	-
Total Provincial Government		-	-	136	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	242	429	5,120	1,999	1,999	1,999	124	4,128
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		380,512	409,335	408,551	430,946	426,831	426,831	440,699	448,041	466,122

Key Legal Provisions to be Strictly Enforced

All municipalities must prepare budgets, adjustments budgets and in-year reports for the 2026/27 financial year in accordance with the Municipal Budget and Reporting ***AND*** Municipal Standard Chart of Accounts Regulations. In this regard, municipalities must comply with both:

- the budget documentation as set out in Schedule A (version 7.1) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats (the Excel schedules);

  - the Service Delivery and Budget Implementation Plan in both printed and electronic format;
  - the Integrated Development Plan;
  - the Council Resolution;
  - the signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
  - the Budget Locking Certificate as signed by the accounting officer.

All municipalities must do a funding compliance assessment of their 2026/27 budgets in accordance with the guidance given in MFMA Circular 80 and the Municipal Standard Chart of Accounts Regulations, GN 312 of 2014, before tabling their budget, and where necessary revise their budget submissions to comply with a properly funded budget.

The deadline for tabling a final budget before Council is 31 May 2026 as per Section (16)2 of the MFMA. See circular 132 for details as per annexure "C"

The deadline for the submission to National Treasury, MEC, DLG, AG and SALGA of approved budgets are ten working days after Council approves the annual budget.

<u>"FUNDING OF EXPENDITURE":</u>

(1) An annual budget may only be funded from -

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

(2) Revenue projections in the budget must be realistic taking into account –

(a) Projected revenue for the current year based on collection levels to date; and
(b) Actual revenue collected in previous financial years.

4. <u>ALIGNMENT WITH COUNCIL STRATEGIES</u>

This report is aligned to the Reviewed IDP, the district's GDS-3, Municipal Budget and Reporting regulations GN 393 of 2009, Municipal Standard Chart of Accounts Regulations, GN 312 of 2014 as well as circulars 48, 51, 54, 55, 58, 66, 67, 70, 74, 78, 79, 85, 86,91, 98, 99, 107, 108, 115, 123, 128, 130 and 132 of National Treasury.

5. COUNCIL BUDGET RELATED POLICIES

The MTREF for 2026/2027 has been drawn up in alignment with the following financial & budget related policies (as reviewed and adopted by Council):

- Cash Handling Policy
- Management of Foreign Exchange Policy
- Cash Management & Investment Policy
- Revenue Management Policy
- Debt Management Policy
- Sundry Tariff Policy
- Loans Policy
- Fixed Asset Management Policy
- Capital Projects and Infrastructure Development Policy
- Strategic Budget Policy
- Long Term Financial Plan Policy
- Budget Oversight Policy
- Virement Policy
- Unforeseen and Unavoidable Expenses Policy
- Supply Chain Management Policy & Procedures
- Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy
- Accounts Payable Policy
- Payroll Management Policy
- Subsistence & Travel Policy
- Funding & Reserves Policy
- Journal Entry Policy
- Vaal Technorama Policy
- Acting Allowance Policy
- Donation Policy
- Cost containment Policy

During the budget process, these policies need to be reviewed. National Treasury has appointed an advisor who will assist in the process of reviewing these policies to be submitted to Council for final approval in May 2026.

6. RECOMMENDATIONS

1. THAT Council take note of the constrains within the 2026/2027 draft budget.

2. THAT it be noted that while currently the projected 2026/27 operating budget is in surplus of R3,190 million before Capital transfers and subsidies this position is not cash-backed as Council requires R136,667 million cash and cash equivalents to meet our liabilities as well

as operations, hence still needing further improvement as per MFMA regulations to improve the financial position of Council.

3. THAT the projected budget inclusive of asset maintenance plans be presented to the Mayoral Committee and Council for final consideration and approval in May 2026.

4. THAT all budget related policies be reviewed and tabled before council for adoption in May 2026 with the approval of the final budget.

Annexures: "A" - A schedule version 7.1
"B" - Draft tariffs
"C" - Circular 132

DC42 Sedibeng - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	3,932	5,365	6,080	5,392	5,979	5,979	4,289	6,080	6,281	6,482
Transfer and subsidies - Operational	311,014	322,317	328,246	341,603	343,056	343,056	253,203	354,219	361,676	374,624
Other own revenue	80,208	82,284	87,477	99,087	96,382	96,382	53,391	100,484	103,800	107,122
Total Revenue (excluding capital transfers and contributions)	395,154	409,965	421,803	446,081	445,417	445,417	310,883	460,783	471,757	488,228
Employee costs	290,100	312,249	326,005	339,137	323,291	323,291	216,947	336,194	347,288	358,402
Remuneration of councillors	14,519	14,237	14,935	16,078	15,768	15,768	10,682	16,468	17,011	17,555
Depreciation, amortisation and impairment	8,663	8,596	5,280	4,782	4,898	4,898	3,255	4,898	4,898	4,898
Interest, Dividends and Rent on Land	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	3,598	7,091	4,350	3,735	3,212	3,212	2,053	3,212	3,318	3,424
Transfers and subsidies	8,089	8,297	3,963	4,562	16,289	16,289	9,512	17,069	14,789	15,262
Other expenditure	73,034	77,924	71,988	76,813	81,552	81,552	50,131	81,631	82,069	84,597
Total Expenditure	398,004	428,396	426,521	445,108	445,011	445,011	292,580	459,472	469,374	484,138
Surplus/(Deficit)	(2,850)	(18,430)	(4,718)	974	406	406	18,303	1,311	2,383	4,090
Transfers and subsidies - capital (monetary allocations)	–	133	372	5,000	1,879	1,879	1,879	1,879	–	4,000
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(2,850)	(18,298)	(4,346)	5,974	2,285	2,285	20,182	3,190	2,383	8,090
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(2,850)	(18,298)	(4,346)	5,974	2,285	2,285	20,182	3,190	2,383	8,090
Capital expenditure & funds sources										
Capital expenditure	1,540	1,020	2,299	8,146	4,924	4,924	2,381	4,924	3,146	7,247
Transfers recognised - capital	–	242	429	5,120	1,999	1,999	1,879	1,999	124	4,128
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1,540	778	1,870	3,026	2,926	2,926	502	2,926	3,022	3,119
Total sources of capital funds	1,540	1,020	2,299	8,146	4,924	4,924	2,381	4,924	3,146	7,247
Financial position										
Total current assets	33,404	30,507	60,859	69,471	56,841	56,841	8,999	54,937	50,670	52,164
Total non current assets	91,657	84,724	82,259	76,870	76,596	76,596	(873)	71,698	65,021	64,224
Total current liabilities	203,423	241,046	169,197	66,095	147,106	147,106	(12,057)	137,113	123,787	116,394
Total non current liabilities	–	–	–	–	–	–	–	–	–	–
Community wealth/Equity	(112,753)	(130,973)	(31,767)	80,246	(9,980)	(9,980)	20,182	(10,478)	(8,095)	(6)
Cash flows										
Net cash from (used) operating	89,930	(2,180)	31,790	17,511	2,933	2,933	12,981	3,446	(1,184)	(281)
Net cash from (used) investing	(1,540)	(989)	(1,852)	(9,368)	(6,146)	(6,146)	(2,358)	(4,924)	(3,145)	–
Net cash from (used) financing	–	8	(3)	–	–	–	3	–	–	–
Cash/cash equivalents at the year end	106,819	29,621	59,166	69,159	55,959	55,959	10,627	54,481	50,151	49,870
Cash backing/surplus reconciliation										
Cash and investments available	106,819	29,621	59,166	69,159	55,959	55,959	10,627	54,481	50,151	49,870
Application of cash and investments	202,598	237,034	166,473	65,989	145,166	145,166	20,564	136,667	123,347	115,954
Balance - surplus (shortfall)	(95,780)	(207,412)	(107,307)	3,170	(89,207)	(89,207)	(9,937)	(82,186)	(73,196)	(66,084)
Asset management										
Asset register summary (WDV)	87,160	79,566	76,570	76,870	76,596	76,596		71,698	65,021	64,224
Depreciation	8,787	8,596	5,280	4,782	4,898	4,898		4,898	4,898	4,898
Renewal and Upgrading of Existing Assets	782	905	1,795	7,446	4,224	4,224		4,224	2,423	6,501
Repairs and Maintenance	2,166	2,831	4,546	3,037	4,865	4,865		4,895	2,879	2,971
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		–	–	–
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

DC42 Sedibeng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**311,420**	**325,952**	**335,390**	**348,942**	**346,782**	**346,782**	**357,931**	**366,774**	**383,888**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		311,420	325,952	335,390	348,942	346,782	346,782	357,931	366,774	383,888
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**1,993**	**2,567**	**575**	**3,566**	**1,009**	**1,009**	**1,009**	**1,042**	**1,075**
Community and social services		1,781	2,347	311	2,066	374	374	374	386	398
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		212	220	264	1,500	635	635	635	656	677
Economic and environmental services		**76,608**	**78,481**	**83,923**	**94,017**	**97,138**	**97,138**	**101,355**	**101,497**	**104,742**
Planning and development		2,605	2,221	3,352	2,856	5,977	5,977	6,092	3,090	3,186
Road transport		74,002	76,259	80,571	91,161	91,161	91,161	95,263	98,407	101,556
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	**5,134**	**3,099**	**2,288**	**4,557**	**2,367**	**2,367**	**2,367**	**2,445**	**2,523**
Total Revenue - Functional	2	**395,154**	**410,098**	**422,175**	**451,081**	**447,296**	**447,296**	**462,662**	**471,757**	**492,228**
Expenditure - Functional										
Governance and administration		**216,379**	**238,861**	**224,221**	**231,880**	**243,908**	**243,908**	**251,999**	**258,324**	**266,402**
Executive and council		53,973	56,452	52,669	54,097	52,539	52,539	54,728	56,520	58,316
Finance and administration		155,792	175,072	163,376	169,372	182,418	182,418	188,145	192,376	198,357
Internal audit		6,614	7,337	8,176	8,411	8,952	8,952	9,127	9,428	9,729
Community and public safety		**64,850**	**63,937**	**71,805**	**79,961**	**67,014**	**67,014**	**68,796**	**71,065**	**73,339**
Community and social services		31,971	34,148	33,710	35,453	32,570	32,570	33,730	34,843	35,958
Sport and recreation		3,455	3,448	3,436	3,352	3,746	3,746	3,900	4,029	4,158
Public safety		4,920	5,175	5,191	5,529	5,525	5,525	5,771	5,961	6,152
Housing		1,759	1,838	1,716	913	828	828	867	896	924
Health		22,746	19,328	27,752	34,713	24,345	24,345	24,528	25,337	26,148
Economic and environmental services		**98,096**	**104,434**	**111,791**	**113,703**	**113,894**	**113,894**	**117,934**	**118,602**	**122,375**
Planning and development		24,623	26,626	29,258	28,337	29,638	29,638	30,294	28,086	28,978
Road transport		69,585	74,495	79,086	81,724	80,562	80,562	83,778	86,527	89,280
Environmental protection		3,887	3,313	3,447	3,642	3,694	3,694	3,863	3,989	4,116
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	**19,940**	**21,163**	**18,705**	**19,564**	**20,195**	**20,195**	**20,743**	**21,382**	**22,023**
Total Expenditure - Functional	3	**399,265**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit) for the year		**(4,111)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**3,190**	**2,383**	**8,090**

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.

DC42 Sedibeng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Municipal governance and administratior		**311,420**	**325,952**	**335,390**	**348,942**	**346,782**	**346,782**	**357,931**	**366,774**	**383,888**
Executive and council		–	–	–	–	–	–	–	–	–
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		311,420	325,952	335,390	348,942	346,782	346,782	357,931	366,774	383,888
Administrative and Corporate Support		9,290	12,619	12,936	18,429	15,308	15,308	16,233	14,828	19,302
Asset Management										
Finance		301,648	312,820	321,530	329,924	330,885	330,885	341,110	351,338	363,958
Fleet Management		–	–	390	–	–	–	–	–	–
Human Resources		481	513	533	589	589	589	589	608	628
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–
Risk Management										
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service										
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function										
Community and public safety		**1,993**	**2,567**	**575**	**3,566**	**1,009**	**1,009**	**1,009**	**1,042**	**1,075**
Community and social services		**1,781**	**2,347**	**311**	**2,066**	**374**	**374**	**374**	**386**	**398**
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities		1,781	2,347	311	2,066	374	374	374	386	398
Consumer Protection										
Cultural Matters										
Disaster Management		–	–	–	–	–	–	–	–	–
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services										
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development										
Provincial Cultural Matters										
Theatres		–	–	–	–	–	–	–	–	–
Zoo's										
Sport and recreation		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities										
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements										
Health		**212**	**220**	**264**	**1,500**	**635**	**635**	**635**	**656**	**677**
Ambulance										
Health Services		212	220	264	1,500	635	635	635	656	677
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

Economic and environmental services		**76,608**	**78,481**	**83,923**	**94,017**	**97,138**	**97,138**	**101,355**	**101,497**	**104,742**
Planning and development		**2,605**	**2,221**	**3,352**	**2,856**	**5,977**	**5,977**	**6,092**	**3,090**	**3,186**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District										
Development Facilitation		2,605	2,221	3,352	2,856	5,977	5,977	6,092	3,090	3,186
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		–	–	–	–	–	–	–	–	–
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning										
Support to Local Municipalities										
Road transport		**74,002**	**76,259**	**80,571**	**91,161**	**91,161**	**91,161**	**95,263**	**98,407**	**101,556**
Public Transport										
Road and Traffic Regulation		74,002	76,259	80,571	91,161	91,161	91,161	95,263	98,407	101,556
Roads										
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation										
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment										
Water Distribution										
Water Storage										
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets										
Sewerage										
Storm Water Management										
Waste Water Treatment										
Waste management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other		**5,134**	**3,099**	**2,288**	**4,557**	**2,367**	**2,367**	**2,367**	**2,445**	**2,523**
Abattoirs										
Air Transport		1,140	–	–	–	–	–	–	–	–
Forestry										
Licensing and Regulation										
Markets		3,994	3,099	2,288	4,557	2,367	2,367	2,367	2,445	2,523
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**395,154**	**410,098**	**422,175**	**451,081**	**447,296**	**447,296**	**462,662**	**471,757**	**492,228**

Expenditure - Functional									
Municipal governance and administration	**216,379**	**238,861**	**224,221**	**231,880**	**243,908**	**243,908**	**251,999**	**258,324**	**266,402**
Executive and council	53,973	56,452	52,669	54,097	52,539	52,539	54,728	56,520	58,316
Mayor and Council	43,678	44,096	41,046	41,921	41,708	41,708	43,545	44,978	46,412
Municipal Manager, Town Secretary and Chief Executive	10,295	12,356	11,623	12,177	10,831	10,831	11,182	11,543	11,904
Finance and administration	155,792	175,072	163,376	169,372	182,418	182,418	188,145	192,376	198,357
Administrative and Corporate Support	55,131	60,557	57,577	58,550	67,090	67,090	69,994	72,247	74,503
Asset Management									
Finance	12,577	17,736	11,917	12,402	12,572	12,572	12,663	11,259	11,595
Fleet Management	3,872	4,327	4,287	3,928	4,176	4,176	4,271	4,403	4,535
Human Resources	15,135	14,489	15,670	16,946	17,367	17,367	18,075	18,671	19,269
Information Technology	20,384	21,212	18,762	19,709	19,654	19,654	19,551	20,173	20,796
Legal Services	5,165	3,905	3,649	3,815	4,788	4,788	4,917	5,013	5,110
Marketing, Customer Relations, Publicity and Media Co-ordination	1,298	987	966	1,004	1,005	1,005	1,051	1,085	1,120
Property Services	10,478	13,260	7,029	7,860	7,544	7,544	7,544	7,793	8,042
Risk Management	1,054	1,104	1,579	1,949	1,937	1,937	2,010	2,076	2,143
Security Services	26,361	31,829	35,368	36,224	39,267	39,267	40,725	42,069	43,415
Supply Chain Management	4,337	5,665	6,571	6,985	7,019	7,019	7,345	7,588	7,831
Valuation Service									
Internal audit	6,614	7,337	8,176	8,411	8,952	8,952	9,127	9,428	9,729
Governance Function	6,614	7,337	8,176	8,411	8,952	8,952	9,127	9,428	9,729
Community and public safety	**64,850**	**63,937**	**71,805**	**79,961**	**67,014**	**67,014**	**68,796**	**71,065**	**73,339**
Community and social services	**31,971**	**34,148**	**33,710**	**35,453**	**32,570**	**32,570**	**33,730**	**34,843**	**35,958**
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums									
Child Care Facilities									
Community Halls and Facilities	9,498	9,827	9,379	10,546	8,364	8,364	8,518	8,799	9,080
Consumer Protection									
Cultural Matters									
Disaster Management	7,381	7,656	7,715	8,186	8,176	8,176	8,568	8,851	9,134
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives									
Literacy Programmes	4,230	4,561	4,575	4,356	4,346	4,346	4,571	4,722	4,873
Media Services									
Museums and Art Galleries	8,700	9,294	9,503	10,085	9,548	9,548	9,814	10,138	10,462
Population Development									
Provincial Cultural Matters									
Theatres	2,162	2,811	2,539	2,280	2,136	2,136	2,259	2,334	2,408
Zoo's									
Sport and recreation	**3,455**	**3,448**	**3,436**	**3,352**	**3,746**	**3,746**	**3,900**	**4,029**	**4,158**
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)									
Recreational Facilities									
Sports Grounds and Stadiums	3,455	3,448	3,436	3,352	3,746	3,746	3,900	4,029	4,158
Public safety	**4,920**	**5,175**	**5,191**	**5,529**	**5,525**	**5,525**	**5,771**	**5,961**	**6,152**
Civil Defence	4,920	5,175	5,191	5,529	5,525	5,525	5,771	5,961	6,152
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control									
Pounds									
Housing	**1,759**	**1,838**	**1,716**	**913**	**828**	**828**	**867**	**896**	**924**
Housing	1,759	1,838	1,716	913	828	828	867	896	924
Informal Settlements									
Health	**22,746**	**19,328**	**27,752**	**34,713**	**24,345**	**24,345**	**24,528**	**25,337**	**26,148**
Ambulance									
Health Services	22,746	19,328	27,752	34,713	24,345	24,345	24,528	25,337	26,148
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases									
Vector Control									
Chemical Safety									

Economic and environmental services		**98,096**	**104,434**	**111,791**	**113,703**	**113,894**	**113,894**	**117,934**	**118,602**	**122,375**
Planning and development		**24,623**	**26,626**	**29,258**	**28,337**	**29,638**	**29,638**	**30,294**	**28,086**	**28,978**
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)		10,599	11,383	10,812	8,269	6,857	6,857	6,613	6,831	7,049
Central City Improvement District										
Development Facilitation		9,424	9,989	12,926	14,121	16,935	16,935	17,584	14,957	15,429
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City		3,098	3,801	4,005	4,226	4,254	4,254	4,439	4,586	4,733
Project Management Unit		1,503	1,453	1,515	1,721	1,592	1,592	1,658	1,713	1,768
Provincial Planning										
Support to Local Municipalities										
Road transport		**69,585**	**74,495**	**79,086**	**81,724**	**80,562**	**80,562**	**83,778**	**86,527**	**89,280**
Public Transport										
Road and Traffic Regulation		69,089	74,129	78,720	81,358	80,196	80,196	83,411	86,161	88,914
Roads										
Taxi Ranks		496	366	366	366	366	366	366	366	366
Environmental protection		**3,887**	**3,313**	**3,447**	**3,642**	**3,694**	**3,694**	**3,863**	**3,989**	**4,116**
Biodiversity and Landscape		632	49	1	1	–	–	–	–	–
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control		3,256	3,264	3,446	3,641	3,694	3,694	3,863	3,989	4,116
Soil Conservation										
Trading services		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management		–	–	–	–	–	–	–	–	–
Water Treatment										
Water Distribution										
Water Storage										
Waste water management		–	–	–	–	–	–	–	–	–
Public Toilets										
Sewerage										
Storm Water Management										
Waste Water Treatment										
Waste management		–	–	–	–	–	–	–	–	–
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other		**19,940**	**21,163**	**18,705**	**19,564**	**20,195**	**20,195**	**20,743**	**21,382**	**22,023**
Abattoirs										
Air Transport		4,555	3,813	3,966	3,933	3,895	3,895	3,831	3,940	4,050
Forestry										
Licensing and Regulation										
Markets		12,017	13,789	12,056	13,021	13,678	13,678	14,172	14,611	15,051
Tourism		3,368	3,561	2,682	2,610	2,621	2,621	2,741	2,831	2,922
Total Expenditure - Functional	3	**399,265**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit) for the year		**(4,111)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**3,190**	**2,383**	**8,090**

References

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

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

DC42 Sedibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		301,648	312,820	321,530	329,924	330,885	330,885	341,110	351,338	363,958
Vote 03 - Corporate Services		4,869	4,039	8,522	10,544	5,208	5,208	5,208	3,439	7,549
Vote 04 - Roads And Transport		76,820	78,701	84,187	95,517	97,773	97,773	101,990	102,153	105,419
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		11,817	14,538	7,936	15,097	13,429	13,429	14,354	14,828	15,302
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**395,154**	**410,098**	**422,175**	**451,081**	**447,296**	**447,296**	**462,662**	**471,757**	**492,228**
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		53,882	55,533	52,554	53,759	52,365	52,365	54,554	56,341	58,131
Vote 02 - Budget & Treasury Office		23,539	29,885	25,885	27,193	27,094	27,094	27,874	26,971	27,807
Vote 03 - Corporate Services		130,204	141,378	142,096	143,373	147,461	147,461	151,154	155,972	160,798
Vote 04 - Roads And Transport		101,466	104,089	111,252	120,424	121,128	121,128	125,162	126,081	130,104
Vote 05 - Planning & Development		18,144	19,764	18,360	16,306	15,197	15,197	15,548	16,061	16,575
Vote 06 - Community & Social Services		58,416	63,424	61,802	68,131	65,997	65,997	68,948	71,182	73,419
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		13,613	14,322	14,572	15,922	15,768	15,768	16,233	16,768	17,305
Total Expenditure by Vote	2	**399,265**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit) for the year	2	**(4,111)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**3,190**	**2,383**	**8,090**

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

DC42 Sedibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–
01.1 - Mayor Administration		–	–	–	–	–	–	–	–	–
01.2 - Speaker Administration		–	–	–	–	–	–	–	–	–
01.3 - Speaker Projects		–	–	–	–	–	–	–	–	–
01.4 - Mpac Office		–	–	–	–	–	–	–	–	–
01.5 - Mmc For Finance & Administration		–	–	–	–	–	–	–	–	–
01.6 - Mmc For Srac & Heritage		–	–	–	–	–	–	–	–	–
01.7 - Mmc For Infrastructure & Transport		–	–	–	–	–	–	–	–	–
01.8 - Mmc For Human Settlements		–	–	–	–	–	–	–	–	–
01.9 - Mmc For Health & Public Safety		–	–	–	–	–	–	–	–	–
01.10 - Mmc For Corporate Services		–	–	–	–	–	–	–	–	–
01.11 - Mmc For Environment		–	–	–	–	–	–	–	–	–
01.12 - Mmc For Strat Planning & Econ. Devel.		–	–	–	–	–	–	–	–	–
01.13 - Other Councilors		–	–	–	–	–	–	–	–	–
01.14 - Office Of The Chief Whip Administration		–	–	–	–	–	–	–	–	–
01.15 - Chief Whip Projects		–	–	–	–	–	–	–	–	–
01.16 - Municipal Manager Administration		–	–	–	–	–	–	–	–	–
01.17 - External Communication		–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		**301,648**	**312,820**	**321,530**	**329,924**	**330,885**	**330,885**	**341,110**	**351,338**	**363,958**
02.1 - Financial Services Admin		–	–	–	–	–	–	–	–	–
02.2 - Financial Management		301,648	312,820	321,530	329,924	330,885	330,885	341,110	351,338	363,958
02.3 - Supply Chain Management		–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		**4,869**	**4,039**	**8,522**	**10,544**	**5,208**	**5,208**	**5,208**	**3,439**	**7,549**
03.1 - Corporate Services - Admin		–	–	–	–	–	–	–	–	–
03.2 - Human Resources Administration		481	513	533	589	589	589	589	608	628
03.3 - Corporate And Legal Administartion		–	–	–	–	–	–	–	–	–
03.4 - Legal		–	–	–	–	–	–	–	–	–
03.5 - Corporate		–	–	–	–	–	–	–	–	–
03.6 - Facility Management Admin		–	–	5,000	5,000	1,879	1,879	1,879	–	4,000
03.7 - Fleet Management		–	–	390	–	–	–	–	–	–
03.8 - Maintenance & Cleaning		–	–	–	–	–	–	–	–	–
03.9 - Town Hall		394	428	311	398	374	374	374	386	398
03.10 - Internal Security		–	–	–	–	–	–	–	–	–
03.11 - It Sedibeng		–	–	–	–	–	–	–	–	–
03.12 - Idp Function		–	–	–	–	–	–	–	–	–
03.13 - Fresh Produce Market		3,994	3,099	2,288	4,557	2,367	2,367	2,367	2,445	2,523
Vote 04 - Roads And Transport		**76,820**	**78,701**	**84,187**	**95,517**	**97,773**	**97,773**	**101,990**	**102,153**	**105,419**
04.1 - Basic Services		–	–	–	–	–	–	–	–	–
04.2 - Transport;Infrastructure & Environment		2,605	2,221	3,352	2,856	5,977	5,977	6,092	3,090	3,186
04.3 - Air Quality Management		–	–	–	–	–	–	–	–	–
04.4 - Environmental Planning And Coordination		–	–	–	–	–	–	–	–	–
04.5 - Municipal Health Services		212	220	264	1,500	635	635	635	656	677
04.6 - Environment		–	–	–	–	–	–	–	–	–
04.7 - License Service Centre		–	–	–	–	–	–	–	–	–
04.8 - License Service Centre - Vereeniging		17,053	16,148	18,262	21,261	21,261	21,261	22,217	22,950	23,685
04.9 - License Service Centre - Vanderbijl Park		28,557	28,931	30,362	31,827	31,827	31,827	33,259	34,357	35,456
04.10 - License Service Centre - Meyerton		16,643	18,564	21,008	25,540	25,540	25,540	26,689	27,570	28,452
04.11 - License Service Centre - Heidelberg		11,749	12,617	10,938	12,533	12,533	12,533	13,097	13,529	13,962
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–
05.1 - Sped Admin		–	–	–	–	–	–	–	–	–
05.2 - Development Planning - Spec. Proj.		–	–	–	–	–	–	–	–	–
05.3 - Development Planning Land Use Management		–	–	–	–	–	–	–	–	–
05.4 - Tourism		–	–	–	–	–	–	–	–	–
05.5 - Housing		–	–	–	–	–	–	–	–	–
05.6 - Led & Sgds		–	–	–	–	–	–	–	–	–
05.7 - Ndpg Unit		–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		**11,817**	**14,538**	**7,936**	**15,097**	**13,429**	**13,429**	**14,354**	**14,828**	**15,302**
06.1 - Vereeniging Airport		1,140	–	–	–	–	–	–	–	–
06.2 - Emfuleni Taxi Rank		–	–	–	–	–	–	–	–	–
06.3 - Community Services Admin		9,290	12,619	7,936	13,429	13,429	13,429	14,354	14,828	15,302
06.4 - Public Safety		–	–	–	–	–	–	–	–	–
06.5 - Vereeniging Theatre		–	–	–	–	–	–	–	–	–
06.6 - Mphatlalatsane Theatre		–	–	–	–	–	–	–	–	–
06.7 - Sports & Recreation		–	–	–	–	–	–	–	–	–
06.8 - Heritage		–	–	–	–	–	–	–	–	–
06.9 - Srach Admin		–	–	–	–	–	–	–	–	–
06.10 - Hiv & Aids		–	–	–	–	–	–	–	–	–
06.11 - Primary Health Care Services		–	–	–	–	–	–	–	–	–
06.12 - Youth Centre		1,386	1,919	–	1,668	–	–	–	–	–
06.13 - Social Development		–	–	–	–	–	–	–	–	–
06.14 - Disaster Man - Operation & Co-Ord		–	–	–	–	–	–	–	–	–
06.15 - Cimm - Co-Ordination Centre		–	–	–	–	–	–	–	–	–
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
15.1 - Coo's Office		–	–	–	–	–	–	–	–	–
15.2 - Igr Unit Administration		–	–	–	–	–	–	–	–	–
15.3 - Audit Function		–	–	–	–	–	–	–	–	–

