



# MP306 DIPALESENG LOCAL MUNICIPALITY

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## MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

### DRAFT BUDGET REPORT

2026-2027

March 2026

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## 1. OVERVIEW

### 1.1 Purpose

The purpose of this report is to table the Draft 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF) before Council in terms of Section 16(2) of the Municipal Finance Management Act (MFMA).

### 1.2 Background

Section 16(1) of the Municipal Finance Management Act (MFMA) stipulates that the council of a municipality must for each financial year approve an annual budget for the municipality before the start of the financial year. Section 16(2) stipulates that in order to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Section 22 of the MFMA also stipulates that immediately after an annual budget is tabled in a municipal council, the accounting officer must make public the annual budget and documents in terms of Section 17 and invite the local community to submit representations in connection with the budget; and submit the annual budget to the National Treasury and the relevant provincial treasury in printed and electronic formats.

Section 23(2) of the MFMA stipulates further that “after considering all budget submissions, the Council must give the Executive Mayor an opportunity –

- a) To respond to the submissions; and
- b) If necessary, to revise the budget and table amendments for consideration by the council”.

The tabling of the Draft Budget and IDP will be followed by public consultation meetings with various stakeholders.

The 2026/27 MTREF will be considered for approval by Council by 31 May 2026 after considering the outcome of public consultation.

### 1.3 Long Term Financial Sustainability (LTFS)

The purpose of the long-term financial strategy is to ensure that the municipality is financially sustainable and able to respond to the Municipal Growth and Development Strategy, policies, priorities and infrastructure needs.

The objectives of the LTFS are:

- Prudent and sound medium-term to long-term financial framework.
- Resilience and able to absorb future shocks.
- Ensure sustainability of services.
- Investment in infrastructure.
- Adequate maintenance of infrastructure.
- Identify strategies that will ensure long-term financial sustainability:
- Operational efficiency initiatives,
- Sustainable and alternative revenue streams.
- Respond to the long-term strategy of the municipality.

Owing to the limited revenue base (municipal rates, user charges and grants/subsidies) the Municipality must be proactive in the minimization of costs and the maximization of efficiencies in order to respond to increased service delivery requirements.

The strategies and measures already implemented to ensure sustainability are:

- The Budget Policy;
- The Revenue Enhancement Strategy;
- Budget Principles and guidelines; and
- The Cash-Flow Management Intervention Initiatives.

### 1.4 MTREF Policy statements and guidelines

The IDP is the primary point of reference for preparation of the MTREF. Accordingly, the budget addresses the following strategic objectives:

- Provide basic services, roads and storm water.
- Economic growth and development and job creation.
- Sustainable communities with clean, healthy and safe environments and integrated social services.
- Promote sound governance.
- Ensure financial sustainability.
- Organisational development and transformation.

The 2026/27 MTREF reflects the reality of the current budgetary pressures. The following budget guidelines directly informed the compilation of the budget;

- Scale down on baseline allocation as indicated by National Government.
- Approve a balanced budget and create cash surplus over the Medium-term.
- The budget must be funded in accordance with the funding compliance procedure set out in MFMA Circular 42 and the Funding Compliance Guideline.
- Reprioritize competing needs within the allocations.
- Ensure the timely delivery of the capital programmes (eliminate under spending of capital budget).
- Tariff and Property Rate increases should take into account the need to address infrastructure backlogs and other strategies and affordability of services.
- Filling of vacancies should be reviewed within the available budget

## 2. EXECUTIVE SUMMARY

The Draft 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF) has been prepared in accordance with the requirements of the Municipal Finance Management Act (MFMA), the Municipal Budget and Reporting Regulations, and relevant guidance contained in National Treasury MFMA Budget Circulars, including Circular 132 & 134. (Annexure A & B)

The budget is informed by the strategic priorities of the Integrated Development Plan (IDP) and seeks to balance the need for sustainable service delivery with the financial realities facing the municipality. In this regard, the budget reflects a continued focus on financial sustainability, revenue enhancement, cost containment, and improved service delivery outcomes.

The municipality presents an operating revenue budget of R441.2 million and operating expenditure of R439.4 million for the 2026/27 financial year, resulting in an operating surplus of R1.7 million. After taking into account capital grants of R16.7 million, the overall surplus amounts to R18.5 million. The achievement of an operating surplus is a critical indicator of financial sustainability and contributes towards the cash backing of reserves and compliance with funding requirements.

The budget has been prepared in accordance with the National Treasury funding compliance framework. Based on current revenue and expenditure assumptions, the budget is expected to be funded; however, this remains subject to final assessment by National and Provincial Treasury upon submission. The budgeted cash flow further reflects positive net cash from operating activities, indicating that the municipality is able to generate sufficient cash to meet its operational obligations and contribute towards capital investment.

The preparation of the 2026/27 MTREF was undertaken in a constrained fiscal environment characterised by:

- Persistent cash flow pressures and a declining revenue base
- Rising bulk electricity costs driven by Eskom tariff increases
- High levels of debt impairment and an ageing debtor's book
- Increasing demand for basic services amid limited resources
- Ageing infrastructure requiring significant investment and maintenance

Debt impairment remains a significant concern at R117.4 million, reflecting ongoing challenges in revenue collection. This poses a material risk to the credibility of the revenue base and requires urgent and sustained intervention through strengthened credit control, revenue enhancement strategies, and improved billing accuracy.

The municipality has applied key budgeting principles to ensure financial prudence, including:

- Alignment of expenditure with realistically anticipated revenue
- Prioritisation of core service delivery and infrastructure maintenance
- Implementation of cost containment measures
- Elimination of non-priority spending
- Protection of indigent households through targeted support

Tariff setting for the 2026/27 MTREF has been guided by the need to achieve cost reflectivity while balancing affordability considerations. The municipality has undertaken both a Cost of Supply (COS) Study and a National Treasury Cost Reflective Tariff Tool assessment. The outcomes of these processes confirm that certain services, particularly electricity and water, are not fully cost-reflective.

To address this, the municipality is implementing a phased approach to tariff adjustments over the MTREF period. Electricity tariffs are proposed to increase by 11.1%, subject to approval by the National Energy Regulator of South Africa (NERSA), while other tariffs are increased in line with inflation at 3.4%. This approach seeks to progressively close tariff gaps while minimising the impact on consumers.

The municipality remains significantly reliant on government transfers, with operational grants amounting to R116.6 million in 2026/27. This underscores the need to strengthen own revenue generation and reduce dependency on external funding sources.

Key financial risks impacting the MTREF include:

- Low collection rates and growing consumer debt
- High debt impairment levels
- Rising bulk purchase costs
- Infrastructure backlogs and maintenance pressures

Mitigation measures have been incorporated into the budget, including enhanced revenue collection strategies, infrastructure investment prioritisation, and ongoing expenditure controls.

The budget has been prepared with a vision of sustaining the financial capability of the municipality in the long term. A special effort was taken to improve the credibility of the budget. The tariffs have been set in line with tariff policy and the following factors were considered:

- The current collection rate
- The affordability of the community
- The social package

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

**Table 1: Macroeconomic performance and projections, 2025 - 2029**

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	4.4%	3.2%	3.4%	3.3%	3.2%

Source: National Treasury Budget Review 2026.

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.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and-mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In conclusion, the 2026/27 MTREF presents a credible and sustainable financial plan aligned to legislative requirements and strategic priorities. While the municipality has achieved a positive operating position, sustained financial discipline, improved revenue performance, and effective implementation of cost containment measures will be critical to maintaining financial sustainability over the medium term.

### 3. Consolidated Overview of the 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF)

The Draft 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF) has been prepared in terms of guidelines as contained in the National Treasury MFMA Circular 132 & 134 and in accordance with the requirements of the Municipal Budget and Reporting Regulations and any applicable legislation.

The 2026/27 draft budget comprises of R 439.4 million for operating expenditure and R 16.7 million for capital programs. The total operating income budget is R 441.2 million resulting in an operating surplus of R 1.7 million.

Municipal revenues and cash flows are expected to remain under pressure as we continue to have low-income revenue growth with a continued increase in expenditure

Description	Budget 2026/2027	Budget 2027/2028	Budget 2028/2029
Total Operating Revenue	441 179	464 180	491 828
Total Operating Expenditure	439 430	463 175	488 266
<b>Surplus /(Deficit) for the year before capital grants</b>	<b>1 750</b>	<b>1 005</b>	<b>3 562</b>
Grants revenue -Capital	16 753	34 505	35 615
<b>Surplus /(Deficit)for the year</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

The budget reflects a **small but positive operating surplus**, which is critical for:

- Financial sustainability
- Cash backing of reserves
- Compliance with funding requirements

### 3.1 Revenue Analysis

The Municipality plans to increase all its tariffs to cover its cost yet being sustainable

Description			
	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>R thousands</b>			
<b>Revenue</b>			
<b>Exchange Revenue</b>			
Service charges - Electricity	122 894	137 346	153 531
Service charges - Water	31 629	32 673	33 718
Service charges - Waste Water Management	31 250	32 281	33 314
Service charges - Waste Management	12 096	12 495	12 895
Sale of Goods and Rendering of Services	1 915	1 978	2 041
Interest earned from Receivables	57 976	59 890	61 806
Interest earned from Current and Non-Current Assets			
Rental from Fixed Assets	417	431	445
Licence and permits	1 528	1 579	1 629
Operational Revenue	15 744	16 263	16 784
<b>Non-Exchange Revenue</b>			
Property rates	43 000	44 419	45 840
Fines, penalties and forfeits	246	254	263
Transfer and subsidies– Operational	116 630	118 524	123 321
Other Gains	5 855	6 048	6 241
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>441 179</b>	<b>464 180</b>	<b>491 828</b>

Total operating revenue for **2026/27** amounts to **R441.1 million**, with the main contributors being:

#### Key Revenue Sources

- Service charges (Electricity): R122.8 million
- Service charges (Water): R31.6 million
- Wastewater services: R31.2 million
- Refuse removal: R12.million
- Property rates: R43.0 million
- Transfers and subsidies (operational): R116.6 million
- Interest on receivables: R57.9 million

## Key Observations

- Electricity remains the **largest own revenue source**, reinforcing the importance of:
  - Cost-reflective tariffs
  - NERSA compliance
  - COS alignment
- The municipality continues to rely significantly on **government transfers**, highlighting:
  - A constrained revenue base
  - The need for improved revenue collection
- **High interest on receivables (R58 million)** indicates:
  - A large debtor's book
  - Ongoing collection challenges

This supports the need for Strengthened credit control and Revenue enhancement strategies.

A new valuation roll came into effect 1 July 2025. Further the Municipality will augment the revenue by embarking on revenue generation by conducting water and electricity audit and installation on affected areas. Legal procedures will be activated to all consumer who are not honoring their rates and taxes e.g. property rates and basic charges.

## Grants Allocations

For the 2026/27 financial year the Municipality has been allocated the following grants:

R'000

	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Equitable share	112 377	115 624	120 421
FMG	2 800	2 900	2 900
EPWP	1 453	0	0
MIG	16 355	24 300	24 949
INEP	398	10 205	10 666

### For the 2026-27 financial year:

Equitable share – R 112.3 million

Finance Management Grant – R 2.8 million

EPWP – R 1.4 million

Municipal Infrastructure Grant – R 16.3 million

Integrated National Electrification Program Grant – R 398 000

### 3.2 Expenditure Analysis

Description  R thousands			
	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>Expenditure</b>			
Employee related costs	88 084	92 268	96 651
Remuneration of councillors	8 686	9 072	9 476
Bulk purchases - electricity	137 776	150 189	163 722
Inventory consumed	10 340	10 681	11 023
Debt impairment	117 474	121 351	125 234
Depreciation and amortisation	22 785	23 537	24 290
Interest	7 755	8 011	8 267
Contracted services	31 020	32 044	33 069
Transfers and subsidies	-	-	-
Irrecoverable debts written off	-	-	-
Operational costs	15 510	16 022	16 535
Losses on disposal of Assets	-	-	-
Other Losses	-	-	-
<b>Total Expenditure</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>

The total combined estimated expenditure to be incurred amounts to **R439.4 million** with the following major cost drivers:

- Bulk electricity purchases: R137.7 million
- Employee-related costs: R88 million
- Debt impairment: R117.4 million
- Contracted services: R31 million
- Depreciation: R22.7 million

#### Key Observations:

- Bulk purchases (electricity) remain the largest expenditure item, aligned with COS findings that electricity costs are heavily driven by Eskom tariffs.
- Debt impairment (R117.4 million) is extremely high, indicating:
  - Weak revenue collection
  - Financial risk to sustainability
- Employee-related costs remain within acceptable levels but must be carefully managed.

In line with Circular 134:

- Non-priority spending is being curtailed
- Cost containment measures are being enforced

### 3.3 Budgetary Impact: 2026/2027 Salary and Wage Increases

#### Overview of Mandated Increases

The South African Local Government Bargaining Council (SALGBC) has finalized the salary and wage increases for the period **1 July 2026 to 30 June 2027**. All municipal budget projections for the "Remuneration of Employees" line item must be adjusted to reflect a **4.75% increase** across the following components:

- **Basic Salaries and Wages:** A flat increase of 4.75% effective 1 July 2026.
- **Minimum Wage:** The new municipal minimum wage is set at **R11,120.63** (previously R10,616.35).
- **Medical Aid Cap:** The maximum employer contribution to accredited medical schemes increases to **R6,066.23**.
- **Homeowners Allowance:** The flat rate increases to **R1,225.82**.

#### Financial Justification (CPI vs. Agreement)

It is important to note for the that the actual average Consumer Price Index (CPI) for the 12 months ending January 2026 was **3.24%**. However, per **Clause 6.8** of the Salary and Wage Collective Agreement (dated 6 September 2024), a **4% "deemed provision"** was triggered because the average CPI fell below 4%. An additional **0.75%** was added to this provision to reach the final **4.75%**.

#### Risk Assessment and Compliance

- **Exemption Deadline:** If the municipality's financial position cannot sustain these increases, a formal application for exemption must be submitted within **30 days** of the budget approval or by **30 June 2026**, whichever is sooner.
- **Implementation Risk:** Failure to implement these increases by 1 July 2026 may result in labour disputes and back-pay liabilities, as the circular is a product of a collective agreement between SALGA, IMATU, and SAMWU.

**The 2026/2027 salary increments** are based on the collective agreement reached by SALGA, IMATU, and SAMWU, as detailed in **Annexure C: SALGBC Circular No. 04/2026**.

#### Remuneration of Councilors

Remuneration of Councilors will be 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.

#### 4. ANNUAL CONSOLIDATED BUDGET TABLES - (Annexure E)

The main budget tables, as required in terms of the Municipal Budget and Reporting Regulations are included in this section. These tables set out the Municipality's 2026/27 Budget and MTREF to be considered for approval by Council. Each table is accompanied by the brief explanatory notes.

**TABLE A1 – CONSOLIDATED BUDGET SUMMARY**

MP306 Dipaleseng - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	30 314	37 442	32 021	40 669	41 586	41 586	27 771	43 000	44 419	45 840
Service charges	130 259	142 300	160 156	168 378	183 640	183 640	115 417	197 869	214 795	233 458
Investment revenue	685	470	241	380	-	-	-	-	-	-
Transfer and subsidies - Operational	104 359	109 774	110 201	114 108	114 108	114 108	83 857	116 630	118 524	123 321
Other own revenue	57 419	53 301	57 473	73 395	80 930	80 930	43 194	83 681	86 443	89 209
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>323 036</b>	<b>343 286</b>	<b>360 092</b>	<b>396 929</b>	<b>420 263</b>	<b>420 263</b>	<b>270 239</b>	<b>441 179</b>	<b>464 180</b>	<b>491 828</b>
Employee costs	76 535	84 696	97 060	84 090	84 090	84 090	73 852	88 084	92 268	96 651
Remuneration of councillors	5 696	6 993	8 041	8 292	8 292	8 292	5 507	8 686	9 072	9 476
Depreciation, amortisation and impairment	45 644	33 816	135 954	22 035	22 035	22 035	61	22 785	23 537	24 290
Interest, Dividends and Rent on Land	36 119	36 001	48 442	7 500	7 500	7 500	23 932	7 755	8 011	8 267
Inventory consumed and bulk purchases	159 828	138 296	145 186	133 888	136 388	136 388	101 850	148 116	160 871	174 745
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	251 311	179 067	262 981	140 706	158 611	158 611	82 343	164 004	169 416	174 838
<b>Total Expenditure</b>	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>287 545</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit)</b>	<b>(252 097)</b>	<b>(135 583)</b>	<b>(337 572)</b>	<b>417</b>	<b>3 346</b>	<b>3 346</b>	<b>(17 306)</b>	<b>1 750</b>	<b>1 005</b>	<b>3 562</b>
Transfers and subsidies - capital (monetary allocations)	38 943	133 120	33 335	16 528	22 027	22 027	-	16 753	34 505	35 615
Transfers and subsidies - capital (in-kind)	64 613	-	154 220	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 523</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
Transfers recognised - capital	82 242	142 273	76 073	16 526	22 025	22 025	9 397	16 753	34 505	35 615
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	371	400	499	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>82 613</b>	<b>142 673</b>	<b>76 573</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 397</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Financial position</b>										
Total current assets	322 315	401 479	444 474	252 620	262 723	262 723	588 429	619 856	648 290	680 746
Total non current assets	990 808	1 107 989	1 156 562	1 092 269	1 103 430	1 103 430	1 166 085	1 156 385	1 173 401	1 190 968
Total current liabilities	658 092	805 441	1 016 293	504 302	517 138	517 138	1 187 010	843 781	853 721	864 567
Total non current liabilities	44 625	51 638	76 819	163 709	163 709	163 709	76 819	57 208	57 208	57 208
Community wealth/Equity	615 821	652 389	501 507	676 877	685 306	685 306	490 298	875 252	910 762	949 939
<b>Cash flows</b>										
Net cash from (used) operating	76 345	(231 101)	(234 561)	35 092	28 798	28 798	28 798	79 183	96 027	99 312
Net cash from (used) investing	(50 006)	(35 986)	(31 798)	(16 526)	(22 025)	(22 025)	(22 025)	(16 753)	(34 505)	(35 615)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>33 561</b>	<b>(253 720)</b>	<b>(261 985)</b>	<b>22 941</b>	<b>11 147</b>	<b>11 147</b>	<b>11 147</b>	<b>63 203</b>	<b>124 725</b>	<b>188 422</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422
Application of cash and investments	432 783	634 054	833 444	426 458	437 550	437 550	676 474	316 815	353 236	388 520
<b>Balance - surplus (shortfall)</b>	<b>(399 222)</b>	<b>(887 774)</b>	<b>(1 095 429)</b>	<b>(403 517)</b>	<b>(426 403)</b>	<b>(426 403)</b>	<b>(665 326)</b>	<b>(253 612)</b>	<b>(228 511)</b>	<b>(200 098)</b>
<b>Asset management</b>										
Asset register summary (WDV)	821 205	906 875	976 417	1 090 183	1 095 845	1 095 845	-	968 881	965 243	961 415
Depreciation	28 356	28 621	35 996	22 035	22 035	22 035	-	22 785	23 537	24 290
Renewal and Upgrading of Existing Assets	25 862	109 351	3 448	14 440	14 440	14 440	-	9 394	13 851	14 221
Repairs and Maintenance	19 510	31 199	65 264	2 997	8 494	8 494	-	8 783	9 073	9 363

The aim of the Budget Summary is to provide a concise overview of the proposed budget from all the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the amounts to be approved by Council within the context of operating performance, resources utilised for capital expenditure, financial position, cash, and funding compliance, as well as the Municipality's commitment to eliminating basic service delivery backlogs.

**Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)**

MP3UB DIPAeseng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		176 379	285 285	180 930	212 919	218 245	218 245	224 408	231 359	239 767
Executive and council		91 221	88 937	98 449	111 447	111 396	111 396	114 021	117 322	122 174
Finance and administration		85 157	196 348	82 481	101 473	106 849	106 849	110 387	114 037	117 594
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		9 483	35 900	42 333	15 024	17 770	17 770	18 375	18 981	19 588
Community and social services		135	243	487	549	549	549	568	587	605
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 349	35 656	41 846	14 474	17 221	17 221	17 807	18 394	18 983
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 974	24	37	16 546	16 546	16 546	16 374	24 319	24 969
Planning and development		20 974	24	37	16 546	16 546	16 546	16 374	24 319	24 969
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		219 756	155 197	324 347	168 968	189 729	189 729	198 776	224 025	243 119
Energy sources		92 870	87 375	100 132	94 956	110 218	110 218	122 349	146 576	163 191
Water management		91 036	28 928	183 345	30 589	30 589	30 589	31 629	32 673	33 718
Waste water management		24 985	27 290	28 368	30 222	35 721	35 721	31 250	32 281	33 314
Waste management		10 865	11 604	12 502	13 200	13 200	13 200	13 549	12 495	12 895
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	426 592	476 406	547 647	413 457	442 290	442 290	457 932	498 685	527 443
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		300 337	207 160	203 317	190 643	195 720	195 720	182 055	188 502	195 028
Executive and council		16 607	19 384	22 219	19 952	20 366	20 366	21 302	22 252	23 243
Finance and administration		283 729	187 776	181 097	170 691	175 354	175 354	160 753	166 250	171 784
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		30 299	31 768	53 420	26 776	32 810	32 810	34 793	36 264	37 786
Community and social services		23 511	24 308	44 392	17 933	23 912	23 912	25 484	26 525	27 599
Sport and recreation		947	1 081	991	1 425	1 425	1 425	1 489	1 555	1 624
Public safety		5 841	6 379	8 038	7 419	7 473	7 473	7 820	8 183	8 563
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 446	22 664	26 053	23 323	24 321	24 321	45 598	47 437	49 328
Planning and development		13 236	15 204	18 822	19 059	19 337	19 337	40 397	42 012	43 671
Road transport		7 210	7 459	7 231	4 264	4 984	4 984	5 201	5 425	5 657
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		224 052	217 278	414 874	155 769	164 066	164 066	176 984	190 973	206 125
Energy sources		123 380	139 684	178 775	129 653	135 015	135 015	146 696	159 404	173 231
Water management		65 235	43 523	172 671	9 013	11 948	11 948	12 383	12 824	13 270
Waste water management		14 764	15 221	35 294	6 061	6 061	6 061	6 344	6 640	6 949
Waste management		20 672	18 850	28 133	11 042	11 042	11 042	11 562	12 105	12 675
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	575 133	478 869	697 664	396 512	416 917	416 917	439 430	463 175	488 266
Surplus/(Deficit) for the year		(148 541)	(2 463)	(150 017)	16 945	25 373	25 373	18 503	35 510	39 177

The 'standard classification' refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities approve a budget in one common format, to facilitate comparison across all municipalities. **It should be noted that the revenue by vote as reflected in this table, includes revenue attributable to capital grants.**

**TABLE A3 – CONSOLIDATED BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)**

**MP306 Dipaleseng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		91 221	88 937	98 449	111 447	111 396	111 396	114 021	117 322	122 174
Vote 2 - FINANCE AND ADMINISTRATION		85 157	196 348	82 481	101 473	106 849	106 849	110 387	114 037	117 594
Vote 3 - COMMUNITY AND PUBLIC SAFETY		135	243	487	549	549	549	568	587	605
Vote 4 - DEVELOPMENT AND PLANNING		20 974	24	37	16 546	16 546	16 546	16 374	24 319	24 969
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		9 349	35 656	41 846	14 474	17 221	17 221	17 807	18 394	18 983
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		10 865	11 604	12 502	13 200	13 200	13 200	13 549	12 495	12 895
Vote 9 - WASTE WATER MANAGEMENT		24 985	27 290	28 368	30 222	35 721	35 721	31 250	32 281	33 314
Vote 10 - WATER		91 036	28 928	183 345	30 589	30 589	30 589	31 629	32 673	33 718
Vote 11 - ELECTRICITY		92 870	87 375	100 132	94 956	110 218	110 218	122 349	146 576	163 191
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>426 592</b>	<b>476 406</b>	<b>547 647</b>	<b>413 457</b>	<b>442 290</b>	<b>442 290</b>	<b>457 932</b>	<b>498 685</b>	<b>527 443</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		16 607	19 384	22 219	19 952	20 366	20 366	21 302	22 252	23 243
Vote 2 - FINANCE AND ADMINISTRATION		283 729	187 776	181 097	170 691	175 354	175 354	160 753	166 250	171 784
Vote 3 - COMMUNITY AND PUBLIC SAFETY		23 511	24 308	44 392	17 933	23 912	23 912	25 484	26 525	27 599
Vote 4 - DEVELOPMENT AND PLANNING		10 342	13 275	16 830	13 185	13 463	13 463	14 092	14 750	15 439
Vote 5 - SPORTS AND RECREATION		947	1 081	991	1 425	1 425	1 425	1 489	1 555	1 624
Vote 6 - ROADS		11 353	10 744	10 855	11 967	12 741	12 741	33 470	34 736	36 029
Vote 7 - PUBLIC SAFETY		4 592	5 023	6 405	5 590	5 590	5 590	5 855	6 133	6 424
Vote 8 - WASTE MANAGEMENT		20 672	18 850	28 133	11 042	11 042	11 042	11 562	12 105	12 675
Vote 9 - WASTE WATER MANAGEMENT		14 764	15 221	35 294	6 061	6 061	6 061	6 344	6 640	6 949
Vote 10 - WATER		65 235	43 523	172 671	9 013	11 948	11 948	12 383	12 824	13 270
Vote 11 - ELECTRICITY		123 380	139 684	178 775	129 653	135 015	135 015	146 696	159 404	173 231
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

The purpose of the format in which the budget is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, to assign responsibility for the revenue and expenditure recorded against these votes to the Municipal Manager and Executive Directors concerned. Operating revenue and expenditure are thus presented by 'vote'. A 'vote' is defined in terms of section 1 of the MFMA as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds

**TABLE A4 – BUDGETED FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)**

MP306 Dipaleseng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	69 429	75 634	91 447	95 868	111 130	111 130	68 264	122 894	137 346	153 531
Service charges - Water	2	26 424	28 928	29 125	30 589	30 589	30 589	19 495	31 629	32 673	33 718
Service charges - Waste Water Management	2	24 985	27 290	28 368	30 222	30 222	30 222	19 861	31 250	32 281	33 314
Service charges - Waste Management	2	9 421	10 448	11 217	11 698	11 698	11 698	7 797	12 096	12 495	12 895
Sale of Goods and Rendering of Services	2	1 356	1 294	1 780	2 322	1 852	1 852	1 283	1 915	1 978	2 041
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	45 018	44 362	52 503	56 629	56 070	56 070	39 896	57 976	59 890	61 806
Interest earned from Current and Non Current Assets	2	685	470	241	380	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	282	446	400	455	404	404	267	417	431	445
Licence and permits	2	5 457	3 632	3 970	3 064	1 478	1 478	1 466	1 528	1 579	1 629
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	39	17	33	10 800	15 226	15 226	6	15 744	16 263	16 784
<b>Non-Exchange Revenue</b>											
Property rates	2	30 314	37 442	32 021	40 689	41 586	41 586	27 771	43 000	44 419	45 840
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2 883	1 611	1 449	125	238	238	276	246	254	263
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	104 359	109 774	110 201	114 108	114 108	114 108	83 857	116 630	118 524	123 321
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	2 384	1 939	(2 662)	-	5 662	5 662	-	5 855	6 048	6 241
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>323 036</b>	<b>343 286</b>	<b>360 092</b>	<b>396 929</b>	<b>420 263</b>	<b>420 263</b>	<b>270 239</b>	<b>441 179</b>	<b>464 180</b>	<b>491 828</b>
<b>Expenditure</b>											
Employee related costs	2	76 535	84 696	97 060	84 090	84 090	84 090	73 852	88 084	92 288	96 651
Remuneration of councillors	2	5 696	6 993	8 041	8 292	8 292	8 292	5 507	8 686	9 072	9 476
Bulk purchases - electricity	2	89 235	98 065	107 387	126 388	126 388	126 388	88 010	137 776	150 189	163 722
Inventory consumed	2,8	70 593	40 232	37 799	7 500	10 000	10 000	13 839	10 340	10 681	11 023
Debt impairment	2,3	175 308	83 365	94 830	117 456	113 611	113 611	(116)	117 474	121 351	125 234
Depreciation, amortisation and impairment	2	45 644	33 816	135 954	22 035	22 035	22 035	61	22 785	23 537	24 290
Interest, Dividends and Rent on Land	2	36 119	36 001	48 442	7 500	7 500	7 500	23 932	7 755	8 011	8 267
Contracted services	2	54 229	65 801	126 334	13 750	30 000	30 000	57 320	31 020	32 044	33 069
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	20 016	26 712	34 983	9 500	15 000	15 000	25 139	15 510	16 022	16 535
Disposal of Fixed and Intangible Assets	2	1 757	3 188	6 835	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>287 545</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit)</b>		<b>(252 097)</b>	<b>(135 583)</b>	<b>(337 572)</b>	<b>417</b>	<b>3 346</b>	<b>3 346</b>	<b>(17 306)</b>	<b>1 750</b>	<b>1 005</b>	<b>3 562</b>
Transfers and subsidies - capital (monetary allocations)	6	38 943	133 120	33 335	16 528	22 027	22 027	-	16 753	34 505	35 615
Transfers and subsidies - capital (in-kind)	6	64 613	-	154 220	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		180	(25)	(50)	-	-	-	(68)	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(148 361)</b>	<b>(2 488)</b>	<b>(150 067)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 374)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

The Financial Performance Budget is required to be approved concurrently by revenue source and expenditure type, to ensure consistency with annual reporting format requirements. A key aim is to facilitate comparison between the annual results and the original budget, to assess performance.