DC42 Sedibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
15.4 - Risk Function		–	–	–	–	–	–	–	–	–
15.5 - Performance Function		–	–	–	–	–	–	–	–	–
15.6 - Utilities Admin		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	395,154	410,098	422,175	451,081	447,296	447,296	462,662	471,757	492,228

DC42 Sedibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote	1									
Vote 01 - Executive & Council		**53,882**	**55,533**	**52,554**	**53,759**	**52,365**	**52,365**	**54,554**	**56,341**	**58,131**
01.1 - Mayor Administration		14,017	14,372	12,251	11,698	11,771	11,771	12,205	12,607	13,009
01.2 - Speaker Administration		6,772	6,676	8,071	8,569	8,652	8,652	9,014	9,311	9,609
01.3 - Speaker Projects		198	180	128	128	129	129	129	133	137
01.4 - Mpac Office		3,090	3,197	2,505	2,279	2,304	2,304	2,358	2,436	2,514
01.5 - Mmc For Finance & Administration		311	294	191	322	12	12	983	1,016	1,048
01.6 - Mmc For Srac & Heritage		927	895	903	974	989	989	980	1,012	1,044
01.7 - Mmc For Infrastructure & Transport		289	294	283	316	323	323	319	329	340
01.8 - Mmc For Human Settlements		918	896	903	981	996	996	987	1,019	1,052
01.9 - Mmc For Health & Public Safety		296	292	276	314	318	318	315	325	336
01.10 - Mmc For Corporate Services		566	566	544	608	613	613	607	627	647
01.11 - Mmc For Environment		911	898	902	981	996	996	987	1,019	1,052
01.12 - Mmc For Strat Planning & Econ. Devel.		561	553	539	848	612	612	606	626	646
01.13 - Other Councilors		6,294	6,364	6,878	7,102	7,205	7,205	7,010	7,241	7,473
01.14 - Office Of The Chief Whip Administration		8,525	8,579	6,622	6,640	6,579	6,579	6,836	7,059	7,282
01.15 - Chief Whip Projects		3	41	52	161	210	210	210	217	223
01.16 - Municipal Manager Administration		10,193	11,408	11,508	11,839	10,657	10,657	11,008	11,363	11,718
01.17 - External Communication		11	28	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		**23,539**	**29,885**	**25,885**	**27,193**	**27,094**	**27,094**	**27,874**	**26,971**	**27,807**
02.1 - Financial Services Admin		6,625	6,483	7,397	7,806	7,504	7,504	7,866	8,124	8,382
02.2 - Financial Management		12,577	17,736	11,917	12,402	12,572	12,572	12,663	11,259	11,595
02.3 - Supply Chain Management		4,337	5,665	6,571	6,985	7,019	7,019	7,345	7,588	7,831
Vote 03 - Corporate Services		**130,204**	**141,378**	**142,096**	**143,373**	**147,461**	**147,461**	**151,154**	**155,972**	**160,798**
03.1 - Corporate Services - Admin		3,124	5,213	8,455	5,510	5,307	5,307	5,559	5,741	5,925
03.2 - Human Resources Administration		14,229	13,818	14,907	16,119	16,553	16,553	17,225	17,793	18,362
03.3 - Corporate And Legal Administartion		3,127	2,673	2,180	2,277	2,411	2,411	2,514	2,593	2,671
03.4 - Legal		5,165	3,905	3,649	3,815	4,788	4,788	4,917	5,013	5,110
03.5 - Corporate		7,065	7,990	10,681	12,355	12,545	12,545	12,892	13,317	13,742
03.6 - Facility Management Admin		17,343	16,986	18,017	16,474	16,018	16,018	16,495	17,003	17,511
03.7 - Fleet Management		3,872	4,327	4,287	3,928	4,176	4,176	4,271	4,403	4,535
03.8 - Maintenance & Cleaning		10,478	13,260	7,029	7,860	7,544	7,544	7,544	7,793	8,042
03.9 - Town Hall		4,883	4,127	4,340	4,654	4,570	4,570	4,524	4,674	4,823
03.10 - Internal Security		26,361	31,829	35,368	36,224	39,267	39,267	40,725	42,069	43,415
03.11 - It Sedibeng		20,384	21,212	18,762	19,709	19,654	19,654	19,551	20,173	20,796
03.12 - Idp Function		2,157	2,249	2,363	1,426	951	951	766	791	816
03.13 - Fresh Produce Market		12,017	13,789	12,056	13,021	13,678	13,678	14,172	14,611	15,051
Vote 04 - Roads And Transport		**101,466**	**104,089**	**111,252**	**120,424**	**121,128**	**121,128**	**125,162**	**126,081**	**130,104**
04.1 - Basic Services		4,586	5,588	6,097	6,429	6,362	6,362	6,648	6,866	7,085
04.2 - Transport;Infrastructure & Environment		4,838	4,402	6,829	7,692	10,573	10,573	10,935	8,091	8,344
04.3 - Air Quality Management		3,256	3,264	3,446	3,641	3,694	3,694	3,863	3,989	4,116
04.4 - Environmental Planning And Coordination		3	3	0	0	–	–	–	–	–
04.5 - Municipal Health Services		19,065	16,658	16,160	21,304	20,304	20,304	20,304	20,974	21,645
04.6 - Environment		629	46	0	0	–	–	–	–	–
04.7 - License Service Centre		7,459	7,938	7,995	7,635	7,631	7,631	7,658	7,907	8,157
04.8 - License Service Centre - Vereeniging		15,797	18,424	18,656	19,430	18,543	18,543	19,355	19,994	20,633
04.9 - License Service Centre - Vanderbijl Park		20,076	19,980	21,849	22,766	22,749	22,749	23,612	24,392	25,172
04.10 - License Service Centre - Meyerton		14,432	15,580	16,726	17,208	17,343	17,343	18,145	18,744	19,343
04.11 - License Service Centre - Heidelberg		11,325	12,207	13,494	14,320	13,930	13,930	14,641	15,124	15,608
Vote 05 - Planning & Development		**18,144**	**19,764**	**18,360**	**16,306**	**15,197**	**15,197**	**15,548**	**16,061**	**16,575**
05.1 - Sped Admin		4,297	5,263	4,678	4,588	4,758	4,758	4,643	4,796	4,950
05.2 - Development Planning - Spec. Proj.		2,002	2,655	2,809	2,966	2,996	2,996	3,126	3,229	3,333
05.3 - Development Planning Land Use Management		1,095	1,146	1,197	1,260	1,259	1,259	1,313	1,356	1,400
05.4 - Tourism		3,368	3,561	2,682	2,610	2,621	2,621	2,741	2,831	2,922
05.5 - Housing		1,759	1,838	1,716	913	828	828	867	896	924
05.6 - Led & Sgds		4,120	3,848	3,764	2,248	1,143	1,143	1,200	1,239	1,279
05.7 - Ndpg Unit		1,503	1,453	1,515	1,721	1,592	1,592	1,658	1,713	1,768
Vote 06 - Community & Social Services		**58,416**	**63,424**	**61,802**	**68,131**	**65,997**	**65,997**	**68,948**	**71,182**	**73,419**
06.1 - Vereeniging Airport		4,555	3,813	3,966	3,933	3,895	3,895	3,831	3,940	4,050
06.2 - Emfuleni Taxi Rank		496	366	366	366	366	366	366	366	366
06.3 - Community Services Admin		12,934	16,973	6,915	9,737	19,419	19,419	20,600	21,268	21,936
06.4 - Public Safety		4,920	5,175	5,191	5,529	5,525	5,525	5,771	5,961	6,152
06.5 - Vereeniging Theatre		1,876	2,514	2,398	2,139	2,136	2,136	2,259	2,334	2,408
06.6 - Mphatlalatsane Theatre		286	297	141	141	–	–	–	–	–
06.7 - Sports & Recreation		1,972	2,107	2,226	2,359	2,342	2,342	2,438	2,519	2,599
06.8 - Heritage		8,700	9,294	9,503	10,085	9,548	9,548	9,814	10,138	10,462
06.9 - Srach Admin		1,483	1,341	1,209	993	1,404	1,404	1,462	1,510	1,558
06.10 - Hiv & Aids		2,455	1,388	10,268	12,014	2,642	2,642	2,766	2,857	2,949
06.11 - Primary Health Care Services		1,225	1,281	1,324	1,395	1,399	1,399	1,458	1,506	1,554
06.12 - Youth Centre		4,615	5,700	5,038	5,892	3,795	3,795	3,993	4,125	4,257
06.13 - Social Development		4,230	4,561	4,575	4,356	4,346	4,346	4,571	4,722	4,873
06.14 - Disaster Man - Operation & Co-Ord		7,381	7,656	7,715	8,186	8,176	8,176	8,568	8,851	9,134
06.15 - Cimm - Co-Ordination Centre		1,288	959	966	1,004	1,005	1,005	1,051	1,085	1,120
Vote 07 -		–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		**13,613**	**14,322**	**14,572**	**15,922**	**15,768**	**15,768**	**16,233**	**16,768**	**17,305**
15.1 - Coo's Office		102	948	115	338	174	174	174	180	186
15.2 - Igr Unit Administration		24	23	7	7	4	4	4	4	4
15.3 - Audit Function		6,614	7,337	8,176	8,411	8,952	8,952	9,127	9,428	9,729

DC42 Sedibeng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
15.4 - Risk Function		1,054	1,104	1,579	1,949	1,937	1,937	2,010	2,076	2,143
15.5 - Performance Function		906	671	763	826	814	814	850	878	906
15.6 - Utilities Admin		4,913	4,239	3,931	4,389	3,887	3,887	4,067	4,202	4,336
Total Expenditure by Vote	2	**399,265**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit) for the year	2	**(4,111)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**3,190**	**2,383**	**8,090**

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

DC42 Sedibeng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2	192	195	183	198	207	207	137	207	214	221
Agency services	2	74,002	76,259	80,571	91,161	91,161	91,161	51,257	95,263	98,407	101,556
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2	3,932	5,365	6,080	5,392	5,979	5,979	4,289	6,080	6,281	6,482
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	549	580	496	734	494	494	242	494	511	527
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	5,241	4,999	5,516	5,494	3,884	3,884	1,591	3,884	4,012	4,140
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-	-
Licences or permits	2	212	220	264	1,500	635	635	140	635	656	677
Transfer and subsidies - Operational	2	311,014	322,317	328,246	341,603	343,056	343,056	253,203	354,219	361,676	374,624
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	12	30	447	-	1	1	24	1	1	1
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**395,154**	**409,965**	**421,803**	**446,081**	**445,417**	**445,417**	**310,883**	**460,783**	**471,757**	**488,228**
Expenditure											
Employee related costs	2	290,100	312,249	326,005	339,137	323,291	323,291	216,947	336,194	347,288	358,402
Remuneration of councillors	2	14,519	14,237	14,935	16,078	15,768	15,768	10,682	16,468	17,011	17,555
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	3,598	7,091	4,350	3,735	3,212	3,212	2,053	3,212	3,318	3,424
Debt impairment	2,3	53	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairmen	2	8,663	8,596	5,280	4,782	4,898	4,898	3,255	4,898	4,898	4,898
Interest, Dividends and Rent on Lanc	2	-	-	-	-	-	-	-	-	-	-
Contracted services	2	36,600	36,101	37,680	41,772	44,564	44,564	23,999	44,618	43,835	45,138
Transfers and subsidies	2	8,089	8,297	3,963	4,562	16,289	16,289	9,512	17,069	14,789	15,262
Irrecoverable debts written ofl	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	36,240	41,806	34,295	35,041	36,988	36,988	26,132	37,013	38,235	39,458
Disposal of Fixed and Intangible Assets	2	141	17	14	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		**398,004**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**292,580**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit)		**(2,850)**	**(18,430)**	**(4,718)**	**974**	**406**	**406**	**18,303**	**1,311**	**2,383**	**4,090**
Transfers and subsidies - capital (monetary allocations)	6	-	133	372	5,000	1,879	1,879	1,879	1,879	-	4,000
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**(2,850)**	**(18,298)**	**(4,346)**	**5,974**	**2,285**	**2,285**	**20,182**	**3,190**	**2,383**	**8,090**

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		–	–	–	5,000	1,879	1,879	1,879	1,879	–	4,000
Vote 04 - Roads And Transport		–	–	–	–	–	–	–	–	–	–
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		–	–	–	–	–	–	–	–	–	–
Vote 07 -		–	–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**5,000**	**1,879**	**1,879**	**1,879**	**1,879**	**–**	**4,000**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	105	–	120	120	120	–	120	124	128
Vote 03 - Corporate Services		1,540	778	1,927	3,026	2,926	2,926	502	2,926	3,022	3,119
Vote 04 - Roads And Transport		–	137	294	–	–	–	–	–	–	–
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		–	–	78	–	–	–	–	–	–	–
Vote 07 -		–	–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**1,540**	**1,020**	**2,299**	**3,146**	**3,046**	**3,046**	**502**	**3,046**	**3,146**	**3,247**
Total Capital Expenditure - Vote		**1,540**	**1,020**	**2,299**	**8,146**	**4,924**	**4,924**	**2,381**	**4,924**	**3,146**	**7,247**
Capital Expenditure - Functional											
Governance and administration		**1,540**	**883**	**2,005**	**8,146**	**4,924**	**4,924**	**2,381**	**4,924**	**3,146**	**7,247**
Executive and council											
Finance and administration		1,540	883	2,005	8,146	4,924	4,924	2,381	4,924	3,146	7,247
Internal audit											
Community and public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		**–**	**137**	**294**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development		–	137	294	–	–	–	–	–	–	–
Road transport											
Environmental protection											
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources											
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	**1,540**	**1,020**	**2,299**	**8,146**	**4,924**	**4,924**	**2,381**	**4,924**	**3,146**	**7,247**
Funded by:											
National Government		–	242	294	5,120	1,999	1,999	1,879	1,999	124	4,128
Provincial Government		–	–	136	–	–	–	–	–	–	–
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**–**	**242**	**429**	**5,120**	**1,999**	**1,999**	**1,879**	**1,999**	**124**	**4,128**
Borrowing	6										
Internally generated funds		1,540	778	1,870	3,026	2,926	2,926	502	2,926	3,022	3,119
Total Capital Funding	7	**1,540**	**1,020**	**2,299**	**8,146**	**4,924**	**4,924**	**2,381**	**4,924**	**3,146**	**7,247**

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

DC42 Sedibeng - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote Multi-year expenditure appropriation	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		–	–	–	5,000	1,879	1,879	1,879	1,879	–	4,000
03.6 - Facility Management Admin		–	–	–	5,000	1,879	1,879	1,879	1,879	–	4,000
Vote 04 - Roads And Transport		–	–	–	–	–	–	–	–	–	–
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		–	–	–	–	–	–	–	–	–	–
Vote 07 -		–	–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		–	–	–	5,000	1,879	1,879	1,879	1,879	–	4,000
Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		–	105	–	120	120	120	–	120	124	128
02.1 - Financial Services Admin		–	105	–	120	120	120	–	120	124	128
Vote 03 - Corporate Services		1,540	778	1,927	3,026	2,926	2,926	502	2,926	3,022	3,119
03.2 - Human Resources Administration		–	–	57	–	–	–	–	–	–	–
03.7 - Fleet Management		591	–	–	700	700	700	–	700	723	746
03.8 - Maintenance & Cleaning		192	147	601	750	750	750	52	750	775	800
03.11 - It Sedibeng		757	631	1,269	1,576	1,476	1,476	450	1,476	1,524	1,573
Vote 04 - Roads And Transport		–	137	294	–	–	–	–	–	–	–
04.2 - Transport;Infrastructure & Environment		–	137	294	–	–	–	–	–	–	–
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		–	–	78	–	–	–	–	–	–	–
06.3 - Community Services Admin		–	–	78	–	–	–	–	–	–	–
Vote 07 -		–	–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		1,540	1,020	2,299	3,146	3,046	3,046	502	3,046	3,146	3,247
Total Capital Expenditure		1,540	1,020	2,299	8,146	4,924	4,924	2,381	4,924	3,146	7,247

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
–	–	–	–	–	–	–	–	–	–	#N/A
–	–	–	–	–	–	–	–	–	–	#N/A
1,879	–	–	1,879	–	–	–	–	–	–	4,000
1,879	–	–	1,879	–	–	–	–	–	–	4,000
–	–	–	–	–	–	–	–	–	–	#N/A
–	–	–	–	–	–	–	–	–	–	#N/A
–	–	–	–	–	–	–	–	–	–	#N/A
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–	–	–	–	–	–	–	–	–	–	#N/A
1,879	–	–	1,879	–	–	–	–	–	–	#N/A

DC42 Sedibeng - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	32,783	29,231	59,172	69,159	55,959	55,959	10,623	54,481	50,151	51,703
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	0	0	405	–	405	405	(405)	–	–	–
Receivables from non-exchange transactions	3	–	812	271	–	–	–	(271)	–	–	–
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	–	–	–	–	–	–	–	–	–	–
VAT Receivable	6	223	181	671	42	221	221	(671)	221	221	221
Other current assets	7	398	283	340	270	256	256	(277)	235	298	241
Total current assets		**33,404**	**30,507**	**60,859**	**69,471**	**56,841**	**56,841**	**8,999**	**54,937**	**50,670**	**52,164**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	10	86,027	79,545	77,216	70,824	71,647	71,647	(812)	66,842	60,259	59,555
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	4,842	4,842	4,842	4,842	4,842	4,842	–	4,842	4,842	4,842
Intangible assets	14	788	338	201	1,204	107	107	(62)	14	(80)	(173)
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**91,657**	**84,724**	**82,259**	**76,870**	**76,596**	**76,596**	**(873)**	**71,698**	**65,021**	**64,224**
TOTAL ASSETS		**125,061**	**115,231**	**143,119**	**146,341**	**133,437**	**133,437**	**8,125**	**126,635**	**115,691**	**116,388**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	199	215	225	106	200	200	(5)	200	194	194
Trade and other payables from exchange transactions	20	185,947	195,896	126,403	42,117	122,192	122,192	(14,978)	112,200	98,880	91,487
Trade and other payables from non-exchange transactions	21	16,652	13,336	12,867	12,270	12,867	12,867	5,066	12,866	12,866	12,866
Provision	22	–	30,885	29,672	11,602	11,602	11,602	(2,413)	11,602	11,602	11,602
VAT Payable	23	626	713	31	–	246	246	273	246	246	246
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**203,423**	**241,046**	**169,197**	**66,095**	**147,106**	**147,106**	**(12,057)**	**137,113**	**123,787**	**116,394**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**203,423**	**241,046**	**169,197**	**66,095**	**147,106**	**147,106**	**(12,057)**	**137,113**	**123,787**	**116,394**
NET ASSETS		**(78,362)**	**(125,815)**	**(26,078)**	**80,246**	**(13,669)**	**(13,669)**	**20,182**	**(10,478)**	**(8,095)**	**(6)**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	(112,753)	(130,973)	(31,767)	80,246	(9,980)	(9,980)	20,182	(10,478)	(8,095)	(6)
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**(112,753)**	**(130,973)**	**(31,767)**	**80,246**	**(9,980)**	**(9,980)**	**20,182**	**(10,478)**	**(8,095)**	**(6)**

<u>*References*</u>

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

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

4. Detail breakdown in Table SA3.

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

6. Detail breakdown in Table SA3.

DC42 Sedibeng - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									–	–	–
Service charges									–	–	–
Other revenue		626,949	409,227	420,868	448,939	436,537	436,537	293,604	426,718	441,020	(281)
Transfers and Subsidies - Operational	1	100,049	321,001	323,619	339,802	339,935	339,935	255,148	351,098	361,676	–
Transfers and Subsidies - Capital	1	–	–	5,000	5,000	5,000	5,000	5,000	5,000	–	–
Interest		3,534	5,102	6,080	5,392	5,979	5,979	4,289	6,080	6,281	–
Dividends									–	–	–
Payments											
Suppliers and employees		(640,602)	(737,510)	(723,777)	(781,621)	(784,518)	(784,518)	(545,061)	(785,450)	(810,161)	–
Finance charges									–	–	–
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**89,930**	**(2,180)**	**31,790**	**17,511**	**2,933**	**2,933**	**12,981**	**3,446**	**(1,184)**	**(281)**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	30	447	–	1	1	24	1	1	–
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(1,540)	(1,020)	(2,299)	(9,368)	(6,146)	(6,146)	(2,381)	(4,924)	(3,146)	–
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(1,540)**	**(989)**	**(1,852)**	**(9,368)**	**(6,146)**	**(6,146)**	**(2,358)**	**(4,924)**	**(3,145)**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits		–	8	(3)	–	–	–	3	–	–	–
Payments											
Repayment of borrowing									–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**8**	**(3)**	**–**	**–**	**–**	**3**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**88,390**	**(3,162)**	**29,935**	**8,144**	**(3,213)**	**(3,213)**	**10,627**	**(1,477)**	**(4,330)**	**(281)**
Cash/cash equivalents at the year begin:	2	**18,429**	**32,783**	**29,231**	**61,016**	**59,172**	**59,172**	**–**	**55,959**	**54,481**	**50,151**
Cash/cash equivalents at the year end:	2	**106,819**	**29,621**	**59,166**	**69,159**	**55,959**	**55,959**	**10,627**	**54,481**	**50,151**	**49,870**

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	730,532	735,361	756,014	799,133	787,451	787,451	558,065	788,897	808,977	(281)
Total payments	(642,142)	(738,530)	(726,076)	(790,989)	(790,664)	(790,664)	(547,442)	(790,374)	(813,307)	–
	88,390	(3,169)	29,938	8,144	(3,213)	(3,213)	10,623	(1,477)	(4,330)	(281)
Borrowings & investments & c.deposits	–	8	(3)	–	–	–	3	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	88,390	(3,162)	29,935	8,144	(3,213)	(3,213)	10,627	(1,477)	(4,330)	(281)
	–	0	(0)	–	–	–	0	–	–	–

DC42 Sedibeng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	106,819	29,621	59,166	69,159	55,959	55,959	10,627	54,481	50,151	49,870
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**106,819**	**29,621**	**59,166**	**69,159**	**55,959**	**55,959**	**10,627**	**54,481**	**50,151**	**49,870**
Application of cash and investments											
Unspent conditional transfers		16,652	13,336	12,867	12,270	12,867	12,867	5,066	12,866	12,866	12,866
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	185,947	192,812	123,935	42,117	120,698	120,698	(11,761)	112,200	98,880	91,487
Other provisions		–	30,885	29,672	11,602	11,602	11,602	27,258	11,602	11,602	11,602
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**202,598**	**237,034**	**166,473**	**65,989**	**145,166**	**145,166**	**20,564**	**136,667**	**123,347**	**115,954**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**(95,780)**	**(207,412)**	**(107,307)**	**3,170**	**(89,207)**	**(89,207)**	**(9,937)**	**(82,186)**	**(73,196)**	**(66,084)**
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**(95,780)**	**(207,412)**	**(107,307)**	**3,170**	**(89,207)**	**(89,207)**	**(9,937)**	**(82,186)**	**(73,196)**	**(66,084)**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

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

4. For example: sinking fund requirements for borrowing

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

Other working capital requirements											
Debtors		–	3,084	2,468	–	1,494	1,494	(3,217)	–	–	–
Creditors due		185,947	195,896	126,403	42,117	122,192	122,192	(14,978)	112,200	98,880	91,487
Total		(185,947)	(192,812)	(123,935)	(42,117)	(120,698)	(120,698)	11,761	(112,200)	(98,880)	(91,487)
Debtors collection assumptions											
Balance outstanding - debtors		0	812	677	–	405	405	(677)	–	–	–
Estimate of debtors collection rate		586.4%	379.7%	364.6%	336.7%	368.4%	368.4%	475.2%	426.8%	427.0%	-0.3%
Long term investments committed											
Balance (*Insert description; eg sinking fund)*											
		–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases				–	–	–	–	–	–	–	–
Employee Benefit reserve				–	–	–	–	–	–	–	–
Non-current Provisions reserve				–	–	–	–	–	–	–	–
Valuation reserve				–	–	–	–	–	–	–	–
Investment in associate account				–	–	–	–	–	–	–	–
Capitalisation				–	–	–	–	–	–	–	–
	6	–	–	–	–	–	–	–	–	–	–

Note:

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

DC42 Sedibeng - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	**759**	**115**	**504**	**700**	**700**	**700**	**700**	**723**	**746**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		77	88	57	–	–	–	–	–	–
Intangible Assets		***77***	***88***	***57***	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**90**	**27**	**153**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**591**	**–**	**294**	**700**	**700**	**700**	**700**	**723**	**746**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**764**	**810**	**1,446**	**7,087**	**3,966**	**3,966**	**3,966**	**2,156**	**6,225**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	5,000	1,879	1,879	1,879	–	4,000
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		**–**	**–**	**–**	***5,000***	***1,879***	***1,879***	***1,879***	**–**	***4,000***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**662**	**690**	**998**	**1,337**	**1,337**	**1,337**	**1,337**	**1,381**	**1,425**
Furniture and Office Equipment		**102**	**121**	**448**	**750**	**750**	**750**	**750**	**775**	**800**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**17**	**95**	**349**	**359**	**259**	**259**	**259**	**267**	**276**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		17	95	349	359	259	259	259	267	276
Infrastructure		***17***	***95***	***349***	***359***	***259***	***259***	***259***	***267***	***276***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**1,540**	**1,020**	**2,299**	**8,146**	**4,924**	**4,924**	**4,924**	**3,146**	**7,247**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	5,000	1,879	1,879	1,879	–	4,000
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		17	95	349	359	259	259	259	267	276
Infrastructure		***17***	***95***	***349***	***5,359***	***2,138***	***2,138***	***2,138***	***267***	***4,276***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		77	88	57	–	–	–	–	–	–
Intangible Assets		***77***	***88***	***57***	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**662**	**690**	**998**	**1,337**	**1,337**	**1,337**	**1,337**	**1,381**	**1,425**
Furniture and Office Equipment		**102**	**121**	**448**	**750**	**750**	**750**	**750**	**775**	**800**
Machinery and Equipment		**90**	**27**	**153**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**591**	**–**	**294**	**700**	**700**	**700**	**700**	**723**	**746**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**1,540**	**1,020**	**2,299**	**8,146**	**4,924**	**4,924**	**4,924**	**3,146**	**7,247**