**TABLE A5 – CONSOLIDATED BUDGETED CAPITAL EXPENDITURE BY VOTE, STANDARD CLASSIFICATION AND FUNDING SOURCE**

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		505	5 818	900	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	193	0	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	5 215	5 215	5 215	-	-	-	-
Vote 6 - ROADS		(116 755)	15 979	17 846	6 877	6 877	6 877	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	1 132	2 086	2 086	2 086	6 961	10 449	10 728	
Vote 9 - WASTE WATER MANAGEMENT		14 351	108 739	54 701	2 348	7 847	7 847	9 394	13 851	14 221	
Vote 10 - WATER		183 726	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		36 337	22 506	2 520	-	-	-	398	10 205	10 666	
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		118 164	153 234	76 990	16 526	22 825	22 825	-	16 753	34 585	35 615
<b>Total Capital Expenditure - Vote</b>		118 164	153 234	76 990	16 526	22 825	22 825	-	16 753	34 585	35 615
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		505	5 818	900	-	-	-	237	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		505	5 818	900	-	-	-	237	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	193	0	5 215	5 215	5 215	-	-	-	-
Community and social services		-	193	0	-	-	-	-	-	-	-
Sport and recreation		-	-	-	5 215	5 215	5 215	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(116 755)	15 979	17 846	6 877	6 877	6 877	4 315	-	-	-
Planning and development		(119 114)	-	-	-	-	-	-	-	-	-
Road transport		2 359	15 979	17 846	6 877	6 877	6 877	4 315	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		234 413	131 244	56 353	4 434	9 933	9 933	4 972	16 753	34 585	35 615
Energy sources		36 337	22 506	2 520	-	-	-	-	398	10 205	10 666
Water management		183 726	-	-	-	-	-	-	-	-	-
Waste water management		14 351	108 739	54 701	2 348	7 847	7 847	4 196	9 394	13 851	14 221
Waste management		-	-	1 132	2 086	2 086	2 086	776	6 961	10 449	10 728
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	118 164	153 234	76 990	16 526	22 825	22 825	9 521	16 753	34 585	35 615
<b>Funding by</b>											
National Government		82 242	142 273	76 073	16 526	22 825	22 825	9 397	16 753	34 505	35 615
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	82 242	142 273	76 073	16 526	22 825	22 825	9 397	16 753	34 585	35 615
<b>Borrowing</b>											
Internally generated funds	6	371	400	499	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	82 615	142 673	76 573	16 526	22 825	22 825	9 397	16 753	34 585	35 615

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

## TABLE A6 – CONSOLIDATED BUDGETED FINANCIAL POSITION

MP306 Dipaleseng - Table A6 Budgeted Financial Position

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	13 367	4 375	773	22 941	11 147	11 147	25 666	68 536	135 391	199 088
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	169 963	240 900	280 669	160 401	181 381	181 381	369 082	470 926	409 632	368 269
Receivables from non-exchange transactions	3	45 373	43 849	57 432	50 319	51 236	51 236	77 708	66 901	76 682	86 777
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	173	162	187	9 795	9 795	9 795	187	212	238	265
VAT Receivable	6	93 221	111 977	105 197	9 163	9 163	9 163	115 569	13 065	26 131	26 131
Other current assets	7	217	217	217	-	-	-	218	217	217	217
<b>Total current assets</b>		<b>322 315</b>	<b>401 479</b>	<b>444 474</b>	<b>252 620</b>	<b>262 723</b>	<b>262 723</b>	<b>588 429</b>	<b>619 856</b>	<b>648 290</b>	<b>680 746</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	39 160	39 356	39 356	39 356	39 356	39 356	39 356	39 356	39 356	39 356
Property, plant and equipment	10	951 555	1 068 544	1 117 121	1 052 824	1 063 985	1 063 985	1 126 644	1 116 944	1 133 960	1 151 526
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	-	-	-	-	-	-	-
Intangible assets	14	92	89	85	89	89	89	85	85	85	85
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>990 808</b>	<b>1 107 989</b>	<b>1 156 562</b>	<b>1 092 269</b>	<b>1 103 430</b>	<b>1 103 430</b>	<b>1 166 085</b>	<b>1 156 385</b>	<b>1 173 401</b>	<b>1 190 968</b>
<b>TOTAL ASSETS</b>		<b>1 313 122</b>	<b>1 509 467</b>	<b>1 601 036</b>	<b>1 344 888</b>	<b>1 366 153</b>	<b>1 366 153</b>	<b>1 754 515</b>	<b>1 776 241</b>	<b>1 821 691</b>	<b>1 871 714</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	2 944	3 007	2 985	3 007	3 007	3 007	2 971	2 985	2 985	2 985
Trade and other payables from exchange transactions	20	451 112	588 840	785 108	496 474	509 310	509 310	926 658	707 876	698 584	709 429
Trade and other payables from non-exchange transactions	21	25 725	19 975	19 975	-	-	-	35 915	20 000	20 000	20 000
Provision	22	112 920	112 920	112 920	-	-	-	112 920	112 920	112 920	112 920
VAT Payable	23	64 783	80 092	94 697	4 034	4 034	4 034	107 940	0	19 232	19 232
Other current liabilities	24	606	606	606	787	787	787	606	-	-	-
<b>Total current liabilities</b>		<b>658 092</b>	<b>805 441</b>	<b>1 016 293</b>	<b>504 302</b>	<b>517 138</b>	<b>517 138</b>	<b>1 187 010</b>	<b>843 781</b>	<b>853 721</b>	<b>864 567</b>
<b>Non current liabilities</b>											
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-
Provision	26	29 838	36 479	57 208	-	-	-	57 208	57 208	57 208	57 208
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	14 787	15 159	19 611	163 709	163 709	163 709	19 611	-	-	-
<b>Total non current liabilities</b>		<b>44 625</b>	<b>51 638</b>	<b>76 819</b>	<b>163 709</b>	<b>163 709</b>	<b>163 709</b>	<b>76 819</b>	<b>57 208</b>	<b>57 208</b>	<b>57 208</b>
<b>TOTAL LIABILITIES</b>		<b>702 717</b>	<b>857 078</b>	<b>1 093 112</b>	<b>668 011</b>	<b>680 847</b>	<b>680 847</b>	<b>1 263 829</b>	<b>900 990</b>	<b>910 930</b>	<b>921 775</b>
<b>NET ASSETS</b>		<b>610 406</b>	<b>652 389</b>	<b>507 924</b>	<b>676 877</b>	<b>685 306</b>	<b>685 306</b>	<b>490 686</b>	<b>875 252</b>	<b>910 762</b>	<b>949 939</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	615 821	652 389	501 507	676 877	685 306	685 306	490 298	875 252	910 762	949 939
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	32	<b>615 821</b>	<b>652 389</b>	<b>501 507</b>	<b>676 877</b>	<b>685 306</b>	<b>685 306</b>	<b>490 298</b>	<b>875 252</b>	<b>910 762</b>	<b>949 939</b>

The table presents Assets less Liabilities as Community Wealth. The order of items within each group is also aligned to the convention of showing items in order of liquidity, i.e. assets readily converted to cash or liabilities immediately required to be met from cash appear first.

## TABLE A7 – CONSOLIDATED BUDGET CASH FLOW STATEMENT

### MP306 Dipaleseng - Table A7 Budgeted Cash Flows

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		24 311	-	-	29 688	29 688	29 688	29 688	33 285	34 383	35 484
Service charges		109 475	-	-	86 917	86 917	86 917	86 917	147 447	160 010	174 015
Other revenue		22 228	-	-	43 852	43 852	43 852	43 852	20 372	21 045	21 718
Transfers and Subsidies - Operational	1	114 524	-	-	114 747	114 747	114 747	114 747	116 630	118 524	123 321
Transfers and Subsidies - Capital	1	38 943	26 753	-	16 528	22 027	22 027	22 027	16 753	34 505	35 615
Interest		-	-	-	380	-	-	-	34 786	35 934	37 084
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(233 136)	(257 854)	(234 561)	(263 020)	(260 934)	(260 934)	(260 934)	(290 090)	(308 374)	(327 924)
Finance charges		-	-	-	6 000	(7 500)	(7 500)	(7 500)	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>76 345</b>	<b>(231 101)</b>	<b>(234 561)</b>	<b>35 092</b>	<b>28 798</b>	<b>28 798</b>	<b>28 798</b>	<b>79 183</b>	<b>96 027</b>	<b>99 312</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(50 006)	(35 986)	(31 798)	(16 526)	(22 025)	(22 025)	(22 025)	(16 753)	(34 505)	(35 615)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 006)</b>	<b>(35 986)</b>	<b>(31 798)</b>	<b>(16 526)</b>	<b>(22 025)</b>	<b>(22 025)</b>	<b>(22 025)</b>	<b>(16 753)</b>	<b>(34 505)</b>	<b>(35 615)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>26 340</b>	<b>(267 088)</b>	<b>(266 360)</b>	<b>18 566</b>	<b>6 773</b>	<b>6 773</b>	<b>6 773</b>	<b>62 430</b>	<b>61 522</b>	<b>63 697</b>
Cash/cash equivalents at the year begin:	2	7 221	13 367	4 375	4 375	4 375	4 375	4 375	773	63 203	124 725
Cash/cash equivalents at the year end:	2	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422

The budgeted cash flow statement represents the first measurement in determining whether the budget is funded. It reflects the expected cash in-flows versus cash outflows that is likely to result from the implementation of the budget.

## Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

### MP306 Dipaleseng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>33 561</b>	<b>(253 720)</b>	<b>(261 985)</b>	<b>22 941</b>	<b>11 147</b>	<b>11 147</b>	<b>11 147</b>	<b>63 203</b>	<b>124 725</b>	<b>188 422</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		5 725	(25)	(25)	-	-	-	15 915	-	0	0
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(45 228)	(68 288)	(65 166)	(2 996)	(2 996)	(2 996)	91 429	(88 466)	(83 133)	(83 133)
Other working capital requirements	3	358 759	588 840	785 108	428 667	439 759	439 759	682 656	292 361	323 449	358 733
Other provisions		113 527	113 527	113 527	787	787	787	(113 527)	112 920	112 920	112 920
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>432 783</b>	<b>634 054</b>	<b>833 444</b>	<b>426 458</b>	<b>437 550</b>	<b>437 550</b>	<b>676 474</b>	<b>316 815</b>	<b>353 236</b>	<b>388 520</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(399 222)</b>	<b>(887 774)</b>	<b>(1 095 429)</b>	<b>(403 517)</b>	<b>(426 403)</b>	<b>(426 403)</b>	<b>(665 326)</b>	<b>(253 612)</b>	<b>(228 511)</b>	<b>(200 098)</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(399 222)</b>	<b>(887 774)</b>	<b>(1 095 429)</b>	<b>(403 517)</b>	<b>(426 403)</b>	<b>(426 403)</b>	<b>(665 326)</b>	<b>(253 612)</b>	<b>(228 511)</b>	<b>(200 098)</b>

The table assesses the funding levels of the budget by firstly forecasting the cash and investments at year- end and secondly reconciling the available funding to the liabilities/commitments that exist.

## 5. ASSET MANAGEMENT

The Municipality's assets are dilapidated and/or obsolete and irreparable, thus also depicts a negative image and morale of the wellbeing of the staff establishment.

On infrastructure the Municipality is still reliant on grant funding as it does not have sufficient reserves to rejuvenate infrastructure assets on own funding.

## 6. REVIEW OF TARIFF STRUCTURE

### 6.1 Tariff Increases Overview

In terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) Council is required to approve the Tariff Structure on an annual basis.

The proposed tariffs for the 2026/27 financial year are set to be increased by 3.4% except for electricity, 11.1% which is pending approval from NERSA.

For the 2026/27 budget year:

- increase in property rates by 3.4%
- increase in the sewerage tariffs of 3.4%
- increase in the refuse tariffs of 3.4%
- increase in the water tariffs of 3.4%
- increase in the electricity tariffs of 11.1% \* NB Electricity tariffs are subject to change pending NERSA approval

These average increases are linked to the inflation targets as guided by Circular 134 of the National Treasury Municipal Budget Circular for the 2026/27 MTREF

**Attached as annexure F is the TARIFF STRUCTURE for the 2026/27 Financial Year**

### 6.2. Electricity Tariff Adjustments & Timelines (FY 2026/27)

#### Overview of Tariff Approvals

Following the North Gauteng High Court judgment (20 February 2026), NERSA has finalized the Eskom Retail Tariff and Structural Adjustment (ERTSA).

- Approved Increase: **A 9.01% tariff increase** for municipal bulk purchases.
- Effective Date: **1 July 2026 – 30 June 2027.**
- Revenue Recovery: This increase includes a portion of the R54-billion "settlement error" identified by the court. Approximately R12 billion will be recovered in this financial year, with further adjustments expected in 2027/28. (**Annexure D**)

## Mandatory Submission Timelines

To ensure regulatory certainty and the orderly implementation of tariffs, NERSA has mandated the following strict deadlines:

- 31 March 2026: Deadline for Municipalities to submit electricity tariff applications.
- 21 April 2026: Conclusion of NERSA's public participation and consultation process.
- 11 May 2026: Final communication of NERSA's decisions on municipal applications.
- 1 July 2026: Implementation of approved tariffs.

## Compliance & Governance Requirements

Applications that fail to meet the following criteria will face processing delays or rejection:

- **Municipal Council Approval:** Evidence that the proposed tariffs were formally approved by the Council.
- **Public Transparency:** Evidence of local public consultation on the proposed rates.
- **Financial Data:** Submission of audited regulatory financial information for the 2024/25 financial year.
- **Cost of Supply (COS) Studies:** Following recent court rulings, COS studies are now considered public documents. Municipalities must publish these studies to justify their tariff structures.

## Budgetary Impact & Risks

- **Bulk Purchase Costs:** The **9.01% increase in bulk costs from Eskom** will place significant pressure on municipal expenditure.
- **Revenue Risk:** Failure to meet the **31 March 2026 deadline** may result in a municipality being unable to implement new tariffs by 1 July, leading to a significant revenue shortfall.
- **Deviations:** Any municipality unable to meet these timelines must apply directly to the High Court for relief, provided they can show "good cause."

## 6.3 COST OF SUPPLY STUDY

The Municipality has undertaken a comprehensive Cost of Supply (COS) Study for the electricity function in line with the requirements of the Electricity Regulation Act, 2006, National Treasury MFMA Circular 134, and the National Energy Regulator of South Africa (NERSA) guidelines.

The COS study serves as a critical tool to ensure that electricity tariffs are:

- Cost-reflective
- Transparent and equitable
- Financially sustainable

## Revenue Requirement and Cost Structure

The COS study determined that the total revenue requirement for the electricity service for the 2026/27 financial year amounts to approximately **R129.6 million**.

The cost structure is heavily driven by bulk electricity purchases:

- **Retail (energy purchases and customer services): 87%**
- **Wires (network infrastructure): 13%**

Bulk electricity purchases from Eskom remain the single largest cost driver, highlighting the Municipality's exposure to increases in Eskom tariffs and the associated financial risks.

## Tariff Cost Reflectivity

The COS study indicates that the Municipality's current tariff structure is not fully cost-reflective.

- A tariff increase of approximately **19.8%** would be required to achieve full cost reflectivity.
- However, in consideration of affordability constraints and socio-economic conditions, the Municipality is proposing a **phased approach**, with an average increase aligned to **NERSA guidelines (approximately 11.1%)**.

This approach balances:

- Financial sustainability
- Regulatory compliance
- Community affordability

## Tariff Structure Reform

The COS study identified structural imbalances in the current tariff design, including:

- Over-reliance on energy-based charges ( $\pm 80\%$  of revenue)
- Misalignment between cost drivers and revenue recovery
- Cross-subsidisation between customer categories

In response, the Municipality is progressively restructuring its tariff model to:

- Reduce reliance on volumetric (kWh) charges
- Introduce more cost-reflective fixed and demand-based charges
- Improve alignment between revenue and actual cost drivers

This reform is necessary to ensure long-term sustainability in the context of:

- Declining consumption trends
- Increased embedded generation
- Rising infrastructure costs

## **Electricity Losses and Revenue Impact**

The Municipality is currently experiencing electricity losses of approximately **26%**, with a target reduction to **24%** over the MTREF period.

These losses result in an estimated annual revenue impact of approximately **R39.9 million**.

To address this, the Municipality will implement:

- Meter audits and revenue protection measures
- Infrastructure upgrades and maintenance
- Reduction of illegal connections and non-technical losses

## **Customer Equity and Affordability**

The COS study highlighted that:

- Domestic customers (especially Free Basic Electricity beneficiaries) are currently subsidised
- Commercial and industrial customers are contributing above cost

The Municipality will progressively rebalance tariffs to:

- Ensure equitable cost allocation
- Maintain protection for indigent households
- Enhance transparency in cross-subsidisation

## **Regulatory Compliance (NERSA & Treasury)**

In compliance with legislative requirements:

- The COS study has been completed and approved
- NERSA D-Forms have been prepared and submitted
- The tariff application has been submitted to NERSA within prescribed timelines.

**Attached as Annexure G is the full report on the cost of supply study**

## 6.4 NATIONAL TREASURY COST REFLECTIVE TARIFF TOOL ASSESSMENT

In line with MFMA Circular No. 134, the municipality has undertaken a tariff assessment using the **National Treasury Cost Reflective Tariff Tool**.

The purpose of the Tariff Tool is to:

- Assess whether tariffs are **cost-reflective**
- Confirm that all cost components are included in tariff calculations
- Ensure the **revenue component of the budget is funded and credible**
- Verify alignment between:
  - Tariffs
  - Budget assumptions
  - Equitable Share allocations

### Key Outcomes

The National Treasury Tariff Setting Tool was applied to assess the cost reflectivity of the municipality's service tariffs over the 2025/26 MTREF period. The results indicate that the 2025/26 budget is not fully cost reflective, primarily due to under-recovery in the water and electricity services, which show material deficits when compared to the required revenue levels. In contrast, wastewater and solid waste services reflect surpluses, suggesting a degree of cross-subsidization between services. While the overall position improves over the MTREF, with the outer year (2027/28) reflecting a funded and cost-reflective position, the municipality acknowledges the need to progressively align tariffs to the actual cost of service delivery. This will be done in a balanced manner, considering affordability constraints, revenue enhancement initiatives, and the need to ensure long-term financial sustainability in line with National Treasury guidelines.

- The Tariff Tool confirmed the presence of **tariff gaps**, particularly in electricity services
- These gaps are consistent with the findings of the COS study
- The assessment highlights the need for:
  - Gradual tariff increases
  - Improved cost allocation
  - Strengthened revenue assumptions

### Implementation Approach

In line with National Treasury guidance:

- Tariff increases will be **phased over the MTREF period (3 years)**
- Outer year tariffs (2027/28 and 2028/29) will reflect continued movement toward cost reflectivity
- The Tariff Tool outcomes will be:
  - Reported to Council
  - Submitted with the MTREF documentation
  - Uploaded to the GoMuni Portal

## Strategic Alignment and Financial Sustainability

The integration of:

- Cost of Supply Study
- NERSA tariff requirements
- National Treasury Tariff Tool

ensures that:

- The municipality adopts a **credible and funded budget**
- Electricity tariffs are aligned to **actual cost structures**
- Financial sustainability of the electricity function is improved
- Regulatory compliance is achieved

## Attached as Annexure H - National Treasury Cost Reflective Tariff Tool Assessment

## 7. BUDGET- RELATED POLICIES AND BY-LAWS

The Local Government: Municipal Finance Management Act (MFMA) (56 of 2003) and the Local Government: Municipal Budget and Reporting Regulations (MBRR) require budget related policies to be reviewed, and where applicable, be updated on an annual basis. This process will be concluded as we lead up to the final approval of the budget on or before end May 2026.

The following budget-related policies are subject for review annually during the budget preparation process.

- *Borrowing Policy*
- *Cash collection and banking*
- *Credit control & debt collection policy*
- *Asset Management Policy*
- *Budget Policy*
- *Provision for bad debts Policy*
- *Indigent Policy*
- *Write Off Policy*
- *Funding and reserves policy*
- *UIF Policy*
- *Infrastructure and capital investments Policy*
- *Inventory Management*
- *Long Term Financial Plan Policy*
- *Proposed Rates Policy*
- *SCM Policy*
- *Tariff Policy*
- *UIFW Policy*
- *Unclaimed Deposits*

## 8. Overview of Budget Assumptions

The preparation of the 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF) is based on a set of key macroeconomic and municipal-specific assumptions. These assumptions are critical in ensuring that the budget is credible, realistic, and aligned with the funding compliance requirements prescribed in the Municipal Finance Management Act (MFMA) and National Treasury guidelines.

### Inflation Assumptions

The budget has been prepared using inflation projections consistent with guidance from the National Treasury as contained in MFMA Circular 134.

Inflation is expected to average approximately:

- **3.4% in 2026/27**
- **3.3% in 2027/28**
- **3.2% in 2028/29**

These inflation assumptions informed:

- General tariff increases (excluding electricity)
- Growth in operational expenditure
- Adjustments to contracted services and other bulk costs

The municipality has applied a conservative inflation-linked increase of **3.4%** across most tariffs to balance cost recovery with affordability considerations.

### Eskom Tariff Increases

Bulk electricity purchase costs remain the most significant cost driver in the municipal budget.

The budget incorporates an approved bulk tariff increase of approximately **9.01%** from Eskom for the 2026/27 financial year.

In response, the municipality has proposed an average **electricity tariff increase of 11.1%**, subject to approval by the National Energy Regulator of South Africa.

This assumption is necessary to:

- Recover rising bulk purchase costs
- Move towards cost-reflective tariffs
- Ensure financial sustainability of the electricity service

Failure to align tariffs with Eskom increases would result in structural deficits within the electricity function.

## Collection Rate Assumptions

The budget is underpinned by conservative revenue collection assumptions due to ongoing financial pressures within the local economy.

The municipality has assumed:

- A collection rate aligned to current performance levels
- Incremental improvements through revenue enhancement strategies

Key considerations include:

- High levels of outstanding consumer debt
- Ageing debtor's book
- Economic constraints affecting household affordability

To improve collection rates, the municipality will implement:

- Strengthened credit control and debt collection measures
- Meter audits and billing accuracy improvements
- Revenue protection initiatives

The collection rate assumption remains a **critical risk factor** in determining the funding status of the budget.

## Revenue Growth Constraints

The municipality's ability to grow revenue remains constrained by several structural and economic factors, including:

- A limited and declining revenue base
- High levels of indigence within the community
- Weak economic growth and limited local economic activity
- Rising unemployment levels affecting affordability
- Increasing levels of non-payment for municipal services

As a result:

- Revenue growth is primarily driven by tariff adjustments rather than real growth in consumption
- There is limited scope to significantly increase property rates or service charges without impacting affordability

The municipality has therefore adopted a balanced approach by:

- Applying moderate tariff increases
- Enhancing revenue collection efforts
- Identifying alternative revenue streams where possible

## Conclusion on Assumptions

The above assumptions reflect a **realistic and prudent approach** to budgeting under constrained fiscal conditions. Continuous monitoring and in-year adjustments will be required to ensure that the budget remains funded and sustainable over the MTREF period.

## 9. LEGISLATIVE COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been satisfactorily complied with through the following activities –

- **In-Year Reporting** - In-year reporting to the National Treasury and Provincial Treasury, in electronic format, is fully complied with. The monthly Section 71 and quarterly Section 52 reports, submitted to the Executive Mayor, has progressively improved with more meaningful financial information now being provided for sound and proper decision-making.
- **Internship Programme** - The Municipality has participated in the Municipal Financial Management Internship programme. There are currently five (5) Finance Interns included in this programme. These graduates undergo training in various departments within the Financial Services Directorate. Since the introduction of the Internship programme, the Municipality has appointed a few of the individuals in permanent positions.
- **Budget and Treasury Office** - The Budget and Treasury Office has been established in accordance with the MFMA.
- **Audit Committee** - The Municipality has an Audit Committee, which is fully capacitated and functional.