ASSET REGISTER SUMMARY - PPE (WDV)	5	87,160	79,566	76,570	76,870	76,596	76,596	71,698	65,021	64,224
Roads Infrastructure		2,684	2,213	1,747	1,272	1,301	1,301	855	409	(37)
Storm water Infrastructure										
Electrical Infrastructure		30	25	20	5,015	1,893	1,893	1,888	5	4,000
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		1,379	1,326	1,676	1,296	1,935	1,935	1,935	1,943	1,952
Infrastructure		***4,093***	***3,565***	***3,442***	***7,582***	***5,129***	***5,129***	***4,678***	***2,357***	***5,914***
Community Assets		41,499	39,795	38,094	34,389	36,393	36,393	34,692	32,991	31,290
Heritage Assets		**4,842**	**4,842**	**4,842**	**4,842**	**4,842**	**4,842**	**4,842**	**4,842**	**4,842**
Investment properties										
Other Assets		(4,497)	(5,158)	(5,689)	–	(6,219)	(6,219)	(6,749)	(7,280)	(7,810)
Biological or Cultivated Assets										
Intangible Assets		788	338	201	1,204	107	107	14	(80)	(173)
Computer Equipment		**4,020**	**1,440**	**1,259**	**(3,830)**	**1,330**	**1,330**	**63**	**(1,159)**	**(2,381)**
Furniture and Office Equipment		**3,349**	**2,571**	**2,661**	**1,495**	**3,043**	**3,043**	**2,675**	**2,332**	**1,988**
Machinery and Equipment		**749**	**305**	**378**	**(649)**	**300**	**300**	**222**	**144**	**66**
Transport Assets		**3,299**	**2,850**	**2,362**	**2,817**	**2,651**	**2,651**	**2,241**	**1,854**	**1,467**
Land		**29,020**	**29,020**	**29,020**	**29,020**	**29,020**	**29,020**	**29,020**	**29,020**	**29,020**
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**87,160**	**79,566**	**76,570**	**76,870**	**76,596**	**76,596**	**71,698**	**65,021**	**64,224**
EXPENDITURE OTHER ITEMS		**10,953**	**11,428**	**9,826**	**7,819**	**9,763**	**9,763**	**9,793**	**7,777**	**7,869**
Depreciation	7	8,787	8,596	5,280	4,782	4,898	4,898	4,898	4,898	4,898
Repairs and Maintenance by Asset Class	3	**2,166**	**2,831**	**4,546**	**3,037**	**4,865**	**4,865**	**4,895**	**2,879**	**2,971**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	1,709	–	2,108	2,108	2,108	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		527	729	645	1,004	790	790	790	816	843
Infrastructure		***527***	***729***	***2,354***	***1,004***	***2,898***	***2,898***	***2,898***	***816***	***843***
Community Facilities		34	–	9	29	29	29	29	30	31
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***34***	**–**	***9***	***29***	***29***	***29***	***29***	***30***	***31***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		994	1,140	1,235	1,096	1,096	1,096	1,096	1,132	1,168
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***994***	***1,140***	***1,235***	***1,096***	***1,096***	***1,096***	***1,096***	***1,132***	***1,168***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**54**	**107**	**194**	**272**	**205**	**205**	**235**	**243**	**251**
Machinery and Equipment		**215**	**219**	**129**	**137**	**137**	**137**	**137**	**141**	**146**
Transport Assets		**342**	**636**	**625**	**500**	**500**	**500**	**500**	**517**	**533**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**10,953**	**11,428**	**9,826**	**7,819**	**9,763**	**9,763**	**9,793**	**7,777**	**7,869**
Renewal and upgrading of Existing Assets as % of total capex		*50.7%*	*88.8%*	*78.1%*	*91.4%*	*85.8%*	*85.8%*	*85.8%*	*77.0%*	*89.7%*
Renewal and upgrading of Existing Assets as % of deprecn		*8.9%*	*10.5%*	*34.0%*	*155.7%*	*86.2%*	*86.2%*	*86.2%*	*49.5%*	*132.7%*
R&M as a % of PPE & Investment Property		*2.7%*	*3.8%*	*6.4%*	*4.3%*	*6.8%*	*6.8%*	*7.3%*	*4.8%*	*5.0%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*3.6%*	*5.0%*	*8.9%*	*14.8%*	*12.7%*	*12.7%*	*13.6%*	*8.8%*	*15.9%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Detail of upgrading of existing assets provided in Table SA34e

7. Detail of depreciation provided in Table SA34d

DC42 Sedibeng - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
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	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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

DC42 Sedibeng - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance											
Availability Charges											
Connection/Reconnection											
Electricity Distribution Revenue for Services											
Electricity Sales											
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-
Service charges - Water	6										
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	6										
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges											
Treatment of Effluent											
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6										
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal											
Skip											
Waste Bins											
Total refuse removal revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval											
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial											
Cleaning and Removal											
Clearance Certificates											
Computer Services		-	-	-	-	-	-	-	-	-	-
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees										
Entrance Fees	0	-	-	-	-	-	-	-	-	-
Escort Fees										
Exempted Parking										
Fire Services										
Health Services										
Housing (Boarding Services)										
Immunisation Fees										
Laboratory Services										
Legal Fees										
Library Fees										
Management Fees										
Meal and Refreshment										
Membership Fees										
Objections and Appeals										
Occupation Certificates										
Parking Fees	192	195	183	198	207	207	137	207	214	221
Photo copies, Faxes and Telephone charges										
Removal of Restrictions										
Sale of Carbon Credits										
Sale of Goods	-	-	0	-	-	-	-	-	-	-
Scrap, Waste & Other Goods										
Shared Services										
Squatter Re-allocation										
Stone and Gravel										
Streets/Street Markets (Informal Traders)										
Town Planning and Servitudes										
Traffic Control										
Transport Fees										
Valuation Services										
Water Meter Protectors										
Weighbridge Fees										
Total Sales of Goods and Rendering of Services	**192**	**195**	**183**	**198**	**207**	**207**	**137**	**207**	**214**	**221**
Agency Services										
District Municipalities										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO										
Department of Environmental Affairs										
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape										
Free State										
Gauteng	74,002	76,259	80,571	91,161	91,161	91,161	51,257	95,263	98,407	101,556
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total Provincial	**74,002**	**76,259**	**80,571**	**91,161**	**91,161**	**91,161**	**51,257**	**95,263**	**98,407**	**101,556**
Total Agency Services	**74,002**	**76,259**	**80,571**	**91,161**	**91,161**	**91,161**	**51,257**	**95,263**	**98,407**	**101,556**
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity										
Housing										
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors										
SARS										
Service Charges										
Sporting and Other Bodies										
Staff										
Waste Management										
Waste Water Management										
Water										
Shared Services										
Total Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets										
Bank Accounts										
Financial Assets	3,932	5,365	6,080	5,392	5,979	5,979	4,289	6,080	6,281	6,482
Short Term Investments and Call Accounts										
Total Interest earned from Current and Non Current Assets	**3,932**	**5,365**	**6,080**	**5,392**	**5,979**	**5,979**	**4,289**	**6,080**	**6,281**	**6,482**
Dividends										
External Investment										
Municipal Entities										
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land										
Prospecting, Mining, Royalties										
Servitudes										
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment										

Total Market Related	-	-	-	-	-	-	-	-	-	-
Non-market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment	549	580	496	734	494	494	242	494	511	527

DC42 Sedibeng - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 01 - Executive & Council	Vote 02 - Budget & Treasury Office	Vote 03 - Corporate Services	Vote 04 - Roads And Transport	Vote 05 - Planning & Development	Vote 06 - Community & Social Services	Vote 07 -	Vote 08 -	Vote 09 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity																	**–**
Service charges - Water																	**–**
Service charges - Waste Water Management																	**–**
Service charges - Waste Management																	**–**
Sale of Goods and Rendering of Services			–	207			–										**207**
Agency services					95,263												**95,263**
Interest																	**–**
Interest earned from Receivables			–														**–**
Interest earned from Current and Non Current Assets			6,080														**6,080**
Dividends																	**–**
Rent on Land																	**–**
Rental from Fixed Assets				457			37										**494**
Licence and permits					–												**–**
Special rating levies																	**–**
Construction Contract Revenue																	**–**
Development Charges																	**–**
Operational Revenue			1,219	2,665													**3,884**
Non-Exchange Revenue																	
Property rates																	**–**
Surcharges and Taxes																	**–**
Fines, penalties and forfeits																	**–**
Licences or permits					635												**635**
Transfer and subsidies - Operational			333,810	–	6,092		14,317										**354,219**
Interest																	**–**
Fuel Levy																	**–**
Operational Revenue																	**–**
Gains on disposal of Fixed and Intangible Assets		–	1	–	–	–	–									–	**1**
Other Gains			–														**–**
Discontinued Operations																	**–**
Total Revenue (excluding capital transfers and contributior		**–**	**341,110**	**3,329**	**101,990**	**–**	**14,354**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**460,783**
Expenditure																	
Employee related costs		35,342	19,005	111,512	91,593	15,307	52,341									11,095	**336,194**
Remuneration of councillors		16,468															**16,468**
Bulk purchases - electricity																	**–**
Inventory consumed		217	93	1,432	1,354	7	110									–	**3,212**
Debt impairment				–													**–**
Depreciation, amortisation and impairment		150	73	3,152	246	–	1,273									4	**4,898**
Interest, Dividends and Rent on Land																	**–**
Contracted services		663	748	18,650	24,227	–	221									107	**44,618**
Transfers and subsidies		–	1,739	–	1,013		14,317										**17,069**
Irrecoverable debts written off			–														**–**
Operational costs		1,714	6,216	16,407	6,729	234	687									5,026	**37,013**
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–									–	**–**
Other Losses			–														**–**
Total Expenditure		**54,554**	**27,874**	**151,154**	**125,162**	**15,548**	**68,948**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**16,233**	**459,472**
Surplus/(Deficit)		**(54,554)**	**313,236**	**(147,824)**	**(23,171)**	**(15,548)**	**(54,595)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(16,233)**	**1,311**
Transfers and subsidies - capital (monetary allocations)				1,879	–		–										**1,879**
Transfers and subsidies - capital (in-kind)				–													**–**
Surplus/(Deficit) after capital transfers & contributions		**(54,554)**	**313,236**	**(145,946)**	**(23,171)**	**(15,548)**	**(54,595)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(16,233)**	**3,190**

References

1. Departmental columns to be based on municipal organisation structure

DC42 Sedibeng - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		849	919	21,679	1,084	22,875	22,875	24,134	37,105	28,452	24,853
Cash at Bank		31,894	28,271	37,452	68,034	33,043	33,043	(13,511)	17,335	21,658	26,809
Cash on Hand		41	41	41	41	41	41	–	41	41	41
Total Cash and Cash Equivalents		**32,783**	**29,231**	**59,172**	**69,159**	**55,959**	**55,959**	**10,623**	**54,481**	**50,151**	**51,703**
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity											
Waste Management											
Waste Water Management											
Water											
Other trade receivables from exchange transactions		2,092	2,092	1,360	-	1,360	1,360	(405)	954	-	-
VAT Receivable Input Tax Accrual											
Gross: Trade and other receivables from exchange transactions		**2,092**	**2,092**	**1,360**	**-**	**1,360**	**1,360**	**(405)**	**954**	**-**	**-**
Less: Impairment for debt											
Impairment for Electricity											
Impairment for Waste Management											
Impairment for Waste Water Management											
Impairment for Water											
Impairment for other trade receivalbes from exchange transactions		(2,092)	(2,092)	(954)	-	(954)	(954)	-	(954)	-	-
Total Less: Impairment for debt		**(2,092)**	**(2,092)**	**(954)**	**-**	**(954)**	**(954)**	**-**	**(954)**	**-**	**-**
Total net Trade and other receivables from Exchange Transactions		**0**	**0**	**405**	**-**	**405**	**405**	**(405)**	**-**	**-**	**-**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sports Clubs and Fields											
Vacant Land											
Property Rates General											
Gross: Property rates		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less: Impairment of Property rates											
Net Property rates		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other receivables from non-exchange transactions		-	812	271	-	-	-	(271)	-	-	-
Less:Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		**-**	**812**	**271**	**-**	**-**	**-**	**(271)**	**-**	**-**	**-**
Total net Receivables from non-exchange transactions		**-**	**812**	**271**	**-**	**-**	**-**	**(271)**	**-**	**-**	**-**
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing											
Housing Land Sales											
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Inventory											
Agricultural											
Consumables		-	-	-	-	-	-	-	-	-	-
Finished Goods											
Housing Stock											
Land											
Materials and Supplies											
Water											
Work-in-progress											
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
VAT Receivable											
Input Tax Capital		-	-	-	-	-	-	-	-	-	-
Input Tax General		223	181	221	42	221	221	(221)	221	221	221
VAT Control (Receivable)		0	0	450	-	-	-	(450)	-	-	-
Total VAT Receivable		**223**	**181**	**671**	**42**	**221**	**221**	**(671)**	**221**	**221**	**221**
Other current assets											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		398	283	340	270	256	256	(277)	235	298	241
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		**398**	**283**	**340**	**270**	**256**	**256**	**(277)**	**235**	**298**	**241**
Total Current Assets		**33,404**	**30,507**	**60,859**	**69,471**	**56,841**	**56,841**	**8,999**	**54,937**	**50,670**	**52,164**
Non-current Assets											
Investments											
Bank Repurchase Agreements											
Bankers Acceptance Certificate											
Deposit Taking Institutions											
Derivative Financial Assets											
Guaranteed Endowment Policies (Sinking)											
Interest Rate Swaps											
Listed/Unlisted Bonds and Stocks											
Municipal Bonds											
National Government Securities											
Negotiable Certificate of Deposits											
Unamortised Debt Expense											
Unamortised Preference Share Expense											
Total Investments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment Property											
Investment Property at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Investment Property		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		310,234	310,691	312,622	318,380	316,404	316,404	2,381	316,404	314,626	318,726
Leases recognised as Property, Plant and Equipment	3										
Less: Accumulated Depreciation		(210,305)	(217,217)	(221,189)	(233,654)	(230,539)	(230,539)	(3,193)	(235,344)	(240,149)	(244,954)
Less: Accumulated Impairment		(13,902)	(13,930)	(14,217)	(13,902)	(14,217)	(14,217)	-	(14,217)	(14,217)	(14,217)
Total Property, Plant and Equipment	2	**86,027**	**79,545**	**77,216**	**70,824**	**71,647**	**71,647**	**(812)**	**66,842**	**60,259**	**59,555**
Construction Work-in-progress											
Acquisitions		-	-	-	-	-	-	-	-	-	-
Opening Balance		-	-	-	-	-	-	-	-	-	-
Prior period corrections		-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-	-	-

Transfer to PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets											
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources											
Living resources at Cost / Revaluation											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets											
Heritage Assets at Cost / Revaluation		4,914	4,914	4,914	4,914	4,914	4,914	-	4,914	4,914	4,914
Less: Accumulated Impairment		(72)	(72)	(72)	(72)	(72)	(72)	-	(72)	(72)	(72)
Total Heritage Assets		**4,842**	**4,842**	**4,842**	**4,842**	**4,842**	**4,842**	**-**	**4,842**	**4,842**	**4,842**
Intangible Assets											
Intangible Assets at Cost / Revaluation		14,949	15,037	15,095	14,949	15,095	15,095	-	15,095	15,095	15,095
Less: Accumulated Amortisation		(14,162)	(14,700)	(14,894)	(13,745)	(14,987)	(14,987)	(62)	(15,081)	(15,175)	(15,268)
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Intangible Assets		**788**	**338**	**201**	**1,204**	**107**	**107**	**(62)**	**14**	**(80)**	**(173)**
Trade and other receivables from exchange transactions											
Electricity											
Property Rental Debtors											
Service Charges											
Waste Management											
Waste Water Management											
Water											
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-current Receivables from Non-exchange Transactions											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing Land Sales											
Housing Loans											
Housing Selling Schemes											
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Property Rates											
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current assets											
Deferred Tax Assets											
Defined Benefit Asset											
Intercompany/Parent-subsidiary Transactions											
Investment in Associate											
Investment in Joint Venture											
Investment in Subsidiary											
Operating Lease Receivable											
Deposits											
Total Other non-current assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets		**91,657**	**84,724**	**82,259**	**76,870**	**76,596**	**76,596**	**(873)**	**71,698**	**65,021**	**64,224**
TOTAL ASSETS		**125,061**	**115,231**	**143,119**	**146,341**	**133,437**	**133,437**	**8,125**	**126,635**	**115,691**	**116,388**
Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank											
Unspecified											
Total Bank Overdraft		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings											
Current portion of Finance Lease Liabilities											
Current portion of Non-current Borrowings											
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumer Deposits											
Building Plans											
Buying Card											
Electricity											
Hiring of Decorative Items											
Library Books											
Posters											
Refuse											
Rental Properties		199	215	225	106	200	200	(5)	200	194	194
Sewer											
Street Closure											
Valuation Appeal											
Water											
Wayleave											
Total Consumer Deposits		**199**	**215**	**225**	**106**	**200**	**200**	**(5)**	**200**	**194**	**194**
Trade and Other Payable Exchange Transactions											
Accrued Interest											
Advance Payments		-	-	-	-	-	-	-	-	-	-
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa		-	-	-	-	-	-	-	-	-	-
Bonus											
Compensation Commission (COID)											
Control, Clearing and Interface Accounts		152,436	155,158	82,938	10,718	86,175	86,175	(5,837)	76,462	66,462	61,462
Deferred Revenue											
Dividends Declared											
Electricity Bulk Purchase											
Fair Value Adjustment											
Intercompany/Parent-subsidiary Transactions											
Leave Accrual		-	-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief											
Overtime											
Payables and Accruals		33,511	40,738	43,465	31,399	36,017	36,017	(9,185)	35,738	32,418	30,025
PAYE Deductions											
Pension and Retirement Contributions											
Retentions		-	-	-	-	-	-	-	-	-	-
Standby											
Tender documentation											
Unallocated Deposits		-	-	-	-	-	-	44	-	-	-
Water Inventory Bulk Purchases											
VAT Payables Output Tax Accrual											
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Exchange Transactions	**2, 5**	**185,947**	**195,896**	**126,403**	**42,117**	**122,192**	**122,192**	**(14,978)**	**112,200**	**98,880**	**91,487**
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital											

Operational											
Total Transfers and Subsidies Payable		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent											
Capital		-	-	0	-	0	0	1,102	-	-	-
Operational		16,652	13,336	12,866	12,270	12,866	12,866	3,964	12,866	12,866	12,866
Total Transfers and Subsidies Unspent		16,652	13,336	12,867	12,270	12,867	12,867	5,066	12,866	12,866	12,866
VAT Payables Output Tax Accrual											
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Non-exchange Transactions	2	16,652	13,336	12,867	12,270	12,867	12,867	5,066	12,866	12,866	12,866
Provision											
Alien Vegetation											
Bonus											
Decommissioning, Restoration and Similar Liabilities											
Ex-gratia Pension											
Insurance Claims											
Leave		-	30,885	29,672	11,602	11,602	11,602	(2,413)	11,602	11,602	11,602
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Impairment											
Total Provision		-	30,885	29,672	11,602	11,602	11,602	(2,413)	11,602	11,602	11,602
VAT Payable											
VAT Payable: Output Tax		3	106	35	-	-	-	(35)	246	246	246
VAT Payable: VAT Control		623	607	(4)	-	246	246	308	-	-	-
Total VAT Payable		626	713	31	-	246	246	273	246	246	246
Other current liabilities											
Employee Benefits											
Post-employment Benefits											
Other Long-Term Benefits											
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities											
Income Tax Payable											
Intercompany/Parent-subsidiary Transactions											
Total Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total Current Liabilities		203,423	241,046	169,197	66,095	147,106	147,106	(12,057)	137,113	123,787	116,394
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans											
Bankers Acceptance Certificate											
Concessionary Loan											
Derivative Financial Liability											
Finance Lease Liability											
Government Loans											
Intercompany/Parent-subsidiary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											
Non-marketable Bonds											
PPP Liabilities											
Securities											
Interest Rate Swaps											
Total Borrowings	4	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability											
Total Financial Liabilities		-	-	-	-	-	-	-	-	-	-
Provisions											
Alien Vegetation											
Bonus											
Decommissioning, Restoration and Similar Liabilities											
Ex-gratia Pension											
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Total Provisions		-	-	-	-	-	-	-	-	-	-
Long term Trade and other Payables											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits											
Other Long-Term Benefits											
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities											
Intercompany/Parent-subsidiary Transactions											
Total Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		203,423	241,046	169,197	66,095	147,106	147,106	(12,057)	137,113	123,787	116,394
CHANGES IN NET ASSETS		(78,362)	(125,815)	(26,078)	80,246	(13,669)	(13,669)	20,182	(10,478)	(8,095)	(6)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		(74)	77	103,552	-	15,813	15,813	-	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-	-	-
Opening Balance		(108,568)	(112,753)	(130,973)	74,273	(31,767)	(31,767)	-	(13,669)	(10,478)	(8,095)
Transfers to/from operating revenue and expenditure		(4,111)	(18,298)	(4,346)	5,974	5,974	5,974	20,182	3,190	2,383	8,090
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	(112,753)	(130,973)	(31,767)	80,246	(9,980)	(9,980)	20,182	(10,478)	(8,095)	(6)
Reserves and Funds											
Capital Replacement Reserve											
Capitalisation Reserve											
Compensation for Occupational Injuries and Diseases											
Employee Benefit Reserve											
Housing Development Fund											
Investment in associate account											
Non-current Provisions Reserve											
Revaluation Reserve											
Self Insurance Reserve											
Valuation Reserve											
Total Reserves and Funds	2	-	-	-	-	-	-	-	-	-	-
Other											
Equity											
Capital Contributed by Other Government Units											
Ordinary Shares											
Preference Shares											
Share Premium											
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance											
Movement during the year											
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(112,753)	(130,973)	(31,767)	80,246	(9,980)	(9,980)	20,182	(10,478)	(8,095)	(6)

DC42 Sedibeng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective R thousand	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Allocations to Other Priorities				379,344	392,329	411,658	426,427	429,621	429,621	444,063	454,485	470,403
COMM & SOCIAL SERVICES				15,811	17,637	10,145	19,654	15,796	15,796	16,721	17,272	17,825
EXEC & COUNCIL				–	–	–	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	395,154	409,965	421,803	446,081	445,417	445,417	460,783	471,757	488,228

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

DC42 Sedibeng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Allocations to Other Priorities				275,143	296,552	300,963	311,861	313,550	313,550	322,740	328,206	338,526
COMM & SOCIAL SERVICES				72,467	79,462	76,221	82,577	80,627	80,627	83,886	86,583	89,285
EXEC & COUNCIL				50,394	52,382	49,337	50,670	50,834	50,834	52,846	54,585	56,327
Allocations to other priorities												
Total Expenditure			1	**398,004**	**428,396**	**426,521**	**445,108**	**445,011**	**445,011**	**459,472**	**469,374**	**484,138**

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

DC42 Sedibeng - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Allocations to Other Priorities				1,540	1,020	2,221	8,146	4,924	4,924	4,924	3,146	7,247
COMM & SOCIAL SERVICES				–	–	78	–	–	–	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**1,540**	**1,020**	**2,299**	**8,146**	**4,924**	**4,924**	**4,924**	**3,146**	**7,247**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. IUDF code must be used on Table SA36

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

DC42 Sedibeng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
05 - Planning & Development										
Other										
Tourism										
Bucket Toilet										
Chemical Toilet										
Electricity - Prepaid (< Min. Service Level)										
Electricity - Prepaid (Min.Service Level)										
Electricity (< Min.Service Level)										
Electricity (At Least Min.Service Level)										
Electricity (Kwh Per Household Per Month)										
Flush Toilet (Connected To Sewerage)										
Flush Toilet (With Septic Tank)										
Removal										
Electricity										
Sanitation										
Water										
Housing - Top Structure Subsidies										
Removal										
Electricity										
Sanitation										
Water										
Informal Settlements (R000)										
Upgrading - Receiving Electricity										
Upgrading - Receiving Sanitation										
Upgrading - Receiving Water										
Upgrading - Refuse Removal										
Upgrading (R000)										
Agreement - Receiving Electricity										
Agreement - Receiving Sanitation										
Agreement - Receiving Water										
Agreement - Refuse Removal										
Agreement (R000)										
Municipal Housing - Rental Rebates										
No Rubbish Disposal										
No Toilet Provisions										
No Water Supply										
Other										
Other (R000)										
Other Energy Sources										
Other Households Receiving Electricity										
Other Households Receiving Sanitation										
Other Households Receiving Water										
Other Households Refuse Removal										
Other Rubbish Disposal										
Other Toilet Provisions (< Min.Service Level)										
Other Toilet Provisions (> Min.Service Level)										
Other Water Supply (< Min.Service Level)										
Level)										
Piped Water Inside Dwelling										
Dwelling)										
Property Rates (R000 Value Threshold)										
Adjustment)(Impermissable Values Per										
Refuse (Average Litres Per Week)										
Removed At Least Once A Week										
Week										
Month)										
Using Communal Refuse Dump										
Using Own Refuse Dump										
Using Public Tap (< Min.Service Level)										
Level)										
Water	Rand Value									
Water (Kilolitres Per Household Per Month)										

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

DC42 Sedibeng - Entities measureable performance objectives

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

DC42 Sedibeng - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.2	0.1	0.4	1.1	0.4	0.4	(0.7)	0.4	0.4	0.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.1	0.4	1.1	0.4	0.4	(0.7)	0.4	0.4	0.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.1	0.4	1.0	0.4	0.4	(0.8)	0.4	0.4	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.1%	0.2%	0.2%	0.0%	0.0%	0.0%	-0.3%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments		174.1%	661.3%	213.6%	60.9%	218.4%	218.4%	-140.9%	205.9%	197.2%	183.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical										
	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										
Employee costs	Employee costs/(Total Revenue - capital revenue)	73.4%	76.2%	77.3%	76.0%	72.6%	72.6%	69.8%	73.0%	73.6%	73.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	4.4%	4.6%	5.0%	5.6%	5.4%	5.4%	8.1%	5.5%	5.5%	5.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.5%	0.7%	1.1%	0.7%	1.1%	1.1%	1.6%	1.1%	0.6%	0.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.2%	2.1%	1.3%	1.1%	1.1%	1.1%	1.0%	1.1%	1.0%	1.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	77.4	67.4	78.1	74.6	74.5	103.8	51.1	73.4	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.3%	1.3%	1.2%	0.0%	0.2%	0.2%	-1.8%	0.2%	0.2%	0.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.8	0.5	1.0	1.1	1.3	0.9	0.2	0.8	–	–