### Indigent's subsidy/revenue forgone

The Constitution of the Republic of South Act (1996) stipulates that a municipality must structure and manage its administration, budgeting and planning to give priority to the basic needs of the community and to promote their social and economic development. The basic social package is an affirmation of the Municipality's commitment to push back the frontiers of poverty by providing social welfare to those residents who cannot afford to pay, because of adverse social and economic conditions.

Indigent subsidy will be granted to registered indigents only in terms of Council's Indigent Policy. Registered indigents will be provided a subsidy of R220.00 per month on their accounts (which excludes debt accumulated prior the implementation of the Indigent Policy where Council to make determination).

Due to the financial constraint, it has become evident that the municipality can no longer afford to provide free basic service for all, therefore the 50kwh of electricity and 6 kl of water will be provided to registered indigents only

## ANNUAL BUDGETS AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – DIRECTORATES

In terms of section 53 (1)(c)(ii) of the MFMA, the Service Delivery and Budget Implementation Plan (SDBIP) constitutes a detailed plan for implementing the Municipality's delivery of services and its annual budget, which must include the following:

- (a) Monthly projections of
  - Revenue to be collected, by source; and
  - Operational and capital expenditure, by vote.
- (b) Service delivery targets and performance indicators for each quarter.

In accordance with Section 53 of the MFMA, the Executive Mayor is required to approve the SDBIP within 28 days after the final approval of the budget. Furthermore, the Executive Mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators, as set out in the SDBIP, are made public within 14 days after the approval of the SDBIP.

The SDBIP gives effect to the IDP and Budget of the Municipality. It includes the service delivery targets and performance indicators for each quarter, which forms the basis for the performance agreements of the Executive Directors. It therefore facilitates oversight over the financial and non-financial performance of the Municipality and allows the Municipal Manager to monitor the performance of the Executive Directors, the Executive Mayor/Council to monitor the performance of the Municipal Manager, and the Community to monitor the performance of the Municipality.

The SDBIP relating to the 2026/27 financial year must be approved by the Executive Mayor, following the approval of the Budget, on or before end May 2026.

## 10. GOVERNANCE AND COMPLIANCE CONSIDERATIONS: LONG-TERM CONTRACTS

In line with guidance issued by National Treasury in the Municipal Budget Circular for the 2026/27 MTREF, the municipality is required to exercise caution when entering into contracts that have future budgetary implications, particularly in an election period.

It has been observed in prior municipal cycles that outgoing Councils have entered into long-term contractual commitments towards the end of their term, thereby placing undue financial obligations on incoming Councils. Such practices undermine sound financial governance and may compromise the financial sustainability of the municipality. Council is therefore advised that:

- No long-term contracts with future budgetary implications should be entered into for purposes of electioneering or without proper due consideration.
- Where such contracts are deemed necessary, the municipality must fully comply with the provisions of **Section 33 of the Municipal Finance Management Act (MFMA)**, which governs contracts having future budgetary implications.

Section 33 of the MFMA requires, inter alia:

- A public participation process
- Disclosure of financial obligations
- National and Provincial Treasury consultation
- Council approval following due process

Failure to comply with Section 33 may result in:

- The contract being declared non-compliant or invalid
- Intervention in terms of **Section 216(2) of the MFMA**, including the possible withholding of funds by National Treasury until the matter is rectified

This provision is critical to ensure that the municipality:

- Maintains fiscal discipline
- Protects future financial sustainability
- Upholds principles of transparency and accountability

## 11. RECOMMENDATIONS

It is recommended that:

1. Council approves the Tabled 2026/2027 Medium Term Revenue and Expenditure Framework (MTREF) Report.
2. Council approves the revenue budget of R 441.1 million for the 2026/2027 financial year as set out in the MTREF Report.
3. Council approves the operating expenditure budget of R439.4 million for the 2026/2027 financial year as set out in the MTREF Report
4. Council takes note of the operating budget surplus of R1.7 million for the 2026/2027 financial year as set out in the MTREF Report.
5. Council approves the capital expenditure budget for the 2026/2027 financial year as set out in the MTREF Report.
6. Council approves the following revenue increases for the main five revenue sources with effect from 1 July 2026:

For the 2026/27 budget year:

- increase in property rates by 3.4%
  - increase in the sewerage tariffs of 3.4%
  - increase in the refuse tariffs of 3.4%
  - increase in the water tariffs of 3.4%
  - increase in the electricity tariffs of 11.1% pending NERSA approval
7. Council approves the annual draft budget of Dipaleseng Local Municipality for the 2026/2027 financial year as well as the indicative budgets for the two outer financial years, as presented in the attached as Annexure E.
  8. Council takes note of the revenue increases for property rates, service charges and fees contained in the Tariff Book, attached as Annexure F
  9. That the tabled draft annual budget and supporting documents be made public in terms of section 21A of the Municipal Systems Act, that is be made available for viewing at selected libraries, the main municipal offices, and be placed on the municipal website.
  10. That public input submitted until 1st May 2026 be evaluated and considered by Council with the final approval of the budget by 31 May 2026.
  11. **THAT** Registered Indigents **BE** provided a subsidy of R220.00 per month on their accounts.
  12. **THAT** the Budget Related Policies **BE REFERRED** to the Policy and By- Laws Committee prior the tabling of the Final 2026/27 Annual Budget:

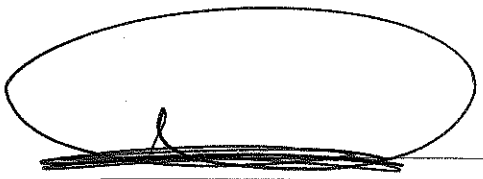
## 12. QUALITY CERTIFICATE: 2026/27 MTREF DRAFT BUDGET

I, Mr. Lwazi Cindi, the Municipal Manager of Dipaleseng Local Municipality, hereby certify that the Annual Draft Budget for the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF) has been prepared in accordance with the provisions of the Municipal Finance Management Act, No. 56 of 2003, and the Regulations made under that Act.

I further certify that the Draft Budget and all supporting documentation:

- Are consistent with the Integrated Development Plan (IDP) of the Municipality;
- Have been prepared in accordance with the prescribed budget formats and guidelines issued by National Treasury;
- Are credible, and realistic;
- Give effect to the strategic objectives and priorities of the Municipality; and
- Comply with all applicable legislation, policies, and frameworks governing municipal budgeting and financial management.

The Draft Budget is hereby submitted to Council for consideration and public consultation in line with legislative requirements.

A handwritten signature in black ink, enclosed within a large, hand-drawn oval. The signature is stylized and appears to be the name 'Lwazi Cindi'.

**LWAZI CINDI**  
**MUNICIPAL MANAGER**

27 March 2026

# Municipal annual budgets and MTREF & supporting tables

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service delivery](#)



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Kgomotso Baloyi  
National Treasury  
Tel: (012) 315-5866  
Electronic submissions:  
LG Upload Portal

## Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

**LGDB Export**

**Name Votes & Sub-Votes**

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

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[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	Vote 1	<b>EXECUTIVE AND COUNCIL</b>	
Vote 2 - FINANCE AND ADMINISTRATION	1.1	COUNCILLORS	1.1 - COUNCILLORS
Vote 3 - COMMUNITY AND PUBLIC SAFETY	1.2	COUNCIL GENERAL	1.2 - COUNCIL GENERAL
Vote 4 - DEVELOPMENT AND PLANNING	1.3	MUNICIPAL MANAGER	1.3 - MUNICIPAL MANAGER
Vote 5 - SPORTS AND RECREATION	1.4		1.4 -
Vote 6 - ROADS	1.5		1.5 -
Vote 7 - PUBLIC SAFETY	1.6		1.6 -
Vote 8 - WASTE MANAGEMENT	1.7		1.7 -
Vote 9 - WASTE WATER MANAGEMENT	1.8		1.8 -
Vote 10 - WATER	1.9		1.9 -
Vote 11 - ELECTRICITY	1.10		1.10 -
Vote 12 -	Vote 2	<b>FINANCE AND ADMINISTRATION</b>	
Vote 13 -	2.1	FINANCIAL SERVICES BTO	2.1 - FINANCIAL SERVICES BTO
Vote 14 -	2.2	PROPERTY RATES	2.2 - PROPERTY RATES
Vote 15 -	2.3	CORPORATE SERVICES	2.3 - CORPORATE SERVICES
	2.4	INTERNS	2.4 - INTERNS
	2.5	PROPERTY SERVICES	2.5 - PROPERTY SERVICES
	2.6	GRANTS	2.6 - GRANTS
	2.7		2.7 -
	2.8		2.8 -
	2.9		2.9 -
	2.10		2.10 -
	Vote 3	<b>COMMUNITY AND PUBLIC SAFETY</b>	
	3.1	DEPARTMENTAL COMMUNITY SERVICES	3.1 - DEPARTMENTAL COMMUNITY SERVICES
	3.2	CEMETARY	3.2 - CEMETARY
	3.3	LIBRARY	3.3 - LIBRARY
	3.4		3.4 -
	3.5		3.5 -
	3.6		3.6 -
	3.7		3.7 -
	3.8		3.8 -
	3.9		3.9 -
	3.10		3.10 -
	Vote 4	<b>DEVELOPMENT AND PLANNING</b>	
	4.1	DEVELOPMENT & PLANNING	4.1 - DEVELOPMENT & PLANNING
	4.2	LED	4.2 - LED
	4.3	TOWN PLANNING	4.3 - TOWN PLANNING
	4.4		4.4 -
	4.5		4.5 -
	4.6		4.6 -
	4.7		4.7 -
	4.8		4.8 -
	4.9		4.9 -
	4.10		4.10 -
	Vote 5	<b>SPORTS AND RECREATION</b>	
	5.1	PARKS & RECREATION	5.1 - PARKS & RECREATION
	5.2	SPORTS	5.2 - SPORTS
	5.3		5.3 -
	5.4		5.4 -
	5.5		5.5 -
	5.6		5.6 -
	5.7		5.7 -
	5.8		5.8 -
	5.9		5.9 -
	5.10		5.10 -
	Vote 6	<b>ROADS</b>	
	6.1	PUBLIC WORKS	6.1 - PUBLIC WORKS
	6.2	TECHNICAL SERVICES & PMU	6.2 - TECHNICAL SERVICES & PMU
	6.3	PMU	6.3 - PMU
	6.4	ROADS & STORMWATER	6.4 - ROADS & STORMWATER
	6.5	VEHICLE LICENSING	6.5 - VEHICLE LICENSING
	6.6		6.6 -
	6.7		6.7 -
	6.8		6.8 -
	6.9		6.9 -
	6.10		6.10 -
	Vote 7	<b>PUBLIC SAFETY</b>	
	7.1	TRAFFIC	7.1 - TRAFFIC
	7.2		7.2 -
	7.3		7.3 -
	7.4		7.4 -
	7.5		7.5 -
	7.6		7.6 -
	7.7		7.7 -
	7.8		7.8 -
	7.9		7.9 -
	7.10		7.10 -
	Vote 8	<b>WASTE MANAGEMENT</b>	
	8.1	REFUSE REMOVAL	8.1 - REFUSE REMOVAL
	8.2		8.2 -
	8.3		8.3 -
	8.4		8.4 -
	8.5		8.5 -
	8.6		8.6 -
	8.7		8.7 -
	8.8		8.8 -
	8.9		8.9 -
	8.10		8.10 -
	Vote 9	<b>WASTE WATER MANAGEMENT</b>	
	9.1	SEWERAGE SERVICES	9.1 - SEWERAGE SERVICES
	9.2		9.2 -
	9.3		9.3 -
	9.4		9.4 -
	9.5		9.5 -
	9.6		9.6 -
	9.7		9.7 -
	9.8		9.8 -
	9.9		9.9 -
	9.10		9.10 -
	Vote 10	<b>WATER</b>	
	10.1	WATER DISTRIBUTION	10.1 - WATER DISTRIBUTION
	10.2		10.2 -

10.3		10.3 -
10.4		10.4 -
10.5		10.5 -
10.6		10.6 -
10.7		10.7 -
10.8		10.8 -
10.9		10.9 -
10.10		10.10 -
<b>Vote 11</b>	<b>ELECTRICITY</b>	
11.1	ELECTRICITY DISTRIBUTION	11.1 - ELECTRICITY DISTRIBUTION
11.2		11.2 -
11.3		11.3 -
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
<b>Vote 12</b>		
12.1		12.1 -
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
<b>Vote 13</b>		
13.1		13.1 -
13.2		13.2 -
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
<b>Vote 14</b>		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
<b>Vote 15</b>		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15.10		15.10 -

**WC014 Saldanha Bay municipality**

**A. GENERAL INFORMATION**

<b>Municipality</b>	MP306 Dipaleseng
<b>Grade</b>	2
<b>Province</b>	Set name on 'Instructions' sheet
<b>Web Address</b>	
<b>e-mail Address</b>	

[Grade in terms of the Remuneration of Public Office Bearers Act.](#)

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	Private Bag x1005
City / Town	Balfour
Postal Code	2410
<b>Street address</b>	
Building	Dipaleseng Local Municipality
Street No. & Name	Cnr Johnny Makoena Drive & Themba Shozi Street
City / Town	Balfour
Postal Code	2410
<b>General Contacts</b>	
Telephone number	017-004-0027
Fax number	017-773-0169

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number	880306-583-8087	ID Number	
Title	Mr	Title	
Name	Shozi	Name	
Telephone number		Telephone number	
Cell number	073-412-1808	Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	6710160224083	ID Number	
Title	Ms	Title	
Name	BN Khanye	Name	
Telephone number		Telephone number	
Cell number	071-682-0249	Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number		ID Number	
Title	Mr	Title	
Name	Lwazi Cindi	Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title	Mr	Title	
Name	Mokgopane Thokoane	Name	
Telephone number		Telephone number	
Cell number	079-229-4226	Cell number	
Fax number		Fax number	
E-mail address	cfo-office@dipaleseng.com	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	8908160729089	ID Number	810915-530-0081
Title	Ms	Title	Mr
Name	Ouma Phasa	Name	Muhammed Yusuf
Telephone number		Telephone number	
Cell number		Cell number	082-671-6768
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

MP306 Dipaleseng - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	30 314	37 442	32 021	40 669	41 586	41 586	27 771	43 000	44 419	45 840
Service charges	130 259	142 300	160 156	168 378	183 640	183 640	115 417	197 869	214 795	233 458
Investment revenue	685	470	241	380	-	-	-	-	-	-
Transfer and subsidies - Operational	104 359	109 774	110 201	114 108	114 108	114 108	83 857	116 630	118 524	123 321
Other own revenue	57 419	53 301	57 473	73 395	80 930	80 930	43 194	83 681	86 443	89 209
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>323 036</b>	<b>343 286</b>	<b>360 092</b>	<b>396 929</b>	<b>420 263</b>	<b>420 263</b>	<b>270 239</b>	<b>441 179</b>	<b>464 180</b>	<b>491 828</b>
Employee costs	76 535	84 696	97 060	84 090	84 090	84 090	73 852	88 084	92 268	96 651
Remuneration of councillors	5 696	6 993	8 041	8 292	8 292	8 292	5 507	8 686	9 072	9 476
Depreciation, amortisation and impairment	45 644	33 816	135 954	22 035	22 035	22 035	61	22 785	23 537	24 290
Interest, Dividends and Rent on Land	36 119	36 001	48 442	7 500	7 500	7 500	23 932	7 755	8 011	8 267
Inventory consumed and bulk purchases	159 828	138 296	145 186	133 888	136 388	136 388	101 850	148 116	160 871	174 745
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	251 311	179 067	262 981	140 706	158 611	158 611	82 343	164 004	169 416	174 838
<b>Total Expenditure</b>	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>287 545</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit)</b>	<b>(252 097)</b>	<b>(135 583)</b>	<b>(337 572)</b>	<b>417</b>	<b>3 346</b>	<b>3 346</b>	<b>(17 306)</b>	<b>1 750</b>	<b>1 005</b>	<b>3 562</b>
Transfers and subsidies - capital (monetary allocations)	38 943	133 120	33 335	16 528	22 027	22 027	-	16 753	34 505	35 615
Transfers and subsidies - capital (in-kind)	64 613	-	154 220	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 523</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
Transfers recognised - capital	82 242	142 273	76 073	16 526	22 025	22 025	9 397	16 753	34 505	35 615
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	371	400	499	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>82 613</b>	<b>142 673</b>	<b>76 573</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 397</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Financial position</b>										
Total current assets	322 315	401 479	444 474	252 620	262 723	262 723	588 429	619 856	648 290	680 746
Total non current assets	990 808	1 107 989	1 156 562	1 092 269	1 103 430	1 103 430	1 166 085	1 156 385	1 173 401	1 190 968
Total current liabilities	658 092	805 441	1 016 293	504 302	517 138	517 138	1 187 010	843 781	853 721	864 567
Total non current liabilities	44 625	51 638	76 819	163 709	163 709	163 709	76 819	57 208	57 208	57 208
Community wealth/Equity	615 821	652 389	501 507	676 877	685 306	685 306	490 298	875 252	910 762	949 939
<b>Cash flows</b>										
Net cash from (used) operating	76 345	(231 101)	(234 561)	35 092	28 798	28 798	28 798	79 183	96 027	99 312
Net cash from (used) investing	(50 006)	(35 986)	(31 798)	(16 526)	(22 025)	(22 025)	(22 025)	(16 753)	(34 505)	(35 615)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>33 561</b>	<b>(253 720)</b>	<b>(261 985)</b>	<b>22 941</b>	<b>11 147</b>	<b>11 147</b>	<b>11 147</b>	<b>63 203</b>	<b>124 725</b>	<b>188 422</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422
Application of cash and investments	432 783	634 054	833 444	426 458	437 550	437 550	676 474	316 815	353 236	388 520
<b>Balance - surplus (shortfall)</b>	<b>(399 222)</b>	<b>(887 774)</b>	<b>(1 095 429)</b>	<b>(403 517)</b>	<b>(426 403)</b>	<b>(426 403)</b>	<b>(665 326)</b>	<b>(253 612)</b>	<b>(228 511)</b>	<b>(200 098)</b>
<b>Asset management</b>										
Asset register summary (WDV)	821 205	906 875	976 417	1 090 183	1 095 845	1 095 845	-	968 881	965 243	961 415
Depreciation	28 356	28 621	35 996	22 035	22 035	22 035	-	22 785	23 537	24 290
Renewal and Upgrading of Existing Assets	25 862	109 351	3 448	14 440	14 440	14 440	-	9 394	13 851	14 221
Repairs and Maintenance	19 510	31 199	65 264	2 997	8 494	8 494	-	8 783	9 073	9 363
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(4 466)	(13 350)	(10 937)	(1 214)	(1 214)	(1 214)	-	(4 052)	(1 255)	(1 297)
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

**MP306 Dipaleseng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		176 379	285 285	180 930	212 919	218 245	218 245	224 408	231 359	239 767
Executive and council		91 221	88 937	98 449	111 447	111 396	111 396	114 021	117 322	122 174
Finance and administration		85 157	196 348	82 481	101 473	106 849	106 849	110 387	114 037	117 594
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		9 483	35 900	42 333	15 024	17 770	17 770	18 375	18 981	19 588
Community and social services		135	243	487	549	549	549	568	587	605
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		9 349	35 656	41 846	14 474	17 221	17 221	17 807	18 394	18 983
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 974	24	37	16 546	16 546	16 546	16 374	24 319	24 969
Planning and development		20 974	24	37	16 546	16 546	16 546	16 374	24 319	24 969
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		219 756	155 197	324 347	168 968	189 729	189 729	198 776	224 025	243 119
Energy sources		92 870	87 375	100 132	94 956	110 218	110 218	122 349	146 576	163 191
Water management		91 036	28 928	183 345	30 589	30 589	30 589	31 629	32 673	33 718
Waste water management		24 985	27 290	28 368	30 222	35 721	35 721	31 250	32 281	33 314
Waste management		10 865	11 604	12 502	13 200	13 200	13 200	13 549	12 495	12 895
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>426 592</b>	<b>476 406</b>	<b>547 647</b>	<b>413 457</b>	<b>442 290</b>	<b>442 290</b>	<b>457 932</b>	<b>498 685</b>	<b>527 443</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		300 337	207 160	203 317	190 643	195 720	195 720	182 055	188 502	195 028
Executive and council		16 607	19 384	22 219	19 952	20 366	20 366	21 302	22 252	23 243
Finance and administration		283 729	187 776	181 097	170 691	175 354	175 354	160 753	166 250	171 784
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		30 299	31 768	53 420	26 776	32 810	32 810	34 793	36 264	37 786
Community and social services		23 511	24 308	44 392	17 933	23 912	23 912	25 484	26 525	27 596
Sport and recreation		947	1 081	991	1 425	1 425	1 425	1 489	1 555	1 624
Public safety		5 841	6 379	8 038	7 419	7 473	7 473	7 820	8 183	8 563
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 446	22 664	26 053	23 323	24 321	24 321	45 598	47 437	49 328
Planning and development		13 236	15 204	18 822	19 059	19 337	19 337	40 397	42 012	43 671
Road transport		7 210	7 459	7 231	4 264	4 984	4 984	5 201	5 425	5 657
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		224 052	217 278	414 874	155 769	164 066	164 066	176 984	190 973	206 125
Energy sources		123 380	139 684	178 775	129 653	135 015	135 015	146 696	159 404	173 231
Water management		65 235	43 523	172 671	9 013	11 948	11 948	12 383	12 824	13 270
Waste water management		14 764	15 221	35 294	6 061	6 061	6 061	6 344	6 640	6 949
Waste management		20 672	18 850	28 133	11 042	11 042	11 042	11 562	12 105	12 675
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit) for the year</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

**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 Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

**MP306 Dipaleseng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	###	2022/23	2023/24	2024/25
<b>R thousand</b>	<b>1</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>
<b>Revenue - Functional</b>				
<b>Municipal governance and administration</b>		<b>176 379</b>	<b>285 285</b>	<b>180 930</b>
Executive and council		91 221	88 937	98 449
Mayor and Council		91 221	88 937	98 449
Municipal Manager, Town Secretary and Chief Executive		-	-	-
Finance and administration		85 157	196 348	82 481
Administrative and Corporate Support		-	-	-
Asset Management		-	-	-
Finance		85 157	196 348	82 481
Fleet Management		-	-	-
Human Resources		-	-	-
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		-	-	-
<b>Community and public safety</b>		<b>9 483</b>	<b>35 900</b>	<b>42 333</b>
Community and social services		135	243	487
Aged Care		-	-	-
Agricultural		-	-	-
Animal Care and Diseases		-	-	-
Cemeteries, Funeral Parlours and Crematoriums		106	221	388
Child Care Facilities		-	-	-
Community Halls and Facilities		29	18	81
Consumer Protection		-	-	-
Cultural Matters		-	-	-
Disaster Management		-	-	-
Education		-	-	-
Indigenous and Customary Law		-	-	-
Industrial Promotion		-	-	-
Language Policy		-	-	-
Libraries and Archives		-	5	17
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		9 349	35 656	41 846
Civil Defence		-	-	-
Cleansing		-	-	-
Control of Public Nuisances		-	-	-
Fencing and Fences		-	-	-
Fire Fighting and Protection		-	-	-
Licensing and Control of Animals		9 349	35 656	41 846

<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-
<i>Pounds</i>	-	-	-
<i>Housing</i>	-	-	-
<i>Housing</i>	-	-	-
<i>Informal Settlements</i>	-	-	-
<i>Health</i>	-	-	-
<i>Ambulance</i>	-	-	-
<i>Health Services</i>	-	-	-
<i>Laboratory Services</i>	-	-	-
<i>Food Control</i>	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-
<i>Vector Control</i>	-	-	-
<i>Chemical Safety</i>	-	-	-
<b><i>Economic and environmental services</i></b>	<b>20 974</b>	<b>24</b>	<b>37</b>
<i>Planning and development</i>	<b>20 974</b>	<b>24</b>	<b>37</b>
<i>Billboards</i>	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-
<i>Central City Improvement District</i>	-	-	-
<i>Development Facilitation</i>	20 974	29	37
<i>Economic Development/Planning</i>	-	-	-
<i>Regional Planning and Development</i>	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	-	(5)	-
<i>Project Management Unit</i>	-	-	-
<i>Provincial Planning</i>	-	-	-
<i>Support to Local Municipalities</i>	-	-	-
<i>Road transport</i>	-	-	-
<i>Public Transport</i>	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-
<i>Roads</i>	-	-	-
<i>Taxi Ranks</i>	-	-	-
<i>Environmental protection</i>	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-
<i>Coastal Protection</i>	-	-	-
<i>Indigenous Forests</i>	-	-	-
<i>Nature Conservation</i>	-	-	-
<i>Pollution Control</i>	-	-	-
<i>Soil Conservation</i>	-	-	-
<b><i>Trading services</i></b>	<b>219 756</b>	<b>155 197</b>	<b>324 347</b>
<i>Energy sources</i>	<b>92 870</b>	<b>87 375</b>	<b>100 132</b>
<i>Electricity</i>	92 870	87 375	100 132
<i>Street Lighting and Signal Systems</i>	-	-	-
<i>Nonelectric Energy</i>	-	-	-
<i>Water management</i>	<b>91 036</b>	<b>28 928</b>	<b>183 345</b>
<i>Water Treatment</i>	-	-	-
<i>Water Distribution</i>	91 036	28 928	183 345
<i>Water Storage</i>	-	-	-
<i>Waste water management</i>	<b>24 985</b>	<b>27 290</b>	<b>28 368</b>
<i>Public Toilets</i>	-	-	-
<i>Sewerage</i>	24 985	27 290	28 368
<i>Storm Water Management</i>	-	-	-
<i>Waste Water Treatment</i>	-	-	-
<i>Waste management</i>	<b>10 865</b>	<b>11 604</b>	<b>12 502</b>
<i>Recycling</i>	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-
<i>Solid Waste Removal</i>	10 865	11 604	12 502
<i>Street Cleaning</i>	-	-	-
<b><i>Other</i></b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Abattoirs</i>	-	-	-
<i>Air Transport</i>	-	-	-
<i>Forestry</i>	-	-	-
<i>Licensing and Regulation</i>	-	-	-