References

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

2. Only include if services provided by the municipality

DC42 Sedibeng - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
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												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
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		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref.	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	8	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	10	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	9	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	10	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

Municipal in-house services		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Ref.	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	8	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	10	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	9	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	10	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (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.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**									

		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**									
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

DC42 Sedibeng Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	106,819	29,621	59,166	69,159	55,959	55,959	10,627	54,481	50,151	49,870
Cash + investments at the yr end less applications - R'000	18(1)b	2	(95,780)	(207,412)	(107,307)	3,170	(89,207)	(89,207)	(9,937)	(82,186)	(73,196)	(66,084)
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	0.5	1.0	1.1	1.3	0.9	0.2	0.8	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(2,850)	(18,298)	(4,346)	5,974	2,285	2,285	20,182	3,190	2,383	8,090
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	586.4%	379.7%	364.6%	336.7%	368.4%	368.4%	475.2%	426.8%	427.0%	(0.3%)
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	81225000.0%	(16.7%)	(100.0%)	0.0%	0.0%	(266.9%)	(100.0%)	0.0%	0.0%
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	2.7%	3.8%	6.4%	4.3%	6.8%	6.8%	7.3%	4.8%	5.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	49.6%	79.5%	62.9%	87.0%	80.5%	80.5%	0.0%	80.5%	68.5%	85.9%

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	2022/23	2023/24	2024/25	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% 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		–	–	–	–	–	–	–	–	–	–
Service charges			–	–	–	–	–	–	–	–	–	–
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Agency services			74,002	76,259	80,571	91,161	91,161	91,161	51,257	95,263	98,407	101,556
Capital expenditure excluding capital grant funding			1,540	778	1,870	3,026	2,926	2,926	502	2,926	3,022	3,119
Cash receipts from ratepayers	18(1)a		626,949	409,227	420,868	448,939	436,537	436,537	293,604	426,718	441,020	(281)
Ratepayer & Other revenue	18(1)a		106,911	107,770	115,435	133,324	118,481	118,481	61,780	99,989	103,289	106,594
Change in consumer debtors (current and non-current)			N/A	812	(135)	(677)	405	–	(1,082)	677	–	–
Operating and Capital Grant Revenue	18(1)a		311,014	322,450	328,618	346,603	344,935	344,935	255,082	356,098	361,676	378,624
Capital expenditure - total	20(1)(vi)		1,540	1,020	2,299	8,146	4,924	4,924	2,381	4,924	3,146	7,247
Capital expenditure - renewal	20(1)(vi)		764	810	1,446	7,087	3,966	3,966		3,966	2,156	6,225
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	812	(135)	(677)	405	–	(1,082)	677	–	–
Total Operating Revenue			395,154	409,965	421,803	446,081	445,417	445,417	310,883	460,783	471,757	488,228
Total Operating Expenditure			398,004	428,396	426,521	445,108	445,011	445,011	292,580	459,472	469,374	484,138
Operating Performance Surplus/(Deficit)			(2,850)	(18,430)	(4,718)	974	406	406	18,303	1,311	2,383	4,090
Cash and Cash Equivalents (30 June 2012)										54,481		
Revenue												
% Increase in Total Operating Revenue				3.7%	2.9%	5.8%	(0.1%)	0.0%	(30.2%)	3.4%	2.4%	3.5%
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	7.6%	(0.4%)	4.4%	(0.0%)	0.0%	(34.3%)	3.2%	2.2%	3.1%
% Increase in Employee Costs			0.0%	7.6%	4.4%	4.0%	(4.7%)	0.0%	(32.9%)	4.0%	3.3%	3.2%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	280044.0514	628140.3828	653442.4046	649178.2048	15394797.43	479970.8877	743791.8562	800203.4585	17066739.62
Average Cost Per Councillor (Remuneration)			0	0	304797.0588	328129.9796	321802.0204	0	218005.621	336071.6531	347162	358271.1429
R&M % of PPE			2.7%	3.8%	6.4%	4.3%	6.8%	6.8%	7.3%	7.3%	4.8%	5.0%
Asset Renewal and R&M as a % of PPE			3.6%	5.0%	8.9%	14.8%	12.7%	12.7%	13.6%	13.6%	8.8%	15.9%
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			1,540	778	1,870	3,026	2,926	2,926	502	2,926	3,022	3,119
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			–	242	429	5,120	1,999	1,999	1,879	1,999	124	4,128
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			0.0%	23.7%	18.7%	62.9%	40.6%	40.6%	78.9%	40.6%	3.9%	57.0%
Capital Expenditure												
Total Capital Programme (R'000)			1,540	1,020	2,299	8,146	4,924	4,924	2,381	4,924	3,146	7,247
Asset Renewal			782	905	1,795	7,446	4,224	4,224	–	4,224	2,423	6,501
Asset Renewal % of Total Capital Expenditure			50.7%	88.8%	78.1%	91.4%	85.8%	85.8%	0.0%	85.8%	77.0%	89.7%
Cash												
Cash Receipts % of Rate Payer & Other			586.4%	379.7%	364.6%	336.7%	368.4%	368.4%	475.2%	426.8%	427.0%	(0.3%)
Cash Coverage Ratio			0	0	0	0	0	0	0	0	–	–
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			(95,780)	(207,412)	(107,307)	3,170	(89,207)	(89,207)	(9,937)	(82,186)	(73,196)	(66,084)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			395,154	409,965	421,803	446,081	445,417	445,417	310,883	460,783	471,757	488,228
Total Operating Expenditure			398,004	428,396	426,521	445,108	445,011	445,011	292,580	459,472	469,374	484,138
Surplus/(Deficit) Budgeted Operating Statement			(2,850)	(18,430)	(4,718)	974	406	406	18,303	1,311	2,383	4,090
Surplus/(Deficit) Considering Reserves and Cash Backing			(95,780)	(207,412)	(107,307)	3,170	(89,207)	(89,207)	(9,937)	(82,186)	(73,196)	(66,084)
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	0	0	0	0	0	0
MTREF Funded ✓ / Unfunded ×		15	×	×	×	✓	×	×	×	×	×	×

References

15. Subject to figures provided in Schedule.

DC42 Sedibeng - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		01-01-00	01-01-00	01-01-00	01-01-00					
Financial year valuation used		**0**	**0**	**0**	**0**			**0**		
Municipal by-laws s6 in place? (Y/N)	2				No					
Municipal/assistant valuer appointed? (Y/N)					No					
Municipal partnership s38 used? (Y/N)					No	No	No			
No. of assistant valuers (FTE)	3	–	–	–	–	–	–	–	–	–
No. of data collectors (FTE)	3	–	–	–	–	–	–	–	–	–
No. of internal valuers (FTE)	3	–	–	–	–	–	–	–	–	–
No. of external valuers (FTE)	3	–	–	–	–	–	–	–	–	–
No. of additional valuers (FTE)	4	–	–	–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)					No					
Implementation time of new valuation roll (mths)										
No. of properties	5	–	–	–	–	–	–	–	–	–
No. of sectional title values	5	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–
No. of objections by rate payers		–	–	–	–	–	–	–	–	–
No. of appeals by rate payers		–	–	–	–	–	–	–	–	–
No. of successful objections	8	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)		–	–	–	–	–	–	–	–	–
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5	–	–	–	–	–	–	–	–	–
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)			No		No					
Differential rates used? (Y/N)	5				No					
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	6	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)	7	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

DC42 Sedibeng - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation **(select)**												
Frequency of valuation **(select)**												
Method of valuation used **(select)**												
Base of valuation **(select)**												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, 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.

DC42 Sedibeng - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation **(select)**												
Frequency of valuation **(select)**												
Method of valuation used **(select)**												
Base of valuation **(select)**												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	**6**											
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, 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.

DC42 Sedibeng - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land									
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used									
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other									
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			-	-	-	-	-	-	-
General residential rebate			-	-	-	-	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							

Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Water usage - Block 5 (c/kl)		(fill in thresholds)							
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2								
<u>Waste water tariffs</u>									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)			-	-	-	-	-	-	-
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)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
FBE			-	-	-	-	-	-	-
Life-line tariff - meter			-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*			-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee									
80l bin - once a week									
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

DC42 Sedibeng - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*									
-		-	-	-	-	-	-	-	-
[Insert lines as applicable]									
Water tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

DC42 Sedibeng - Supporting Table SA14 Household bills

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

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC42 Sedibeng - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		5,390,288								
Specify 2										
Specify 3										

DC42 Sedibeng - 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														
Municipality sub-total										#REF!		#REF!	#REF!	#REF!
Entities														
N/A														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									#REF!		#REF!	#REF!	#REF!

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

DC42 Sedibeng - Supporting Table SA17 Borrowing

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

DC42 Sedibeng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
Equitable Share		293,991	303,338	309,742	320,303	320,303	320,303	330,371	341,897	354,076
Total Monetary Allocations		293,991	303,338	309,742	320,303	320,303	320,303	330,371	341,897	354,076
Total Operating/National Government		293,991	303,338	309,742	320,303	320,303	320,303	330,371	341,897	354,076
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Operating	5	293,991	303,338	309,742	320,303	320,303	320,303	330,371,000	341,897,000	354,076,000
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Capital/National Government		-	-	-	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										

DC42 Sedibeng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		363,488	390,195	385,875	404,646	401,736	401,736	414,487	427,929	441,394
Energy Efficiency and Demand Side Management Grant		–	–	5,000	–	3,121	3,121	3,121	–	–
Expanded Public Works Programme Integrated Grant		1,254	1,057	1,222	1,884	1,884	1,884	1,739	–	–
Local Government Financial Management Grant		1,400	1,242	1,400	1,380	1,380	1,380	1,580	1,607	1,635
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		2,605	2,085	3,058	2,856	2,856	2,856	2,971	3,090	3,186
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		368,748	394,578	396,555	410,766	410,977	410,977	423,898	432,626	446,215
Total National Government		368,748	394,578	396,555	410,766	410,977	410,977	423,898	432,626	446,215
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		11,764	14,515	11,567	15,060	13,855	13,855	14,802	15,290	15,780
Total Monetary Allocations		11,764	14,515	11,567	15,060	13,855	13,855	14,802	15,290	15,780
Total Provincial Government		11,764	14,515	11,567	15,060	13,855	13,855	14,802	15,290	15,780
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
National Youth Development Agency		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Public Service Commission		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		380,512	409,093	408,121	425,826	424,832	424,832	438,700	447,917	461,994
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		–	–	–	5,000	1,879	1,879	1,879	–	4,000
Local Government Financial Management Grant		–	105	–	120	120	120	120	124	128
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	137	294	–	–	–	–	–	–
Total Monetary Allocations		-	242	294	5,120	1,999	1,999	1,999	124	4,128
Total National Government		-	242	294	5,120	1,999	1,999	1,999	124	4,128
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		–	–	136	–	–	–	–	–	–
Total Monetary Allocations		-	-	136	-	-	-	-	-	-
Total Provincial Government		-	-	136	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Parent Municipality		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	242	429	5,120	1,999	1,999	1,999	124	4,128
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		380,512	409,335	408,551	430,946	426,831	426,831	440,699	448,041	466,122

References

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

DC42 Sedibeng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(805)	(29)	(470)	–	(0)	(0)	–	–	–
Current year receipts		(5,289)	(5,095)	(5,974)	(4,356)	(6,240)	(6,240)	(6,410)	(4,990)	(5,286)
Repayment of grants		–	1,867	75	–	–	–	–	–	–
Conditions met - transferred to revenue		**(11,354)**	**(11,616)**	**(12,493)**	**(8,712)**	**(12,480)**	**(12,480)**	**(12,820)**	**(9,980)**	**(10,572)**
Conditions still to be met - transferred to liabilities		5,260	4,625	5,974	4,356	6,240	6,240	6,410	4,990	5,286
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		**(11,354)**	**(11,616)**	**(12,493)**	**(8,712)**	**(12,480)**	**(12,480)**	**(12,820)**	**(9,980)**	**(10,572)**
Total operating transfers and grants - CTBM	2	**5,260**	**4,625**	**5,974**	**4,356**	**6,240**	**6,240**	**6,410**	**4,990**	**5,286**
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		–	–	–	–	(0)	(0)	–	–	–
Current year receipts		–	–	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	–	(4,000)
Conditions met - transferred to revenue		–	–	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	–	**(8,000)**
Conditions still to be met - transferred to liabilities		–	–	5,000	5,000	5,000	5,000	5,000	–	4,000
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	**(10,000)**	–	**(8,000)**
Total capital transfers and grants - CTBM	2	–	–	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	–	**4,000**
TOTAL TRANSFERS AND GRANTS REVENUE		**(11,354)**	**(11,616)**	**(22,493)**	**(18,712)**	**(22,481)**	**(22,481)**	**(22,820)**	**(9,980)**	**(18,572)**
TOTAL TRANSFERS AND GRANTS - CTBM		**5,260**	**4,625**	**10,973**	**9,356**	**11,240**	**11,240**	**11,410**	**4,990**	**9,286**

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

DC42 Sedibeng - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
Specify (Add grant description)	1	8,043	8,093	3,862	2,678	14,405	14,405	8,533	15,330	14,789	15,262
Total Monetary Transfers To Municipalities:		8,043	8,093	3,862	2,678	14,405	14,405	8,533	15,330	14,789	15,262
Monetary Transfers to Entities/Other External Mechanisms	2										
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3										
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations											
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals											
Social Relief		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	8,043	8,093	3,862	2,678	14,405	14,405	8,533	15,330	14,789	15,262
In-Kind Transfers to other municipalities	1										
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2										
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State	3										
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4										
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals	5										
Bursaries (Non-Employee)		–	–	–	–	–	–	–	–	–	–
Skill Development and Training		46	205	101	1,884	1,884	1,884	979	1,739	–	–
Total In-Kind Grants To Groups Of Individuals:		46	205	101	1,884	1,884	1,884	979	1,739	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		46	205	101	1,884	1,884	1,884	979	1,739	–	–
TOTAL TRANSFERS AND GRANTS	6	8,089	8,297	3,963	4,562	16,289	16,289	9,512	17,069	14,789	15,262

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'

DC42 Sedibeng - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		8,682	8,357	8,928	9,595	9,337	9,337	9,761	10,083	10,406
Cell phone Allowance		815	872	864	907	864	864	940	971	1,002
Housing Allowance										
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance										
Office-bearer Allowance		432	470	639	724	724	724	532	550	567
Out of pocket Expenses										
Travelling Allowance		2,990	2,937	2,749	2,984	2,956	2,956	3,161	3,266	3,370
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**12,919**	**12,635**	**13,180**	**14,210**	**13,881**	**13,881**	**14,394**	**14,869**	**15,345**
Social Contributions										
Medial Aid Benefits		542	580	635	694	700	700	814	840	867
Pension Fund Contributions		1,058	1,022	1,120	1,174	1,188	1,188	1,259	1,301	1,343
Total Social Contributions		**1,600**	**1,602**	**1,755**	**1,868**	**1,887**	**1,887**	**2,073**	**2,141**	**2,210**
Total Councillors		**14,519**	**14,237**	**14,935**	**16,078**	**15,768**	**15,768**	**16,468**	**17,011**	**17,555**
% increase	4		**(1.9%)**	**4.9%**	**7.7%**	**(1.9%)**	**–**	**4.4%**	**3.3%**	**3.2%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		1,850	3,897	5,162	7,743	6,943	6,943	7,273	7,513	7,753
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	–	–	–	–	–	–	–	–	–
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable										
Travel or Motor Vehicle	3	240	180	582	504	864	864	905	935	965
Voluntary Work										
Total Allowance		**240**	**180**	**582**	**504**	**864**	**864**	**905**	**935**	**965**
Service Related Benefits										
Acting	3	331	–	–	–	–	–	–	–	–
Bonus	3									
Danger Allowance	3									
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads										
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		**331**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**2,421**	**4,077**	**5,744**	**8,247**	**7,807**	**7,807**	**8,178**	**8,447**	**8,718**
Social Contributions										
Bargaining Council		0	0	1	1	1	1	1	1	1
Group Life Insurance		–	–	–	–	–	–	–	–	–
Medical		80	148	198	245	245	245	261	270	278
Pension		192	337	316	337	316	316	331	342	353
Unemployment Insurance		4	6	10	13	13	13	13	14	14
Total Social Contributions		**276**	**492**	**525**	**596**	**574**	**574**	**606**	**626**	**646**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits										
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**2,697**	**4,569**	**6,269**	**8,843**	**8,381**	**8,381**	**8,784**	**9,074**	**9,364**
% increase	4		**69.4%**	**37.2%**	**41.1%**	**(5.2%)**	**–**	**4.8%**	**3.3%**	**3.2%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										

Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		-	-	-	-	-	-	-	-	-
% increase	4		–	–	–	–	–	–	–	–
Total Parent Municipality		17,216	18,807	21,204	24,921	24,149	24,149	25,251	26,084	26,919
Board Members of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									

DC42 Sedibeng - 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.
Councillors	3							
Speaker	4		405,589	86,324	163,971			655,884
Chief Whip			746,280	182,167	45,252			973,699
Executive Mayor			620,167	174,584	486,378			1,281,129
Deputy Executive Mayor								–
Executive Committee			3,463,771	825,832	1,398,244			5,687,847
Total for all other councillors			4,525,102	804,131	2,539,719			7,868,952
Total Councillors	8	**–**	**9,760,909**	**2,073,038**	**4,633,564**			**16,467,511**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,511,089	257,017	188,708	–		1,956,814
Chief Finance Officer			1,015,368	2,227	188,708	–		1,206,303
SM					–			–
SM D05			1,224,571	223,796	150,998	–		1,599,365
SM DCH			986,459	33,647	188,708	–		1,208,814
SM DCS			967,016	54,780	188,708	–		1,210,504
SM DPS			1,568,070	33,647	158	–		1,601,875
SM DTS			–	–	–	–		–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	**–**	**7,272,573**	**605,114**	**905,988**	**–**		**8,783,675**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**–**	**17,033,482**	**2,678,152**	**5,539,552**	**–**		**25,251,186**

References

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

DC42 Sedibeng - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		49	49	–	49	49	–	49	49	49
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	–	6	6	–	6	6	3	3
Other Managers	7	42	36	6	42	36	6	38	32	6
Professionals		*73*	*69*	*4*	*73*	*69*	*4*	*73*	*69*	*7*
Finance		3	2	1	3	2	1	3	2	4
Spatial/town planning		3	3	–	3	3	–	3	3	–
Information Technology		3	3	–	3	3	–	3	3	–
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		64	61	3	64	61	3	64	61	3
Technicians		*22*	*19*	*3*	*22*	*19*	*3*	*22*	*19*	*3*
Finance		22	19	3	22	19	3	22	19	3
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		276	275	1	276	275	1	240	239	1
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations		100	99	1	100	99	1	73	72	1
TOTAL PERSONNEL NUMBERS	9	**568**	**547**	**21**	**568**	**547**	**21**	**501**	**483**	**70**
% increase					–	–	–	(11.8%)	(11.7%)	233.3%
Total municipal employees headcount	6, 10	**610**	**580**	**26**	**610**	**580**	**26**	**545**	**523**	**74**
Finance personnel headcount	8, 10	**25**	**16**	**5**	**25**	**16**	**5**	**26**	**22**	**4**
Human Resources personnel headcount	8, 10	**17**	**17**	**–**	**17**	**17**	**–**	**18**	**18**	**–**

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

DC42 Sedibeng - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity																
Service charges - Water																
Service charges - Waste Water Management																
Service charges - Waste Management																
Sale of Goods and Rendering of Services		17	17	17	17	17	17	17	17	17	17	17	17	207	214	221
Agency services		7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	95,263	98,407	101,556
Interest																
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		507	507	507	507	507	507	507	507	507	507	507	507	6,080	6,281	6,482
Dividends																
Rent on Land																
Rental from Fixed Assets		41	41	41	41	41	41	41	41	41	41	41	41	494	511	527
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		324	324	324	324	324	324	324	324	324	324	324	324	3,884	4,012	4,140
Non-Exchange Revenue																
Property rates																
Surcharges and Taxes																
Fines, penalties and forfeits																
Licences or permits		53	53	53	53	53	53	53	53	53	53	53	53	635	656	677
Transfer and subsidies - Operational		140,743	1,987	1,987	1,987	1,987	111,010	1,987	1,987	84,580	1,987	1,987	1,987	354,219	361,676	374,624
Interest																
Fuel Levy																
Operational Revenue																
Gains on disposal of Fixed and Intangible Assets		0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**149,624**	**10,868**	**10,868**	**10,868**	**10,868**	**119,890**	**10,868**	**10,868**	**93,460**	**10,868**	**10,868**	**10,868**	**460,783**	**471,757**	**488,228**
Expenditure																
Employee related costs		28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,014	336,194	347,288	358,402
Remuneration of councillors		1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	16,468	17,011	17,555
Bulk purchases - electricity																
Inventory consumed		268	268	268	268	268	268	268	268	268	268	268	268	3,212	3,318	3,424
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment		408	408	408	408	408	408	408	408	408	408	408	408	4,898	4,898	4,898
Interest, Dividends and Rent on Land																
Contracted services		3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	44,618	43,835	45,138
Transfers and subsidies		1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	17,069	14,789	15,262
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,084	37,013	38,235	39,458
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,286**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit)		**111,334**	**(27,422)**	**(27,422)**	**(27,422)**	**(27,422)**	**81,600**	**(27,422)**	**(27,422)**	**55,171**	**(27,422)**	**(27,422)**	**(27,418)**	**1,311**	**2,383**	**4,090**
Transfers and subsidies - capital (monetary allocations)		157	157	157	157	157	157	157	157	157	157	157	157	1,879	–	4,000
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**111,490**	**(27,265)**	**(27,265)**	**(27,265)**	**(27,265)**	**81,757**	**(27,265)**	**(27,265)**	**55,327**	**(27,265)**	**(27,265)**	**(27,261)**	**3,190**	**2,383**	**8,090**
Income Tax																
Surplus/(Deficit) after income tax		**111,490**	**(27,265)**	**(27,265)**	**(27,265)**	**(27,265)**	**81,757**	**(27,265)**	**(27,265)**	**55,327**	**(27,265)**	**(27,265)**	**(27,261)**	**3,190**	**2,383**	**8,090**
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		**111,490**	**(27,265)**	**(27,265)**	**(27,265)**	**(27,265)**	**81,757**	**(27,265)**	**(27,265)**	**55,327**	**(27,265)**	**(27,265)**	**(27,261)**	**3,190**	**2,383**	**8,090**
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	**111,490**	**(27,265)**	**(27,265)**	**(27,265)**	**(27,265)**	**81,757**	**(27,265)**	**(27,265)**	**55,327**	**(27,265)**	**(27,265)**	**(27,261)**	**3,190**	**2,383**	**8,090**

References

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

DC42 Sedibeng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		139,651	895	895	895	895	109,917	895	895	83,488	895	895	895	341,110	351,338	363,958
Vote 03 - Corporate Services		434	434	434	434	434	434	434	434	434	434	434	434	5,208	3,439	7,549
Vote 04 - Roads And Transport		8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	8,499	101,990	102,153	105,419
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Community & Social Services		1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	14,354	14,828	15,302
Vote 07 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Revenue by Vote		**149,780**	**11,024**	**11,024**	**11,024**	**11,024**	**120,047**	**11,024**	**11,024**	**93,617**	**11,024**	**11,024**	**11,024**	**462,662**	**471,757**	**492,228**
Expenditure by Vote to be appropriated																
Vote 01 - Executive & Council		4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,546	4,545	54,554	56,341	58,131
Vote 02 - Budget & Treasury Office		2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	2,323	27,874	26,971	27,807
Vote 03 - Corporate Services		12,596	12,596	12,596	12,596	12,596	12,596	12,596	12,596	12,596	12,596	12,596	12,595	151,154	155,972	160,798
Vote 04 - Roads And Transport		10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	10,430	125,162	126,081	130,104
Vote 05 - Planning & Development		1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,295	15,548	16,061	16,575
Vote 06 - Community & Social Services		5,746	5,746	5,746	5,746	5,746	5,746	5,746	5,746	5,746	5,746	5,746	5,745	68,948	71,182	73,419
Vote 07 -		1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,352	16,233	16,768	17,305
Vote 08 -																
Vote 09 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Expenditure by Vote		**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,290**	**38,286**	**459,472**	**469,374**	**484,138**
Surplus/(Deficit) before assoc.		**111,490**	**(27,265)**	**(27,265)**	**(27,265)**	**(27,265)**	**81,757**	**(27,265)**	**(27,265)**	**55,327**	**(27,265)**	**(27,265)**	**(27,261)**	**3,190**	**2,383**	**8,090**
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	**1**	**111,490**	**(27,265)**	**(27,265)**	**(27,265)**	**(27,265)**	**81,757**	**(27,265)**	**(27,265)**	**55,327**	**(27,265)**	**(27,265)**	**(27,261)**	**3,190**	**2,383**	**8,090**

References

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

DC42 Sedibeng - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		141,053	2,297	2,297	2,297	2,297	111,319	2,297	2,297	84,889	2,297	2,297	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–				
Finance and administration		141,053	2,297	2,297	2,297	2,297	111,319	2,297	2,297	84,889	2,297	2,297				
Internal audit																
Community and public safety		84	84	84	84	84	84	84	84	84	84	84	–	–	–	–
Community and social services		31	31	31	31	31	31	31	31	31	31	31				
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–				
Public safety		–	–	–	–	–	–	–	–	–	–	–				
Housing		–	–	–	–	–	–	–	–	–	–	–				
Health		53	53	53	53	53	53	53	53	53	53	53				
Economic and environmental services		8,446	8,446	8,446	8,446	8,446	8,446	8,446	8,446	8,446	8,446	8,446	–	–	–	–
Planning and development		508	508	508	508	508	508	508	508	508	508	508				
Road transport		7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939				
Environmental protection		–	–	–	–	–	–	–	–	–	–	–				
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources																
Water management																
Waste water management																
Waste management																
Other		197	197	197	197	197	197	197	197	197	197	197				
Total Revenue - Functional		149,780	11,024	11,024	11,024	11,024	120,047	11,024	11,024	93,617	11,024	11,024	–	–	–	–
Expenditure - Functional																
Governance and administration		21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	–	–	–	–
Executive and council		4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561	4,561				
Finance and administration		15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679				
Internal audit		761	761	761	761	761	761	761	761	761	761	761				
Community and public safety		5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	–	–	–	–
Community and social services		2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811	2,811				
Sport and recreation		325	325	325	325	325	325	325	325	325	325	325				
Public safety		481	481	481	481	481	481	481	481	481	481	481				
Housing		72	72	72	72	72	72	72	72	72	72	72				
Health		2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044	2,044				
Economic and environmental services		9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	9,828	–	–	–	–
Planning and development		2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525	2,525				
Road transport		6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982				
Environmental protection		322	322	322	322	322	322	322	322	322	322	322				
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources																
Water management																
Waste water management																
Waste management																
Other		1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729				
Total Expenditure - Functional		38,290	38,290	38,290	38,290	38,290	38,290	38,290	38,290	38,290	38,290	38,290	–	–	–	–
Surplus/(Deficit) before assoc.		111,490	(27,265)	(27,265)	(27,265)	(27,265)	81,757	(27,265)	(27,265)	55,327	(27,265)	(27,265)	–	–	–	–
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	111,490	(27,265)	(27,265)	(27,265)	(27,265)	81,757	(27,265)	(27,265)	55,327	(27,265)	(27,265)	–	–	–	–

References

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

DC42 Sedibeng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***	1															
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Budget & Treasury Office		–	–	–	–	–	–	–	–	–	–	–				
Vote 03 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Roads And Transport		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–	–				
Vote 06 - Community & Social Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 08 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital multi-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***																
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Budget & Treasury Office		10	10	10	10	10	10	10	10	10	10	10				
Vote 03 - Corporate Services		244	244	244	244	244	244	244	244	244	244	244				
Vote 04 - Roads And Transport		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Planning & Development		–	–	–	–	–	–	–	–	–	–	–				
Vote 06 - Community & Social Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 08 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital single-year expenditure sub-total	2	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**–**	**–**	**–**	**–**
Total Capital Expenditure	2	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**254**	**–**	**–**	**–**	**–**

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

DC42 Sedibeng - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		410	410	410	410	410	410	410	410	410	410	410	–	–	–	–
Executive and council																
Finance and administration		410	410	410	410	410	410	410	410	410	410	410				
Internal audit																
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–				
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–				
Road transport																
Environmental protection																
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources																
Water management																
Waste water management																
Waste management																
Other																
Total Capital Expenditure - Functional	2	410	410	410	410	410	410	410	410	410	410	410	–	–	–	–
Funded by:																
National Government		167	167	167	167	167	167	167	167	167	167	167				
Provincial Government		–	–	–	–	–	–	–	–	–	–	–				
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–				
Transfers recognised - capital		167	167	167	167	167	167	167	167	167	167	167	–	–	–	–
Borrowing																
Internally generated funds		244	244	244	244	244	244	244	244	244	244	244				
Total Capital Funding		410	410	410	410	410	410	410	410	410	410	410	–	–	–	–

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

DC42 Sedibeng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates															
Service charges - electricity revenue															
Service charges - water revenue															
Service charges - sanitation revenue															
Service charges - refuse revenue															
Rental of facilities and equipment	41	41	41	41	41	41	41	41	41	41	41		494	511	–
Interest earned - external investments	507	507	507	507	507	507	507	507	507	507	507		6,080	6,281	–
Interest earned - outstanding debtors															
Dividends received															
Fines, penalties and forfeits															
Licences and permits	53	53	53	53	53	53	53	53	53	53	53		635	656	–
Agency services	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939		95,263	98,407	–
Transfers and Subsidies - Operational	140,483	1,727	1,727	1,727	1,727	110,750	1,727	1,727	84,320	1,727	1,727		351,098	361,676	–
Other revenue	27,551	27,551	27,551	27,551	27,551	27,551	27,551	27,551	27,551	27,551	27,551		330,607	341,728	–
Cash Receipts by Source	**176,573**	**37,817**	**37,817**	**37,817**	**37,817**	**146,840**	**37,817**	**37,817**	**120,410**	**37,817**	**37,817**	**–**	**784,177**	**809,258**	**–**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	417	417	417	417	417	417	417	417	417	417	417		5,000	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	0	0	0	0	0	0	0	0	0	0	0		1	1	–
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–		–	–	–
Vat Control (receipts)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)		(281)	(281)	(281)
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Insurance Refund - Capital															
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**176,966**	**38,210**	**38,210**	**38,210**	**38,210**	**147,233**	**38,210**	**38,210**	**120,803**	**38,210**	**38,210**	**–**	**788,897**	**808,977**	**(281)**
Cash Payments by Type															
Employee related costs	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016	28,016		336,194	347,288	–
Remuneration of councillors	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372		16,468	17,011	–
Finance charges															
Bulk purchases - Electricity															
Acquisition inventory - water and other inventory															
Contracted services	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718		44,618	43,835	–
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	32,348	32,348	32,348	32,348	32,348	32,348	32,348	32,348	32,348	32,348	32,348		388,171	402,027	–
Cash Payments by Type	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**65,454**	**–**	**785,450**	**810,161**	**–**
Other Cash Flows/Payments by Type															
Capital assets	410	410	410	410	410	410	410	410	410	410	410		4,924	3,146	–
Retention (Capital)															
Repayment of borrowing															
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–		–	–	–
Total Cash Payments by Type	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**65,865**	**–**	**790,374**	**813,307**	**–**
NET INCREASE/(DECREASE) IN CASH HELD	**111,101**	**(27,654)**	**(27,654)**	**(27,654)**	**(27,654)**	**81,368**	**(27,654)**	**(27,654)**	**54,938**	**(27,654)**	**(27,654)**	**–**	**(1,477)**	**(4,330)**	**(281)**
Cash/cash equivalents at the month/year begin:	55,959	167,060	139,406	111,751	84,097	56,443	137,811	110,156	82,502	137,440	109,786	82,132	55,959	54,481	50,151
Cash/cash equivalents at the month/year end:	167,060	139,406	111,751	84,097	56,443	137,811	110,156	82,502	137,440	109,786	82,132	82,132	54,481	50,151	49,870

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.

DC42 Sedibeng - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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										

DC42 Sedibeng - 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 enc

2. Annual value

DC42 Sedibeng - Supporting Table SA33 Contracts having future budgetary implications

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

References

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

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

DC42 Sedibeng - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops		–	–	–	–	–	–	–	–	–
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		77	88	57	–	–	–	–	–	–
Servitudes										
Licences and Rights		77	88	57	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		77	88	57	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		90	27	153	–	–	–	–	–	–
Machinery and Equipment		90	27	153	–	–	–	–	–	–
Transport Assets		591	–	294	700	700	700	700	723	746
Transport Assets		591	–	294	700	700	700	700	723	746
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	**759**	**115**	**504**	**700**	**700**	**700**	**700**	**723**	**746**

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

DC42 Sedibeng - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**–**	**–**	**–**	**5,000**	**1,879**	**1,879**	**1,879**	**–**	**4,000**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	5,000	1,879	1,879	1,879	–	4,000
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		–	–	–	5,000	1,879	1,879	1,879	–	4,000
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										

Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		662	690	998	1,337	1,337	1,337	1,337	1,381	1,425
Computer Equipment		662	690	998	1,337	1,337	1,337	1,337	1,381	1,425
Furniture and Office Equipment		102	121	448	750	750	750	750	775	800
Furniture and Office Equipment		102	121	448	750	750	750	750	775	800
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	**764**	**810**	**1,446**	**7,087**	**3,966**	**3,966**	**3,966**	**2,156**	**6,225**
Renewal of Existing Assets as % of total capex		*49.6%*	*79.5%*	*62.9%*	*87.0%*	*80.5%*	*80.5%*	*80.5%*	*68.5%*	*85.9%*
Renewal of Existing Assets as % of deprecn"		*8.7%*	*9.4%*	*27.4%*	*148.2%*	*81.0%*	*81.0%*	*81.0%*	*44.0%*	*127.1%*

References

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

DC42 Sedibeng - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**527**	**729**	**2,354**	**1,004**	**2,898**	**2,898**	**2,898**	**816**	**843**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	1,709	–	2,108	2,108	2,108	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities		–	–	1,709	–	2,108	2,108	2,108	–	–
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		527	729	645	1,004	790	790	790	816	843
Data Centres										
Core Layers		478	571	645	804	740	740	740	765	789
Distribution Layers		49	158	–	200	50	50	50	52	53
Capital Spares										
Community Assets		**34**	**–**	**9**	**29**	**29**	**29**	**29**	**30**	**31**
Community Facilities		34	–	9	29	29	29	29	30	31
Halls		–	–	–	–	–	–	–	–	–
Centres		34	–	9	29	29	29	29	30	31
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**994**	**1,140**	**1,235**	**1,096**	**1,096**	**1,096**	**1,096**	**1,132**	**1,168**
Operational Buildings		994	1,140	1,235	1,096	1,096	1,096	1,096	1,132	1,168
Municipal Offices		994	1,140	1,235	1,096	1,096	1,096	1,096	1,132	1,168
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		54	107	194	272	205	205	235	243	251
Furniture and Office Equipment		54	107	194	272	205	205	235	243	251
Machinery and Equipment		215	219	129	137	137	137	137	141	146
Machinery and Equipment		215	219	129	137	137	137	137	141	146
Transport Assets		342	636	625	500	500	500	500	517	533
Transport Assets		342	636	625	500	500	500	500	517	533
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	**2,166**	**2,831**	**4,546**	**3,037**	**4,865**	**4,865**	**4,895**	**2,879**	**2,971**

R&M as a % of PPE & Investment Property		*2.7%*	*3.8%*	*6.4%*	*4.3%*	*6.8%*	*6.8%*	*7.3%*	*4.8%*	*5.0%*
R&M as % Operating Expenditure		*0.5%*	*0.7%*	*1.1%*	*0.7%*	*1.1%*	*1.1%*	*1.7%*	*0.6%*	*0.6%*

References

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

DC42 Sedibeng - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**624**	**624**	**472**	**472**	**451**	**451**	**451**	**451**	**451**
Roads Infrastructure		471	471	467	467	446	446	446	446	446
Roads		471	471	467	467	446	446	446	446	446
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		5	5	5	5	5	5	5	5	5
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations		5	5	5	5	5	5	5	5	5
MV Networks										
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		148	148	–	–	–	–	–	–	–
Data Centres		148	148	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**1,710**	**1,704**	**1,701**	**1,701**	**1,701**	**1,701**	**1,701**	**1,701**	**1,701**
Community Facilities		1,710	1,704	1,701	1,701	1,701	1,701	1,701	1,701	1,701
Halls		393	394	393	393	393	393	393	393	393
Centres		–	–	–	–	–	–	–	–	–
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

Theatres		33	33	33	33	33	33	33	33	33
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves										
Public Ablution Facilities										
Markets		848	848	848	848	848	848	848	848	848
Stalls										
Abattoirs										
Airports		63	63	61	61	61	61	61	61	61
Taxi Ranks/Bus Terminals		373	366	366	366	366	366	366	366	366
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		**900**	**661**	**530**	**530**	**530**	**530**	**530**	**530**	**530**
Operational Buildings		900	661	530	530	530	530	530	530	530
Municipal Offices		732	616	486	486	486	486	486	486	486
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		123	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		45	45	44	44	44	44	44	44	44
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		511	538	194	188	94	94	94	94	94
Servitudes										
Licences and Rights		511	538	194	188	94	94	94	94	94
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		511	538	194	188	94	94	94	94	94
Load Settlement Software Applications										
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		3,177	3,264	1,165	1,072	1,266	1,266	1,266	1,266	1,266
Computer Equipment		3,177	3,264	1,165	1,072	1,266	1,266	1,266	1,266	1,266
Furniture and Office Equipment		888	885	357	316	368	368	368	368	368
Furniture and Office Equipment		888	885	357	316	368	368	368	368	368
Machinery and Equipment		522	471	79	55	78	78	78	78	78
Machinery and Equipment		522	471	79	55	78	78	78	78	78
Transport Assets		455	449	782	449	410	410	410	410	410
Transport Assets		455	449	782	449	410	410	410	410	410
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	**8,787**	**8,596**	**5,280**	**4,782**	**4,898**	**4,898**	**4,898**	**4,898**	**4,898**

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

DC42 Sedibeng - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-clas										
Infrastructure		**17**	**95**	**349**	**359**	**259**	**259**	**259**	**267**	**276**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		17	95	349	359	259	259	259	267	276
Data Centres										
Core Layers										
Distribution Layers		17	95	349	359	259	259	259	267	276
Capital Spares										
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										

Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
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	**17**	**95**	**349**	**359**	**259**	**259**	**259**	**267**	**276**
Upgrading of Existing Assets as % of total capex		*1.1%*	*9.3%*	*15.2%*	*4.4%*	*5.3%*	*5.3%*	*5.3%*	*8.5%*	*3.8%*
Upgrading of Existing Assets as % of deprecn'		*0.2%*	*1.1%*	*6.6%*	*7.5%*	*5.3%*	*5.3%*	*5.3%*	*5.5%*	*5.6%*

References

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

DC42 Sedibeng - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 01 - Executive & Council		–	–	–	–	–	–	–
Vote 02 - Budget & Treasury Office		120	124	128				
Vote 03 - Corporate Services		4,804	3,022	7,119				
Vote 04 - Roads And Transport		–	–	–				
Vote 05 - Planning & Development		–	–	–				
Vote 06 - Community & Social Services		–	–	–				
Vote 07 -		–	–	–				
Vote 08 -		–	–	–				
Vote 09 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 - Other		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**4,924**	**3,146**	**7,247**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 01 - Executive & Council								
Vote 02 - Budget & Treasury Office								
Vote 03 - Corporate Services								
Vote 04 - Roads And Transport								
Vote 05 - Planning & Development								
Vote 06 - Community & Social Services								
Vote 07 -								
Vote 08 -								
Vote 09 -								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		6,782	7,006	7,230				
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services		95,263	98,407	101,556				
List other revenues sources if applicable		360,617	366,345	383,442				
List entity summary if applicable								
Total future revenue		462,662	471,757	492,228	–	–	–	–
Net Financial Implications		**(457,738)**	**(468,611)**	**(484,981)**	**–**	**–**	**–**	**–**

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)

DC42 Sedibeng - Supporting Table SA36 Detailed capital budget

R thousand												2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																				
List all capital projects grouped by Function																				
Administrative And Corporate Support	**apital Expenditure On New Ict Equipmer**	**C002002001004_000**	**RENEWAL**	*ent; effective and development-oriented publi*	*Governance*	**TO BE CORRECTED**	*Computer Equipment*	*Computer Equipment*	**R-ADMIN OR HEAD OFFICE**	0	*0*	*78260*	*104994*	*0*	*120000*	120	–	120	124	128
Administrative And Corporate Support	**Energy Saving**	**)01001001001008_0(**	**RENEWAL**	*:ompetitive and responsive economic infrastru*	*Inclusion and Access*	**TO BE CORRECTED**	*Electrical Infrastructure*	*Lv Networks*	**R-WHOLE OF THE DISTRICT**	0	*0*	*0*	*0*	*0*	*5000000*	1,879	–	1,879	–	4,000
Development Facilitation	**Vehicle Rrams Grant**	**PC002003010_0000**	**NEW**		*Growth*	**TO BE CORRECTED**	*Transport Assets*	*Transport Assets*	**R-WHOLE OF THE DISTRICT**	0	*0*	*293569.99*	*0*	*0*	*0*	–	–	–	–	–
Fleet Management	**Vehicle Mayor/Speaker/Pool**	**PC002003010_0000**	**NEW**		*Growth*	**TO BE CORRECTED**	*Transport Assets*	*Transport Assets*	**R-WHOLE OF THE DISTRICT**	0	*0*	*0*	*0*	*591148.3*	*700000*	700	–	700	723	746
Human Resources	**Computer Software**	**)02003007002004_0(**	**NEW**	*ent; effective and development-oriented publi*	*Growth*	**TO BE CORRECTED**	*Licences And Rights*	*Computer Software And Applications*	**R-ADMIN OR HEAD OFFICE**	0	*0*	*57400*	*0*	*0*	*0*	–	–	–	–	–
Information Technology	**Computer Equipment And Networks**	**)01001002009003_0(**	**UPGRADING**	*:ompetitive and responsive economic infrastru*	*Governance*	**TO BE CORRECTED**	*iformation And Communication Infrastructu*	*Distribution Layers*	**R-WHOLE OF THE DISTRICT**	0	*0*	*349254.53*	*94916.42*	*17376*	*358929*	259	–	259	267	276
Information Technology	**apital Expenditure On New Ict Equipmer**	**C002002001004_000**	**RENEWAL**	*ent; effective and development-oriented publi*	*Governance*	**TO BE CORRECTED**	*Computer Equipment*	*Computer Equipment*	**R-ADMIN OR HEAD OFFICE**	0	*0*	*919840.45*	*448017.77*	*662122.19*	*1216809*	1,217	–	1,217	1,257	1,297
Property Services	**Furniture And Equipment_Maintenance**	**C002002001005_000**	**RENEWAL**	*ent; effective and development-oriented publi*	*Governance*	**TO BE CORRECTED**	*Furniture And Office Equipment*	*Furniture And Office Equipment*	**R-ADMIN OR HEAD OFFICE**	0	*0*	*447818.36*	*120534.35*	*102105*	*750000*	750	–	750	775	800
Property Services	**ocurement Of New Machinery & Equipm**	**PC002003009_0000**	**NEW**		*Growth*	**TO BE CORRECTED**	*Machinery And Equipment*	*Machinery And Equipment*	**R-ADMIN OR HEAD OFFICE**	0	*0*	*152913.04*	*26600*	*90374.56*	*0*	–	–	–	–	–
Parent Capital expenditure																**4,924**		**4,924**	**3,146**	**7,247**
Entities:																				
List all capital projects grouped by Entity																				
Entity A																				
Water project A																				
Entity B																				
Electricity project B																				
Entity Capital expenditure																**–**		**–**	**–**	**–**
Total Capital expenditure																**4,924**		**4,924**	**3,146**	**7,247**

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 Func

Asset class as per table A9 and asset sub-class as per table SA3

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

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

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_0000

	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
check	(2,625)	–	1,778	(4,101)

DC42 Sedibeng - Supporting Table SA37 Projects delayed from previous financial year/s

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

References

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

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

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

DC42 Sedibeng - Supporting Table SA38 Consolidated detailed operational projects

R thousand												2022/23	2023/24	2024/25
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Audited Outcome	Audited Outcome
Parent municipality:														
List all operational projects grouped by Function														
Administrative And Corporate Support	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	49829540.77	47401240.18	46290517.31
Administrative And Corporate Support	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	36987.27	114012.88	111644.39
Administrative And Corporate Support	Aids/Hiv	O003002002001_000	Work Streams	long and healthy life for all South Africa	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	2197676.91	12568000	8154198.64
Administrative And Corporate Support	Disaster Relief	PO003014003_00001	Work Streams	ive; responsive and sustainable social	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	22400	982.35	4576.93
Administrative And Corporate Support	Interns Compensation	PO003050006_00001	Work Streams	accountable; effective and efficient loc	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	303554.87	302972.34	397248.01
Administrative And Corporate Support	Special Events And Functions	PO003017005_00009	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	186860.87	169780.47	172551.73
Administrative And Corporate Support	Buildings	001001001004006016_0000		An efficient; competitive and responsive economic infra	Inclusion and Access	TO BE CORRECTED	Solid Waste Infrastructure	city Generation F	OLE OF THE DIST	0	0	4999792.21	0	0
Governance Function	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	8175857.68	7337069.29	6613819.09
Mayor And Council	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	40638917.05	43456651.85	43275154.2
Mayor And Council	Capacity Building Councillors	PO003004002_00001	Work Streams	capable workforce to support an inclus	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	0	0	0
Mayor And Council	Public Participation Meeting	PO003006006_00002	Work Streams	ıman settlements and improved quality	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	17370	9276.8	8579.71
Mayor And Council	Public Participation Meeting	PO003006006_00003	Work Streams	ıman settlements and improved quality	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	90633.04	116200	129450.87
Mayor And Council	Special Events And Functions	PO003017005_00002	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	51550	19800	633.04
Mayor And Council	Special Events And Functions	PO003017005_00004	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	210136.87	430986.95	195145.39
Mayor And Council	Special Events And Functions	PO003017005_00007	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	37125	63500	68896.86
Municipal Manager, Town Secretary And	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	10931595.25	11878435.05	9665209.54
Municipal Manager, Town Secretary And	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	282137.51	43500	63000
Municipal Manager, Town Secretary And	Mayoral/Executive Mayor Campaigns	PO003006004_00002	Work Streams	ıman settlements and improved quality	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	123965.22	203366.82	339035.04
Municipal Manager, Town Secretary And	O_Tws_Capacity Build Train & Dev_Workshops; Seminars & Subject Matter Train	PO003004010_00001	Work Streams	capable workforce to support an inclus	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	47740.44	79106.76	60849.39
Municipal Manager, Town Secretary And	Special Events And Functions	PO003017005_00001	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	67526.99	34155	32984.72
Municipal Manager, Town Secretary And	Special Events And Functions	PO003017005_00003	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	0	0	0
Finance	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	10719165.2	16593220.55	10390118.33
Finance	Clean-Up Actions	PO003005001_00001	Work Streams	nhance our environmental assets and n	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	100918	204622.24	46047.1
Finance	Financial Statements	PO003050004_00001	Work Streams	accountable; effective and efficient loc	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	971879.92	496539.8	432783.29
Finance	Training Minimum Competency	PO003050009_00001	Work Streams	accountable; effective and efficient loc	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	124565.21	442086.95	569968.7
Fleet Management	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	2839268.7	2595181.12	2368190.55
Fleet Management	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	822164.88	1095269.9	1161960.87
Fleet Management	Transport Assets	001002001002010_0(	Preventative Maintenance		Governance	TO BE CORRECTED	Transport Assets	Transport Assets	OLE OF THE DIST	0	0	625302.81	636278.67	341948.1
Human Resources	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	15074250.86	13548920.58	14122785.76
Human Resources	Disaster Relief	PO003014003_00002	Work Streams	ive; responsive and sustainable social	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	0	0	409.8
Human Resources	O_Tws_Capacity Build Train & Dev_Workshops; Seminars & Subject Matter Train	PO003004010_00002	Work Streams	capable workforce to support an inclus	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	596233.09	940058.66	1011956.71
Information Technology	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	18058151.27	20376394.18	19803022.85
Information Technology	Furniture And Office Equipment	001002001002005_0(	Preventative Maintenance	t; effective and development-oriented p	Governance	TO BE CORRECTED	Furniture And Office Equipment	ire And Office Equ	MIN OR HEAD OF	0	0	58488.92	106744.22	53678.93
Information Technology	Communication Equipment	00100100200600200	Preventative Maintenance	mpetitive and responsive economic infra	Governance	TO BE CORRECTED	nation And Communication Infrast.	Core Layers	MIN OR HEAD OF	0	0	645413.63	570622.68	478348.93
Information Technology	Communication Equipment	00100100200600300	Preventative Maintenance	mpetitive and responsive economic infra	Governance	TO BE CORRECTED	nation And Communication Infrast	Distribution Layer	OLE OF THE DIST	0	0	0	158315.1	48566.96
Legal Services	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	3649397.34	3905205.09	5164535.24
Marketing, Customer Relations, Publicity	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	0	26339.87	28589.9
Marketing, Customer Relations, Publicity	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	966142.3	960587.91	1269591.52
Property Services	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	5655879.89	11900740.16	9180675.97
Property Services	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	0	0	53200
Property Services	Buildings	320010020020010020	Preventative Maintenance	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED	Community Facilities	Centres	MIN OR HEAD OF	0	0	8713.72	0	34366.06
Property Services	Machinery And Equipment	001002002002009_0(	Corrective Maintenance		Governance	TO BE CORRECTED	Machinery And Equipment	hinery And Equipm	MIN OR HEAD OF	0	0	129416.38	219247.95	215051.35
Property Services	Buildings	320020010030010010	Corrective Maintenance	t; effective and development-oriented p	Governance	TO BE CORRECTED	Operational Buildings	Municipal Offices	MIN OR HEAD OF	0	0	1235029.4	1140230.92	994472.38
Risk Management	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	1579199.59	1103947.7	1054233.13
Security Services	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	35368160.23	31829146.08	26361271.41
Supply Chain Management	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	6571263.17	5665015.51	4337262.88
Civil Defence	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	14049.64	201993.3	203439.95
Civil Defence	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	5177358.49	4972710.11	4716826.6
Civil Defence	Communication Equipment	00100100200600300	Preventative Maintenance	mpetitive and responsive economic infra	Governance	TO BE CORRECTED	nation And Communication Infrast	Distribution Layer	OLE OF THE DIST	0	0	0	0	0
Housing	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	0	3907.29	4512.78
Housing	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	1716097.42	1834028.45	1754123.96
Health Services	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	2218997.56	1402971.27	1387102.29
Health Services	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	17479549.46	17924651.04	20276134.59
Health Services	Aids/Hiv	O003002002001_000	Work Streams	long and healthy life for all South Africa	Inclusion and Access	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	8052956.5	0	1082430
Sports Grounds And Stadiums	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	1209359.18	1340840.42	1482663.27
Sports Grounds And Stadiums	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	2226296.63	2107474.92	1972463.95
Community Halls And Facilities	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	5212751.82	5759145.35	5908789.28
Community Halls And Facilities	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	3722119.93	3734544.71	3207056.91
Community Halls And Facilities	Youth Development	O003007017002_000	Work Streams	ive; responsive and sustainable social	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	443699.37	333117.81	382482.5
Disaster Management	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	35262.94	49295.32	47862.9
Disaster Management	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	7679505.26	7606707.89	7332787.98
Literacy Programmes	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	2746.14	21933.64	21386.52
Literacy Programmes	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	4572255.87	4538910.16	4208119.76
Museums & Art Galleries	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	22578.34	53085.66	57355.03
Museums & Art Galleries	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	9480092.62	9240492.07	8642646.77
Theatres	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	200	24213.45	31736.28
Theatres	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	2538972.19	2786969.8	2130457.59
Biodiversity & Landscape	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	717.03	49123.87	94890.28
Biodiversity & Landscape	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	0	0	536831.57
Corporate Wide Strategic Planning (Idps,	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	9691456.14	10531028.2	9390469.92
Corporate Wide Strategic Planning (Idps,	Clean-Up Actions	PO003005001_00001	Work Streams	nhance our environmental assets and n	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	1120696	852369.3	1208448.84
Road And Traffic Regulation	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	106960.56	188105.12	228352.28
Road And Traffic Regulation	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	78612595.86	73940474.41	68860608.68
Development Facilitation	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	140160.55	245296.99	242939.57
Development Facilitation	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	9592668.59	7659560.82	6575753.15
Development Facilitation	Research And Development	PO003039_00001	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	1288842.35	519747.42	526941.52
Development Facilitation	Special Events And Functions	PO003017005_00008	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	1769587.66	1564762.87	2078515.92
Development Facilitation	Furniture And Office Equipment	001002001002005_0(	Preventative Maintenance	t; effective and development-oriented p	Governance	TO BE CORRECTED	Furniture And Office Equipment	ire And Office Equ	OLE OF THE DIST	0	0	135075.54	0	0
Development Facilitation	Buildings	001001001004006016_0000		An efficient; competitive and responsive economic infra	Inclusion and Access	TO BE CORRECTED	Solid Waste Infrastructure	city Generation F	OLE OF THE DIST	0	0	0	0	0
Taxi Ranks	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	366275.21	366275.19	372784.08
Pollution Control	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	12778.75	0	0
Pollution Control	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	3433235.57	3264083.73	3255688.89
Town Planning, Building Regulations And	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	4005113.72	3800577	3097619.43
Project Management Unit	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	1514758.13	1452950.74	1502755.87
Air Transport	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	528487.29	567094.79	569393.52
Air Transport	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	3437706.93	3245763.26	2845239.89
Air Transport	Research And Development	PO003039_00001	Work Streams	t; effective and development-oriented p	Inclusion and Access	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	0	0	1140435.46
Markets	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	862979.94	958368.02	978110.47
Markets	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	11193270.23	12830796.62	11038619.4
Tourism	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-ADMIN OR HEAD OF	0	0	99	60654.32	64799.17
Tourism	O_Municipal Running Cost	PO002_00000	Municipal Running Cost	ıman settlements and improved quality	Governance	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	2682274.13	3470418.09	3303542.97
Tourism	Tourism Projects	PO003046004_00001	Work Streams	t; effective and development-oriented p	Growth	TO BE CORRECTED			R-WHOLE OF THE DIST	0	0	0	30000	0
Parent Operational expenditure														
Entities:														
List all Operational projects grouped by Entity														
Entity A														
Water project A														
Entity B														
Electricity project B														
Entity Operational expenditure														
Total Operational expenditure														