Markets	-	-	-
Tourism	-	-	-
<b>Total Revenue - Functional</b>	<b>426 592</b>	<b>476 406</b>	<b>547 647</b>
<b>Expenditure - Functional</b>			
<b>Municipal governance and administration</b>	<b>300 337</b>	<b>207 160</b>	<b>203 317</b>
Executive and council	16 607	19 384	22 219
Mayor and Council	8 255	8 651	11 213
Municipal Manager, Town Secretary and Chief Executive	8 353	10 733	11 006
Finance and administration	283 729	187 776	181 097
Administrative and Corporate Support	28 068	30 182	43 440
Asset Management	-	-	-
Finance	255 661	157 593	137 657
Fleet Management	-	-	-
Human Resources	-	-	-
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	-	-	-
<b>Community and public safety</b>	<b>30 299</b>	<b>31 768</b>	<b>53 420</b>
Community and social services	23 511	24 308	44 392
Aged Care	-	-	-
Agricultural	-	-	-
Animal Care and Diseases	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	40	5	16
Child Care Facilities	-	-	-
Community Halls and Facilities	23 087	23 898	43 729
Consumer Protection	-	-	-
Cultural Matters	-	-	-
Disaster Management	-	-	-
Education	-	-	-
Indigenous and Customary Law	-	-	-
Industrial Promotion	-	-	-
Language Policy	-	-	-
Libraries and Archives	383	405	647
Literacy Programmes	-	-	-
Media Services	-	-	-
Museums and Art Galleries	-	-	-
Population Development	-	-	-
Provincial Cultural Matters	-	-	-
Theatres	-	-	-
Zoo's	-	-	-
Sport and recreation	947	1 081	991
Beaches and Jetties	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-
Community Parks (including Nurseries)	947	1 081	991
Recreational Facilities	-	-	-
Sports Grounds and Stadiums	-	-	-
Public safety	5 841	6 379	8 038
Civil Defence	-	-	-
Cleansing	-	-	-
Control of Public Nuisances	-	-	-
Fencing and Fences	-	-	-
Fire Fighting and Protection	-	-	-
Licensing and Control of Animals	1 249	1 356	1 633
Police Forces, Traffic and Street Parking Control	4 592	5 023	6 405

<i>Pounds</i>	-	-	-
Housing	-	-	-
<i>Housing</i>	-	-	-
<i>Informal Settlements</i>	-	-	-
Health	-	-	-
<i>Ambulance</i>	-	-	-
<i>Health Services</i>	-	-	-
<i>Laboratory Services</i>	-	-	-
<i>Food Control</i>	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-
<i>Vector Control</i>	-	-	-
<i>Chemical Safety</i>	-	-	-

<b>Economic and environmental services</b>		<b>20 446</b>	<b>22 664</b>	<b>26 053</b>
Planning and development		13 236	15 204	18 822
<i>Billboards</i>		-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		-	-	-
<i>Central City Improvement District</i>		-	-	-
<i>Development Facilitation</i>		5 947	8 981	11 520
<i>Economic Development/Planning</i>		-	-	-
<i>Regional Planning and Development</i>		-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		4 395	4 294	5 311
<i>Project Management Unit</i>		2 894	1 929	1 992
<i>Provincial Planning</i>		-	-	-
<i>Support to Local Municipalities</i>		-	-	-
Road transport		7 210	7 459	7 231
<i>Public Transport</i>		-	-	-
<i>Road and Traffic Regulation</i>		-	-	-
<i>Roads</i>		7 210	7 459	7 231
<i>Taxi Ranks</i>		-	-	-
Environmental protection		-	-	-
<i>Biodiversity and Landscape</i>		-	-	-
<i>Coastal Protection</i>		-	-	-
<i>Indigenous Forests</i>		-	-	-
<i>Nature Conservation</i>		-	-	-
<i>Pollution Control</i>		-	-	-
<i>Soil Conservation</i>		-	-	-
<b>Trading services</b>		<b>224 052</b>	<b>217 278</b>	<b>414 874</b>
Energy sources		123 380	139 684	178 775
<i>Electricity</i>		123 380	139 684	178 775
<i>Street Lighting and Signal Systems</i>		-	-	-
<i>Nonelectric Energy</i>		-	-	-
Water management		65 235	43 523	172 671
<i>Water Treatment</i>		-	-	-
<i>Water Distribution</i>		65 235	43 523	172 671
<i>Water Storage</i>		-	-	-
Waste water management		14 764	15 221	35 294
<i>Public Toilets</i>		-	-	-
<i>Sewerage</i>		14 764	15 221	35 294
<i>Storm Water Management</i>		-	-	-
<i>Waste Water Treatment</i>		-	-	-
Waste management		20 672	18 850	28 133
<i>Recycling</i>		-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-
<i>Solid Waste Removal</i>		20 672	18 850	28 133
<i>Street Cleaning</i>		-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>
Abattoirs		-	-	-
Air Transport		-	-	-
Forestry		-	-	-
Licensing and Regulation		-	-	-
Markets		-	-	-
Tourism		-	-	-
<b>Total Expenditure - Functional</b>	3	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>
<b>Surplus/(Deficit) for the year</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and placed under 'Other'. Assign associate share to relevant classification

on)

Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
212 919	218 245	218 245	224 408	231 359	239 767
111 447	111 396	111 396	114 021	117 322	122 174
111 447	111 396	111 396	114 021	117 322	122 174
-	-	-	-	-	-
101 473	106 849	106 849	110 387	114 037	117 594
-	-	-	-	-	-
-	-	-	-	-	-
101 473	106 849	106 849	110 387	114 037	117 594
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
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15 024	17 770	17 770	18 375	18 981	19 588
549	549	549	568	587	605
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531	531	531	549	567	585
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14 474	17 221	17 221	17 807	18 394	18 983
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14 474	17 221	17 221	17 807	18 394	18 983

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16 546	16 546	16 546	16 374	24 319	24 969
16 546	16 546	16 546	16 374	24 319	24 969
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16 546	16 546	16 546	16 374	24 319	24 969
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168 968	189 729	189 729	198 776	224 025	243 119
94 956	110 218	110 218	122 349	146 576	163 191
94 956	110 218	110 218	122 349	146 576	163 191
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30 589	30 589	30 589	31 629	32 673	33 718
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30 589	30 589	30 589	31 629	32 673	33 718
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30 222	35 721	35 721	31 250	32 281	33 314
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30 222	35 721	35 721	31 250	32 281	33 314
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13 200	13 200	13 200	13 549	12 495	12 895
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13 200	13 200	13 200	13 549	12 495	12 895
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413 457	442 290	442 290	457 932	498 685	527 443
190 643	195 720	195 720	182 055	188 502	195 028
19 952	20 366	20 366	21 302	22 252	23 243
9 546	9 779	9 779	10 225	10 664	11 120
10 406	10 587	10 587	11 077	11 589	12 123
170 691	175 354	175 354	160 753	166 250	171 784
6 135	9 447	9 447	9 778	10 111	10 446
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164 556	165 907	165 907	150 976	156 139	161 338
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26 776	32 810	32 810	34 793	36 264	37 786
17 933	23 912	23 912	25 484	26 525	27 599
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36	73	73	75	77	80
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17 395	23 338	23 338	24 883	25 898	26 942
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502	502	502	525	550	576
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1 425	1 425	1 425	1 489	1 555	1 624
-	-	-	-	-	-
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1 425	1 425	1 425	1 489	1 555	1 624
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7 419	7 473	7 473	7 820	8 183	8 563
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1 828	1 882	1 882	1 965	2 050	2 139
5 590	5 590	5 590	5 855	6 133	6 424

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23 323	24 321	24 321	45 598	47 437	49 328
19 059	19 337	19 337	40 397	42 012	43 671
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6 812	6 812	6 812	7 134	7 471	7 824
-	-	-	-	-	-
-	-	-	-	-	-
6 373	6 651	6 651	6 959	7 279	7 615
5 874	5 874	5 874	26 305	27 261	28 233
-	-	-	-	-	-
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4 264	4 984	4 984	5 201	5 425	5 657
-	-	-	-	-	-
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4 264	4 984	4 984	5 201	5 425	5 657
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155 769	164 066	164 066	176 984	190 973	206 125
129 653	135 015	135 015	146 696	159 404	173 231
129 653	135 015	135 015	146 696	159 404	173 231
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-	-	-	-	-	-
9 013	11 948	11 948	12 383	12 824	13 270
-	-	-	-	-	-
9 013	11 948	11 948	12 383	12 824	13 270
-	-	-	-	-	-
6 061	6 061	6 061	6 344	6 640	6 949
-	-	-	-	-	-
6 061	6 061	6 061	6 344	6 640	6 949
-	-	-	-	-	-
-	-	-	-	-	-
11 042	11 042	11 042	11 562	12 105	12 675
-	-	-	-	-	-
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11 042	11 042	11 042	11 562	12 105	12 675
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396 512	416 917	416 917	439 430	463 175	488 266
16 945	25 373	25 373	18 503	35 510	39 177

)  
Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

**MP306 Dipaleseng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		91 221	88 937	98 449	111 447	111 396	111 396	114 021	117 322	122 174
Vote 2 - FINANCE AND ADMINISTRATION		85 157	196 348	82 481	101 473	106 849	106 849	110 387	114 037	117 594
Vote 3 - COMMUNITY AND PUBLIC SAFETY		135	243	487	549	549	549	568	587	605
Vote 4 - DEVELOPMENT AND PLANNING		20 974	24	37	16 546	16 546	16 546	16 374	24 319	24 969
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		9 349	35 656	41 846	14 474	17 221	17 221	17 807	18 394	18 983
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		10 865	11 604	12 502	13 200	13 200	13 200	13 549	12 495	12 895
Vote 9 - WASTE WATER MANAGEMENT		24 985	27 290	28 368	30 222	35 721	35 721	31 250	32 281	33 314
Vote 10 - WATER		91 036	28 928	183 345	30 589	30 589	30 589	31 629	32 673	33 718
Vote 11 - ELECTRICITY		92 870	87 375	100 132	94 956	110 218	110 218	122 349	146 576	163 191
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>426 592</b>	<b>476 406</b>	<b>547 647</b>	<b>413 457</b>	<b>442 290</b>	<b>442 290</b>	<b>457 932</b>	<b>498 685</b>	<b>527 443</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		16 607	19 384	22 219	19 952	20 366	20 366	21 302	22 252	23 243
Vote 2 - FINANCE AND ADMINISTRATION		283 729	187 776	181 097	170 691	175 354	175 354	160 753	166 250	171 784
Vote 3 - COMMUNITY AND PUBLIC SAFETY		23 511	24 308	44 392	17 933	23 912	23 912	25 484	26 525	27 599
Vote 4 - DEVELOPMENT AND PLANNING		10 342	13 275	16 830	13 185	13 463	13 463	14 092	14 750	15 439
Vote 5 - SPORTS AND RECREATION		947	1 081	991	1 425	1 425	1 425	1 489	1 555	1 624
Vote 6 - ROADS		11 353	10 744	10 855	11 967	12 741	12 741	33 470	34 736	36 029
Vote 7 - PUBLIC SAFETY		4 592	5 023	6 405	5 590	5 590	5 590	5 855	6 133	6 424
Vote 8 - WASTE MANAGEMENT		20 672	18 850	28 133	11 042	11 042	11 042	11 562	12 105	12 675
Vote 9 - WASTE WATER MANAGEMENT		14 764	15 221	35 294	6 061	6 061	6 061	6 344	6 640	6 949
Vote 10 - WATER		65 235	43 523	172 671	9 013	11 948	11 948	12 383	12 824	13 270
Vote 11 - ELECTRICITY		123 380	139 684	178 775	129 653	135 015	135 015	146 696	159 404	173 231
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

**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

**MP306 Dipaleseng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year
<b>R thousand</b>							
<b>Revenue by Vote</b>	1						
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		91 221	88 937	98 449	111 447	111 396	111 396
1.1 - COUNCILLORS		92 623	100 662	107 110	110 482	110 431	110 431
1.2 - COUNCIL GENERAL		(1 402)	(11 725)	(8 661)	964	964	964
1.3 - MUNICIPAL MANAGER		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		85 157	196 348	82 481	101 473	106 849	106 849
2.1 - FINANCIAL SERVICES BTO		85 157	196 348	82 481	101 473	106 849	106 849
2.2 - PROPERTY RATES		-	-	-	-	-	-
2.3 - CORPORATE SERVICES		-	-	-	-	-	-
2.4 - INTERNS		-	-	-	-	-	-
2.5 - PROPERTY SERVICES		-	-	-	-	-	-
2.6 - GRANTS		-	-	-	-	-	-
2.7 -		-	-	-	-	-	-
2.8 -		-	-	-	-	-	-
2.9 -		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND PUBLIC SAFETY</b>		135	243	487	549	549	549
3.1 - DEPARTMENTAL COMMUNITY SERVICES		29	18	81	17	17	17
3.2 - CEMETARY		106	221	388	531	531	531
3.3 - LIBRARY		-	5	17	1	1	1
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - DEVELOPMENT AND PLANNING</b>		20 974	24	37	16 546	16 546	16 546
4.1 - DEVELOPMENT & PLANNING		20 974	29	37	16 546	16 546	16 546
4.2 - LED		-	-	-	-	-	-
4.3 - TOWN PLANNING		-	(5)	-	-	-	-
4.4 -		-	-	-	-	-	-
4.5 -		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
<b>Vote 5 - SPORTS AND RECREATION</b>		-	-	-	-	-	-
5.1 - PARKS & RECREATION		-	-	-	-	-	-
5.2 - SPORTS		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-
<b>Vote 6 - ROADS</b>		9 349	35 656	41 846	14 474	17 221	17 221
6.1 - PUBLIC WORKS		9 349	35 656	41 846	14 474	17 221	17 221
6.2 - TECHNICAL SERVICES & PMU		-	-	-	-	-	-

6.3 - PMU	-	-	-	-	-	-
6.4 - ROADS & STORMWATER	-	-	-	-	-	-
6.5 - VEHICLE LICENSING	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - PUBLIC SAFETY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7.1 - TRAFFIC	-	-	-	-	-	-
7.2 -	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
<b>Vote 8 - WASTE MANAGEMENT</b>	<b>10 865</b>	<b>11 604</b>	<b>12 502</b>	<b>13 200</b>	<b>13 200</b>	<b>13 200</b>
8.1 - REFUSE REMOVAL	10 865	11 604	12 502	13 200	13 200	13 200
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
<b>Vote 9 - WASTE WATER MANAGEMENT</b>	<b>24 985</b>	<b>27 290</b>	<b>28 368</b>	<b>30 222</b>	<b>35 721</b>	<b>35 721</b>
9.1 - SEWERAGE SERVICES	24 985	27 290	28 368	30 222	35 721	35 721
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER</b>	<b>91 036</b>	<b>28 928</b>	<b>183 345</b>	<b>30 589</b>	<b>30 589</b>	<b>30 589</b>
10.1 - WATER DISTRIBUTION	91 036	28 928	183 345	30 589	30 589	30 589
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - ELECTRICITY</b>	<b>92 870</b>	<b>87 375</b>	<b>100 132</b>	<b>94 956</b>	<b>110 218</b>	<b>110 218</b>
11.1 - ELECTRICITY DISTRIBUTION	92 870	87 375	100 132	94 956	110 218	110 218
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-

<b>Vote 12 -</b>	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-
<b>Vote 15 -</b>	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	426 592	476 406	547 647	413 457	442 290

<b>Expenditure by Vote</b>							
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		<b>16 607</b>	<b>19 384</b>	<b>22 219</b>	<b>19 952</b>	<b>20 366</b>	<b>20 366</b>
1.1 - COUNCILLORS		2 423	1 632	3 097	6 692	6 925	6 925
1.2 - COUNCIL GENERAL		5 832	7 019	8 116	2 854	2 854	2 854
1.3 - MUNICIPAL MANAGER		8 353	10 733	11 006	10 406	10 587	10 587
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		<b>283 729</b>	<b>187 776</b>	<b>181 097</b>	<b>170 691</b>	<b>175 354</b>	<b>175 354</b>
2.1 - FINANCIAL SERVICES BTO		255 077	157 108	136 980	164 556	165 907	165 907
2.2 - PROPERTY RATES		-	-	-	-	-	-
2.3 - CORPORATE SERVICES		28 068	30 182	43 440	6 135	9 447	9 447
2.4 - INTERNS		584	486	677	-	-	-
2.5 - PROPERTY SERVICES		-	-	-	-	-	-
2.6 - GRANTS		-	-	-	-	-	-
2.7 -		-	-	-	-	-	-
2.8 -		-	-	-	-	-	-
2.9 -		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND PUBLIC SAFETY</b>		<b>23 511</b>	<b>24 308</b>	<b>44 392</b>	<b>17 933</b>	<b>23 912</b>	<b>23 912</b>
3.1 - DEPARTMENTAL COMMUNITY SERVICES		23 087	23 898	43 729	17 395	23 338	23 338
3.2 - CEMETARY		40	5	16	36	73	73
3.3 - LIBRARY		383	405	647	502	502	502
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - DEVELOPMENT AND PLANNING</b>		<b>10 342</b>	<b>13 275</b>	<b>16 830</b>	<b>13 185</b>	<b>13 463</b>	<b>13 463</b>
4.1 - DEVELOPMENT & PLANNING		5 947	8 981	11 520	6 812	6 812	6 812
4.2 - LED		-	-	-	-	-	-
4.3 - TOWN PLANNING		4 395	4 294	5 311	6 373	6 651	6 651
4.4 -		-	-	-	-	-	-
4.5 -		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
<b>Vote 5 - SPORTS AND RECREATION</b>		<b>947</b>	<b>1 081</b>	<b>991</b>	<b>1 425</b>	<b>1 425</b>	<b>1 425</b>
5.1 - PARKS & RECREATION		947	1 081	991	1 425	1 425	1 425
5.2 - SPORTS		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-
<b>Vote 6 - ROADS</b>		<b>11 353</b>	<b>10 744</b>	<b>10 855</b>	<b>11 967</b>	<b>12 741</b>	<b>12 741</b>
6.1 - PUBLIC WORKS		1 249	1 356	1 633	1 828	1 882	1 882
6.2 - TECHNICAL SERVICES & PMU		-	-	-	-	-	-
6.3 - PMU		2 894	1 929	1 992	5 874	5 874	5 874
6.4 - ROADS & STORMWATER		7 210	7 459	7 231	4 264	4 984	4 984
6.5 - VEHICLE LICENSING		-	-	-	-	-	-
6.6 -		-	-	-	-	-	-

6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - PUBLIC SAFETY</b>	<b>4 592</b>	<b>5 023</b>	<b>6 405</b>	<b>5 590</b>	<b>5 590</b>	<b>5 590</b>
7.1 - TRAFFIC	4 592	5 023	6 405	5 590	5 590	5 590
7.2 -	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
<b>Vote 8 - WASTE MANAGEMENT</b>	<b>20 672</b>	<b>18 850</b>	<b>28 133</b>	<b>11 042</b>	<b>11 042</b>	<b>11 042</b>
8.1 - REFUSE REMOVAL	20 672	18 850	28 133	11 042	11 042	11 042
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
<b>Vote 9 - WASTE WATER MANAGEMENT</b>	<b>14 764</b>	<b>15 221</b>	<b>35 294</b>	<b>6 061</b>	<b>6 061</b>	<b>6 061</b>
9.1 - SEWERAGE SERVICES	14 764	15 221	35 294	6 061	6 061	6 061
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER</b>	<b>65 235</b>	<b>43 523</b>	<b>172 671</b>	<b>9 013</b>	<b>11 948</b>	<b>11 948</b>
10.1 - WATER DISTRIBUTION	65 235	43 523	172 671	9 013	11 948	11 948
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - ELECTRICITY</b>	<b>123 380</b>	<b>139 684</b>	<b>178 775</b>	<b>129 653</b>	<b>135 015</b>	<b>135 015</b>
11.1 - ELECTRICITY DISTRIBUTION	123 380	139 684	178 775	129 653	135 015	135 015
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
<b>Vote 12 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-

12.4 -		-	-	-	-	-	-
12.5 -		-	-	-	-	-	-
12.6 -		-	-	-	-	-	-
12.7 -		-	-	-	-	-	-
12.8 -		-	-	-	-	-	-
12.9 -		-	-	-	-	-	-
12.10 -		-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-
13.1 -		-	-	-	-	-	-
13.2 -		-	-	-	-	-	-
13.3 -		-	-	-	-	-	-
13.4 -		-	-	-	-	-	-
13.5 -		-	-	-	-	-	-
13.6 -		-	-	-	-	-	-
13.7 -		-	-	-	-	-	-
13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
<b>Vote 15 -</b>		-	-	-	-	-	-
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	575 133	478 869	697 664	396 512	416 917	416 917
<b>Surplus/(Deficit) for the year</b>	2	(148 541)	(2 463)	(150 017)	16 945	25 373	25 373

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

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year	Budget Year +1	Budget Year +2
114 021	117 322	122 174
113 024	116 292	121 110
997	1 030	1 063
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
110 387	114 037	117 594
110 387	114 037	117 594
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
568	587	605
18	18	19
549	567	585
1	1	2
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
16 374	24 319	24 969
16 374	24 319	24 969
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
17 807	18 394	18 983
17 807	18 394	18 983
-	-	-

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-	-	-
-	-	-
-	-	-
<b>13 549</b>	<b>12 495</b>	<b>12 895</b>
13 549	12 495	12 895
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>31 250</b>	<b>32 281</b>	<b>33 314</b>
31 250	32 281	33 314
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>31 629</b>	<b>32 673</b>	<b>33 718</b>
31 629	32 673	33 718
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>122 349</b>	<b>146 576</b>	<b>163 191</b>
122 349	146 576	163 191
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
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-	-	-
-	-	-



<b>21 302</b>	<b>22 252</b>	<b>23 243</b>
7 235	7 541	7 858
2 990	3 123	3 262
11 077	11 589	12 123
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>160 753</b>	<b>166 250</b>	<b>171 784</b>
150 976	156 139	161 338
-	-	-
9 778	10 111	10 446
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>25 484</b>	<b>26 525</b>	<b>27 599</b>
24 883	25 898	26 942
75	77	80
525	550	576
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>14 092</b>	<b>14 750</b>	<b>15 439</b>
7 134	7 471	7 824
-	-	-
6 959	7 279	7 615
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<b>1 489</b>	<b>1 555</b>	<b>1 624</b>
1 489	1 555	1 624
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-	-	-
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-	-	-
-	-	-
-	-	-
<b>33 470</b>	<b>34 736</b>	<b>36 029</b>
1 965	2 050	2 139
-	-	-
26 305	27 261	28 233
5 201	5 425	5 657
-	-	-
-	-	-

-	-	-
-	-	-
-	-	-
-	-	-
5 855	6 133	6 424
5 855	6 133	6 424
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
11 562	12 105	12 675
11 562	12 105	12 675
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
6 344	6 640	6 949
6 344	6 640	6 949
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
12 383	12 824	13 270
12 383	12 824	13 270
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
146 696	159 404	173 231
146 696	159 404	173 231
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**MP306 Dipaieseng - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	69 429	75 634	91 447	95 868	111 130	111 130	68 264	122 894	137 346	153 531
Service charges - Water	2	26 424	28 928	29 125	30 589	30 589	30 589	19 495	31 629	32 673	33 718
Service charges - Waste Water Management	2	24 985	27 290	28 368	30 222	30 222	30 222	19 861	31 250	32 281	33 314
Service charges - Waste Management	2	9 421	10 448	11 217	11 698	11 698	11 698	7 797	12 096	12 495	12 895
Sale of Goods and Rendering of Services	2	1 356	1 294	1 780	2 322	1 852	1 852	1 283	1 915	1 978	2 041
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	45 018	44 362	52 503	56 629	56 070	56 070	39 896	57 976	59 890	61 806
Interest earned from Current and Non Current Assets	2	685	470	241	380	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	282	446	400	455	404	404	267	417	431	445
Licence and permits	2	5 457	3 632	3 970	3 064	1 478	1 478	1 466	1 528	1 579	1 629
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	39	17	33	10 800	15 226	15 226	6	15 744	16 263	16 784
<b>Non-Exchange Revenue</b>											
Property rates	2	30 314	37 442	32 021	40 669	41 586	41 586	27 771	43 000	44 419	45 840
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2 883	1 611	1 449	125	238	238	276	246	254	263
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	104 359	109 774	110 201	114 108	114 108	114 108	83 857	116 630	118 524	123 321
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	2 384	1 939	(2 662)	-	5 662	5 662	-	5 855	6 048	6 241
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>323 036</b>	<b>343 286</b>	<b>360 092</b>	<b>396 929</b>	<b>420 263</b>	<b>420 263</b>	<b>270 239</b>	<b>441 179</b>	<b>464 180</b>	<b>491 828</b>
<b>Expenditure</b>											
Employee related costs	2	76 535	84 696	97 060	84 090	84 090	84 090	73 852	88 084	92 268	96 651
Remuneration of councillors	2	5 696	6 993	8 041	8 292	8 292	8 292	5 507	8 686	9 072	9 476
Bulk purchases - electricity	2	89 235	98 065	107 387	126 388	126 388	126 388	88 010	137 776	150 189	163 722
Inventory consumed	2,8	70 593	40 232	37 799	7 500	10 000	10 000	13 839	10 340	10 681	11 023
Debt impairment	2,3	175 308	83 365	94 830	117 456	113 611	113 611	(116)	117 474	121 351	125 234
Depreciation, amortisation and impairment	2	45 644	33 816	135 954	22 035	22 035	22 035	61	22 785	23 537	24 290
Interest, Dividends and Rent on Land	2	36 119	36 001	48 442	7 500	7 500	7 500	23 932	7 755	8 011	8 267
Contracted services	2	54 229	65 801	126 334	13 750	30 000	30 000	57 320	31 020	32 044	33 069
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	-	-	-	-	-	-	-
Operational costs	2	20 016	26 712	34 983	9 500	15 000	15 000	25 139	15 510	16 022	16 535
Disposal of Fixed and Intangible Assets	2	1 757	3 188	6 835	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>	<b>416 917</b>	<b>416 917</b>	<b>287 545</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit)</b>		<b>(252 097)</b>	<b>(135 583)</b>	<b>(337 572)</b>	<b>417</b>	<b>3 346</b>	<b>3 346</b>	<b>(17 306)</b>	<b>1 750</b>	<b>1 005</b>	<b>3 562</b>
Transfers and subsidies - capital (monetary allocations)	6	38 943	133 120	33 335	16 528	22 027	22 027	-	16 753	34 505	35 615
Transfers and subsidies - capital (in-kind)	6	64 613	-	154 220	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 306)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		180	(25)	(50)	-	-	-	(68)	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>(148 361)</b>	<b>(2 488)</b>	<b>(150 067)</b>	<b>16 945</b>	<b>25 373</b>	<b>25 373</b>	<b>(17 374)</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method ( Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		505	5 818	600	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	193	0	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	5 215	5 215	5 215	-	-	-	-
Vote 6 - ROADS		(116 755)	15 979	17 846	6 877	6 877	6 877	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	1 132	2 086	2 086	2 086	-	6 961	10 449	10 728
Vote 9 - WASTE WATER MANAGEMENT		14 351	108 739	54 701	2 348	7 847	7 847	-	9 394	13 851	14 221
Vote 10 - WATER		183 726	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		36 337	22 506	2 520	-	-	-	-	398	10 205	10 666
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	-	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Total Capital Expenditure - Vote</b>		<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	-	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>505</b>	<b>5 818</b>	<b>600</b>	-	-	-	<b>237</b>	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		505	5 818	600	-	-	-	237	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>193</b>	<b>0</b>	<b>5 215</b>	<b>5 215</b>	<b>5 215</b>	-	-	-	-
Community and social services		-	193	0	-	-	-	-	-	-	-
Sport and recreation		-	-	-	5 215	5 215	5 215	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>(116 755)</b>	<b>15 979</b>	<b>17 846</b>	<b>6 877</b>	<b>6 877</b>	<b>6 877</b>	<b>4 315</b>	-	-	-
Planning and development		(119 114)	-	-	-	-	-	-	-	-	-
Road transport		2 359	15 979	17 846	6 877	6 877	6 877	4 315	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>234 413</b>	<b>131 244</b>	<b>58 353</b>	<b>4 434</b>	<b>9 933</b>	<b>9 933</b>	<b>4 972</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
Energy sources		36 337	22 506	2 520	-	-	-	-	398	10 205	10 666
Water management		183 726	-	-	-	-	-	-	-	-	-
Waste water management		14 351	108 739	54 701	2 348	7 847	7 847	4 196	9 394	13 851	14 221
Waste management		-	-	1 132	2 086	2 086	2 086	776	6 961	10 449	10 728
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 523</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Funded by:</b>											
National Government		82 242	142 273	76 073	16 526	22 025	22 025	9 397	16 753	34 505	35 615
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>82 242</b>	<b>142 273</b>	<b>76 073</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 397</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>371</b>	<b>400</b>	<b>499</b>	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	<b>82 613</b>	<b>142 673</b>	<b>76 573</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>9 397</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>