References

Must reconcile with Budgeted Operating Expenditure

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

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

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check

Annexure "B"

SEBIDENG DISTRICT MUNICIPALITY

DETERMINATION OF CHARGES PAYABLE IN TERMS OF THE BY-LAWS RELATING TO THE HIRE OF CITY HALL AND BANQUET HALL: AMENDMENT

It is hereby notified in terms of section 75A of Municipal Systems Act, 32 of 2000, as amended that the Sedibeng District Council has, by special resolution dated amended the following Tariffs with effect from **01 July 2026.**

SCHEDULE

The determination of charges payable in terms of the by-laws relating to the hire of the Municipal Facilities, as published on .are hereby substituted by the following:

TARIFF OF CHARGES

CITY HALL AND BANQUET HALL

PART 1

	MONDAY TO THURSDAY			FRIDAY & SATURDAY		
	Current Rate	New Rate	% Increase	Current Rate	New Rate	% Increase
1. Balls and Dances:						
1.1 During the day	R3,597.00	R3,730.00	3.70%	R3,814.00	R3,955.00	3.70%
1.2 During the evening until 24:00	R5,039.00	R5,225.00	3.70%	R5,340.00	R5,538.00	3.70%
1.3 During the evening until 01:00	R5,726.00	R5,938.00	3.70%	R6,069.00	R6,294.00	3.70%
1.4 For every hour after 01:00	R1,062.00	R1,101.00	3.70%	R1,126.00	R1,168.00	3.70%
1.5 For every hour after 18:00 and 24:00	R1,062.00	R1,101.00	3.70%	R1,126.00	R1,168.00	3.70%
2. Dramatic performances, concerts, folks, dancing and plays:						
2.1 Professional Groups	R4,716.00	R4,890.00	3.70%	R6,638.00	R6,884.00	3.70%
2.2 Local Amateur Groups	R3,048.00	R3,161.00	3.70%	R3,524.00	R3,654.00	3.70%
2.3 Deposit to cover possible damages	R2,700.00	R2,700.00	0.00%	R2,700.00	R2,700.00	0.00%
3. Weddings and other receptions, parties, family gatherings, Banquets, dinners and brunches:						
3.1 During the day	R3,593.00	R3,726.00	3.70%	R5,039.00	R5,225.00	3.70%
3.2 During the evening until 24:00	R5,039.00	R5,225.00	3.70%	R6,638.00	R6,884.00	3.70%
3.3 During the evening until 01:00	R5,726.00	R5,938.00	3.70%	R7,514.00	R7,792.00	3.70%
3.4 For every hour after 01:00	R1,132.00	R1,174.00	3.70%	R1,132.00	R1,174.00	3.70%
3.5 For every hour after 18:00, 24:00 and 01:00	R1,062.00	R1,101.00	3.70%	R1,062.00	R1,101.00	3.70%
4. Political and Union meetings:	R10,150.00	R10,526.00	3.70%			
5. Functions and other entertainment not specified elsewhere	R5,039.00	R5,225.00	3.70%	R6,638.00	R6,884.00	3.70%
6. Deposit to cover possible damage: Political, Union and public meetings with an attendance of more than 200 people	R27,184.00	R27,184.00	0.00%	R27,184.00	R27,184.00	0.00%
7. Refund of deposits on cancellation:	Refunds of deposits will only be made in cases where the relevant hall is re-let and a 15% administrative levy will be charged with the rehiring of the hall.					
8. CROCKERY:	**HIRING TARIFF (R) EACH**			**REPLACEMENT TARIFF (R) EACH**		
8.1 BOWLS:						
Dessert	R2.90	R3.01	3.70%	R66.96	R69.44	3.70%
Sugar	R2.73	R2.83	3.70%	R168.30	R174.53	3.70%
8.2 JUGS:						
Water	R5.46	R5.68	4.00%	R168.30	R174.53	3.70%
8.3 PLATES:						
Dinner	R2.73	R2.83	3.70%	R150.91	R156.49	3.70%
Fish	R2.73	R2.83	3.70%	R91.93	R95.33	3.70%
Soup	R2.73	R2.83	3.70%	R91.93	R95.33	3.70%
Bread/Side	R2.73	R2.83	3.70%	R64.07	R66.44	3.70%
8.4 TEA CUPS & SAUCERS	R2.39	R2.48	3.70%	R85.79	R88.96	3.70%
8.5 COFFEE CUPS & SAUCERS	R2.39	R2.48	3.70%	R75.64	R78.44	3.70%

8.6 GLASSES:						
Hors-d'oeuvre	R1.89	R1.96	3.70%	R68.95	R71.50	3.70%
Champagne	R1.89	R1.96	3.70%	R50.48	R52.35	3.70%
White wine	R1.89	R1.96	3.70%	R41.97	R43.52	3.70%
Red wine	R1.89	R1.96	3.70%	R41.97	R43.52	3.70%
Brandy	R1.89	R1.96	3.70%	R21.17	R21.95	3.70%
Beer	R1.89	R1.96	3.70%	R23.16	R24.02	3.70%
Hi-Ball	R1.89	R1.96	3.70%	R21.34	R22.13	3.70%
Zombie	R1.89	R1.96	3.70%	R26.80	R27.79	3.70%
CUTLERY						
8.7 SPOONS:						
Soup	R1.54	R1.60	3.70%	R22.44	R23.27	3.70%
Dessert	R1.54	R1.60	3.70%	R25.87	R26.83	3.70%
Tea	R1.54	R1.60	3.70%	R15.02	R15.58	3.70%
8.8 KNIVES:						
Table	R1.54	R1.60	3.70%	R46.14	R47.85	3.70%
Fish	R1.54	R1.60	3.70%	R39.30	R40.75	3.70%
8.9 FORKS:						
Dinner	R1.54	R1.60	3.70%	R22.44	R23.27	3.70%
Fish	R1.54	R1.60	3.70%	R24.26	R25.16	3.70%
Dessert	R1.54	R1.60	3.70%	R21.34	R22.13	3.70%
Cake	R1.54	R1.60	3.70%	R156.72	R162.52	3.70%
8.10 SERVING ITEM:						
Meat Platter	R10.59	R10.98	3.70%	R477.92	R495.60	3.70%
8.11 OTHER:						
Table cloths Square	R41.49	R43.03	3.70%	R609.66	R632.22	3.70%
Round table cloths	R41.49	R43.03	3.70%	R653.81	R678.00	3.70%
8.12 ASH TRAYS	R2.21	R2.29	3.70%	R32.38	R33.58	3.70%
8.13 BAIN MARIE & LID	R14.02	R14.54	3.70%	R870.62	R902.83	3.70%
814 Replacement deposit on cutlery, crockery and serving items,						
Maximum deposit	R1,700.00	R1,700.00	0.00%	R1,700.00	R1,700.00	0.00%
	Current Rate	**New Rate**	**% Increase**	**Current Rate**	**New Rate**	**% Increase**
815 SERVICES RENDERED BY MUNICIPAL OFFICIALS						
Week days 08:00 - 17:00						
Rate per hour						
Duty manager (PL4)	R377.74	R395.68	4.75%			
Technician (PL6)	R298.57	R312.75	4.75%			
Operator (PL7)	R264.04	R276.58	4.75%			
General Worker (PL13)	R121.85	R127.64	4.75%			
Week days after 17.00 and Saturdays						
Rate per hour						
Duty manager (PL4)	R568.67	R595.68	4.75%			
Technician (PL6)	R446.79	R468.01	4.75%			
Operator (PL7)	R396.03	R414.84	4.75%			
General Worker (PL13)	R182.81	R191.49	4.75%			
Sundays and Pubic Holidays						
Rate per hour						
Duty manager (PL4)				R757.57	R793.55	4.75%
Technician (PL6)				R595.09	R623.36	4.75%
Operator (PL7)				R530.08	R555.26	4.75%
General Worker (PL13)				R241.69	R253.17	4.75%

PART II

SPECIAL TARIFF

1 Free use of special facilities and services:

The use of the halls and the disposal of the special facilities and services as defined in these by-laws, for

(a) Any purpose whatsoever by the Council;
(b) Mayoral receptions;
(c) Elections and referendums;

		Current rate	New rate	% increased
2	**Bar rights When alcoholic liquor is sold during the duration** of any function	2,247.00	2,330.00	3.70%
3	**Piano: Baby grand, per occasion**	2,758.00	2,860.00	3.70%
4	**Public Address System:**			
41	Per occasion	2,388.00	2,476.00	3.70%
42	Deposit to cover possible damage	1,525.00	1,581.00	3.70%
43	Public Address Per Hour	447.00	464.00	3.70%
5	**Use of the halls on Sundays and public holidays until 00:00**			
51	Weddings	7,899.00	8,191.00	3.70%
52	Church and Memorial Services	6,639.00	6,885.00	3.70%
53	For every hour thereafter	1,132.00	1,174.00	3.70%
54	For every hour after 00:00	1,132.00	1,174.00	3.70%
6	**Vestibule (Small Room)**	1,366.00	1,417.00	Increase by 3.70%
61	Vestibule: If separately hired	Per Hour	Per Hour	
7	**HIRE OF TABLES:**			
71	Round tables with 10 chairs per table	59.00	61.00	3.70%
72	Other tables (Square Tables) with 8 chairs per table	41.00	43.00	3.70%
8	**HIRE OF CHAIRS:**			
81	From 01 to 50 chairs	free	free	
82	From 50 or up to 450/600 or more chairs	4.13	4.28	3.70%
9	**A 25 % Rebate of charges may be granted by the Municipal Manager on request to the following institutions:**			
91	Educational, religious and registered welfare organizations			
92	Churches			
93	Local amateur groups			
10	**Refund of deposits on cancellation:**			
	Refund of deposits will only be made in cases where the relevant Hall is re-let and a 15% administrative levy will be charged with the Rehiring of the hall			
11.	**Deposit on City Hall and Banquet Hall:**			**To Cover Possible Damages**
	Refundable if hall is left in a good condition..	2,700.00	2,700.00	**0.00%**
12.	**Preparations of the Town/Banquet Halls:**			
	From 08h00 until 18h00.. (Weekdays)	1,350.90	1,400.88	3.70%
	From 08h00 until 18h00.. (Public holidays and weekends)	2,026.00	2,101.00	3.70%
	After 18h00	3,039.00	3,152.00	3.70%
13.	**Car Parking on Municipal Facilities**			
13.1	Municipal Staff Per Month.	131.00	136.00	**3.70%**
13.2	Casual Parkers....	12.00	12.00	**3.70%**
13.3	Public Per Month	262.00	272.00	**3.70%**

VEREENIGING CIVIC THEATRE AND SHARPEVILLE HALL TARIFFS

AMENDMENTS OF VEREENIGING CIVIC THEATRE TARIFFS	Current MONDAY TO THURSDAY	Current FRIDAY TO SUNDAY	Proposed % Increase	Proposed MONDAY TO THURSDAY	Proposed FRIDAY TO SUNDAY
Amateurs Production					
During the day	R5,308.00	R6,661.00	3.70%	R5,504.00	R6,907.00
During the evening	R6,368.00	R7,649.00	3.70%	R6,604.00	R7,932.00
Professional Production					
During the day	R17,694.00	R20,352.00	3.70%	R18,349.00	R21,105.00
During the evening	R17,694.00	R20,352.00	3.70%	R18,349.00	R21,105.00
Beauty Pageants and Competitions by Schools					
During the day	R5,305.00	R6,661.00	3.70%	R5,501.00	R6,907.00
During the evening	R6,368.00	R7,649.00	3.70%	R6,604.00	R7,932.00
Churches and School Concerts					
During the day	R5,305.00	R6,661.00	3.70%	R5,501.00	R6,907.00
During the evening	R6,368.00	R7,649.00	3.70%	R6,604.00	R7,932.00
Green Room					
For Functions/meeting and Presentations	R707.00	R832.00	3.70%	R733.00	R863.00
Orchestra Room					
For Functions/meetings and presentations	R635.00	R832.00	3.70%	R658.00	R863.00
Conferences/Seminars and Congresses					
During the day	R5,305.00	R6,661.00	3.70%	R5,501.00	R6,907.00
During the evening until 23:00	R6,368.00	R7,649.00	3.70%	R6,604.00	R7,932.00
20% discount to local municipalities, government sectors and political parties					
Foyer					
Art Exhibitions	R718.00	R1,663.00	3.70%	R745.00	R1,725.00
Rehearsals					
With or without stage setting but including lighting and sound					
Professional groups, bodies or persons	R885.00	R999.00	3.70%	R918.00	R1,036.00
Amateurs, educational, Religious or welfare societies or persons	R779.00	R832.00	3.70%	R808.00	R863.00
Foyer	R885.00	R999.00	3.70%	R918.00	R1,036.00
Meetings and or presentations /Jazz sessions productions	R1,414.00	R1,663.00	3.70%	R1,466.00	R1,725.00
Reception Room:					
Meetings and or presentations	R885.00	R999.00	3.70%	R918.00	R1,036.00
Bringing Lights and Sounds System	R1,167.00	R1,663.00	3.70%	R1,210.00	R1,725.00
Refund of deposits on cancellation: Cancellation of the booking must be 3 weeks before the date and 15% of the Rental fee must be taken					
Deposit for Vereeniging Civic Theatre					
A deposit must be paid to secure the Booking and will be refundable in case there is no damage	R1,700.00	**R1,700.00**	0.00%	R1,700.00	R1,700.00

In case deposit does not cover damage, extra cost will be demanded

AMENDMENT OF MPHATLALATSANE THEATRE TARIFFS 15% increase	Current MONDAY TO THURSDAY	Current FRIDAY TO SUNDAY	Proposed % Increase	Proposed MONDAY TO THURSDAY	Proposed FRIDAY TO SUNDAY
1. Amateurs Production					
1.1 During the day	R3,768.00	R4,352.00	3.70%	R3,907.00	R4,513.00
1.2 During the evening until 24:00	R4,149.00	R4,753.00	3.70%	R4,303.00	R4,929.00
2. Professional Production:					
2.1 During the day	R5,305.00	R6,661.00	3.70%	R5,501.00	R6,907.00
2.2 During the evening until 24:00	R6,368.00	R7,649.00	3.70%	R6,604.00	R7,932.00
3. Beauty Pageants and Competition					
3.1 During the day	R3,783.00	R4,348.00	3.70%	R3,923.00	R4,509.00
3.2 During the evening	R4,159.00	R4,787.00	3.70%	R4,313.00	R4,964.00
4. Churches and school concerts					
4.1 During the day	R2,901.00	R3,335.00	3.70%	R3,008.00	R3,458.00
4.2 During the evening until 24:00	R3,188.00	R3,681.00	3.70%	R3,306.00	R3,817.00
5. Funeral Services	R1,321.00	R1,398.00	3.70%	R1,370.00	R1,450.00
	R0.00	R0.00	3.70%	R0.00	R0.00
6. Memorial Services	R991.00	R1,054.00	3.70%	R1,028.00	R1,093.00
	R0.00	R0.00	3.70%	R0.00	R0.00
7. Conferences/ Seminars/ Congresses					
7.1 During the day	R2,174.00	R2,492.00	3.70%	R2,254.00	R2,584.00
7.2 During the evening until 24:00	R2,390.00	R2,757.00	3.70%	R2,478.00	R2,859.00
7.3 20% Discount on Local, Government Sectors and Political Parties	R1,741.00	R1,993.00	3.70%	R1,805.00	R2,067.00
	R1,916.00	R2,204.00	3.70%	R1,987.00	R2,286.00
8. Weddings					
8.1 During the day	R5,796.00	R6,754.00	3.70%	R6,010.00	R7,004.00
8.2 During the evening (Reception)	R6,380.00	R7,335.00	3.70%	R6,616.00	R7,606.00
9. Rehearsals					
9.1 Professional groups, bodies or persons	No rehearsals	No rehearsals		No rehearsals	No rehearsals
9.2 Amateurs, educational, religious or welfare societies or persons					
10. Foyer					
10.1 Jazz session (Foyer) from 15: 00 until 22:00	R1,595.00	R1,691.00	3.70%	R1,654.00	R1,754.00
11. Kitchen	R988.00	R1,044.00	3.70%	R1,025.00	R1,083.00
12. Refund of deposits on cancellation:	Refund of deposits will be made in cases where the relevant Hall is re-let and a 15% administrative levy will be charged with the rehiring of the hall				
13. Deposit on Mphatlalatsane Theatre:					
Refunded if hall is left in a good condition	R1,300.00	**R1,300.00**	**0.00%**	R1,300.00	**R1,300.00**

SHARPEVILLE HALL NEW TARRIFS	Current MONDAY TO THURSDAY	Current FRIDAY TO SUNDAY		Proposed MONDAY TO THURSDAY	Current FRIDAY TO SUNDAY
2. Amateurs Production					
13.1 During the day	R4,269.00	R4,319.00	3.70%	R4,427.00	R4,479.00
13.2 During the evening until 24:00	R4,669.00	R4,948.00	3.70%	R4,842.00	R5,131.00
14. Professional Production:					
14.1 During the day	R6,536.00	R6,926.00	3.70%	R6,778.00	R7,182.00
14.2 During the evening until 24:00	R7,515.00	R7,968.00	3.70%	R7,793.00	R8,263.00
15. Beauty Pageants and Competition					
15.1 During the day	R4,908.00	R5,196.00	3.70%	R5,090.00	R5,388.00
15.2 During the evening	R5,400.00	R5,742.00	3.70%	R5,600.00	R5,954.00
16. Churches and school concerts					
16.1 During the day	R2,841.00	R3,011.00	3.70%	R2,946.00	R3,122.00
16.2 During the evening until 24:00	R3,137.00	R3,327.00	3.70%	R3,253.00	R3,450.00
17. Funeral Services	R1,121.00	R1,196.00	3.70%	R1,162.00	R1,240.00
18. Memorial Services	R842.00	R898.00	3.70%	R873.00	R931.00
19. Conferences/ Seminars/ Congresses					
19.1 During the day	R2,441.00	R2,588.00	3.70%	R2,531.00	R2,684.00
19.2 During the evening until 24:00	R2,703.00	R2,861.00	3.70%	R2,803.00	R2,967.00
20% Discount on Local, Government Sectors and Political Parties on 19.1	R1,953.00	R2,071.00	3.70%	R2,025.00	R2,148.00
20% Discount on Local, Government Sectors and Political Parties on 19.2	R2,160.00	R2,290.00	3.70%	R2,240.00	R2,375.00
20. Weddings					
20.1 During the day	R6,630.00	R7,030.00	3.70%	R6,875.00	R7,290.00
20.2 During the evening (Reception)	R7,197.00	R7,635.00	3.70%	R7,463.00	R7,917.00
21. Rehearsals					
21.1 Professional groups, bodies or persons	No rehearsals	No rehearsals		No rehearsals	No rehearsals
21.2 Amateurs, educational, religious or welfare societies or persons					
22. Foyer					
10.1 Jazz session (Foyer) from 15: 00 until 22:00	R1,567.00	R1,660.00	3.70%	R1,625.00	R1,721.00
23. Kitchen	R967.00	R1,022.00	3.70%	R1,003.00	R1,060.00
24. Refund of deposits on cancellation:	Refund of deposits will be made in cases where the relevant Hall is re-let and a 15% administrative levy will be charged with the rehiring of the hall				
25. Deposit on Mphatlalatsane Theatre:					
Refunded if hall is left in a good condition	R1,300.00	**R1,300.00**	**0%**	R1,300.00	**R1,300.00**

TARIFFS FOR THE VAAL TEKNORAMA MUSEUM FACILITIES:

	01-Jul-25	% INCREASE	01-Jul-26
Auditorium			
Office Hours	R1,137.00	3.70%	R1,179.00
After Hours Weekends, Public Holidays	R1,440.00	3.70%	R1,493.00
Conference Room			
Office Hours	R562.00	3.70%	R583.00
After Hours Weekends, Public Holidays	R875.00	3.70%	R907.00
Gazebo			
Office Hours	R562.00	3.70%	R583.00
After Hours Weekends, Public Holidays	R875.00	3.70%	R907.00
Museum Entrance (Public)			
Adults	R6.00	0.00%	R6.00
Children	R5.00	0.00%	R5.00
Museum Entrance Schools and Groups			
Educators	R5.00	0.00%	R5.00
Learners	R3.00	0.00%	R3.00

SPECIAL CONDITIONS AND TARIFFS:

Free use of special facilities and services:

1. The use of the Sharpeville Hall and the disposal of the special facilities and services as defined in the by-laws, for

- Any purpose whatsoever by the Sedibeng District Municipality;
- Mayoral receptions, meetings and commemorative events;
- Elections and referendums;

2. A **25 % Rebate** on charges may be granted by the Executive Director: CSS & SRAC & H on written request to the following institutions:

- Educational, religious and registered welfare organizations
- 9.2 Churches
- 9.3 Local amateur groups

3. Local Municipalities may be granted a **10 % Rebate** on charges by the Executive Director: CSS & SRAC & H on written request by the municipality.

4. Political Parties and Unions may be granted a **10 % Rebate** on charges by the Executive Director: CSS & SRAC & H on written request by the party or union.

AMENDMENT: DETERMINATION OF MARKET TARIFFS

In terms of section 80(B) of the local Government Ordinance, 2003, notice is hereby given that the Sedibeng District Municipality has, by special resolution date , amended the undermentioned tariffs with effect from 1 July 2025

SCHEDULE

The market tariffs at Vereeniging National Fresh Produce Market, as determined by Sedibeng District Municipality on ., are substituted by the following:

	Current (2024/2025)	Proposed (2025/2026)	% Increment
1. **Market commission**	5%	5%	
2. **Rentals**	Per m²	Per m²	
2.1 Offices rental, safes and kitchens, per m² per month	R31.00	R31.00	0.00%
2.2 Storage space:	R42.00	R43.60	3.70%
	R26.10	R27.10	3.70%
2.3 Car-ports, per car-port, per month	R94.70	R98.20	3.70%
2.4 Cloak-rooms, per month: Provided that, where each agent shall pay a proportional share of the rental, calculated at the hand of the number of employees each agent employs.	R41.60	R43.10	3.70%
3. Tariffs for administrative services			
3.1 Administration of accounts of buyers on credit, per account, per annum or part thereof	R213.70	R221.60	3.70%
3.2 Copies of accounts statements, per copy	R4.90	R5.10	3.70%
3.3 Interest on accounts in arrears	As amended from time to time in by Sedibeng District Municipality in respect of Council's rentals / lease at 19 %	As amended from time to time in by Sedibeng District Municipality in respect of Council's rentals / lease at 19 %	
3.4 Computer services, per transaction	R0.20	R0.20	3.70%
3.5 Administration fee in respect of agents cash handling, per month	R86.30	R89.50	3.70%
3.5.1 Cash handling fee	As amended from time to time by the Bank	As amended from time to time by the Bank	
3.5.2 Cheque costs	As amended from time to time by the Bank	As amended from time to time by the Bank	
3.6 Lease of terminals by agents, per day:			

AMENDMENT: DETERMINATION OF MARKET TARIFFS

	Current (2024/2025)	Proposed (2025/2026)	% Increment
Keyboards:	R51.00	R52.90	3.70%
Terminals:	R51.00	R52.90	3.70%
2 Tariffs for handling facilities	Vat Included	Vat Included	
4.1 Leasing of market trolleys, per porter per week	R113.30	R117.50	3.70%
4.2.1 Lease of market trolleys, per buyer, per day	R23.40	R24.30	3.70%
4.2.2 Jacks, per buyer per day market jack	R35.30	R36.60	3.70%
4.2.3 Per week or part thereof	R49.40	R51.20	3.70%
4.3 Fork lifter:			
4.3.1 On – and off –loading of produce, per pallet:			
Agents	R8.20	R8.50	3.70%
Non Agents	Double normal tariff	Double normal tariff	
4.3.2 Transporting in and out of cold rooms	Free of charge	Free of charge	
4.4 Porters:			
4.41 Per week or part hereof	R54.60	R56.60	3.70%
5 Tariffs for ripening and refrigeration			
5.1 Ripening rooms: (per week or part thereof)			
5.1.1 Ripening of avocados, pawpaws and mangoes, per container	per box R0.50	per box R0.50	3.70%
5.1.2 Ripening of bananas, per container	R2.50	R2.60	3.70%
5.1.3 Refrigeration and storage of ripened bananas, per container	R0.50	R0.50	3.70%
5.1.4 Produce not purchased or sold on the market	Double normal tariff	Double normal tariff	

AMENDMENT: DETERMINATION OF MARKET TARIFFS

	Current (2024/2025)	Proposed (2025/2026)	% Increment
5.2 Cold rooms:			
5.2.1	Containers, per week or part thereof:		
(a) not larger than 10 000cm3	R0.20	R0.20	3.70%
(b) between 10 000 and 20 000cm3	R0.30	R0.30	3.70%
(c) between 20 001 and 40 000cm3	R0.40	R0.40	3.70%
(d) between 40 001 and 60 000cm3	R0.40	R0.40	3.70%
(e) between 60 001 and 80 000cm3	R0.50	R0.50	3.70%
(f) between 80 001 and 100 000cm3	R2.30	R2.40	3.70%
(g) between 100 001 and 500 000cm3	R7.40	R7.70	3.70%
(i) above 500 001cm3	R9.00	R9.30	3.70%
5.2.2 Bags, per week or part thereof:			
(a) below 5kg	R0.30	R0.30	3.70%
(b) between 5,1kg – 11kg	R0.40	R0.40	3.70%
(c) between 11,1kg – 16kg	R0.60	R0.60	3.70%
(d) between 16,1kg – 36kg	R0.80	R0.80	3.70%
(e) above 36kg	R2.60	R2.70	3.70%
5.3 Loose produce or other items	Minimum consignment per week	Minimum consignment per week	
	R15.20	R15.80	3.70%
Pocket	R0.80	R0.90	3.70%
Single tray	R0.90	R1.00	3.70%
Multi tray, double tray, carton	R0.90	R1.00	3.70%
Pocket (OP), jumble box per cartoon	R0.90	R1.00	3.70%
AC, Econo, TC, sugar pocket	R1.00	R1.10	3.70%
Banana box	R1.10	R1.20	3.70%
Crate	R7.90	R8.20	3.70%
Vegetables	R 2844.90 /m	R 2844.90 /m	
5.4 Stacked produce, per pallet Per 24 hours	R9.00	R9.30	3.70%
5.5 Handling of produce by market personnel, per container / bag, etc	R0.20	R0.20	3.70%
5.6 Lease of the entire cold room in respect of produce bought or sold on the market, per day or part thereof	R356.40	R369.60	3.70%
5.7 Lease of the entire cold room in respect of produce not bought or sold on the market, per day or part thereof	R516.40	R535.50	3.70%
5.8 Containers or bags in respect of produce not bought or sold on the market, per week or part thereof	Double the normal tariff	Double the normal tariff	

AMENDMENT: DETERMINATION OF MARKET TARIFFS

	Current (2024/2025)	Proposed (2025/2026)	% Increment
6. **General tariffs**			
6.1 Issuing of duplicate buyer's card to buyers of fresh produce when original card is lost or damaged, per card	R39.10	R40.50	3.70%
6.2 Issuing and replacement of lost or damaged ID cards in respect of staff and porters, per card	R16.20	R16.80	3.70%
6.3 Handling of amendment note, per note	R1.90	R2.00	3.70%
6.4 Levy on specific amendments arising from sales errors on the market floor	R1.90	R2.00	3.70%
6.5 Levy on removal of unsold produce supplied by speculators, per ton or part thereof	R142.30	R147.60	3.70%
6.6 Levy on spilling of fuel or oil on the market floor and parking areas	R356.20	R369.40	3.70%
6.7 Replacement of lost or damaged sales dockets, per docket	R0.60	R0.60	3.70%
6.8 Washing of floors of market hall, per block	R29.10	R30.20	3.70%
6.9 Lease of photocopier, per copy	R2.20	R2.40	10.00%
6.10 Breaking of fire extinguisher and fire extinguisher seals	R195.70	R215.30	10.00%
6.11 Fax facility, per fax	Tariff per fax determine by Telkom from time to time	Tariff per fax determine by Telkom from time to time	
6.12 Rental of refuse containers, per	The tariff per month as determined in accordance to the outsourced service provider as arbitrated by the Sedibeng District Municipality from time to time for refuse removal.	The tariff per month as determined in accordance to the outsourced service provider as arbitrated by the Sedibeng District Municipality from time to time for refuse removal.	