- 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

MP306 Dipaleseng - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousand	1						
<b>Capital expenditure - Municipal Vote</b>							
<b>Multi-year expenditure appropriation</b>	2						
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	-	-	-	-	-
1.1 - COUNCILLORS		-	-	-	-	-	-
1.2 - COUNCIL GENERAL		-	-	-	-	-	-
1.3 - MUNICIPAL MANAGER		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>		-	-	-	-	-	-
2.1 - FINANCIAL SERVICES BTO		-	-	-	-	-	-
2.2 - PROPERTY RATES		-	-	-	-	-	-
2.3 - CORPORATE SERVICES		-	-	-	-	-	-
2.4 - INTERNS		-	-	-	-	-	-
2.5 - PROPERTY SERVICES		-	-	-	-	-	-
2.6 - GRANTS		-	-	-	-	-	-
2.7 -		-	-	-	-	-	-
2.8 -		-	-	-	-	-	-
2.9 -		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND PUBLIC SAFETY</b>		-	-	-	-	-	-
3.1 - DEPARTMENTAL COMMUNITY SERVICES		-	-	-	-	-	-
3.2 - CEMETARY		-	-	-	-	-	-
3.3 - LIBRARY		-	-	-	-	-	-
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
<b>Vote 4 - DEVELOPMENT AND PLANNING</b>		-	-	-	-	-	-
4.1 - DEVELOPMENT & PLANNING		-	-	-	-	-	-
4.2 - LED		-	-	-	-	-	-
4.3 - TOWN PLANNING		-	-	-	-	-	-
4.4 -		-	-	-	-	-	-
4.5 -		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
<b>Vote 5 - SPORTS AND RECREATION</b>		-	-	-	-	-	-
5.1 - PARKS & RECREATION		-	-	-	-	-	-
5.2 - SPORTS		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-

<b>Vote 6 - ROADS</b>	-	-	-	-	-	-
6.1 - PUBLIC WORKS	-	-	-	-	-	-
6.2 - TECHNICAL SERVICES & PMU	-	-	-	-	-	-
6.3 - PMU	-	-	-	-	-	-
6.4 - ROADS & STORMWATER	-	-	-	-	-	-
6.5 - VEHICLE LICENSING	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - PUBLIC SAFETY</b>	-	-	-	-	-	-
7.1 - TRAFFIC	-	-	-	-	-	-
7.2 -	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-

<b>Vote 8 - WASTE MANAGEMENT</b>	-	-	-	-	-	-
8.1 - REFUSE REMOVAL	-	-	-	-	-	-
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
<b>Vote 9 - WASTE WATER MANAGEMENT</b>	-	-	-	-	-	-
9.1 - SEWERAGE SERVICES	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER</b>	-	-	-	-	-	-
10.1 - WATER DISTRIBUTION	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - ELECTRICITY</b>	-	-	-	-	-	-
11.1 - ELECTRICITY DISTRIBUTION	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-

13.8 -	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-
<b>Vote 15 -</b>	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>						
<b>Single-year expenditure appropriation</b>	2					
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>	-	-	-	-	-	-
1.1 - COUNCILLORS	-	-	-	-	-	-
1.2 - COUNCIL GENERAL	-	-	-	-	-	-
1.3 - MUNICIPAL MANAGER	-	-	-	-	-	-
1.4 -	-	-	-	-	-	-
1.5 -	-	-	-	-	-	-
1.6 -	-	-	-	-	-	-
1.7 -	-	-	-	-	-	-
1.8 -	-	-	-	-	-	-
1.9 -	-	-	-	-	-	-
1.10 -	-	-	-	-	-	-
<b>Vote 2 - FINANCE AND ADMINISTRATION</b>	505	5 818	600	-	-	-
2.1 - FINANCIAL SERVICES BTO	507	5 818	600	-	-	-
2.2 - PROPERTY RATES	-	-	-	-	-	-
2.3 - CORPORATE SERVICES	(2)	-	-	-	-	-
2.4 - INTERNS	-	-	-	-	-	-
2.5 - PROPERTY SERVICES	-	-	-	-	-	-
2.6 - GRANTS	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-
<b>Vote 3 - COMMUNITY AND PUBLIC SAFETY</b>	-	193	0	-	-	-
3.1 - DEPARTMENTAL COMMUNITY SERVICES	-	193	0	-	-	-
3.2 - CEMETARY	-	-	-	-	-	-
3.3 - LIBRARY	-	-	-	-	-	-
3.4 -	-	-	-	-	-	-
3.5 -	-	-	-	-	-	-
3.6 -	-	-	-	-	-	-
3.7 -	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-
<b>Vote 4 - DEVELOPMENT AND PLANNING</b>	-	-	-	-	-	-
4.1 - DEVELOPMENT & PLANNING	-	-	-	-	-	-
4.2 - LED	-	-	-	-	-	-

4.3 - TOWN PLANNING	-	-	-	-	-	-
4.4 -	-	-	-	-	-	-
4.5 -	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-
<b>Vote 5 - SPORTS AND RECREATION</b>	-	-	-	<b>5 215</b>	<b>5 215</b>	<b>5 215</b>
5.1 - PARKS & RECREATION	-	-	-	5 215	5 215	5 215
5.2 - SPORTS	-	-	-	-	-	-
5.3 -	-	-	-	-	-	-
5.4 -	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-
<b>Vote 6 - ROADS</b>	<b>(116 755)</b>	<b>15 979</b>	<b>17 846</b>	<b>6 877</b>	<b>6 877</b>	<b>6 877</b>
6.1 - PUBLIC WORKS	-	-	-	-	-	-
6.2 - TECHNICAL SERVICES & PMU	-	-	-	-	-	-
6.3 - PMU	(119 114)	-	-	-	-	-
6.4 - ROADS & STORMWATER	2 359	15 979	17 846	6 877	6 877	6 877
6.5 - VEHICLE LICENSING	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
<b>Vote 7 - PUBLIC SAFETY</b>	-	-	-	-	-	-
7.1 - TRAFFIC	-	-	-	-	-	-
7.2 -	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
<b>Vote 8 - WASTE MANAGEMENT</b>	-	-	<b>1 132</b>	<b>2 086</b>	<b>2 086</b>	<b>2 086</b>
8.1 - REFUSE REMOVAL	-	-	1 132	2 086	2 086	2 086
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-

<b>Vote 9 - WASTE WATER MANAGEMENT</b>	<b>14 351</b>	<b>108 739</b>	<b>54 701</b>	<b>2 348</b>	<b>7 847</b>	<b>7 847</b>
<b>9.1 - SEWERAGE SERVICES</b>	14 351	108 739	54 701	2 348	7 847	7 847
9.2 -	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
<b>Vote 10 - WATER</b>	<b>183 726</b>	-	-	-	-	-
<b>10.1 - WATER DISTRIBUTION</b>	183 726	-	-	-	-	-
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
<b>Vote 11 - ELECTRICITY</b>	<b>36 337</b>	<b>22 506</b>	<b>2 520</b>	-	-	-
<b>11.1 - ELECTRICITY DISTRIBUTION</b>	36 337	22 506	2 520	-	-	-
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-
<b>Vote 15 -</b>	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-

15.5 -	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>
<b>Total Capital Expenditure</b>	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>





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-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	16 753	34 505	35 615
-	16 753	34 505	35 615

MP306 Dipaleseng - Table A6 Budgeted Financial Position

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	13 367	4 375	773	22 941	11 147	11 147	25 666	68 536	135 391	199 088
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	169 963	240 900	280 669	160 401	181 381	181 381	369 082	470 926	409 632	368 269
Receivables from non-exchange transactions	3	45 373	43 849	57 432	50 319	51 236	51 236	77 708	66 901	76 682	86 777
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	173	162	187	9 795	9 795	9 795	187	212	238	265
VAT Receivable	6	93 221	111 977	105 197	9 163	9 163	9 163	115 569	13 065	26 131	26 131
Other current assets	7	217	217	217	-	-	-	218	217	217	217
<b>Total current assets</b>		<b>322 315</b>	<b>401 479</b>	<b>444 474</b>	<b>252 620</b>	<b>262 723</b>	<b>262 723</b>	<b>588 429</b>	<b>619 856</b>	<b>648 290</b>	<b>680 746</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	39 160	39 356	39 356	39 356	39 356	39 356	39 356	39 356	39 356	39 356
Property, plant and equipment	10	951 555	1 068 544	1 117 121	1 052 824	1 063 985	1 063 985	1 126 644	1 116 944	1 133 960	1 151 526
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	-	-	-	-	-	-	-
Intangible assets	14	92	89	85	89	89	89	85	85	85	85
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>990 808</b>	<b>1 107 989</b>	<b>1 156 562</b>	<b>1 092 269</b>	<b>1 103 430</b>	<b>1 103 430</b>	<b>1 166 085</b>	<b>1 156 385</b>	<b>1 173 401</b>	<b>1 190 968</b>
<b>TOTAL ASSETS</b>		<b>1 313 122</b>	<b>1 509 467</b>	<b>1 601 036</b>	<b>1 344 888</b>	<b>1 366 153</b>	<b>1 366 153</b>	<b>1 754 515</b>	<b>1 776 241</b>	<b>1 821 691</b>	<b>1 871 714</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	2 944	3 007	2 985	3 007	3 007	3 007	2 971	2 985	2 985	2 985
Trade and other payables from exchange transactions	20	451 112	588 840	785 108	496 474	509 310	509 310	926 658	707 876	698 584	709 429
Trade and other payables from non-exchange transactions	21	25 725	19 975	19 975	-	-	-	35 915	20 000	20 000	20 000
Provision	22	112 920	112 920	112 920	-	-	-	112 920	112 920	112 920	112 920
VAT Payable	23	64 783	80 092	94 697	4 034	4 034	4 034	107 940	0	19 232	19 232
Other current liabilities	24	606	606	606	787	787	787	606	-	-	-
<b>Total current liabilities</b>		<b>658 092</b>	<b>805 441</b>	<b>1 016 293</b>	<b>504 302</b>	<b>517 138</b>	<b>517 138</b>	<b>1 187 010</b>	<b>843 781</b>	<b>853 721</b>	<b>864 567</b>
<b>Non current liabilities</b>											
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-
Provision	26	29 838	36 479	57 208	-	-	-	57 208	57 208	57 208	57 208
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	14 787	15 159	19 611	163 709	163 709	163 709	19 611	-	-	-
<b>Total non current liabilities</b>		<b>44 625</b>	<b>51 638</b>	<b>76 819</b>	<b>163 709</b>	<b>163 709</b>	<b>163 709</b>	<b>76 819</b>	<b>57 208</b>	<b>57 208</b>	<b>57 208</b>
<b>TOTAL LIABILITIES</b>		<b>702 717</b>	<b>857 078</b>	<b>1 093 112</b>	<b>668 011</b>	<b>680 847</b>	<b>680 847</b>	<b>1 263 829</b>	<b>900 990</b>	<b>910 930</b>	<b>921 775</b>
<b>NET ASSETS</b>		<b>610 406</b>	<b>652 389</b>	<b>507 924</b>	<b>676 877</b>	<b>685 306</b>	<b>685 306</b>	<b>490 686</b>	<b>875 252</b>	<b>910 762</b>	<b>949 939</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	615 821	652 389	501 507	676 877	685 306	685 306	490 298	875 252	910 762	949 939
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	32	<b>615 821</b>	<b>652 389</b>	<b>501 507</b>	<b>676 877</b>	<b>685 306</b>	<b>685 306</b>	<b>490 298</b>	<b>875 252</b>	<b>910 762</b>	<b>949 939</b>

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non- Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

**MP306 Dipaleseng - Table A7 Budgeted Cash Flows**

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		24 311	-	-	29 688	29 688	29 688	29 688	33 285	34 383	35 484
Service charges		109 475	-	-	86 917	86 917	86 917	86 917	147 447	160 010	174 015
Other revenue		22 228	-	-	43 852	43 852	43 852	43 852	20 372	21 045	21 718
Transfers and Subsidies - Operational	1	114 524	-	-	114 747	114 747	114 747	114 747	116 630	118 524	123 321
Transfers and Subsidies - Capital	1	38 943	26 753	-	16 528	22 027	22 027	22 027	16 753	34 505	35 615
Interest		-	-	-	380	-	-	-	34 786	35 934	37 084
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(233 136)	(257 854)	(234 561)	(263 020)	(260 934)	(260 934)	(260 934)	(290 090)	(308 374)	(327 924)
Finance charges		-	-	-	6 000	(7 500)	(7 500)	(7 500)	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>76 345</b>	<b>(231 101)</b>	<b>(234 561)</b>	<b>35 092</b>	<b>28 798</b>	<b>28 798</b>	<b>28 798</b>	<b>79 183</b>	<b>96 027</b>	<b>99 312</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(50 006)	(35 986)	(31 798)	(16 526)	(22 025)	(22 025)	(22 025)	(16 753)	(34 505)	(35 615)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 006)</b>	<b>(35 986)</b>	<b>(31 798)</b>	<b>(16 526)</b>	<b>(22 025)</b>	<b>(22 025)</b>	<b>(22 025)</b>	<b>(16 753)</b>	<b>(34 505)</b>	<b>(35 615)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>26 340</b>	<b>(267 088)</b>	<b>(266 360)</b>	<b>18 566</b>	<b>6 773</b>	<b>6 773</b>	<b>6 773</b>	<b>62 430</b>	<b>61 522</b>	<b>63 697</b>
Cash/cash equivalents at the year begin:	2	7 221	13 367	4 375	4 375	4 375	4 375	4 375	773	63 203	124 725
Cash/cash equivalents at the year end:	2	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422

**MP306 Dipaleseng - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>33 561</b>	<b>(253 720)</b>	<b>(261 985)</b>	<b>22 941</b>	<b>11 147</b>	<b>11 147</b>	<b>11 147</b>	<b>63 203</b>	<b>124 725</b>	<b>188 422</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		5 725	(25)	(25)	-	-	-	15 915	-	0	0
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(45 228)	(68 288)	(65 166)	(2 996)	(2 996)	(2 996)	91 429	(88 466)	(83 133)	(83 133)
Other working capital requirements	3	358 759	588 840	785 108	428 667	439 759	439 759	682 656	292 361	323 449	358 733
Other provisions		113 527	113 527	113 527	787	787	787	(113 527)	112 920	112 920	112 920
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>432 783</b>	<b>634 054</b>	<b>833 444</b>	<b>426 458</b>	<b>437 550</b>	<b>437 550</b>	<b>676 474</b>	<b>316 815</b>	<b>353 236</b>	<b>388 520</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(399 222)</b>	<b>(887 774)</b>	<b>(1 095 429)</b>	<b>(403 517)</b>	<b>(426 403)</b>	<b>(426 403)</b>	<b>(665 326)</b>	<b>(253 612)</b>	<b>(228 511)</b>	<b>(200 098)</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(399 222)</b>	<b>(887 774)</b>	<b>(1 095 429)</b>	<b>(403 517)</b>	<b>(426 403)</b>	<b>(426 403)</b>	<b>(665 326)</b>	<b>(253 612)</b>	<b>(228 511)</b>	<b>(200 098)</b>

- References**
1. Must reconcile with Budgeted Cash Flows
  2. For example: VAT, taxation
  3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
  4. For example: sinking fund requirements for borrowing
  5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

**Other working capital requirements**

Debtors	92 353	-	-	67 807	69 551	69 551	244 002	415 515	375 135	350 696
Creditors due	451 112	588 840	785 108	496 474	509 310	509 310	926 658	707 876	698 584	709 429
<b>Total</b>	<b>(358 759)</b>	<b>(588 840)</b>	<b>(785 108)</b>	<b>(428 667)</b>	<b>(439 759)</b>	<b>(439 759)</b>	<b>(682 656)</b>	<b>(292 361)</b>	<b>(323 449)</b>	<b>(358 733)</b>

**Debtors collection assumptions**

Balance outstanding - debtors	215 336	284 749	338 100	210 720	232 617	232 617	446 790	537 826	486 314	455 046
Estimate of debtors collection rate	42.9%	0.0%	0.0%	32.2%	29.9%	29.9%	54.6%	77.3%	77.1%	77.1%

**Long term investments committed**

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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**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	-	-	-	-	-	-	-	-	-	-
<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

MP306 Dlpaleseng - Table A9 Asset Management

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	92 301	43 883	73 352	2 086	7 585	7 585	7 359	20 654	21 394
Roads Infrastructure		(10 247)	15 367	16 528	-	-	-	-	-	-
Storm water Infrastructure		2 973	-	-	-	-	-	-	-	-
Electrical Infrastructure		34 457	22 506	2 520	-	-	-	398	10 205	10 666
Water Supply Infrastructure		64 613	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	52 572	-	5 499	5 499	-	-	-
Solid Waste Infrastructure		-	-	1 132	2 086	2 086	2 086	6 961	10 449	10 728
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>91 797</b>	<b>37 872</b>	<b>72 752</b>	<b>2 086</b>	<b>7 585</b>	<b>7 585</b>	<b>7 359</b>	<b>20 654</b>	<b>21 394</b>
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>203</b>	<b>400</b>	<b>499</b>	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		<b>166</b>	<b>52</b>	<b>188</b>	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	<b>119</b>	<b>(0)</b>	-	-	-	-	-	-
<b>Transport Assets</b>		<b>136</b>	<b>5 365</b>	<b>(88)</b>	-	-	-	-	-	-
<b>Land</b>		-	<b>74</b>	<b>0</b>	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	<b>25 862</b>	<b>109 351</b>	<b>3 448</b>	<b>14 440</b>	<b>14 440</b>	<b>14 440</b>	<b>9 394</b>	<b>13 851</b>	<b>14 221</b>
Roads Infrastructure		10 784	612	1 318	6 877	6 877	6 877	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 815	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		13 264	108 739	2 130	2 348	2 348	2 348	9 394	13 851	14 221
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-

Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>25 862</b>	<b>109 351</b>	<b>3 448</b>	<b>9 225</b>	<b>9 225</b>	<b>9 225</b>	<b>9 394</b>	<b>13 851</b>	<b>14 221</b>
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	5 215	5 215	5 215	-	-	-
<b>Community Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 215</b>	<b>5 215</b>	<b>5 215</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
Roads Infrastructure	537	15 979	17 846	6 877	6 877	6 877	-	-	-
Storm water Infrastructure	2 973	-	-	-	-	-	-	-	-
Electrical Infrastructure	36 272	22 506	2 520	-	-	-	398	10 205	10 666
Water Supply Infrastructure	64 613	-	-	-	-	-	-	-	-
Sanitation Infrastructure	13 264	108 739	54 701	2 348	7 847	7 847	9 394	13 851	14 221
Solid Waste Infrastructure	-	-	1 132	2 086	2 086	2 086	6 961	10 449	10 728
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>117 659</b>	<b>147 223</b>	<b>76 199</b>	<b>11 311</b>	<b>16 810</b>	<b>16 810</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	5 215	5 215	5 215	-	-	-
<b>Community Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 215</b>	<b>5 215</b>	<b>5 215</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>203</b>	<b>400</b>	<b>499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>166</b>	<b>52</b>	<b>188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>-</b>	<b>119</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>136</b>	<b>5 365</b>	<b>(88)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>74</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>118 164</b>	<b>153 234</b>	<b>76 800</b>	<b>16 526</b>	<b>22 025</b>	<b>22 025</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>821 205</b>	<b>906 875</b>	<b>976 417</b>	<b>1 090 183</b>	<b>1 095 845</b>	<b>1 095 845</b>	<b>968 881</b>	<b>965 243</b>	<b>961 415</b>
Roads Infrastructure	109 352	116 050	130 589	6 877	6 877	6 877	110 436	89 618	68 134
Storm water Infrastructure	45 612	43 832	42 125	-	-	-	42 125	42 125	42 125
Electrical Infrastructure	87 498	98 454	102 419	-	-	-	102 419	102 419	102 419
Water Supply Infrastructure	243 496	234 504	223 857	352 778	352 778	352 778	223 857	223 857	223 857
Sanitation Infrastructure	207 920	307 436	348 229	2 348	2 348	2 348	357 623	371 474	385 695
Solid Waste Infrastructure	31 944	25 870	35 716	-	-	-	35 716	35 716	35 716
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>725 821</b>	<b>826 146</b>	<b>882 935</b>	<b>362 003</b>	<b>362 003</b>	<b>362 003</b>	<b>872 176</b>	<b>865 209</b>	<b>857 946</b>
<b>Community Assets</b>	<b>32 342</b>	<b>30 314</b>	<b>29 389</b>	<b>5 215</b>	<b>10 877</b>	<b>10 877</b>	<b>34 663</b>	<b>40 111</b>	<b>45 733</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>39 160</b>	<b>39 356</b>	<b>39 356</b>	<b>39 356</b>	<b>39 356</b>	<b>39 356</b>	<b>39 356</b>	<b>39 356</b>	<b>39 356</b>
<b>Other Assets</b>	<b>15 524</b>	<b>(2 967)</b>	<b>11 647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 647</b>	<b>11 647</b>	<b>11 647</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>92</b>	<b>89</b>	<b>85</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Computer Equipment</b>	<b>1 104</b>	<b>1 177</b>	<b>1 270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 013</b>	<b>747</b>	<b>472</b>
<b>Furniture and Office Equipment</b>	<b>1 058</b>	<b>973</b>	<b>888</b>	<b>683 520</b>	<b>683 520</b>	<b>683 520</b>	<b>(53)</b>	<b>(1 024)</b>	<b>(2 026)</b>

Machinery and Equipment		420	391	250	-	-	-	(604)	(1 486)	(2 396)
Transport Assets		2 780	8 493	7 695	-	-	-	7 695	7 695	7 695
Land		2 903	2 903	2 903	-	-	-	2 903	2 903	2 903
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>821 205</b>	<b>906 875</b>	<b>976 417</b>	<b>1 090 183</b>	<b>1 095 845</b>	<b>1 095 845</b>	<b>968 881</b>	<b>965 243</b>	<b>961 415</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>47 867</b>	<b>59 820</b>	<b>101 261</b>	<b>25 032</b>	<b>30 530</b>	<b>30 530</b>	<b>31 568</b>	<b>32 609</b>	<b>33 653</b>
<u>Depreciation</u>	7	28 356	28 621	35 996	22 035	22 035	22 035	22 785	23 537	24 290
<u>Repairs and Maintenance by Asset Class</u>	3	19 510	31 199	65 264	2 997	8 494	8 494	8 783	9 073	9 363
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 902	14 843	31 620	1 660	5 820	5 820	6 018	6 217	6 416
Water Supply Infrastructure		-	428	3 298	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>8 902</b>	<b>15 271</b>	<b>34 918</b>	<b>1 660</b>	<b>5 820</b>	<b>5 820</b>	<b>6 018</b>	<b>6 217</b>	<b>6 416</b>
Community Facilities		-	130	3	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	<b>130</b>	<b>3</b>	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		3 375	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>3 375</b>	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	10	15	27	53	53	55	57	59
<b>Transport Assets</b>		7 234	15 788	30 328	1 310	2 621	2 621	2 710	2 799	2 889
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>47 867</b>	<b>59 820</b>	<b>101 261</b>	<b>25 032</b>	<b>30 530</b>	<b>30 530</b>	<b>31 568</b>	<b>32 609</b>	<b>33 653</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		21.9%	71.4%	4.5%	87.4%	65.6%	65.6%	56.1%	40.1%	39.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		91.2%	382.1%	9.6%	65.5%	65.5%	65.5%	41.2%	58.8%	58.5%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>		2.4%	3.4%	6.7%	0.3%	0.8%	0.8%	0.9%	0.9%	1.0%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i>		5.5%	15.5%	7.0%	1.6%	2.1%	2.1%	1.9%	2.4%	2.5%

References

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

**MP306 Dipaleseng - Table A10 Basic service delivery measurement**

Description	###	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
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(3 062)	(1 623)	(1 538)	(1 211)	(1 211)	(1 211)	(1 145)	(1 252)	(1 293)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		(2)	(2)	(0)	(3)	(3)	(3)	(0)	(3)	(3)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(1 402)	(11 725)	(9 399)	-	-	-	(2 907)	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	(4 466)	(13 350)	(10 937)	(1 214)	(1 214)	(1 214)	(4 052)	(1 255)	(1 297)

**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

MP306 Dipaeseng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2022/23	2023/24	2024/25	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
<b>R thousand</b>					
<b>REVENUE ITEMS:</b>					
<b>Exchange revenue</b>					
<b>Service charges - Electricity</b>					
Appliance Maintenance	b				
Availability Charges					
Connection/Reconnection		228	143	270	292
Electricity Distribution Revenue for Services					
Electricity Sales		70 603	87 216	100 576	95 577
Joint Pole Usage					
Meter Compliance Testing					
Meter Reading Fees					
Notice Revenues					
Temporary Service Plant					
<b>Total Service charges - Electricity</b>		<b>70 831</b>	<b>87 359</b>	<b>100 846</b>	<b>95 868</b>
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		(1 402)	(11 725)	(9 399)	-
<i>Less Cost of Free Basis Services (30 kwh per indigent household per month)</i>		-	-	-	-
<b>Net Service charges - Electricity</b>		<b>69 429</b>	<b>75 634</b>	<b>91 447</b>	<b>95 868</b>
<b>Service charges - Water</b>					
Agricultural and Rural Water Service	b				
Availability Charges					
Connection/Disconnection		8	14	19	30
Industrial Water					
Meter Reading Fees					
Sale		26 416	28 914	29 105	30 559
Urban Higher Level Service					
<b>Total Service charges - Water</b>		<b>26 424</b>	<b>28 928</b>	<b>29 125</b>	<b>30 589</b>
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-
<b>Net Service charges - Water</b>		<b>26 424</b>	<b>28 928</b>	<b>29 125</b>	<b>30 589</b>
<b>Service charges - Waste Water Management</b>					
Agricultural and Rural	b				
Availability Charges					
Connection/Reconnection					
Higher Level Service					
Industrial Effluent					
Industrial Waste Water					
Pump/Removal of Waste Water					
Sanitation Charges		24 987	27 292	28 368	30 225
Treatment of Effluent					
<b>Total Service charges - Waste Water Management</b>		<b>24 987</b>	<b>27 292</b>	<b>28 368</b>	<b>30 225</b>
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		(2)	(2)	(0)	(3)
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-
<b>Net Service charges - Waste Water Management</b>		<b>24 985</b>	<b>27 290</b>	<b>28 368</b>	<b>30 222</b>
<b>Service charges - Waste Management</b>					
Availability Charges	b				
Carrier Bags					
Disposal Facilities					
Refuse Bags					
Refuse Removal		9 421	10 448	11 217	11 698
Skip					
Waste Bins					
<b>Total refuse removal revenue</b>		<b>9 421</b>	<b>10 448</b>	<b>11 217</b>	<b>11 698</b>
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-
<b>Net Service charges - Waste Management</b>		<b>9 421</b>	<b>10 448</b>	<b>11 217</b>	<b>11 698</b>
<b>Sales of Goods and Rendering of Services</b>					
Academic Services					
Advertisements		2			
Amendment Fees					
Application Fees for Land Usage					
Building Plan Approval			(5)		
Building Plan Clause Levy					
Buyers Card					
Camping Fees					
Cemetery and Burial		106	221	388	531
Cleaning and Removal					
Clearance Certificates		386	488	619	887
Computer Services					

Day Care Fees  
Demolition Application Fees  
Development Charges  
Domestic Services  
Drainage Fees

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Encroachment Fees				
Entrance Fees				
Escort Fees		1	9	
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	29	18	81	17
Parking Fees				
Photo copies, Faxes and Telephone charges				
Removal of Restrictions				
Sale of Carbon Credits				
Sale of Goods	321	344	51	647
Scrap, Waste & Other Goods				
Shared Services				
Squatter Re-allocation				
Stone and Gravel				
Streets/Street Markets (Informal Traders)				
Town Planning and Servitudes	512	228	632	240
Traffic Control				
Transport Fees				
Valuation Services				
Water Meter Protectors				
Weighbridge Fees				
<b>Total Sales of Goods and Rendering of Services</b>	<b>1 356</b>	<b>1 294</b>	<b>1 780</b>	<b>2 322</b>
<b>Agency Services</b>				
<b>District Municipalities</b>				
Eastern Cape				
Free State				
Gauteng				
KwazuluNatal				
Limpopo				
Mpumalanga				
Northern Cape				
Northwest				
Western Cape				
<b>Total District Municipalities</b>	-	-	-	-
<b>National</b>				
AARTO				
Department of Environmental Affairs				
<b>Total National</b>	-	-	-	-
<b>Provincial</b>				
Eastern Cape				
Free State				
Gauteng				
KwazuluNatal				
Limpopo				
Mpumalanga				
Northern Cape				
Northwest				
Western Cape				
<b>Total Provincial</b>	-	-	-	-
<b>Total Agency Services</b>	-	-	-	-
<b>Interest - Deemed Interest</b>				
<b>Interest earned from Receivables</b>				
Affiliates/Related Parties/Associated Companies				
Electricity				
Housing				
Housing Land Sales				
Housing Selling Schemes				
Merchandising, Jobbing and Contracts				
Property Rental Debtors				
SARS				
Service Charges	45 018	44 362	52 503	56 629
Sporting and Other Bodies				
Staff				
Waste Management				

Waste Water Management				
Water				
Shared Services				
<b>Total Interest earned from Receivables</b>	<b>45 018</b>	<b>44 362</b>	<b>52 503</b>	<b>56 629</b>
<b>Interest earned from Current and Non Current Assets</b>				
Bank Accounts				
Financial Assets				
Short Term Investments and Call Accounts	685	470	241	380
<b>Total Interest earned from Current and Non Current Assets</b>	<b>685</b>	<b>470</b>	<b>241</b>	<b>380</b>
<b>Dividends</b>				
External Investment				
Municipal Entities				
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rent on Land</b>				
Land				
Prospecting, Mining, Royalties				
Servitudes				
<b>Total Rent on Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rental from Fixed Assets</b>				
<b>Market Related</b>				
Biological Assets				
Heritage Assets				
Investment Property				
Property Plant and Equipment				
<b>Total Market Related</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-market Related</b>				
Biological Assets				
Heritage Assets				
Investment Property				
Property Plant and Equipment	282	446	400	455
<b>Total Non-market Related</b>	<b>282</b>	<b>446</b>	<b>400</b>	<b>455</b>
<b>Total Rental from Fixed Assets</b>	<b>282</b>	<b>446</b>	<b>400</b>	<b>455</b>
<b>Licences or Permits</b>				
Angling/Fishing				
Atmospheric Emissions				
Boat				
Dog				
Fauna and Flora				
Filming Fees				
Game				
Health Certificates				
Hiking Trails				
Hoarding (Collecting/Storing)				
Market Porters				
Road and Transport	5 457	3 632	3 970	3 064
Threatened and Protected Species				
Trading				
<b>Total Licences or Permits</b>	<b>5 457</b>	<b>3 632</b>	<b>3 970</b>	<b>3 064</b>
<b>Special Rating Levies</b>				
Agricultural Properties				
Business and Commercial Properties				
Industrial Properties				
Mining Properties				
Public Benefit Organisations				
Public Service Infrastructure Properties				
Public Service Purposes Properties				
Residential Properties				
Residential Sectional Title Garages				
Sport Clubs and Fields				
Vacant Land				
<b>Total Special Rating Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Construction Contract Revenue</b>				
<b>Development Charges</b>				
<b>Operational Revenue</b>				
Administrative Handling Fees	39	16	33	52
Arbor City Awards Competition				
Bad Debts Recovered				
Bontle Ke Botho Cleaning and Greening Award				
Breakages and Losses Recovered				
Bursary Repayment				
Collection Charges				
Commission				
Discounts and Early Settlements				
Incidental Cash Surpluses	1			10 748
Inspection Fees				



Provincial Government	4 255			
Public Corporations				
<b>Total Monetary Allocations</b>	<b>104 359</b>	<b>109 774</b>	<b>110 201</b>	<b>114 108</b>
<b>Total Transfer and subsidies - Operational</b>	<b>104 359</b>	<b>109 774</b>	<b>110 201</b>	<b>114 108</b>
<b>Interest Receivables</b>				
Property Rates				
<b>Service Charges</b>				
Electricity				
Waste Management				
Waste Water Management				
Water				
<b>Total Service Charges</b>	-	-	-	-
<b>Total Interest Receivables</b>	-	-	-	-
<b>Fuel Levy (RSC Replacement Grant)</b>				
<b>Operational Revenue - Service Charges</b>				
Electricity - Availability Charges				
Waste Management - Availability Charges				
Waste Water Management - Availability Charges				
Water - Availability Charges				
<b>Total Operational Revenue - Service Charges</b>	-	-	-	-
<b>Gains on Disposal of Fixed and Intangible Assets</b>				
Biological Assets				
Heritage Assets				
Intangible Assets				
Investment Property				
Living resources				
Property, Plant and Equipment				
<b>Total Disposal of Fixed and Intangible Assets</b>	-	-	-	-
<b>Other Gains</b>				
<b>Debt waived</b>				
<b>Discontinued Operations and Disposals of Non-current Assets</b>				
<b>Inventory</b>				
Fair value assessment - Water stock				
Increase to net-realizable Value				
<b>Total Inventory</b>	-	-	-	-
<b>Fair Value Adjustment</b>				
<b>Actuarial Assessments</b>				
Leave Gratuity				
Long Service Awards	1 285	151	(1 319)	
Medical	1 099	1 788	(1 343)	
Pension Funds				
<b>Total Actuarial Assessments</b>	<b>2 384</b>	<b>1 939</b>	<b>(2 662)</b>	<b>-</b>
Biological Assets				
Heritage Assets				
Interest rate Swaps				
Investment Property				
Investments				
Living resources				
<b>Total Fair Value Adjustment</b>	<b>2 384</b>	<b>1 939</b>	<b>(2 662)</b>	<b>-</b>
<b>Foreign Exchange</b>				
<b>Contributions to Provisions for landfill sites</b>				
<b>Total Other Gains</b>	<b>2 384</b>	<b>1 939</b>	<b>(2 662)</b>	<b>-</b>
<b>Discontinued Operations</b>				
<b>Total Revenue</b>	<b>323 036</b>	<b>343 286</b>	<b>360 092</b>	<b>396 929</b>
<b>EXPENDITURE ITEMS:</b>				
<b>Employee related costs</b>				
<b>Salaries and Allowances</b>				
Basic Salary	45 115	48 333	56 945	48 110
Bonuses	3 071	3 386	4 380	4 721
<b>Allowance</b>				
Accommodation, Travel and Incidental	250	390	454	
Cellular and Telephone	(8)	53	2	2 157
Housing Benefits	391	447	629	326
Non-pensionable				
Travel or Motor Vehicle	1 444	1 713	1 858	3 501
Voluntary Work				
<b>Total Allowance</b>	<b>2 077</b>	<b>2 603</b>	<b>2 943</b>	<b>5 984</b>
<b>Service Related Benefits</b>				
Acting	851	1 366	1 198	3 828
Bonus				
Danger Allowance				
Entertainment				
Fire Brigade				
In-kind Benefits				
Leave Pay	1 510	1 631	2 231	

Lifeguard/Duty Squads				
Long Service Award	8 702	10 342	10 201	5 795
Overtime				
Scarcity				
Standby Allowance	456	493	518	507
Tools Allowance				
Uniform-Special-Protective Clothing				
Leave gratuity				
Long Term Service Award				
<b>Total Service Related Benefits</b>	<b>11 519</b>	<b>13 831</b>	<b>14 148</b>	<b>10 131</b>
<b>Total Salaries and Allowances</b>	<b>61 782</b>	<b>68 154</b>	<b>78 415</b>	<b>68 945</b>
Social Contributions				
Bargaining Council				562
Group Life Insurance				
Medical	3 635	4 325	4 780	2 681
Pension	8 233	8 975	10 803	10 661
Unemployment Insurance	1 077	1 128	1 271	1 241
<b>Total Social Contributions</b>	<b>12 944</b>	<b>14 427</b>	<b>16 855</b>	<b>15 145</b>
Post-retirement Benefit				
Medical	2 429	2 497	2 259	
Other Benefits	(620)	(382)	(469)	
Pension				
<b>Total Post-retirement Benefit</b>	<b>1 809</b>	<b>2 115</b>	<b>1 790</b>	<b>-</b>
<b>Sub-Total</b>	<b>76 535</b>	<b>84 696</b>	<b>97 060</b>	<b>84 090</b>
Less: Employees costs capitalised to PPE				
<b>Total Employee Related Cost</b>	<b>76 535</b>	<b>84 696</b>	<b>97 060</b>	<b>84 090</b>
<b>Remuneration of Councillors</b>				
<b>Allowances and Service Related Benefits</b>				
Basic Salary	5 285	6 577	7 470	6 959
Cell phone Allowance	265	338	425	540
Housing Allowance				
In-kind Benefits				
Market Related Non-pensionable Allowance				
Motor Vehicle Allowance	106	78	143	
Office-bearer Allowance				
Out of pocket Expenses				
Travelling Allowance	40			184
Use of Personal Facilities				
<b>Total Allowances and Service Related Benefits</b>	<b>5 696</b>	<b>6 993</b>	<b>8 037</b>	<b>7 683</b>
<b>Social Contributions</b>				
Medial Aid Benefits				310
Pension Fund Contributions			4	299
<b>Total Social Contributions</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>609</b>
<b>Total Remuneration of Councillors</b>	<b>5 696</b>	<b>6 993</b>	<b>8 041</b>	<b>8 292</b>
<b>Bulk Purchases - Electricity</b>				
ESKOM	89 235	98 065	107 387	126 388
<b>Independent Power Producers</b>				
<b>Green Electricity</b>				
Green Charges				
Green Rights and Certificates				
<b>Total Green Electricity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Renewable, Cogen, etc				
<b>Total Independent Power Producers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Self Generation				
Capitalisation Electricity Costs (Credit Account)				
<b>Total Bulk Purchases - Electricity</b>	<b>89 235</b>	<b>98 065</b>	<b>107 387</b>	<b>126 388</b>
<b>Inventory Consumed</b>				
Agricultural				
Consumables	8 134	4 779	8 393	403
Finished Goods				
Housing Stock				
Land				
Materials and Supplies	20 612	19 854	14 448	1 231
Water	41 847	15 598	14 958	5 866
<b>Sub-total</b>	<b>70 593</b>	<b>40 232</b>	<b>37 799</b>	<b>7 500</b>
Less: Capitalisation of inventory consumed				
<b>Total Inventory Consumed</b>	<b>70 593</b>	<b>40 232</b>	<b>37 799</b>	<b>7 500</b>
<b>Debt Impairment</b>				
<b>Trade and Other Receivables from Exchange Transactions</b>				
Electricity		1 872	15 887	
Shared Services				
Waste Management			11 144	
Waste Water Management			17 606	
Water			12 870	
Non Specific Accounts	160 048	69 904	27 769	117 456



Roads Infrastructure				
Sanitation Infrastructure	13 632	1 736		
Solid Waste Infrastructure	376	1 935		
Storm water Infrastructure				
Transport Assets				
Water Supply Infrastructure	3 089	982	99 715	
Zoo, Marine and Non-biological Assets				
<b>Total Property, Plant and Equipment</b>	<b>17 288</b>	<b>5 195</b>	<b>99 958</b>	-
<b>Total Capital Impairment Losses and Reversals</b>	<b>17 288</b>	<b>5 195</b>	<b>99 958</b>	-
<b>Total Depreciation, Amortisation and Impairment</b>	<b>45 644</b>	<b>33 816</b>	<b>135 954</b>	<b>22 035</b>
<b>Interest, Dividends and Rent on Land</b>				
Dividends Paid				
Interest Paid	36 119	36 001	48 442	7 500
Rent on Land				
<b>Total Interest, Dividends and Rent on Land</b>	<b>36 119</b>	<b>36 001</b>	<b>48 442</b>	<b>7 500</b>
<b>Contracted Services</b>				
Consultants and Professional Services	8 326	6 077	10 087	1 626
Contractors	10 346	18 565	36 668	3 336
Outsourced Services	35 558	41 159	79 579	8 788
<b>Total Contracted Services</b>	<b>54 229</b>	<b>65 801</b>	<b>126 334</b>	<b>13 750</b>
<b>Transfers and Subsidies</b>				
<b>Capital</b>				
Allocations In-kind				
Monetary Allocations				
<b>Total Capital</b>	-	-	-	-
<b>Operational</b>				
Allocations In-kind				
Monetary Allocations				
<b>Total Operational</b>	-	-	-	-
<b>Total Transfers and Subsidies</b>	-	-	-	-
<b>Irrecoverable Debts Written Off</b>				
<b>Bad debt written off</b>				
<b>Exchange</b>				
Electricity				
Non Specific Accounts				
Waste Management				
Waste Water Management				
Water				
<b>Total Exchange</b>	-	-	-	-
<b>Non-exchange</b>				
Non Specific Accounts				
Property Rates				
Service Charges				
<b>Total Non-exchange</b>	-	-	-	-
<b>Total Irrecoverable Debts Written Off</b>	-	-	-	-
<b>Operational Cost and Other Cost</b>				
<b>Operational Cost</b>				
Achievements and Awards				
Advertising, Publicity and Marketing	1 024	726	789	677
Assets less than the Capitalisation Threshold				
Atmospheric Emission Licence				
Bank Charges, Facility and Card Fees	632	1 272	986	346
Bargaining Council				
Bond Issue Amortisation Costs				
Brokers Fees				
Bursaries (Employees)				
Cash Discount				
Cleaning Services				
Commission				
Communication	2 433	3 572	4 199	648
Contribution to Provisions				
Copy Right Fees				
Cost relating to the Sale of Houses				
Courier and Delivery Services				
Deeds	6	8	8	36
Drivers Licences and Permits	294	332	477	423
Dumping Fees (District Council)				
Electricity Compliance Certificate				
Entertainment				
Entrance Fees				
Environmental Levy				
Eskom Connection Fees				
External Audit Fees	8 463	5 215	8 363	1 094
External Computer Service	109	9	67	145
Fines and Penalties		1 711	2 660	

Firearm Handling Fees				
Freight Services				
Full Time Union Representative				
Hire Charges				
Honoraria (Voluntarily Workers)				
Indigent Relief				
Insurance Underwriting	3 133	3 033	5 702	209
Capitalisation of Wet Fuel Costs (Credit Account)				
Land Alienation Costs				
Learnerships and Internships				
Levies Paid - Water Resource Management Charges	(4 270)			6
Licences	3 118	6 363	5 938	1 391
Management Fee				
Municipal Services				
Office Decorations				
Parking Fees				
Permits				
Personnel Agency Fees [Personnel Recruitment Costs]				
Printing, Publications and Books				
Professional Bodies, Membership and Subscription	1 702	318	2 341	209
Registration Fees	2	1		48
Remuneration to Section 79 Committee Members				
Repayment of Forfeited Deposits				
Resettlement Cost				
Rewards Incentives				
Road Worthy Test				
Samples and Specimens				
Search Fees				
Seating Allowance for Traditional Leaders				
Servitudes and Land Surveys				
Signage				
Skills Development Fund Levy	277	377	557	1 486
Small Differences Tolerances				
Storage of Assets and Goods				
Storage of Files (Archiving)				
Supplier Development Programme				
System Access and Information Fees				
Taking over Contractual Obligations				
Toll Gate Fees				
Transport Provided as Part of Departmental Activities				
Travel Agency and Visas				
Travel and Subsistence	2 359	2 192	2 505	1 591
Uniform and Protective Clothing	132	1 138	(43)	588
Vehicle Tracking				
Ward Committees				
Warrantees and Guarantees				
Wet Fuel				
Witness Fees				
Workmens Compensation Fund				
<b>Total Operational Cost</b>	<b>19 414</b>	<b>26 269</b>	<b>34 550</b>	<b>8 896</b>
<b>Operating Leases</b>				
Biological Assets				
Community Assets				
Computer Equipment				
Furniture and Office Equipment	408	444	434	483
Heritage Assets				
Infrastructure				
Intangible Assets				
Investment Properties				
Land				
Libraries				
Machinery and Equipment	195			121
Other Assets				
Transport Assets				
Zoo, Marine and Non-biological Animals				
<b>Total Operational Leases</b>	<b>602</b>	<b>444</b>	<b>434</b>	<b>604</b>
<b>Discontinued Operations</b>				
<b>Statutory Payments other than Income Taxes</b>				
<b>Total Operational Cost and Other Cost</b>	<b>20 016</b>	<b>26 712</b>	<b>34 983</b>	<b>9 500</b>
<b>Disposal of Fixed and Intangible Assets</b>				
Biological Assets				
Heritage Assets				
Intangible Assets				
Investment Property				
Living resources				

Property, Plant and Equipment	1 757	3 188	6 835	
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>1 757</b>	<b>3 188</b>	<b>6 835</b>	<b>-</b>
<b>Other Losses</b>				
<b>Inventory</b>				
Decrease in net-realizable Value				
<b>Total Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Losses</b>				
<b>Apparent Losses</b>				
Customer Meter Inaccuracies				
Unauthorized Consumption				
<b>Total Apparent Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Data Transfer and Management Errors</b>				
<b>Real Losses</b>				
Leakage and Overflows at Storage Tanks/Reservoirs				
Leakage on Service Connections up to the point of Customer Meter				
Leakage on Transmission and Distribution Mains				
<b>Total Real Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unavoidable Annual Real Losses				
<b>Total Water Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fair Value Adjustment</b>				
<b>Actuarial Assessments</b>				
Leave Gratuity				
Long Service Awards				
Medical				
Pension Funds				
<b>Total Actuarial Assessments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological Assets				
Heritage Assets				
Interest rate Swaps				
Investment Property				
Investments				
Living resources				
<b>Total Fair Value Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Foreign Exchange</b>				
<b>Discontinued Operations and Disposals of Non-current Assets</b>				
<b>Contributions to Provisions for landfill sites</b>				
<b>Total Other Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>	<b>575 133</b>	<b>478 869</b>	<b>697 664</b>	<b>396 512</b>
<b>Surplus/(Deficit)</b>	<b>(252 097)</b>	<b>(135 583)</b>	<b>(337 572)</b>	<b>417</b>
<b>Transfers and subsidies - capital (monetary allocations)</b>				
Departmental Agencies and Accounts				
District Municipalities				
Foreign Government and International Organisations				
Higher Educational Institutions				
Households				
National Government	38 943	26 753	33 335	16 528
Non-Profit Institutions				
Parent Municipality				
Private Enterprises		106 367		
Provincial Governments				
Public Corporations				
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>38 943</b>	<b>133 120</b>	<b>33 335</b>	<b>16 528</b>
<b>Transfers and subsidies - capital (in-kind)</b>				
Departmental Agencies and Accounts				
District Municipalities	64 613		154 220	
Foreign Government and International Organisations				
Higher Educational Institutions				
Households				
Local Municipalities				
National Government				
Non Profit Institutions				
Parent Municipality				
Private Enterprises				
Provincial Governments				
Public Corporations				
<b>Total Transfers and subsidies - capital (in-kind)</b>	<b>64 613</b>	<b>-</b>	<b>154 220</b>	<b>-</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>
<b>Income Tax</b>				
Continuing Operations				
Discontinued Operations				
<b>Total Income Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) after income tax</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>
Share of Surplus/Deficit attributable to Joint Venture				
Share of Surplus/Deficit attributable to Minorities				
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(148 541)</b>	<b>(2 463)</b>	<b>(150 017)</b>	<b>16 945</b>

Share of Surplus/Deficit attributable to Associate		180	(25)	(50)	
Intercompany/Parent-subsidiary Transactions					
<b>Surplus/(Deficit) for the year</b>		<b>(148 361)</b>	<b>(2 488)</b>	<b>(150 067)</b>	<b>16 945</b>
<b>Repairs and Maintenance by Expenditure Item</b>	8				
Employee related costs		-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-
Contracted Services		19 510	31 199	65 264	2 997
Operational Costs		-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	9	<b>19 510</b>	<b>31 199</b>	<b>65 264</b>	<b>2 997</b>

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References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

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

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

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

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

Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			-	-	-
			-	-	-
292	292	227	302	312	322
			-	-	-
110 839	110 839	70 943	122 592	137 034	153 209
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
111 130	111 130	71 170	122 894	137 346	153 531
-	-	(2 907)	-	-	-
-	-	-	-	-	-
111 130	111 130	68 264	122 894	137 346	153 531
			-	-	-
			-	-	-
30	30	17	31	32	33
			-	-	-
			-	-	-
30 559	30 559	19 479	31 598	32 641	33 685
			-	-	-
30 589	30 589	19 495	31 629	32 673	33 718
-	-	-	-	-	-
-	-	-	-	-	-
30 589	30 589	19 495	31 629	32 673	33 718
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
30 225	30 225	19 861	31 253	32 284	33 317
			-	-	-
30 225	30 225	19 861	31 253	32 284	33 317
(3)	(3)	(0)	(3)	(3)	(3)
-	-	-	-	-	-
30 222	30 222	19 861	31 250	32 281	33 314
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
11 698	11 698	7 797	12 096	12 495	12 895
			-	-	-
11 698	11 698	7 797	12 096	12 495	12 895
-	-	-	-	-	-
-	-	-	-	-	-
11 698	11 698	7 797	12 096	12 495	12 895
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
531	531	300	549	567	585
			-	-	-
417	417	263	431	445	459
			-	-	-

			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-





			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
15 226	15 226	6	15 744	16 263	16 784
		4 389	-	-	-
		8 906	-	-	-
		1 291	-	-	-
		216	-	-	-
		35	-	-	-
			-	-	-
		208	-	-	-
42 797	42 797	11 417	44 252	45 712	47 175
			-	-	-
			-	-	-
		2 453	-	-	-
42 797	42 797	28 916	44 252	45 712	47 175
(1 211)	(1 211)	(1 145)	(1 252)	(1 293)	(1 335)
41 586	41 586	27 771	43 000	44 419	45 840
			-	-	-
			-	-	-
-	-	-	-	-	-
238	238	276	246	254	263
			-	-	-
			-	-	-
238	238	276	246	254	263
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
4 302	4 302	1 502	4 253	2 900	2 900
109 806	109 806	82 355	112 377	115 624	120 421
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

			-	-	-
			-	-	-
114 108	114 108	83 857	116 630	118 524	123 321
114 108	114 108	83 857	116 630	118 524	123 321
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
5 662	5 662		5 855	6 048	6 241
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
5 662	5 662	-	5 855	6 048	6 241
			-	-	-
420 263	420 263	270 239	441 179	464 180	491 828
			-	-	-
48 110	48 110	48 097	50 395	52 789	55 296
4 721	4 721	2 551	4 945	5 180	5 426
		325	-	-	-
2 157	2 157	26	2 259	2 366	2 479
326	326	385	341	358	375
			-	-	-
3 501	3 501	1 485	3 668	3 842	4 024
			-	-	-
5 984	5 984	2 220	6 268	6 566	6 878
			-	-	-
3 828	3 828	558	4 010	4 200	4 400
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		308	-	-	-

5 795	5 795	6 658	-	-	-
			-	-	-
			6 071	6 359	6 661
			-	-	-
507	507	341	531	556	583
			-	-	-
			-	-	-
			-	-	-
			-	-	-
10 131	10 131	7 866	10 612	11 116	11 644
68 945	68 945	60 734	72 220	75 651	79 244
562	562		589	617	646
			-	-	-
2 681	2 681	3 680	2 808	2 942	3 081
10 661	10 661	8 571	11 168	11 698	12 254
1 241	1 241	866	1 299	1 361	1 426
15 145	15 145	13 117	15 864	16 618	17 407
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
84 090	84 090	73 851	88 084	92 268	96 651
			-	-	-
84 090	84 090	73 852	88 084	92 268	96 651
6 959	6 959	5 078	7 289	7 614	7 952
540	540	363	566	591	617
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
184	184	67	193	201	210
			-	-	-
7 683	7 683	5 507	8 048	8 406	8 780
310	310		325	340	355
299	299		313	327	341
609	609	-	638	666	696
8 292	8 292	5 507	8 686	9 072	9 476
126 388	126 388	88 010	137 776	150 189	163 722
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
			-	-	-
126 388	126 388	88 010	137 776	150 189	163 722
403	403	312	416	430	444
			-	-	-
			-	-	-
			-	-	-
1 231	1 231	3 818	1 273	1 315	1 357
8 366	8 366	9 709	8 651	8 936	9 222
10 000	10 000	13 839	10 340	10 681	11 023
			-	-	-
10 000	10 000	13 839	10 340	10 681	11 023
			-	-	-
			-	-	-
			-	-	-
			-	-	-
113 611	113 611	(116)	117 474	121 351	125 234





417	417	2 774	431	446	460	
12	12		13	13	13	
2 781	2 781	6 468	2 876	2 971	3 066	
417	417	946	431	446	460	
96	96		100	103	106	
1 558	1 558	915	1 611	1 664	1 718	
1 591	1 591	1 241	1 645	1 700	1 754	
588	588	71	608	628	648	
13 791	13 791	24 808	14 260	14 731	15 202	
967	967	332	1 000	1 033	1 066	
242	242		250	258	266	
1 209	1 209	332	1 250	1 291	1 332	
15 000	15 000	25 139	15 510	16 022	16 535	



		(68)	-	-	-
25 373	25 373	(17 374)	18 503	35 510	39 177
-	-	7 529	-	-	-
-	-	-	-	-	-
8 494	8 494	(488)	8 783	9 073	9 363
-	-	2 159	-	-	-
8 494	8 494	9 199	8 783	9 073	9 363

- - - - -

e spent on Repairs and Maintenance.