All market tariffs excludes Vat, except where indicated otherwise with the exclusion of interest which is exempted from Vat.

TARIFFS WEIGHBRIDGE FEES

	Current	Proposed	% Increment
Vehicles not exceeding 5 000kg	85.00	R88.00	3.70%
Vehicles exceeding 5 000kg	133.00	R138.00	3.70%

TARIFFS FOR TENDER SALE

Capex	820.00	R820.00	0.00%
Consultancy	420.00	R420.00	0.00%
Other	420.00	R420.00	0.00%
Request for Quotation	110.00	R110.00	0.00%

INTEREST ON ARREAR ACCOUNTS
Interest will be charged at a rate of 9% on all arrear debtor accounts

VEREENIGING AIRPORT TARIFFS FOR FACILITIES USAGE

For Once-off Use / usage	70.00	R70.00	3.70%
For 6 Months use	1,090.00	R1,130.00	3.70%
For 12 Months	2,160.00	R2,240.00	3.70%

This should not be construed as substitution for landing fee as this will be re-introduced once the Council is able to respond to all the requirements

Fuel Tariff
The Council will include **15%** surcharge on top of the selling price of the fuel in order to contribute towards maintenance of the facility.

COPY PAYSLIPS	20.00	R20.00	0.00%

ATMOSPHERIC EMISSION LICENCE FEES.

The fees for Atmospheric Emission Licensing as set out in the National Environmental Management Air Quality Act , 2004(Act No. 39 of 2004) will be applicable in the jurisdiction area of Sedibeng District Municipality.

Municipal Offices
P.O.Box 471
VEREENIGING
1930

MUNICIPAL MANAGER

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NATIONAL TREASURY

MFMA Circular No. 132

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2026/27 MTREF

CONTENTS:

Introduction:

This budget circular provides guidance to municipalities on the compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focusing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets:

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 – 2029

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Actual	Actual	Estimate		Forecast	
CPI Inflation	6.9%	5.9%	4.4.%	3.3%	3.7%	3.3%	3.2%

Source: National Treasury Budget Review 2025.

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

Headline inflation declined to 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27. In the short term, reducing the inflation target to 3 per cent will result in more cuts in interest rates than would be the case under a 4.5 per cent target. Over time, a lower target will decrease inflation and inflation expectations, creating the space for permanently lower interest rates, which will support household spending and investment – boosting economic growth and job creation.

The lower inflation will support higher levels of real economic growth. South Africa's inflation target will be more in line with its trading partners and peer economies, making the economy more competitive. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

2. Key focus areas for the 2026/27 budget process:

2.1 Local government allocations

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

Notable changes to the conditional grants system

The government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These are reforms aimed at rationalising conditional grants and enhancing their effectiveness, and some have already been implemented in 2025/26 already. Reforms over the 2026 MTREF will include:

- **Electricity** – The merging of the Integrated National Electrification Programme grant and the Energy Efficiency Demand Side Management grant focuses on energy efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term goals;
- **Water and sanitation** – The Water Services Infrastructure Grant, Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant will be reviewed to address overlaps in water services provision;
- **Transport** – The Public Transport Network Grant will be phased out over the MTEF, and new arrangements will be explored for integrated public transport and improvements to higher-density housing to maximise benefits;
- **National Treasury grants** – The Infrastructure Skills Development Grant and Neighbourhood Development Partnership Grant will be discontinued and will be replaced with better-designed instruments that will simplify oversight, reduce administrative burden, and channel more resources to actual delivery;
- **Metro Trading Services** – An amount of R19.3 billion over the MTEF for infrastructure associated with municipal trading services will be shifted from the *Urban Settlements Development Grant* to the performance-based *Urban Development Financing Grant*; and
- **Municipal Infrastructure Grant** – there will be the introduction of a performance-based split delivery model (direct and indirect). An indirect delivery model will only be used to rebuild (not replace) municipal capacity. The role of MISA and DBSA in the indirect delivery models will be elevated, coupled with time-bound capability plans aimed at restoring direct funding.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2025 Division of Revenue Act when developing their 2026/27 MTREF calculations. It is also crucial to make considerations to the proposed amendments to baselines that were presented in the 2025 MTBPS, as they may have an impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2028/29 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2025 Division of Revenue Act for 2026/27. The Division of Revenue Bill, 2025, which includes the annexures outlining allocations to each municipality is available at:
https://www.treasury.gov.za/documents/National%20Budget/2025May/

The Integrated National Electrification Programme and the Energy Efficiency and Demand Side Management grant will be merged in the 2026 Budget to streamline electrification funding, while the Public Transport Network Grant will be discontinued due to its failure to meet intended objectives. The phased changes arise from the review of local government conditional grants to address infrastructure delivery inefficiencies.

Division Of Revenue Amendment Bill, 2025 (DoRAB)

Changes to local government allocations –

Additional funding to the Municipal Disaster Recovery Grant*:* An additional R496 million is allocated to the Municipal Disaster Recovery Grant to support the reconstruction and rehabilitation of municipal infrastructure that was damaged by the floods and storm surges that struck the Eastern Cape between March and June 2025.

Additional funding to the Urban Development Financing Grant: An additional R2.1 billion is provided to the Urban Development Financing Grant to strengthen the metro trading services component. This allocation had already been provisionally set aside on a provisional basis when the main budget was presented in May 2025.

Roll over of funds in the Public Transport Network Grant: An amount of R303 million is rolled over in the Public Transport Network Grant to enable the eThekwini Metropolitan Municipality to proceed with essential work needed to operationalise Corridor 3 of its Integrated Public Transport Network operational.

Reprioritisation from the Urban Settlements Development Grant (USDG) – R5.7 billion, R6.4 billion and R7.2 billion are shifted in the respective years of the 2026 MTEF period from the Urban Settlements Development Grant to the Metro Trading Services component of the Urban Development Financing Grant to strengthen core utility functions.

Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant (RBIG) – Over the medium term, an additional R2.1 billion is allocated to the Regional Bulk Infrastructure Grant to finance the Polokwane wastewater treatment works project through the Budget Facility for Infrastructure.

Reforms in the Municipal Infrastructure Grant (MIG) – Government is reforming MIG to control underspending, misuse of funds and capacity constraints. Municipalities with proven capacity will retain direct transfers, while those with ongoing capacity or governance failures will shift to indirect transfers through entities such as the Municipal Infrastructure Support Agency (MISA) and the Development Bank of Southern Africa (DBSA), supported by time-bound capability plans to restore direct access. This approach accelerates service delivery while strengthening long-term municipal capability.

Changes to conditional grant frameworks and allocations –

The framework of the MDRG – Recovery will be amended to ring-fence the additional funds for the reconstruction and rehabilitation of municipal infrastructure damaged by the disasters that occurred in the Eastern Cape between March and June 2025.

The framework of the *Urban Development Financing Grant* – is amended to reflect the revised 2025/26 baseline following the additional R2.1 billion for metro trading services.

Details per municipality of the changes to allocations for the municipal disaster recovery grant, urban development financing grant, and the public transport network grant that have been described in Part 2 of the explanatory memorandum to the Division of Revenue Amendment Bill will be gazetted.

All amended frameworks will be gazetted in terms of section 15(2) of the 2025 DoRA, after consulting Parliament.

2.2 Reporting requirements for Disaster Allocations, Metro Trading Services Programme (MTSP) – Rollover and the stopping and re-allocation guidelines

Reporting requirements for Disaster Allocations

The Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) provides for the unallocated funds to local government through the Municipal Disaster Response Grant schedule 7B (MDRG 7B) and the Municipal Recovery Grant schedule 5B (MDRG 5B). The main purpose of the MDRG 7B is to provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002) while the MDRG 5B main goal is to rehabilitate and reconstruct municipal infrastructure damaged by a disaster.

These allocations remain unallocated until a declaration of a disaster by the Minister of Cooperative Governance and Traditional Affairs (CoGTA) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

Section 25 of the 2025 DoRA provides that:

(3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.
(c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocation made for a classified disaster.
(f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.

Any additional disaster funding that may be approved by the National Treasury also through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6 allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds will then form part of the total disaster allocation for that financial year.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are then required to follow all reporting prescripts in terms of DoRA. Therefore, in terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Furthermore, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2025/26 financial year applicable to a municipality.

In addition to the reporting requirements outlined in section 12 of DoRA, municipalities must also adhere to the reporting guidelines specified in the disaster management frameworks. They are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer to the Provincial Disaster Management Centre (PDMC) within fourteen (14) days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilized.

Rollover of the Urban Development Financing Grant: Metro Trading Service Component

Rollover requests for the incentive grant and Metro Trading Services component will follow the standard conditional grant guidelines. However, cities are required to submit applications by 31 July 2026 rather than the usual 31 August deadline. Metros are additionally required to provide their bank balances / statements as at June 2026 to demonstrate that unspent funds are cash-backed (also see the additional in-year reporting requirements in paragraph 5.12 below). Further details on the criteria and guidelines will be provided in the March 2026 MFMA Circular.

2.3 Metro Trading Services Reform Incentive

Metro Trading Services Reform: Implications for the 2025/26 Adjustments Budget and 2026/27 Budget Preparation

The Metro Trading Services Reform (MTSR) is transitioning from early implementation in 2025/26 into its first full operational year in 2026/27. The reform introduces a performance-based financing incentive through the **Metro Trading Services component of the Urban Development Financing Grant (UDFG-MTS)**, designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.

Metro trading services are participating in the reform in two cohorts, according to year of entry into the reform:

- **Cohort 1, entering the reform in 2025/26, includes:**
  - Water and Sanitation: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekwini and Mangaung
  - Electricity and Energy: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekwini
- **Cohort 2, entering the reform in 2026/27, includes:**
  - Solid Waste Management: all metros
  - Water and Sanitation: Ekurhuleni and Nelson Mandela Bay
  - Electricity and Energy: Mangaung and Nelson Mandela Bay

This section outlines the implications for the **2025/26 adjustments budget** and **2026/27 MTREF budget** and highlights key requirements for metros.

Implications for the 2025/26 Adjustments Budget (Cohort 1 metros)

For Cohort 1, 2025/26 is Year 1 of the MTSR, with an in-year allocation, based on independent verification of metro compliance with reform entry requirements, to participating Water and Sanitation and Electricity and Energy trading services following the national adjustments budget in November 2025.

Key requirements for Cohort 1 metro 2025/26 adjustments budget are:

- **Provision for the UDFG-MTS allocation:** Cohort 1 metros must include the in-year UDFG-MTS allocation in their 2025/26 adjustments budget, following its approval in the 2025 National Adjusted budget/DORA amendment bill. This is the performance reward for submission and Council approval of A3-PIAP v1 and the making of the Minimum Commitments;
- **Ring-fencing and alignment with PIAP activities:** Adjusted budgets must ensure incentive funds are used for MTSP-related operational and capital reforms only. Budget shifts may be required to align spending with PIAP implementation, especially early reform activity packages and organisational readiness measures; and
- **Updating A3-PIAP-linked spending profiles:** A3-PIAP v1 (approved June 2025) contains indicative spending plans. These must now be reflected in adjustments budgets, with corresponding procurement plan adjustments where necessary. It is expected that these funds in the adjustments budget reflect reform start-up and priority spending, such as those associated with the Minimum Commitments, identified through financial modelling and in updated trading service business and investment plans. As Year 1 has a typical reporting schedule, metros must ensure internal systems are aligned to enable two quarterly spending reports and one annual performance report.

Preparing the 2026/27 Budget (Cohort 1 and Cohort 2)

For Cohort 1 metro trading services, 2026/27 is the first implementation year, to achieve performance targets set in the A3-PIAP v2 (to be Council-approved by June 2026). That performance can only be verified during 2027/28. During 2026/27, Cohort 1 performance will be verified only on maintening of the Minimum Commitments.

Budget preparation must include:

- **Funding full A3-PIAP implementation:** Operational and capital budgets must support Year 2 reform milestones, aligned with financial models and updated business and investment plans, including strengthening core management capacity, reducing technical and commercial losses, improving revenue performance, and undertaking priority network upgrades in support of the relevant A3 PIAP indicators;
- **Integrating expected incentive revenue**: Budgets must incorporate the **verified Year 1 incentive allocation for 2026/27**, reflected under the UDFG-MTS component and aligned with relevant *m*SCOA posting level accounts; and
- **Ensuring alignment between the A3-PIAP v2 and MTREF:** A3-PIAP v2 is the binding multi-year plan for performance measurement and should drive reprioritisation within the 2026/27 MTREF. Final sectoral allocation decisions (within the permissible Water and Sanitation, Electricity and Energy and Solid Waste Management ranges) must be reflected in the tables and adopted budgets; and

Cohort 2 metros entering the programme in 2026/27 must finalise and obtain Council approval of A3-PIAP v1 by June 2026 and budget for preparatory reform activities, including any diagnostic assessments, organisational restructuring, and development of business and investment plans.

Independent Verification: role and process

The Independent Verification Agent (IVA) verifies metro performance to inform a performance score. This score is used by the grant manager to determine each trading service's share of the incentive allocation. The IVA verifies **metro performance against the Minimum Commitments** (made, achieved and maintained) and **annual performance** against scalable performance indicators.

Metros must upload all performance claims and evidence to the National Treasury's MTSR online portal (in development and scheduled for rollout in early 2026). Metros must also prepare internal data, reporting and governance arrangements to use this portal from the first 2026 submission cycle onward.

The IVA timeline relevant to 2026/27 budgeting is as follows:

- 15 August 2026: first performance evidence uploads for 2025/26;
- 30 September 2026: final evidence uploads for 2025/26;
- 31 October 2026: IVA submits verification outcomes to NT grant manager;
- November 2026: National Steering Committee confirms results; and
- February 2027: incentive allocations communicated via Budget Allocation Letters from NT grant manager.

Streamlined and Integrated Reporting Requirements

While the MTSR includes its **own quarterly and annual reporting requirements, which are** necessary for performance verification and incentive administration, the reform has been explicitly designed to **leverage existing metro reporting systems** to avoid duplication or unnecessary administrative burden.

The MTSR therefore aligns with and draws upon: ***m*SCOA implementation**; **Section 71 monthly and quarterly reporting; MFMA Circular No. 88; and conditional grant reporting.** MTSR seeks to **minimise additional reporting** and strengthen existing systems rather than create parallel processes.

Reference to Existing Guidance

This Circular should be read together with**: MTSR Guidance Notes 1–5, MTSR Guidance, Note 4 Addendum Indicator Definition Addendum, MTSR Sector Resource Documents (W&S, E&E, SWM), the forthcoming MTSP Programme Operations Manual (POM), 2025, UDFG Framework and any further technical guidance.**

2.3 Criteria for the release of the Equitable Share

The criteria for the release of the equitable as covered in MFMA Circular No. 122 remain relevant and are still applicable to the release of equitable share instalments in the 2026/27 financial year.

Failure to comply with the criteria will result in the National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality’s equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

The following criteria will be applied in relation to addressing **UIFWe** and the implementation of consequence management as required in terms of Chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings:

- The municipality’s UIFWe balance (audited) as at 30 June 2025 has not decreased by 75 per cent in the unaudited 2025/2026 AFS as submitted to the AGSA;
- The municipality did not have a disciplinary board in place as at 30 June 2026; and/or
- Notwithstanding the municipality having a DC Board in place, not all UIFWe matters have been referred to the DC Board during the 2024/2025 financial period and/or
- Municipalities have not instituted disciplinary measures stemming from UIFWe incurred up to 30 June 2025 in the 2025/26 financial year.

The National Treasury will start using the prevention of UIFWe as required in terms of sections 62 and 78 as a criteria from the 2026/27 financial year. It is therefore crucial for municipalities to start implementing measures to curb the incurrence of UIFWe as required in terms of sections 62 and 78 of the MFMA.

In addition, those municipalities currently under mandatory intervention in terms of Section 139(5) of the Constitution and who fail to comply with submitting monthly progress reports on the implementation of the financial recovery plan in terms of Section 146(1)(c) of the MFMA, will also be eligible to have their equitable share allocations withheld with effect from the 2026/27 financial year.

The Joint Circular issued by the Ministers of CoGTA and Finance on 8 September 2025 with regard to Free Basic Services will also be considered as a criteria going forward.

2.4 Stopping and re-allocation guidelines

Following the 2025/26 mid-year expenditure reports (second quarter) in terms of section 10 of the 2025 DoRA and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury intends to invoke section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year. Further, in terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2026.**

As part of the annual process for the stopping of the grants that underperform, National Treasury will engage with transferring officers to identify municipalities that are at risk of underspending based on their in-year performance using both the performance reports submitted by transferring officers and the verified *m*SCOA data strings. While the process remains standardised across departments, a differential approach may be applied where justified. This recognises that certain grants may face distinct performance dynamics. However, this process will not compromise overall consistency, fiscal prudence or accountability.

Stopping criteria

National Treasury will within 14 days from receiving the recommendations from the transferring officers issue letters to municipalities with the intention to stop the allocations based on recommendations from transferring officers and/or at the National Treasury's own discretion/assessment. Municipalities are requested to submit representations to National Treasury, providing motivation for the following:

- Expenditure reported as at 31 December 2025 (40 per cent for allocations under R100 million and 45 percent for allocations over R100 million);
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (ring fencing) (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rollover for 2025/26 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2026, i.e., commitment that the municipality will not request rollovers against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2025;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury where the municipality anticipates that it will not fully utilise grant funds before 30 June 2026;
- All reporting must be accurate and aligned to *m*SCOA system; and
- An acceleration plan against the 2025/26 approved implementation plan.

The National Treasury will then give notice in the Gazette of the stopping of an allocation or a portion thereof in terms of section 18 (5), and include in the notice, the effective date and reason for the stopping.

Reallocations:

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2025/26 financial year.

Once stopping of funds has been confirmed through consultation, National Treasury reassesses the performance and reallocates funds to municipalities that demonstrate capacity to absorb additional allocations. Reallocation follows a structured sequence guided by the points mentioned below to preserve the benefit of funds within the original location. Funds are allocated:

- First within the same district;
- Then within the same province; and
- Only then nationally, in cases where no suitable recipient exists within the province.

Municipalities become eligible for additional funding if they have spent at least 70 per cent or more of their original allocation, have credible and shovel-ready projects, demonstrate strong compliance with MFMA and DoRA reporting requirements and maintain realistic cash-flow projections. Historical performance including their ability to manage additional allocations in previous years is also considered.

Where applicable, Water Services Authorities may be prioritised for water and sanitation projects due to service delivery imperatives, while non-WSA municipalities may receive priority for well-prepared and impactful roads projects.

3. 2026 Local Government Elections and the budget process

3.1 Transitional processes – development and adoption of IDPs during the 2026 election year

The 2025/26 municipal financial year represents the last year of the current municipal councils' electoral term. The the next municipal election to usher in new councils is expected to take place between November 2026 and January 2027 in terms of section 24(2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This scenario poses a latent challenge in so far as adherence to legislated timeframes regarding the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2026, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council is expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming council be unhappy with the priorities set by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed amongst others, at guiding municipalities regarding the adoption of IDPs during an election year.

3.2 Hand-over reports for the newly elected councils

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The purpose of this hand-over report is to provide the new councils with important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy (where applicable);
- An overview of the municipality's financial health, with specific reference to:
  - Its cash and investments, and its funding of commitments (Table A8);
  - Cash coverage of normal operations (see Supporting Table SA10);
  - Creditors outstanding for more than 30 days and the reasons for delayed settlement;
  - Current revenue collection levels and debtors outstanding for more than 30 days; and
  - The extent of existing loans and associated finance and redemption payments.
- The municipality's 2024/25 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2026/27 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important to the transitioning process.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2026/27 MTREF budget, the mid-year budget and performance assessment report for 2026/27, the latest monthly financial statement, and the annual report for 2024/25.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

4. Revenue Management

4.1 Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, at higher risk of non-technical losses, particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration the recommendations and standards set out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity, Water, Wastewater and Refuse services and the Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role;
- The municipality to demonstrate in its MTREF submission (narrative and *m*SCOA data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner.

4.2 Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand, and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies, and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas to optimise revenue collection processes ultimately.

All municipalities had to complete the tool during the 2025/26 MTREF and are required, as part of the upcoming 2026/27 MTREF preparation process to thoroughly review the revenue value chain and affect changes to the tool reflective of such review as may be needed. As part of the review, the municipality must record clear progress and corrective actions undertaken in relation to each focus area identified during the municipality's 2025/26 compilation of the tool. It is noted that municipalities with revenue collection rates below 85 per cent (per the 2024/25 annual financial statements (AFS) and all municipalities participating in both the Municipal (Eskom) and or Water Debt Relief programs must annually undertake the full exercise (not only a review) until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The National Treasury recently strengthened Functional Area nine (9) – Finance Department Functions of the tool to enable municipalities to capture comments under this functional area. With effect from December 2025, any municipality compiling and or reviewing its revenue value chain as required in terms of this circular must use the **updated Municipal Revenue Assessment Tool included as Annexure A to this Circular**. The entire tool must be uploaded together with all the required worksheets included.

4.3 Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget

Circular No. 129. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased in over two to three years and can be approved for the outer years (2027/28,2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

The National Treasury Tariff Tool was updated to provide alternative methods of wastewater tariff modelling and to allow municipalities to allocate the municipality-specific percentage of indirect cost allocated across the different services. The municipality must ensure that the percentage allocated to indirect costs used in the Tariff Tool compilation perfectly aligns with the municipality's Budget- and Tariff-related Policies submitted as part of the tabled, adopted, and adjusted MTREF submissions. With effect 2025/26 (Quarter 3), metropolitan- and secondary cities are also required to complete and upload the Cost Reflective Tariff Tool in the National Treasury Tariff Tool format to the GoMuni portal as part of the tabled, adopted, and adjusted MTREF submissions.

Should the municipality through the completion of the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommend it is prudent for the municipality to undertake a full Cost of Supply study (COS) for that service since tariff gaps may be indicative of an unfunded revenue component of the municipality's MTREF. With effect from 2025/26 (Quarter 3), all municipalities must use the **updated National Treasury Tariff Tool included as Annexure B to this Circular. A Tariff Tool procedural manual is also included in Annexure B to this Circular** to assist municipalities in undertaking the Tariff Tool exercise.

4.4 Electricity Tariffs

Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications

The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006 ('ERA') (as amended), read with the MFMA and incorporated in the licence conditions of licensees (also municipalities). Municipalities are therefore reminded that all municipal tariff applications for the 2026/27 financial year must be accompanied by the required Cost of Supply (COS) studies and **submitted to NERSA before the outer deadline of 12 December 2025**. Failure to comply with these requirements will result in the municipality being prohibited from making any adjustment to the electricity tariffs for the 2026/27 financial year. NERSA already confirmed to municipalities that only complete municipal applications received before 12 December 2025 will be processed and approved for implementation with effect from 01 July 2026.

Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the provisions of the ERA. Section 15 of the ERA prevents any licensee from charging a tariff that is not approved by the Regulator. Licensed distributors should note that their current tariffs will expire on 30 June 2026 and that there will be no automatic extension, as the tariffs are approved annually.

To facilitate timely submissions to NERSA and the opportunity to supplement where NERSA identify any gaps in municipal submissions, the National Treasury urges municipalities to annually before 31 October submit to NERSA and subsequently upload to the GoMuni Portal, the municipality's:

- Latest **updated and or reviewed COS** (approved by Council) supporting its Electricity tariffs application for the MTREF to NERSA and parallel upload such to the GoMuni Revenue Portal. The COS must be uploaded to the GoMuni Revenue Portal in PDF format (the content must be in the NERSA content format), and include a file heading of: **"Demarcation Code_Municipality Name_Cost of Supply Study (period)"**;

- **NERSA D-forms** submitted to NERSA, supporting its Electricity tariffs application for the 2026/27 MTREF to the GoMuni Revenue Portal in the Excel format required by NERSA, and include a file heading of: "**Demarcation Code_Municipality Name_NERSA D-form (period)"**; and
- **NERSA's letter approving the municipality's energy tariffs** for the MTREF annually with the tabled and adopted MTREFs. The municipality must upload the letter with the correct saving convention: **"Demarcation Code_Municipality Name_NERSA tariff approval (period)"**.

4.5 Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No.98 (paragraph 4.1), No. 123 (paragraph 5.1), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality's rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the **updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular**. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the tool.

The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:	**Timeframe**
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on, together with the Council resolution that approved such.	Annually, with the tabled and adopted MTREF's
2. The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3. The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR). ***Note –** *The municipality to submit an updated Part A GVR to the GoMuni portal every time that it undertakes a supplementary GVR.*	Annually or every time that a supplementary GVR is undertaken
4. Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly. The monthly reconciliation should be maintained and made available on request to the Treasuries and or the Department of Cooperative Governance (DCoG).	Quarterly and only upon request of NT / relevant PT / CoGTA monthly
5. Property Rates Transaction List (for the 3rd month of every quarter) – in excel format.	Only upon request of NT / relevant PT

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

4.6 Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury

Municipalities are cautioned on the iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities, parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not remit to the municipality what is collected and /or claims a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not undertaking weekly /monthly reconciliation of what they provide / sell (also via prepaid) vs. the revenue they receive from the service provider(s).