MP306 Dipaeseng - Supporting Table SAZ Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE AND ADMINISTRATION	Vote 3 - COMMUNITY AND PUBLIC SAFETY	Vote 4 - DEVELOPMENT AND PLANNING	Vote 5 - SPORTS AND RECREATION	Vote 6 - ROADS	Vote 7 - PUBLIC SAFETY	Vote 8 - WASTE MANAGEMENT	Vote 9 - WASTE WATER MANAGEMENT	Vote 10 - WATER	Vote 11 - ELECTRICITY	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
<b>R thousand</b>	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		997	-	-	-	-	-	-	-	-	-	121 897	-	-	-	-	122 894
Service charges - Water		-	-	-	-	-	-	-	-	-	31 629	-	-	-	-	-	31 629
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	31 250	-	-	-	-	-	-	31 250
Service charges - Waste Management		-	-	-	-	-	-	-	12 096	-	-	-	-	-	-	-	12 096
Sale of Goods and Rendering of Services		248	756	566	-	-	344	-	-	-	-	-	-	-	-	-	1 915
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	57 976	-	-	-	-	-	-	-	-	-	-	-	-	-	57 976
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		399	-	-	19	-	-	-	-	-	-	-	-	-	-	-	417
Licence and permits		-	-	-	-	-	1 528	-	-	-	-	-	-	-	-	-	1 528
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	15 690	-	-	-	-	54	-	-	-	-	15 744
<b>Non-Exchange Revenue</b>																	
Property rates		-	43 000	-	-	-	-	-	-	-	-	-	-	-	-	-	43 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	1	-	-	245	-	-	-	-	-	-	-	-	-	246
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		112 377	2 800	-	-	-	-	-	1 453	-	-	-	-	-	-	-	116 630
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	5 855	-	-	-	-	-	-	-	-	-	-	-	-	-	5 855
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>114 021</b>	<b>110 387</b>	<b>568</b>	<b>19</b>	<b>-</b>	<b>17 807</b>	<b>-</b>	<b>13 549</b>	<b>31 250</b>	<b>31 629</b>	<b>121 951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>441 179</b>
<b>Expenditure</b>																	
Employee related costs		10 191	13 220	13 831	13 314	1 189	11 140	5 824	11 191	5 961	2 223	-	-	-	-	-	88 084
Remuneration of councillors		8 686	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 686
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	137 776	-	-	-	-	137 776
Inventory consumed		-	118	106	-	-	252	-	-	187	9 260	416	-	-	-	-	10 340
Debt impairment		-	117 474	-	-	-	-	-	-	-	-	-	-	-	-	-	117 474
Depreciation, amortisation and impairment		-	2 051	580	-	-	20 153	-	-	-	-	-	-	-	-	-	22 785
Interest, Dividends and Rent on Land		-	7 755	-	-	-	-	-	-	-	-	-	-	-	-	-	7 755
Contracted services		275	8 351	10 776	500	-	1 361	-	183	183	887	8 503	-	-	-	-	31 020
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		2 150	11 784	191	279	300	564	31	187	13	13	-	-	-	-	-	15 510
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>21 302</b>	<b>160 753</b>	<b>25 484</b>	<b>14 092</b>	<b>1 489</b>	<b>33 470</b>	<b>5 855</b>	<b>11 562</b>	<b>6 344</b>	<b>12 383</b>	<b>146 696</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>439 430</b>
<b>Surplus/(Deficit)</b>		<b>92 719</b>	<b>(50 366)</b>	<b>(24 916)</b>	<b>(14 074)</b>	<b>(1 489)</b>	<b>(15 664)</b>	<b>(5 855)</b>	<b>1 987</b>	<b>24 905</b>	<b>19 246</b>	<b>(24 745)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 750</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	16 355	-	-	-	-	-	-	398	-	-	-	-	16 753
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; subsidies</b>		<b>92 719</b>	<b>(50 366)</b>	<b>(24 916)</b>	<b>2 281</b>	<b>(1 489)</b>	<b>(15 664)</b>	<b>(5 855)</b>	<b>1 987</b>	<b>24 905</b>	<b>19 246</b>	<b>(24 347)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 503</b>

References  
1. Departmental columns to be based on municipal organisation structure

**MP306 Dipaleseng - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

R thousand	Description	###	2022/23	2023/24
			Audited Outcome	Audited Outcome
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Cash and Cash Equivalents</b>				
	Call Deposits and Investments		20 034	22 667
	Cash at Bank		(6 666)	(18 292)
	Cash on Hand		-	-
	<b>Total Cash and Cash Equivalents</b>		<b>13 367</b>	<b>4 375</b>
<b>Short term Investments</b>				
	Deposit Taking Institutions		-	-
<b>Trade and other receivables from exchange transactions</b>				
	Electricity		95 714	121 032
	Waste Management		99 031	108 234
	Waste Water Management		173 694	191 416
	Water		150 339	165 684
	Other trade receivables from exchange transactions		109 384	110 367
	VAT Receivable Input Tax Accrual		19 369	33 571
	<b>Gross: Trade and other receivables from exchange transactions</b>		<b>647 532</b>	<b>730 303</b>
<b>Less: Impairment for debt</b>				
	Impairment for Electricity		(51 150)	(64 547)
	Impairment for Waste Management		(90 569)	(103 124)
	Impairment for Waste Water Management		(142 797)	(162 948)
	Impairment for Water		(113 126)	(127 167)
	Impairment for other trade receivables from exchange transactions		(79 926)	(31 616)
	<b>Total Less: Impairment for debt</b>		<b>(477 569)</b>	<b>(489 402)</b>
	<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>169 963</b>	<b>240 900</b>
<b>Receivables from non-exchange transactions</b>				
<b>Property rates</b>				
	Agricultural Properties		25 957	45 465
	Business and Commercial Properties		17 273	16 239
	Industrial Properties		876	1 172
	Mining Properties		528	114
	Public Benefit Organisations		-	-
	Public Service Infrastructure Properties		2 437	-
	Public Service Purposes Properties		4 488	5 328
	Residential Properties		63 041	54 606
	Residential Sectional Title Garages		-	-
	Sports Clubs and Fields		-	-
	Vacant Land		4 937	5 209
	Property Rates General		-	-
	<b>Gross: Property rates</b>		<b>119 537</b>	<b>128 133</b>
	Less: Impairment of Property rates		(74 375)	(84 434)
	<b>Net Property rates</b>		<b>45 162</b>	<b>43 699</b>
	Other receivables from non-exchange transactions		7 841	9 310
	Less: Impairment for other receivables from non-exchange transactions		(7 630)	(9 160)
	<b>Net other receivables from non-exchange transactions</b>		<b>211</b>	<b>150</b>
	<b>Total net Receivables from non-exchange transactions</b>		<b>45 373</b>	<b>43 849</b>
<b>Current Portion of Non-current Receivables</b>				
	Associates		-	-
	Bursary Obligations		-	-
	Car		-	-
	Computer and Electronic Equipment		-	-
	Employee Benefits		-	-
	Finance Lease Receivable		-	-
	Housing		-	-

Housing Land Sales	-	-
Housing Selling Schemes	-	-
Intercompany/Parent-subsiary Transactions	-	-
Joint Ventures	-	-
Operating Lease	-	-
Public Organisation	-	-
Sporting and Other Bodies	-	-
Staff Loans/Recoveries	-	-
Subsidiaries	-	-
<b>Total Current Portion of Non-current Receivables</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>		
Agricultural	-	-
Consumables	-	-
Finished Goods	-	-
Housing Stock	-	-
Land	-	-
Materials and Supplies	111	111
Water	62	50
Work-in-progress	-	-
<b>Total Inventory</b>	<b>173</b>	<b>162</b>
<b>VAT Receivable</b>		
Input Tax Capital	31 960	38 283
Input Tax General	89 628	107 718
VAT Control (Receivable)	(28 368)	(34 024)
<b>Total VAT Receivable</b>	<b>93 221</b>	<b>111 977</b>
<b>Other current assets</b>		
Construction Contracts and Receivables	-	-
Control, Clearing and Interface Accounts	0	0
Deposits	217	217
Fair Value Adjustments	-	-
Income Tax Receivable	-	-
Operating Lease - Straight Lining	-	-
Intercompany/Parent-subsiary Transactions	-	-
<b>Total Other current assets</b>	<b>217</b>	<b>217</b>
<b>Total Current Assets</b>	<b>322 315</b>	<b>401 479</b>
<b>Non-current Assets</b>		
<b>Investments</b>		
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	-	-
<b>Total Investments</b>	<b>-</b>	<b>-</b>
<b>Investment Property</b>		
Investment Property at Cost / Fair Value	39 160	39 356
Less: Accumulated Depreciation	-	-
Less: Accumulated Impairment	-	-
<b>Total Investment Property</b>	<b>39 160</b>	<b>39 356</b>
<b>Property, Plant and Equipment</b>		
Property, Plant and Equipment at Cost / Revaluation	1 426 360	1 553 030
Leases recognised as Property, Plant and Equipment	3	-

Less: Accumulated Depreciation		(624 917)	(643 701)
Less: Accumulated Impairment		(19 491)	(24 664)
<b>Total Property, Plant and Equipment</b>	<b>2</b>	<b>781 952</b>	<b>884 664</b>
<b>Construction Work-in-progress</b>			
Acquisitions		(105 247)	18 136
Opening Balance		274 849	165 743
Prior period corrections		-	-
Transfer to Heritage asset		-	-
Transfer to Intangible Assets		-	-
Transfer to Investment property		-	-
Transfer to PPE		-	-
Less: Accumulated Impairment		-	-
<b>Total Construction Work-in-progress</b>	<b>2</b>	<b>169 603</b>	<b>183 879</b>
<b>Biological Assets</b>			
Biological Assets at Cost / Fair Value		-	-
Less: Accumulated Depreciation		-	-
Less: Accumulated Impairment		-	-
<b>Total Biological Assets</b>		-	-
<b>Living resources</b>			
Living resources at Cost / Revaluation		-	-
Less: Accumulated Depreciation		-	-
Less: Accumulated Impairment		-	-
<b>Total Living resources</b>		-	-
<b>Heritage Assets</b>			
Heritage Assets at Cost / Revaluation		-	-
Less: Accumulated Impairment		-	-
<b>Total Heritage Assets</b>		-	-
<b>Intangible Assets</b>			
Heritage Assets at Cost / Revaluation		102	102
Less: Accumulated Amortisation		(9)	(13)
Less: Accumulated Impairment		-	-
<b>Total Intangible Assets</b>		<b>92</b>	<b>89</b>
<b>Trade and other receivables from exchange transactions</b>			
Electricity		-	-
Property Rental Debtors		-	-
Service Charges		-	-
Waste Management		-	-
Waste Water Management		-	-
Water		-	-
<b>Total Trade and other Receivables from Exchange Transactions</b>		-	-
<b>Non-current Receivables from Non-exchange Transactions</b>			
Associates		-	-
Bursary Obligations		-	-
Car		-	-
Computer and Electronic Equipment		-	-
Employee Benefits		-	-
Finance Lease Receivable		-	-
Housing Land Sales		-	-
Housing Loans		-	-
Housing Selling Schemes		-	-
Intercompany/Parent-subsidary Transactions		-	-
Joint Ventures		-	-
Operating Lease		-	-
Property Rates		-	-
Public Organisation		-	-
Sporting and Other Bodies		-	-
Staff Loans/Recoveries		-	-
Subsidiaries		-	-

<b>Total Non-current Receivables from Non-exchange Transactions</b>	-	-
<b>Other non-current assets</b>		
Deferred Tax Assets	-	-
Defined Benefit Asset	-	-
Intercompany/Parent-subsiary Transactions	-	-
Investment in Associate	-	-
Investment in Joint Venture	-	-
Investment in Subsidiary	-	-
Operating Lease Receivable	-	-
Deposits	-	-
<b>Total Other non-current assets</b>	-	-
<b>Total Non Current Assets</b>	<b>990 808</b>	<b>1 107 989</b>
<b>TOTAL ASSETS</b>	<b>1 313 122</b>	<b>1 509 467</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Bank Overdraft</b>		
ABSA	-	-
First National Bank	-	-
Nedbank	-	-
Rand Merchant Bank	-	-
Standard Bank	-	-
Unspecified	-	-
<b>Total Bank Overdraft</b>	-	-
<b>Financial Liabilities</b>		
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	-	-
<b>Total Financial Liabilities</b>	-	-
<b>Consumer Deposits</b>		
Building Plans	-	-
Buying Card	-	-
Electricity	2 944	3 007
Hiring of Decorative Items	-	-
Library Books	-	-
Posters	-	-
Refuse	-	-
Rental Properties	-	-
Sewer	-	-
Street Closure	-	-
Valuation Appeal	-	-
Water	-	-
Wayleave	-	-
<b>Total Consumer Deposits</b>	<b>2 944</b>	<b>3 007</b>
<b>Trade and Other Payable Exchange Transactions</b>		
Accrued Interest	-	-
Advance Payments	9 024	9 873
Affiliates, Related Parties and Associated Companies	-	-
Agency Fees Payable	23 580	34 189
Auditor-General of South Africa	(1 295)	82
Bonus	10 135	13 597
Compensation Commission (COID)	-	-
Control, Clearing and Interface Accounts	(27 424)	(43 508)
Deferred Revenue	-	-
Dividends Declared	-	-
Electricity Bulk Purchase	13 021	74 298

Fair Value Adjustment		-	-
Intercompany/Parent-subsidary Transactions		-	-
Leave Accrual		11 692	11 692
Long Service Award		1 126	1 568
Municipal Debt Relief		-	-
Overtime		19 358	29 364
Payables and Accruals		260 200	302 055
PAYE Deductions		-	-
Pension and Retirement Contributions		-	-
Retentions		11 801	9 301
Standby		837	1 237
Tender documentation		-	-
Unallocated Deposits		10 638	12 083
Water Inventory Bulk Purchases		60 337	76 251
VAT Payables Output Tax Accrual		48 082	56 758
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>2, 5</b>	<b>451 112</b>	<b>588 840</b>
<b>Trade and Other Payable Non-exchange Transactions</b>			
<b>Transfers and Subsidies Payable</b>			
Capital		20 000	20 000
Operational		-	-
<b>Total Transfers and Subsidies Payable</b>		<b>20 000</b>	<b>20 000</b>
<b>Transfers and Subsidies Unspent</b>			
Capital		5 725	(25)
Operational		-	-
<b>Total Transfers and Subsidies Unspent</b>		<b>5 725</b>	<b>(25)</b>
VAT Payables Output Tax Accrual		-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-
<b>Total Trade and Other Payable Non-exchange Transactions</b>	<b>2</b>	<b>25 725</b>	<b>19 975</b>
<b>Provision</b>			
Alien Vegetation		-	-
Bonus		-	-
Decommissioning, Restoration and Similar Liabilities		112 252	112 252
Ex-gratia Pension		-	-
Insurance Claims		-	-
Leave		668	668
Litigation		-	-
Pension Fund Investment Return Shortfall		-	-
Staff Parity		-	-
Impairment		-	-
<b>Total Provision</b>		<b>112 920</b>	<b>112 920</b>
<b>VAT Payable</b>			
VAT Payable: Output Tax		64 783	80 092
VAT Payable: VAT Control		-	-
<b>Total VAT Payable</b>		<b>64 783</b>	<b>80 092</b>
<b>Other current liabilities</b>			
<b>Employee Benefits</b>			
Post-employment Benefits		358	358
Other Long-Term Benefits		249	249
Termination Benefits		-	-
<b>Total Employee Benefits</b>		<b>606</b>	<b>606</b>
Deferred Tax Liabilities		-	-
Income Tax Payable		-	-
Intercompany/Parent-subsidary Transactions		-	-
<b>Total Other current liabilities</b>		<b>606</b>	<b>606</b>
<b>Total Current Liabilities</b>		<b>658 092</b>	<b>805 441</b>
<b>Non-current Liabilities</b>			
<b>Financial Liabilities</b>			

<b>Borrowings</b>			
Annuity and Bullet Loans	-	-	
Bankers Acceptance Certificate	-	-	
Concessionary Loan	-	-	
Derivative Financial Liability	-	-	
Finance Lease Liability	-	-	
Government Loans	-	-	
Intercompany/Parent-subsiary Transactions	-	-	
Local Registered Stock	-	-	
Marketable Bonds	-	-	
Non-annuity Loans	-	-	
Non-marketable Bonds	-	-	
PPP Liabilities	-	-	
Securities	-	-	
Interest Rate Swaps	-	-	
<b>Total Borrowings</b>	<b>4</b>	-	-
Operating Lease Liability	-	-	
<b>Total Financial Liabilities</b>		-	-
<b>Provisions</b>			
Alien Vegetation	-	-	
Bonus	-	-	
Decommissioning, Restoration and Similar Liabilities	29 838	36 479	
Ex-gratia Pension	-	-	
Impairment	-	-	
Insurance Claims	-	-	
Leave	-	-	
Litigation	-	-	
Pension Fund Investment Return Shortfall	-	-	
Staff Parity	-	-	
<b>Total Provisions</b>		<b>29 838</b>	<b>36 479</b>
<b>Long term Trade and other Payables</b>			
Bulk Water	-	-	
Electricity Bulk Purchase	-	-	
Municipal Debt Relief	-	-	
Payables and Accruals	-	-	
<b>Total Long term Trade and other Payables</b>		-	-
<b>Other non-current liabilities</b>			
<b>Employee Benefits</b>			
Post-employment Benefits	11 752	11 777	
Other Long-Term Benefits	3 035	3 382	
Termination Benefits	-	-	
<b>Total Employee Benefits</b>	<b>14 787</b>	<b>15 159</b>	
Deferred Tax Liabilities	-	-	
Intercompany/Parent-subsiary Transactions	-	-	
<b>Total Other non-current liabilities</b>	<b>14 787</b>	<b>15 159</b>	
<b>Total non current liabilities</b>		<b>44 625</b>	<b>51 638</b>
<b>TOTAL LIABILITIES</b>		<b>702 717</b>	<b>857 078</b>
<b>CHANGES IN NET ASSETS</b>		<b>610 406</b>	<b>652 389</b>
<b>COMMUNITY WEALTH/EQUITY</b>			
<b>Accumulated Surplus/(Deficit)</b>			
Changes in Accounting Policy	-	-	
Correction of Prior Period Error	(33 096)	18 491	
Depreciation Offsets	-	-	
Opening Balance	787 720	610 406	
Transfers to/from operating revenue and expenditure	(138 803)	23 492	
Transfers to/from Reserves	-	-	
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1</b>	<b>615 821</b>	<b>652 389</b>
<b>Reserves and Funds</b>			

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		-	-
<b>Total Reserves and Funds</b>	<b>2</b>	-	-
<b>Other</b>			
<b>Equity</b>			
Capital Contributed by Other Government Units		-	-
Ordinary Shares		-	-
Preference Shares		-	-
Share Premium		-	-
<b>Total Equity</b>		-	-
<b>Non-controlling Interest</b>			
Opening Balance		-	-
Movement during the year		-	-
<b>Total Non-controlling Interest</b>		-	-
Intercompany/Parent-subsidiary Transactions		-	-
<b>Total Other</b>	<b>2</b>	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>615 821</b>	<b>652 389</b>

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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
63 740	-	-	-	63 778	63 740	63 740	63 740
(62 967)	22 941	11 147	11 147	(38 112)	4 796	71 651	135 348
-	-	-	-	-	-	-	-
<b>773</b>	<b>22 941</b>	<b>11 147</b>	<b>11 147</b>	<b>25 666</b>	<b>68 536</b>	<b>135 391</b>	<b>199 088</b>
-	-	-	-	-	-	-	-
152 653	50 051	65 313	65 313	173 645	149 765	149 480	152 092
125 913	20 122	20 122	20 122	138 660	436 652	447 747	459 196
222 134	-	-	-	243 303	222 134	222 134	222 134
189 962	14 683	14 683	14 683	206 647	197 801	205 898	214 254
117 478	195 135	197 008	197 008	121 892	175 124	234 673	296 127
47 207	(2 133)	(2 133)	(2 133)	59 614	(18 398)	(36 796)	(36 796)
<b>855 347</b>	<b>277 857</b>	<b>294 992</b>	<b>294 992</b>	<b>943 760</b>	<b>1 163 078</b>	<b>1 223 135</b>	<b>1 307 006</b>
(80 434)	-	-	-	(80 434)	(80 434)	(80 434)	(80 434)
(114 267)	-	-	-	(114 267)	(114 267)	(114 267)	(114 267)
(180 555)	-	-	-	(180 555)	(180 555)	(180 555)	(180 555)
(140 037)	-	-	-	(140 037)	(140 037)	(140 037)	(140 037)
(59 385)	(117 456)	(113 611)	(113 611)	(59 385)	(176 860)	(298 211)	(423 445)
<b>(574 678)</b>	<b>(117 456)</b>	<b>(113 611)</b>	<b>(113 611)</b>	<b>(574 678)</b>	<b>(692 152)</b>	<b>(813 503)</b>	<b>(938 737)</b>
<b>280 669</b>	<b>160 401</b>	<b>181 381</b>	<b>181 381</b>	<b>369 082</b>	<b>470 926</b>	<b>409 632</b>	<b>368 269</b>
50 280	-	-	-	53 277	50 280	50 280	50 280
17 130	-	-	-	18 980	17 130	17 130	17 130
1 311	-	-	-	1 413	1 311	1 311	1 311
119	-	-	-	269	119	119	119
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5 870	39 464	39 464	39 464	8 075	5 870	5 870	5 870
67 103	40 669	41 586	41 586	77 473	76 817	86 852	97 209
-	(29 688)	(29 688)	(29 688)	-	-	-	-
-	-	-	-	-	-	-	-
8 144	-	-	-	10 745	8 144	8 144	8 144
-	-	-	-	-	-	-	-
<b>149 957</b>	<b>50 445</b>	<b>51 362</b>	<b>51 362</b>	<b>170 233</b>	<b>159 671</b>	<b>169 706</b>	<b>180 063</b>
(93 748)	-	-	-	(93 748)	(93 748)	(93 748)	(93 748)
<b>56 208</b>	<b>50 445</b>	<b>51 362</b>	<b>51 362</b>	<b>76 484</b>	<b>65 923</b>	<b>75 958</b>	<b>86 314</b>
10 623	(125)	(125)	(125)	10 623	10 378	10 124	9 862
(9 400)	-	-	-	(9 400)	(9 400)	(9 400)	(9 400)
<b>1 223</b>	<b>(125)</b>	<b>(125)</b>	<b>(125)</b>	<b>1 223</b>	<b>978</b>	<b>724</b>	<b>462</b>
<b>57 432</b>	<b>50 319</b>	<b>51 236</b>	<b>51 236</b>	<b>77 708</b>	<b>66 901</b>	<b>76 682</b>	<b>86 777</b>
-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1 156 562	1 092 269	1 103 430	1 103 430	1 166 085	1 156 385	1 173 401	1 190 968
1 601 036	1 344 888	1 366 153	1 366 153	1 754 515	1 776 241	1 821 691	1 871 714
-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2 985	3 007	3 007	3 007	2 971	2 985	2 985	2 985
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2 985	3 007	3 007	3 007	2 971	2 985	2 985	2 985
-	13 500	-	-	-	7 755	15 766	24 033
10 641	-	-	-	17 835	10 641	10 641	10 641
-	-	-	-	-	-	-	-
47 228	486 840	486 840	486 840	47 219	47 228	47 228	47 228
(806)	7 094	8 189	8 189	1 560	1 457	3 795	6 207
17 773	4 721	4 721	4 721	20 665	22 718	27 898	33 324
-	-	-	-	-	-	-	-
(55 718)	(5 711)	(5 711)	(5 711)	(59 060)	(66 988)	(78 530)	(90 345)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
164 875	(116 927)	(116 927)	(116 927)	246 874	27 415	(122 183)	(284 990)