The MFMA, read together with the recently assented Public Procurement Act, provides a clear framework for procurement in local government. The MFMA regulatory framework, in terms of section 116, read with MFMA Circular No. 62, furthermore, provides clear guidance on how amendments to contracts should be undertaken. In our view, any offerings beyond the initial scope of the contract should not be considered a contract amendment but rather a material change or extension of scope, warranting a whole new separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into or extend any related vending system(s) / solution(s) without the views of the provincial and National Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she / he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

Any municipality procuring must first request the National Treasury and relevant provincial treasury for written input. The municipality should send any request for the written input of the National Treasury together with the proposed contract for such a service offering to: both RevenueManagement@treasury.gov.za and RT29.LGBA@treasury.gov.za and Wayne.McComans@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

Municipalities are advised that the Office of the Chief Procurement Officer (OCPO) will soon initiate a tender process for a transversal contract establishing a panel of vending service providers. In the interim, until the panel is awarded and operational, municipalities must obtain prior written approval from National Treasury before procuring any new vending service providers. Permission to proceed with any such vending contract will only be authorized with the express written permission of National Treasury. Once the panel is awarded and operational, municipalities must procure vending services from the approved vendors. Should a municipality elect not to utilise the transversal contract, a comprehensive motivation, including full reasons, must be submitted to National Treasury for consideration.

4.6A Smart Meter end-to-end solutions

"Smart Meters" means meters that are components of an integrated end-to-end solution procured under the National Treasury's transversal contract **RT29-2024**, or any future transversal contract replacing RT29-2024. This solution includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.

Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the meter hardware. The latter is insufficient and will not deliver the intended benefits of smart metering. The full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously. Buying only the device is similar to purchasing a cell phone without a SIM card and network service: the handset exists, but the core functionality is unavailable. The same principle applies to smart metering.

The integrated solution under RT29-2024 is designed to support key municipal priorities:

- Improved service delivery through accurate, timely consumption data, fewer billing disputes, and quicker identification of faults and tampering;
- Financial sustainability through better revenue collection, reduced technical and non-technical losses, and more reliable cash flow; and
- Transparency and accountability through auditable metering data, consistent reporting, and better information for council, management, and oversight bodies.

An end-to-end solution ensures seamless data transfer from the meter to the back-office systems, enabling automated billing, exception reporting, and management dashboards. It also embeds structured training, and skills transfer so that municipal officials can operate and manage the system, rather than relying indefinitely on service providers. Support and monitoring components are essential to keep the system stable, secure and functional over time.

Municipalities are cautioned against partial procurement, such as buying only the meter hardware or bypassing the transversal contract for individual components. This often results in:

- Incomplete or manual integration with billing and finance systems;
- Limited or no training and skills transfer to municipal staff;
- Weak monitoring and reporting, undermining loss-reduction and revenue-enhancement efforts; and
- Poor value for money, project failures and potential audit concerns.

Municipalities are encouraged to use plain language when communicating smart metering projects internally and with council. Avoid unnecessary technical jargon and frame the discussion around strategic objectives: better service delivery, stronger revenue, and improved governance. It is useful to briefly explain to council as part of any decision-making process related to smart metering:

- why the full integrated solution is required;
- reference the terms and safeguards built into RT29-2024 or its successor;
- the components of the smart metering solution (meter, communication, platform, integration, training, support, monitoring); and
- The risks of procuring only one component versus an end-to-end system; etc.

It will assist non-technical stakeholders to better understand and assess the difference between a “device-only” purchase vs a true smart metering solution towards facilitating that any smart metering procurement is well planned, budgeted and implemented as a complete, integrated solution envisaged in RT29-2024.

4.6B Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)

Advanced Metering Infrastructure (AMI) for Large Power Users (LPUs) is not a technical luxury. It is a core financial control that helps municipalities stabilise cash flow, protect the bulk supply (i.e. Eskom) account, and reduce audit findings related to billing and losses. The National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.

Municipalities manage a large number of meters and should invest in bulk intake points to reconcile the volume of electricity consumed. If the LPU (Three Phase Direct Connect and

Three Phase CT/VT Connect) are not measured accurately, the municipality will under-bill, lose revenue, and struggle to reconcile its bulk electricity (i.e. Eskom) account. AMI directly addresses this risk.

Three Phase Direct Connect Smart Electricity Meter and Three Phase CT/VT Connect Smart Electricity Meter requires Cellular Communication & Platform access – these smart meters require 2-way communication to transmit data from the meters to the Head-End System or Dashboards and vice versa.

A current transformer (CT) is a devise that acts as a step-down transformer to be connected to metering devices. It is used with AMI to measure the large current for meters/ relays etc. LPU customers normally have potential transformers (PT's) also known as a Voltage Transformers (VT) as part of the customer metering By capturing the full load of these customers, smart LPU meters close gaps where older or incorrect metering leads to under-registration and hidden revenue leakage. Three-phase meters are critical for industrial and commercial users with complex load profiles. They support correct billing for businesses, reduce disputes and manual corrections, and improve predictability of revenue from this important customer group.

Check meters at bulk intake points provide an independent reading against which bulk supply invoices can and should be reconciled. This strengthens the municipality's position when validating bulk charges, detecting errors quickly and supporting credible disputes where required. Zonal meters divide the distribution network into manageable areas and make it possible to identify where technical and non-technical losses are concentrated, instead of relying on system-wide estimates. Statistical meters provide the data needed for demand forecasting, tariff design, and investment planning, including time-of-use and other advanced tariff structures.

In combination, CT/VT direct connect meters, three-phase meters, check meters, zonal meters and statistical meters give municipalities the ability to eliminate billing anomalies, reduce losses and strengthen cash flow. For example, correcting even a modest under-billing of five per cent on the top twenty LPUs can generate additional annual revenue sufficient to cover a substantial portion of the capital or lease cost of the metering programme.

Over the 2026 MTREF and beyond, municipalities are expected to identify all LPUs, bulk intake points and key zones that must be brought onto AMI, and to prioritise funding for this rollout ahead of non-essential projects. AMI commitments should be clearly reflected in the capital budget, the revenue-enhancement or loss-reduction strategy, and in the assumptions used for medium-term revenue projections. AMI data must also be used to refine tariff models, update loss-reduction targets, and support the monthly MFMA Section 71 in-year monitoring and reporting.

National Treasury and sector stakeholders will increasingly rely on AMI-derived information to assess revenue performance, system losses and the risk of non-payment of bulk supply. Municipalities are therefore encouraged to plan and fund AMI as a central part of their financial recovery and sustainability agenda, rather than as a stand-alone ICT or technical project.

4.6C Request for Meter Statistical Information in terms of MFMA Section 74

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the "**Meter Statistical information – Water and Electricity" workbook included as Annexure D to this Circular**. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10th working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

- The electricity sheet of the template workbook that needs to be completed, gathers detailed information on existing and planned electricity meters. It records, by ward or area, the number of smart, conventional and prepaid meters, unmetered points, and new meter requirements. This part of the workbook establishes the baseline and the size of the gap that the smart metering project must address. It allows municipalities to see clearly where the largest shortfalls and opportunities are within their electricity network; and
- The water sheet of the template workbook performs the same function for water services. It records ward-level water meter data, including existing meters, unmetered connections and new meter requirements. Together, the electricity and water requirements sheets define the total scope of metering work that must be funded and implemented, rather than relying on rough estimates.

4.6D Smart Metering Financing Solutions

Municipalities are cautioned against concluding agreements with service providers that are offering smart meter solutions at unreasonable costs. The National Treasury LGBA Chief Directorate, in collaboration with the Office of the Chief Procurement Officer (OCPO) are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting municipalities and their revenue sources. Official notification regarding these solutions will be communicated in due course. Municipalities are advised to wait for this official communication before finalising any smart meter-related agreements, or alternatively to formally request the National Treasury's input on such solutions before proceeding. Requests can be directed to RevenueManagement@treasury.gov.za for the attention of Mr Sadesh Ramjathan.

4.6E Transversal Contract for the procurement of Smart Metering end-to-end solutions

Municipalities must note and consider the guidance and contact information to participate in the transversal contract RT29-2024. It contains compulsory documentation and a step-by-step participation guideline which can be accessed on the National Treasury website at http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx under RT29-2024. Municipalities must familiarise themselves with the RT29-2024 pricing schedule and related documentation published on the National Treasury before submitting their participation application.

Applications to participate will be assessed against the municipal MTREF and cash flow, with affordability and sustainability evaluated by the relevant Local Government Budget Analysis (LGBA) directorate, in consultation with the National Treasury Revenue Management directorate towards facilitating that smart metering procurement and implementation is planned, budgeted, and implemented as an integrated solution.

4.7 Training Tools of the National Treasury

Revenue Management Assessment Tool

Municipalities must submit the Revenue Management Assessment Tool annually, as set out above. Training was already undertaken across all provinces, and the National Treasury will facilitate follow-up training during 2026/27, upon request, only for municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries.

Municipalities and provincial treasuries can request training through the relevant Provincial Treasury, which is responsible for coordinating training requests. It is noted that any National Treasury-deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr Sadesh Ramjathan.

Tariff Tool

All municipalities, including metropolitan and secondary cities, must undertake a tariff assessment in the format of the updated National Treasury Tariff Tool, as explained above. The National Treasury will facilitate training during January to March 2026, and thereafter, upon request only, to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day,** and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

Municipal Valuation Roll Reconciliation Tool

The National Treasury confirms the guidance already provided in MFMA Circulars No. 130 and above to the effect that ALL municipalities must reconcile valuation rolls monthly and submit them quarterly to the National Treasury, together with the related documentation set out above. The latest format of the tool must be used as set-out above.

The National Treasury will facilitate follow-up training during January to March 2026, and thereafter, upon request, only to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries on the Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr Sadesh Ramjathan.

4.8 GoMuni Portal – Revenue Management Document Uploads required

All municipalities are required to upload, annually, to the GoMuni Upload Portal, the Revenue Management-related documents included in Annexure E to this Circular, in the specified format and within the timeframes indicated. It is noted that **items 10 and 17** in **Annexure E** are only relevant to Water Debt Relief participants, and items **13, 15 and 16** to Municipal (Eskom) Debt Relief participants. In relation to items **10, 13, 15, 16, and 17, all other municipalities must submit a zero (empty) form to prevent these items from** reflecting as outstanding.

4.9 Monitoring – Water Debt Relief

As outlined in paragraph 5.2 of the Water Debt Relief Guideline of the Department of Water and Sanitation (DWS), the DWS in collaboration with the relevant Water Trading Entity (WTE) and or Water Board (WB) and or Water User Association (WUA), National Treasury, and Provincial Treasury, will closely monitor the municipality's compliance with the conditions of its water debt relief approval.

The relevant National Treasury (non-delegated municipalities)) or provincial treasury (delegated municipalities)[1] monthly to assess the municipality's compliance with the conditions and issue **the compliance certificate in the format of Annexure F attached to this Budget Circular** to the DWS, and relevant WTE/WB/WUA via: munic.incentive@dws.gov.za and to the municipality in one email no later than 20 working days after month-end. It is the responsibility of the DWS to ensure that the certificate, together with any DWS input as may be relevant reaches the relevant WTE/WB/WUA within one (1) working day of the Treasuries submission.

The relevant WTE/WB/WUA Is to consider any inputs as part of its own assessment and monthly report on any participating municipality's compliance via email to: munic.incentive@dws.gov.za and RevenueManagement@treasury.gov.za and to the municipality, including issuing a non-compliance letter at its sole discretion as may be relevant.

The National Treasury issued guidance to all Municipal (Eskom) and Water Debt Relief participants, guiding on the reporting required as part of the monthly MFMA section 71 statement. Municipalities must closely adhere to this guidance and the relevant Treasury assessments as part of the monthly compliance certification of any debt relief participant.

Municipalities must upload their Water Debt Relief application, together with the DWS approval letter, as a single PDF to the GoMuni Revenue Upload Portal.

4.10 Delivery Agency Agreement(s) (DAA) with Eskom

Municipalities intending to enter into Delivery Agency Agreement(s) with Eskom should take note of the following with immediate effect.

Step 1: ***The Municipal Systems Act (MSA) section 78 process is a requirement before the DAA can be concluded***. The National Treasury and the Department of Cooperative Governance (DCoG) legal services jointly confirm that the process in section 78 of the MSA must be followed before a municipality may enter into any DAA that proposes that Eskom take over the electricity function from and/or operate the service on behalf of the municipality. Section 78(1) of the MSA provides the process to be undertaken when deciding on a mechanism to provide a municipal service in the municipality or a part of the municipality, or to review any existing mechanism, and would need to be applied first.

The municipality may, before it decides on an appropriate mechanism, explore the possibility of providing the service through an external mechanism under MSA section 76(b). Once a municipality has decided to utilise an external mechanism, such as entering into an agreement with an organ of state to provide the service, it may do so, considering section 110(2)(b) of the MFMA in order to contract directly with an organ of state, in this case, Eskom.

The MSA section 78 criteria and process must be complied with regardless of whether the electricity license will remain that of the municipality in terms of the proposed DAA.

The MSA does not prescribe any period or deadlines within which this process must be concluded, and the municipality, planning diligently, may comply with this process within the shortest possible period without jeopardising or delegitimising it. DCoG and SALGA confirmed that they can assist municipalities with the MSA section 78 process and should partner to

[1] Refer MFMA Circular Number 20 (Delegations).

provide support in this regard. Concluding a DAA with Eskom without following the MSA section 78 required process will be illegal, and all expenditure incurred in terms of such a DAA will be irregular under the MFMA.

Step 2*: A standardised DAA.* The National Treasury, DCoG, and the Department of Electricity and Energy (DEE), working with Eskom and SALGA, are to agree on standardised terms and conditions for DAAs. It is important that municipalities maintain the standardised terms in the agreement and not deviate from them. Additional terms may be included based on municipal-specific circumstances. It will be necessary for the municipality to obtain comments from its respective provincial treasury and provincial CoGTAs before signing the DAA.

Step 3: *Municipalities participating in Municipal (Eskom) Debt Relief* must, in parallel to the MSA Section 78(3) process, inform and obtain the inputs of the Treasuries and DCoG, demonstrating that the proposed DAA will facilitate the municipality's compliance with the debt relief conditions set out in the National Treasury's 2023 approval letter.

The municipality should send any request (refer step 2 and or 3 above) for the written input of the National Treasury together with the feasibility study (MSA Section 78(3)(c)) and the proposed DAA (any additions and or deviations must clearly be highlighted in the request) to: both RevenueManagement@treasury.gov.za and Wayne.McComans@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury and DCoG.

Step 4: *Submission of the DAA*. All municipalities signing a DAA with Eskom must submit the signed DAA together with the municipal council resolution approving such to the National Treasury to: RevenueManagement@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section and parallel to the relevant Provincial Treasury and CoGTAs.

5. Budget and other management issues:

5.1 National Treasury Guideline on Budgeting for a Funded Budget

National Treasury is concerned by the many unfunded budgets adopted by municipalities. Municipal funding plans are not realistic or credible and there is insufficient effort to achieve financial turnaround and to progress from an unfunded budget to one that is funded. Municipalities are reminded to consult the National Treasury Guideline on budgeting for a funded budget issued during the 2018/19 MTREF to assist municipalities in preparing a funded MTREF budget and or use the guideline to develop credible funding plans. **For ease of reference the 2018/19 Guideline is included as Annexure G to this Circular.**

5.2 Employee related Costs

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.

In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.

Municipalities should reflect these negotiated salary increases in the budget submissions.

5.3 Remuneration of Councilors

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

5.4 Using section 67 transfers to pay for councillor funeral costs

In terms of MFMA Circular 131 – Funds Transferred by Municipalities to Organisations and Bodies Outside the Government, section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government.

National Treasury is aware that municipalities are erroneously applying the provisions of section 67 of the MFMA to pay for deceased councillors' funeral costs. This practice is not permissible and constitutes non-compliance to Section 67 of the MFMA; and such transfer of funds is deemed irregular expenditure. This practice must immediately be stopped.

Any council policy which makes provision for the use of section 67 of the MFMA to make payment for councillor funeral costs must be rescinded with immediate effect.

Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members.

5.5 Review of human resource policies, benefits not provided for in collective agreements

Municipalities face rising financial pressure from providing in-service and post-employment benefits that are not covered by any South African Local Government Bargaining Council (SALGBC) collective agreement or supported by a long-term affordability assessment. These benefits create long-term liabilities and spending that are not aligned with the MFMA while municipalities overreach by setting unaffordable tariffs to accommodate such expenses in the budget. To support financial sustainability, municipalities must review all benefits provided to current and former employees to identify benefits that fall outside SALGBC agreements and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure.

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants.

5.6 Submission of payroll information on Central Supplier Database

In recent years, more municipalities and municipal entities are incurring irregular expenditure due to awards made to persons in the service of the state, including municipal officials and councillors.

On 01 September 2015, the National Treasury launched the Central Supplier Database (CSD), which became fully effective for municipalities and municipal entities from 1 July 2016. The CSD provides a myriad of services, including the verification of state employees. Whilst information for National and provincial officials is available, municipalities and municipal entities are not consistent in submitting information to the CSD.

This lack of information has resulted in municipalities and municipal entities inadvertently making awards to persons in the service of the state, including awards made to their own officials and councillors. As such, municipalities and municipal entities are urged to submit all the relevant information to CSD.

This will enable all municipalities and municipal entities to be able to verify information and avoid possible non-compliance findings timeously.

5.7 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

As previously explained in MFMA Circular no. 129, municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) year-on-year. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating matters as required, or where such investigations are undertaken, municipal councils are not implementing the disciplinary boards' recommendations.

Municipalities are required to submit an action plan which must address the period from 02 January 2025 to 31 August 2026. The action plan should include monthly calendar actions that will allow for the monitoring of the action plan implementation.

The action plan should include the following information:

- plan to process the UIFWE balances up to 30 June 2026 by 31 August 2026, and how future UIFWE will be prevented with specific UIFWE prevention controls;

- the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2026 deadline; and
- the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board. This should include processes and procedures for the referral of matters to the disciplinary board.

This action plan must be uploaded to the *Muni eMonitor* as part of the evidence for UIFWE reporting.

5.8 Fruitless and Wasteful External Legal and Consultant Costs

National Treasury has observed that municipalities (including municipal entities) incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. These costs place pressure on operating budgets and provide no value to the municipality. Legal or consultant fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure under the MFMA.

Legal costs linked to labour matters where procedures were not followed by the municipality, or for justified reasons, or to council matters involving unlawful meetings or invalid decisions, are avoidable and must be treated as wasted legal costs. Municipalities must also not incur legal costs to defend officials or councillors where there is clear negligence, misconduct, or deliberate misrepresentation of facts, including cases where material facts are withheld or altered, resulting in legal and consultant costs. Appointing lawyers or consultants to create a predetermined outcome, rationalise irregular conduct, or shield individuals from consequences exposes the municipality to irregular, fruitless and wasteful expenditure. Municipalities are reminded to exercise caution and prudence regarding such matters.

This section does not prevent a municipality from defending or instituting legal proceedings arising from a genuine and bona fide legal dispute. It also does not prevent a municipality from bringing self-review proceedings to set aside its own irregular or unlawful decisions.

5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes

A recent concern noticed is the use of external consultants or lawyers to oppose Auditor-General South Africa (AGSA) audit findings, or to prepare opinions (including legal opinions) aimed at disputing audit findings that the municipality cannot justify in law or that do not align with the facts, or where material facts are distorted or have not been provided to the AGSA. Municipalities and municipal entities are forewarned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow AGSA’s dispute resolution procedures to address audit disputes. Municipal officials are also specifically warned not to provide misleading or incomplete information to the AGSA to obtain a specific outcome, as these actions or inactions will qualify as both financial misconduct under sections 171 (municipalities) and 172 (municipal entities) of the MFMA and as a financial offence in terms of section 173 of the MFMA.

5.10 Request for information regarding procurement spend, employee related data and audit management reports

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

One of the key principles underpinning the MFMA read with the Municipal Supply Chain Management Regulations is that of transparency. Therefore, a letter, signed by the Director General of the National Treasury in terms of section 74 of the MFMA, will be written to municipalities wherein similar information as referred to in the preceding paragraph is requested. The information requested is inclusive of personnel data within municipalities. The employee information requested should be available on the HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required template format directly from their relevant sub-systems.

5.11 Additional in-year reporting requirements

Reference is made to MFMA Circular No. 67 point 5.5. Municipalities must provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation include:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

6 Municipal Standard Chart of Accounts (*m*SCOA):

6.1 Release of Version 7.1 of the Chart

Version 7.1 of the *m*SCOA chart is released with this circular and must be used to compile the 2026/27 MTREF. The linkages to chart version 7.1 can be downloaded from the Local Government Database and Reporting System (LGDRS) on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

https://lg.treasury.gov.za/ibi_apps/signin

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

The MBRR Schedules (A to F) and non-financial data string (A1S) will be aligned to chart version 7.1. A protected version of these Schedules for version 7.1 of the A1S will be available by 31 January 2026 on the MFMA Webpage and the LGDRS under GoPublic / Explore mSCOA on the links below:

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

https://lg.treasury.gov.za/ibi_apps/portal/Explore_mSCOA

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

To ensure that all integrated municipal system solutions have incorporated the required changes for *m*SCOA chart version 7.1, several municipalities across all systems will be required to submit test data to the LGDRS in January and February 2026. Communication in this regard will follow in January 2026.

For the National Treasury to consider a new chart change in version 7.2 of the chart, the issue must be logged with all relevant details and supporting documents on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2026. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:
https://lg.treasury.gov.za/ibi_apps/signin

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

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

6.2 Important changes in *m*SCOA chart version 7.1

Capitalisation of conversion costs to water inventory

MFMA Budget Circular No 129 dated 6 December 2024 detailed the requirements for the accounting treatment of water inventory costs in terms of Generally Recognised Accounting Practises (GRAP) 1.104, 12 (paragraphs 19 to 28) and 17.22. *m*SCOA chart version 7.1 addresses the capitalisation of conversion cost from the nature of the expense to Water Inventory as required in terms of these GRAP standards.

In addition, the Accounting Standards Board (ASB) FAQ 3.3 guides the measurement of Water Inventory as follows:

- *Entities need to develop their own accounting policies to measure water using the principles in GRAP 12.*
- *After the entity demonstrates that it can recognise the water, it is initially measured as follows:*
  - *Costs incurred to bring the inventory to its current location and condition including related infrastructure costs. Some examples include costs of extraction and depreciation; plus*
  - *Costs of conversion.*

As per the guidance provided in the GRAP standards and ASB, the capitalisation of conversion costs should align with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). Toward this end, the following credit accounts have been included in version 7.1 of the *m*SCOA chart:

Account	Change in chart version 7.1

1	Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory	• Credit account adjusted • Updated the description and definition to include Water Inventory for all posting levels
2	Capitalisation of Electricity Costs	Credit account added
3	Contracted Services (Maintenance)	Credit accounts added for: • Capitalisation of Maintenance of Building and Facilities • Capitalisation of Maintenance of Equipment • Capitalisation of Maintenance of Unspecified Assets
4	Capitalisation of Depreciation of Water Treatment Works	Credit accounts added
5	Operational Costs	Credit accounts added for: • Capitalisation of Courier and Delivery Services Costs • Capitalisation of Vehicle Tracking Costs • Capitalisation of Wet Fuel Costs • Capitalisation of Licences Costs

The chart was also updated to allow for the accumulation of the following additions to water inventory: system input volume:

- Water Treatment Works: Acquisitions;
- Bulk Purchases: Acquisitions; and
- Natural Resources: Acquisitions.

Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *m*SCOA chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and

- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *m*SCOA chart version 7.1. The updated linkages to the MBRR supporting table SA30 are attached as **Annexure H**: Cash Flow Linkages.

Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *m*SCOA chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *m*SCOA chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

6.3 Improving *m*SCOA implementation

***m*SCOA e-Road Map**

Municipalities are required to develop and implement a *m*SCOA road map to address gaps in the implementation of the *m*SCOA Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *m*SCOA road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *m*SCOA road maps on the FMCMM web-based platform. The web-based *m*SCOA Road Map assesses compliance with regards to *m*SCOA implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *m*SCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *m*SCOA non-compliance, as well as the *m*SCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

Regulation of the minimum business process and system specifications for *m*SCOA

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *m*SCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *m*SCOA implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *m*SCOA.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/ Working Groups on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx

The draft documents are also available on the *m*SCOA one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

E1_Draft Regulations - Consultation - Shared

All comments and submissions are requested **by 31 January 2026** and must be submitted to mscoa@treasury.gov.za to allow for consolidation and inclusion in the final regulations.

6.4 Improving *m*SCOA data string credibility

Introducing a 3rd validation rule

Currently, the LGDRS implements automated stage 1 and 2 validations to ensure that credible data strings are submitted to the GoMuni Upload portal. The stage 1 validations verifies that the file structure is correct, while the stage 2 validation verifies that the *m*SCOA chart has been used correctly across 18 validation areas. Details on the stage 2 LGDRS validations are attached as **Annexure I**.

A third stage automated validation will be introduced from the 2026/27 MTREF to validate the credibility of *m*SCOA data strings. Details in this regard will be communicated when available.

7 The Municipal Budget and Reporting Regulations:

7.1 Assistance with the compilation of budgets

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

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Khanyisile Khosa Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156 012-315 5866/082 887 2968	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khoza@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
KwaZulu-Natal eThekwini uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866 012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za Kevin.Bell@treasury.gov.za Sifiso.mabaso@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	Sifiso.Mabaso@treasury.gov.za Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156 012-315 5079	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khoza@treasury.gov.za Cethekile.moshane@treasury.gov.za
Western Cape Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	WillemCordes.Voigt@treasury.gov.za khanyisile.khoza@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Sifiso.Mabaso@treasury.gov.za

Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za
Local government Conditional Grants			Sello.mashaba@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za Sandra.admams@treasury.gov.za
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadesh Ramjathan)		revenuemanagement@treasury.gov.za

8 Submitting budget documentation and A schedules for the 2026/27 MTREF

8.1 Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: *m*SCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.;
- lgdataqueries@treasury.gov.za – Database related and submission queries;
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za; and
- *m*SCOA Regulations@treasury.gov.za – all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- Rolloverapplication@treasury.gov.za – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

8.2 Time frames for submission

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

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

The GoMuni Upload portal can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

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

8.3 Updating of contact details on GoMuni

Municipalities are reminded that it is their responsibility to ensure the minimum, that is, to update their contact details monthly on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned ("undeliverable") and do not reach the intended LGDRS users because of outdated contact information. Updates to contact details made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators who were nominated by the Municipal Manager for this purpose within each municipality.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

https://lg.treasury.gov.za/ibi_apps/signin

The names of the respective Contact Administrators for each municipality are indicated in the contact information list on the LGDRS.

8.4 Training on GoMuni and *m*SCOA

The National Treasury training schedule and registration links for 2026 to assist municipalities, national and provincial government departments and other stakeholders that require new or refresher training on how to draw reports on the LGDRS and technical support on *m*SCOA, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal/GoMuni_Navigation

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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

JH Hattingh
Chief Director: Local Government Budget Analysis
05 December 2025