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11 692	-	-	-	11 692	11 692	11 692	11 692
1 568	-	-	-	1 568	1 568	1 568	1 568
-	-	-	-	-	-	-	-
39 159	483	483	483	34 018	45 230	51 589	58 250
380 208	105 966	123 209	123 209	425 123	507 804	647 477	800 345
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9 553	-	5 499	5 499	9 553	9 553	9 553	9 553
1 663	507	507	507	1 663	2 195	2 751	3 334
-	-	-	-	-	-	-	-
13 914	-	-	-	19 370	13 914	13 914	13 914
76 251	-	2 500	2 500	76 251	84 927	93 889	103 138
67 107	-	(0)	(0)	72 327	(19 232)	(38 464)	(38 464)
-	-	-	-	-	-	-	-
<b>785 108</b>	<b>496 474</b>	<b>509 310</b>	<b>509 310</b>	<b>926 658</b>	<b>707 876</b>	<b>698 584</b>	<b>709 429</b>
20 000	-	-	-	20 000	20 000	20 000	20 000
-	-	-	-	-	-	-	-
<b>20 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 000</b>	<b>20 000</b>	<b>20 000</b>	<b>20 000</b>
(25)	-	-	-	13 090	0	0	-
-	-	-	-	2 824	(0)	-	0
<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 915</b>	<b>-</b>	<b>0</b>	<b>0</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>19 975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35 915</b>	<b>20 000</b>	<b>20 000</b>	<b>20 000</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
112 252	-	-	-	112 252	112 252	112 252	112 252
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
668	-	-	-	668	668	668	668
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>112 920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112 920</b>	<b>112 920</b>	<b>112 920</b>	<b>112 920</b>
94 697	(662)	(662)	(662)	107 940	(19 232)	(19 232)	(19 232)
-	4 696	4 696	4 696	-	19 232	38 464	38 464
<b>94 697</b>	<b>4 034</b>	<b>4 034</b>	<b>4 034</b>	<b>107 940</b>	<b>0</b>	<b>19 232</b>	<b>19 232</b>
358	787	787	787	358	-	-	-
249	-	-	-	249	-	-	-
-	-	-	-	-	-	-	-
<b>606</b>	<b>787</b>	<b>787</b>	<b>787</b>	<b>606</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>606</b>	<b>787</b>	<b>787</b>	<b>787</b>	<b>606</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1 016 293</b>	<b>504 302</b>	<b>517 138</b>	<b>517 138</b>	<b>1 187 010</b>	<b>843 781</b>	<b>853 721</b>	<b>864 567</b>





MP306 Dlpaleseng - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Allocations to other priorities			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	-	-	-	-	-	-	-	-	-

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

MP306 Dipaleseng - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>Allocations to other priorities</b>												
<b>Total Expenditure</b>				1	-	-	-	-	-	-	-	-

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



MP306 Dipaleseng - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26		
		Approved Outcome	Approved Outcome	Approved Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Vote 1 - vote name</b>							
<b>Function 1 - (name)</b>							
<b>Sub-function 1 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 2 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 3 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Function 2 - (name)</b>							
<b>Sub-function 1 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 2 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 3 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Vote 2 - vote name</b>							
<b>Function 1 - (name)</b>							
<b>Sub-function 1 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 2 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 3 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Function 2 - (name)</b>							
<b>Sub-function 1 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 2 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 3 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Vote 3 - vote name</b>							
<b>Function 1 - (name)</b>							
<b>Sub-function 1 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 2 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 3 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Function 2 - (name)</b>							
<b>Sub-function 1 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 2 - (name)</b>							
<i>Insert measure/s description</i>							
<b>Sub-function 3 - (name)</b>							

<i>Insert measure/s description</i>								
<b>And so on for the rest of the Votes</b>								

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

**MP306 Dipaleseng - Entities measurable performance objectives**

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Entity 1 - (name of entity)</b> <i>Insert measure/s description</i>							
<b>Entity 2 - (name of entity)</b> <i>Insert measure/s description</i>							
<b>Entity 3 - (name of entity)</b> <i>Insert measure/s description</i>							
<b>And so on for the rest of the Entities</b>							

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





2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

MP306 Dipaleseng - 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	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	6.3%	7.5%	6.9%	1.9%	1.8%	1.8%	8.3%	1.8%	1.7%	1.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	11.2%	10.5%	13.5%	1.9%	1.8%	1.8%	8.9%	1.8%	1.7%	1.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.7	0.8	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.7	0.8	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.6	0.6	0.7
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	101.7%	0.0%	0.0%	68.3%	62.9%	62.9%	99.9%	90.5%	89.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101.7%	0.0%	0.0%	68.3%	62.9%	62.9%	99.9%	90.5%	89.7%	89.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	55.1%	56.9%	56.1%	27.4%	26.1%	26.1%	86.2%	27.1%	30.7%	31.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		1344.2%	-232.1%	-299.7%	2164.1%	4568.9%	4568.9%	8312.9%	1120.0%	560.1%	376.5%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	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										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	23.7%	24.7%	27.0%	21.2%	20.0%	20.0%	27.3%	20.0%	19.9%	19.7%
Remuneration	Total remuneration/(Total Revenue - capital	25.6%	26.8%	29.3%	23.3%	22.0%	22.0%	35.8%	21.9%	21.8%	21.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	6.0%	9.1%	18.1%	0.8%	2.0%	2.0%	3.3%	2.0%	2.0%	1.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	25.3%	20.3%	51.2%	7.4%	7.0%	7.0%	8.9%	6.9%	6.8%	6.6%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating			948.5				7.8	12.3	12.5	13.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	105.4%	108.6%	100.5%	40.6%	37.8%	37.8%	165.8%	40.1%	47.5%	48.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed										

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure											
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	35 922	10 961	726					(9 397)			
Borrowing											

**MP306 Dipaleseng - 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
						Outcome	Outcome	Outcome	Original Budget
<b>Demographics</b>									
Population									
Females aged 5 - 14									
Males aged 5 - 14									
Females aged 15 - 34									
Males aged 15 - 34									
Unemployment									
<b>Monthly household income (no. of households)</b>	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									
<b>Poverty profiles (no. of households)</b>									
< R2 060 per household per month	13								
Insert description	2								
<b>Household/demographics (000)</b>									
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)									
<b>Housing statistics</b>	3								
Formal									
Informal									
<b>Total number of households</b>									
Dwellings provided by municipality	4								
Dwellings provided by province/s									

Dwellings provided by private sector	5								
<b>Total new housing dwellings</b>			-	-	-	-	-	-	-
<b>Economic</b>	6								
Inflation/inflation outlook (CPIX)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)									
Consumption growth (water)									
<b>Collection rates</b>	7								
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

#### Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		<b>Household service targets (000)</b>						
		<b>Water:</b>						
		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)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b>Sanitation/sewerage:</b>						
		Flush toilet (connected to sewerage)	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-

		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b><u>Energy:</u></b>						
		Electricity (at least min.service level)	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b><u>Refuse:</u></b>						
		Removed at least once a week	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Municipal in-house services</b>			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Current Year 2025/26</b>		
	Ref.		<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>
		<b>Household service targets (000)</b>						
		<b><u>Water:</u></b>						
		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)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
		<b><u>Sanitation/sewerage:</u></b>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						

Other toilet provisions (< min.service level)						
No toilet provisions						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-
<b><u>Energy:</u></b>						
Electricity (at least min.service level)						
Electricity - prepaid (min.service level)						
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
Electricity (< min.service level)						
Electricity - prepaid (< min. service level)						
Other energy sources						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-
<b><u>Refuse:</u></b>						
Removed at least once a week						
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
Removed less frequently than once a week						
Using communal refuse dump						
Using own refuse dump						
Other rubbish disposal						
No rubbish disposal						
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		<b>Household service targets (000)</b>						
<b>Name of municipal entity</b>		<b>Water:</b>						
		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)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Sanitation/sewerage:</b>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						
		Other toilet provisions (< min.service level)						
		No toilet provisions						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Energy:</b>						
		Electricity (at least min.service level)						
		Electricity - prepaid (min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Electricity (< min.service level)						
		Electricity - prepaid (< min. service level)						
		Other energy sources						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Name of municipal entity</b>		<b>Refuse:</b>						
		Removed at least once a week						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Removed less frequently than once a week						
		Using communal refuse dump						
		Using own refuse dump						
		Other rubbish disposal						
		No rubbish disposal						

		<i>Below Minimum Service Level sub-total</i>			-	-	-			
		<b>Total number of households</b>			-	-	-			
<b>Services provided by 'external mechanisms'</b>	Ref.				2022/23	2023/24	2024/25	Current Year 2025/26		
					Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
<b>Names of service providers</b>		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		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)								
		<i>Minimum Service Level and Above sub-total</i>			-	-	-	-	-	-
	9	Using public tap (< min.service level)								
	10	Other water supply (< min.service level)								
		No water supply								
		<i>Below Minimum Service Level sub-total</i>			-	-	-	-	-	-
		<b>Total number of households</b>			-	-	-	-	-	-
<b>Names of service providers</b>		<b>Sanitation/sewerage:</b>								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		<i>Minimum Service Level and Above sub-total</i>			-	-	-	-	-	-
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		<i>Below Minimum Service Level sub-total</i>			-	-	-	-	-	-
		<b>Total number of households</b>			-	-	-	-	-	-
<b>Names of service providers</b>		<b>Energy:</b>								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		<i>Minimum Service Level and Above sub-total</i>			-	-	-	-	-	-
		Electricity (< min.service level)								
		Electricity - prepaid (< min. service level)								
		Other energy sources								
		<i>Below Minimum Service Level sub-total</i>			-	-	-	-	-	-
		<b>Total number of households</b>			-	-	-	-	-	-
<b>Names of service providers</b>		<b>Refuse:</b>								
		Removed at least once a week								
		<i>Minimum Service Level and Above sub-total</i>			-	-	-	-	-	-
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								

		Other rubbish disposal						
		No rubbish disposal						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		<b>Total number of households</b>	-	-	-	-	-	-
<b>Detail of Free Basic Services (FBS) provided</b>			<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Current Year 2025/26</b>		
			<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>
<b>Electricity</b>	Ref.	<b><u>Location of households for each type of FBS</u></b>						
List type of FBS service		month Rands)						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Electricity for informal settlements</b>	-	-	-	-	-	-
<b>Water</b>	Ref.	<b><u>Location of households for each type of FBS</u></b>						
List type of FBS service		<b>Formal settlements - (6 kilolitre per indigent household per month Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Water for informal settlements</b>	-	-	-	-	-	-
<b>Sanitation</b>	Ref.	<b><u>Location of households for each type of FBS</u></b>						
List type of FBS service		households)						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						

		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Sanitation for informal settlements</b>	-	-	-	-	-	-
<b>Refuse Removal</b>	Ref.	<b>Location of households for each type of FBS</b>						
List type of FBS service		households)						
		Number of HH receiving this type of FBS						
		<b>Informal settlements (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Informal settlements targeted for upgrading (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Living in informal backyard rental agreement (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Other (Rands)</b>						
		Number of HH receiving this type of FBS						
		<b>Total cost of FBS - Refuse Removal for informal settlements</b>	-	-	-	-	-	-

References

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

**2026/27 Medium Term Revenue & Expenditure Framework**

Outcome	Outcome	Outcome
-	-	-

-	-	-

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
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-	-	-
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-	-	-
-	-	-
-	-	-
-	-	-
-	-	-



-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	-
<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
<b>Budget Year 2026/27</b>	<b>Budget Year +1 2027/28</b>	<b>Budget Year +2 2028/29</b>
-	-	-
-	-	-

-	-	-
-	-	-

MP306 Dipaleseng Supporting Table SA10 Funding measurement

Description	MFMA section	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	33 561	(253 720)	(261 985)	22 941	11 147	11 147	11 147	63 203	124 725	188 422
Cash + investments at the yr end less applications - R'000	18(1)b	2	(399 222)	(887 774)	(1 095 429)	(403 517)	(426 403)	(426 403)	(665 326)	(253 612)	(228 511)	(200 098)
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(148 541)	(2 463)	(150 017)	16 945	25 373	25 373	(17 306)	18 503	35 510	39 177
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.9%	0.9%	2.8%	1.7%	(6.0%)	(42.4%)	0.9%	1.6%	1.7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	42.9%	0.0%	0.0%	32.2%	29.9%	29.9%	54.6%	77.3%	77.1%	77.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	109.2%	46.4%	49.3%	56.2%	50.4%	50.4%	(0.1%)	48.8%	46.8%	44.8%
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.	32.2%	18.7%	(37.7%)	10.4%	0.0%	92.1%	20.4%	(9.6%)	(6.4%)
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	2.4%	3.4%	6.7%	0.3%	0.8%	0.8%	0.9%	0.9%	1.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

Supporting indicators

% incr total service charges (incl prop rates)	18(1)a	0.0%	11.9%	6.9%	8.8%	7.7%	0.0%	(36.4%)	6.9%	7.6%	7.7%
% incr Property Tax	18(1)a	0.0%	23.5%	(14.5%)	27.0%	2.3%	0.0%	(33.2%)	3.4%	3.3%	3.2%
% incr Service charges - Electricity	18(1)a	0.0%	8.9%	20.9%	4.8%	15.9%	0.0%	(38.6%)	10.6%	11.8%	11.8%
% incr Service charges - Water	18(1)a	0.0%	9.5%	0.7%	5.0%	0.0%	0.0%	(36.3%)	3.4%	3.3%	3.2%
% incr Service charges - Waste Water Management	18(1)a	0.0%	9.2%	3.9%	6.5%	0.0%	0.0%	(34.3%)	3.4%	3.3%	3.2%
% incr Service charges - Waste Management	18(1)a	0.0%	10.9%	7.4%	4.3%	0.0%	0.0%	(33.3%)	3.4%	3.3%	3.2%
% 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	160 573	179 742	192 178	209 046	225 225	225 225	143 188	240 868	259 213	279 298
Service charges		160 573	179 742	192 178	209 046	225 225	225 225	143 188	240 868	259 213	279 298
Property rates		30 314	37 442	32 021	40 669	41 586	41 586	27 771	43 000	44 419	45 840
Service charges - electricity revenue		69 429	75 634	91 447	95 868	111 130	111 130	68 264	122 894	137 346	153 531
Service charges - water revenue		26 424	28 928	29 125	30 589	30 589	30 589	19 495	31 629	32 673	33 718
Service charges - sanitation revenue		24 985	27 290	28 368	30 222	30 222	30 222	19 861	31 250	32 281	33 314
Service charges - refuse removal		9 421	10 448	11 217	11 698	11 698	11 698	7 797	12 096	12 495	12 895
Agency services		-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding		35 922	10 961	726	-	-	-	127	-	-	-
Cash receipts from ratepayers	18(1)a	156 015	-	-	160 458	160 458	160 458	160 458	201 104	215 438	231 217
Ratepayer & Other revenue	18(1)a	363 774	399 804	386 773	498 648	536 658	536 658	293 813	260 301	279 287	300 015
Change in consumer debtors (current and non-current)	N/A	-	69 413	53 352	(127 380)	21 897	-	214 173	91 036	(51 512)	(31 268)
Operating and Capital Grant Revenue	18(1)a	143 302	242 894	143 536	130 636	136 135	136 135	83 857	133 383	153 029	158 936
Capital expenditure - total	20(1)(vi)	118 164	153 234	76 800	16 526	22 025	22 025	9 523	16 753	34 505	35 615
Capital expenditure - renewal	20(1)(vi)	-	-	-	-	-	-	-	-	-	-
<b>Supporting benchmarks</b>											
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants											
Average annual collection rate (arrears inclusive)											

DoRA operating

List operating grants

DoRA capital

List capital grants

Trend

Change in consumer debtors (current and non-current) N/A 69 413 53 352 (127 380) 21 897 - 214 173 91 036 (51 512) (31 268)

Total Operating Revenue

323 036 343 286 360 092 396 929 420 263 420 263 270 239 441 179 464 180 491 828

Total Operating Expenditure

575 133 478 869 697 664 396 512 416 917 416 917 287 545 439 430 463 175 488 266

Operating Performance Surplus/(Deficit)

(252 097) (135 583) (337 572) 417 3 346 3 346 (17 306) 1 750 1 005 3 562

Cash and Cash Equivalents (30 June 2012)

63 203

Revenue

% Increase in Total Operating Revenue 6.3% 4.9% 10.2% 5.9% 0.0% (35.7%) 5.0% 5.2% 6.0%

% Increase in Property Rates Revenue 23.5% (14.5%) 27.0% 2.3% 0.0% (33.2%) 54.8% 3.3% 3.2%

% Increase in Electricity Revenue 8.9% 20.9% 4.8% 15.9% 0.0% (38.6%) 10.6% 11.8% 11.8%

% Increase in Property Rates & Services Charges 11.9% 6.9% 8.8% 7.7% 0.0% (36.4%) 6.9% 7.6% 7.7%

Expenditure

% Increase in Total Operating Expenditure 0.0% (16.7%) 45.7% (43.2%) 5.1% 0.0% (31.0%) 5.4% 5.4% 5.4%

% Increase in Employee Costs 0.0% 10.7% 14.6% (13.4%) 0.0% 0.0% (12.2%) 4.7% 4.8% 4.7%

Average Cost Per Budgeted Employee Position (Remuneration) 0 0 0 0 0 0 0 0 0 0 0 0

Average Cost Per Councilor (Remuneration) 0 0 0 0 0 0 0 0 0 0 0 0

R&M % of PPE 2.4% 3.4% 6.7% 0.3% 0.8% 0.9% 0.9% 0.9% 0.9% 1.0%

Asset Renewal and R&M as a % of PPE 5.5% 15.5% 7.0% 1.6% 2.1% 2.1% 1.9% 1.9% 2.4% 2.5%

Debt Impairment % of Total Billable Revenue 109.2% 46.4% 49.3% 56.2% 50.4% 50.4% (0.1%) 48.8% 46.8% 44.8%

Capital Revenue

Internally Funded & Other (R'000) 371 400 499 - - - - - - -

Borrowing (R'000) - - - - - - - - - - -

Grant Funding and Other (R'000) 82 242 142 273 76 073 16 526 22 025 22 025 9 397 16 753 34 505 35 615

Internally Generated funds % of Non Grant Funding 100.0% 100.0% 100.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%

Borrowing % of Non Grant Funding 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%

Grant Funding % of Total Funding 99.6% 99.7% 99.3% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0% 100.0%

Capital Expenditure

Total Capital Programme (R'000) 118 164 153 234 76 800 16 526 22 025 22 025 9 523 16 753 34 505 35 615

Asset Renewal 25 862 109 351 3 448 14 440 14 440 14 440 - 9 394 13 851 14 221

Asset Renewal % of Total Capital Expenditure 31.3% 76.6% 4.5% 87.4% 65.6% 65.6% 0.0% 56.1% 40.1% 39.9%

Cash

Cash Receipts % of Rate Payer & Other 42.9% 0.0% 0.0% 32.2% 29.9% 29.9% 54.6% 77.3% 77.1% 77.1%

Cash Coverage Ratio - - - - - - - - - - -

Borrowing

Most recent Credit Rating - - - - - - - - - - -

Capital Charges to Operating 6.3% 7.5% 6.9% 1.9% 1.8% 1.8% 8.3% 1.8% 1.7% 1.7%

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 (399 222) (887 774) (1 095 429) (403 517) (426 403) (426 403) (665 326) (253 612) (228 511) (200 098)

Free Services

Free Basic Services as a % of Equitable Share (2.0%) (5.7%) (4.4%) (0.4%) (0.4%) (0.4%) (2.2%) (1.2%) (0.4%) (0.4%)

Free Services as a % of Operating Revenue (2.0%) (5.7%) (4.4%) (0.4%) (0.4%) (0.4%) (2.2%) (1.2%) (0.4%) (0.4%)

High Level Outcome of Funding Compliance

Total Operating Revenue 323 036 343 286 360 092 396 929 420 263 420 263 270 239 441 179 464 180 491 828

Total Operating Expenditure 575 133 478 869 697 664 396 512 416 917 416 917 287 545 439 430 463 175 488 266

Surplus/(Deficit) Budgeted Operating Statement (252 097) (135 583) (337 572) 417 3 346 3 346 (17 306) 1 750 1 005 3 562

Surplus/(Deficit) Considering Reserves and Cash Backing (399 222) (887 774) (1 095 429) (403 517) (426 403) (426 403) (665 326) (253 612) (228 511) (200 098)

MIKE+ Funded (1) / Unfunded (0) 15 0 0 0 0 0 0 0 0 0 0 0

MIKE+ Funded v / Unfunded \* 15 0 0 0 0 0 0 0 0 0 0 0

References

15. Subject to figures provided in Schedule.

**MP306 Dipaleseng - Supporting Table SA11 Property rates summary**

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

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

**MP306 Dipaleseng - Supporting Table SA12a Property rates by category (current year)**

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

**References**

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

6. *Provide relevant information for historical comparisons.*

MP306 Dipaleseng - Supporting Table SA12b Property rates by category (budget year)

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

**References**

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

**MP306 Dipaleseng - 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
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
<b>Other rebates or exemptions</b>	2		0	0	0	0	0	0	0
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste water tariffs</b>									
<b>Domestic</b>									

Basic charge/fixed fee ( <i>Rands/month</i> )		0	0	0	0	0	0	0	0
Service point - vacant land ( <i>Rands/month</i> )		0	0	0	0	0	0	0	0
Waste water - flat rate tariff ( <i>c/kl</i> )		0	0	0	0	0	0	0	0
Volumetric charge - Block 1 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 2 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 3 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0

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

**MP306 Dipaleseng - Supporting Table SA13b Service Tariffs by category - explanatory**

Description	####	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
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>[Insert lines as applicable]</i>									
<b>Water tariffs</b>									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
<b>Waste water tariffs</b>									
<i>[Insert blocks as applicable]</i>		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
<b>Electricity tariffs</b>									
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							





**MP306 Dipaleseng - Supporting Table SA14 Household bills**

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

MP Sub Upaleseng - Supporting Table SA15 Investment particulars by type

Investment type	###	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
<b>R thousand</b>										
<b>Investments</b>										
<b>Bank Repurchase Agreements</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Bank Repurchase Agreements</b>		-	-	-	-	-	-	-	-	-
<b>Bankers Acceptance Certificate</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Bankers Acceptance Certificate</b>		-	-	-	-	-	-	-	-	-
<b>Deposit Taking Institutions</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Deposit Taking Institutions</b>		-	-	-	-	-	-	-	-	-
<b>Derivative Financial Assets</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Derivative Financial Assets</b>		-	-	-	-	-	-	-	-	-
<b>Guaranteed Endowment Policies (Sinking)</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Guaranteed Endowment Policies (Sinking)</b>		-	-	-	-	-	-	-	-	-
<b>Interest Rate Swaps</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Interest Rate Swaps</b>		-	-	-	-	-	-	-	-	-
<b>Listed/Unlisted Bonds and Stocks</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Listed/Unlisted Bonds and Stocks</b>		-	-	-	-	-	-	-	-	-
<b>Municipal Bonds</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Municipal Bonds</b>		-	-	-	-	-	-	-	-	-
<b>National Government Securities</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total National Government Securities</b>		-	-	-	-	-	-	-	-	-
<b>Negotiable Certificate of Deposits</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Negotiable Certificate of Deposits</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Debt Expense</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Unamortised Debt Expense</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Preference Share Expense</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Unamortised Preference Share Expense</b>		-	-	-	-	-	-	-	-	-
<b>Total Investments</b>		-	-	-	-	-	-	-	-	-

MP306 LIPAESENG - Supporting Table SA16 investment particulars by maturity

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

References  
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)  
 2. List investments in expiry date order  
 3. If 'variable' is selected in column F, input interest rate range  
 4. Withdrawals to be entered as negative



Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		99 454	100 018	106 116	114 108	114 108	85 179	116 630	118 524	123 321
Expanded Public Works Programme Integrated Grant		794	-	-	1 502	1 502	-	1 453	-	-
Local Government Financial Management Grant		2 800	-	-	2 800	2 800	2 800	2 800	2 900	2 900
Municipal Infrastructure Grant		-	-	-	-	-	24	-	-	-
Energy Efficiency and Demand Side Management Grant		4 000	-	-	-	-	-	-	-	-
Equitable Share		91 860	100 018	106 116	109 806	109 806	82 355	112 377	115 624	120 421
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>99 454</b>	<b>100 018</b>	<b>106 116</b>	<b>114 108</b>	<b>114 108</b>	<b>85 179</b>	<b>116 630</b>	<b>118 524</b>	<b>123 321</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		44 693	(5 750)	-	16 528	22 027	13 115	16 753	34 505	35 615
Municipal Infrastructure Grant		20 943	-	-	-	-	13 115	16 355	24 300	24 949
Integrated National Electrification Programme Grant		18 000	-	-	16 528	16 528	-	398	10 205	10 666
Regional Bulk Infrastructure Grant		-	-	-	-	5 499	-	-	-	-
Municipal Disaster Recovery Grant		5 750	(5 750)	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>44 693</b>	<b>(5 750)</b>	<b>-</b>	<b>16 528</b>	<b>22 027</b>	<b>13 115</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>144 147</b>	<b>94 268</b>	<b>106 116</b>	<b>130 636</b>	<b>136 135</b>	<b>98 294</b>	<b>133 383</b>	<b>153 029</b>	<b>158 936</b>

MP306 Dipaleseng - Supporting Table SA19 Expenditure on transfers and grant programme

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		99 454	100 018	106 116	114 108	114 108	82 355	116 630	118 524	123 321
Expanded Public Works Programme Integrated Grant		794	-	-	1 502	1 502	-	1 453	-	-
Local Government Financial Management Grant		2 800	-	-	2 800	2 800	-	2 800	2 900	2 900
Energy Efficiency and Demand Side Management Grant		4 000	-	-	-	-	-	-	-	-
Equitable Share		91 860	100 018	106 116	109 806	109 806	82 355	112 377	115 624	120 421
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		99 454	100 018	106 116	114 108	114 108	82 355	116 630	118 524	123 321
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		38 943	-	-	16 528	22 027	-	16 753	34 505	35 615
Municipal Infrastructure Grant		20 943	-	-	16 528	16 528	-	16 355	24 300	24 949
Integrated National Electrification Programme Grant		18 000	-	-	-	-	-	398	10 205	10 666
Regional Bulk Infrastructure Grant		-	-	-	-	5 499	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		38 943	-	-	16 528	22 027	-	16 753	34 505	35 615
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		138 397	100 018	106 116	130 636	136 135	82 355	133 383	153 029	158 936

MP306 Dipaleseng - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	(0)	-
Current year receipts		99 454	100 018	106 116	114 108	114 108	114 108	116 630	118 524	123 321
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>99 454</b>	<b>100 018</b>	<b>106 116</b>	<b>114 108</b>	<b>114 108</b>	<b>114 108</b>	<b>116 630</b>	<b>118 524</b>	<b>123 321</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	(0)	-	0
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>99 454</b>	<b>100 018</b>	<b>106 116</b>	<b>114 108</b>	<b>114 108</b>	<b>114 108</b>	<b>116 630</b>	<b>118 524</b>	<b>123 321</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>0</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		(25)	5 725	(25)	-	-	-	-	0	0
Current year receipts		44 693	(5 750)	-	16 528	22 027	22 027	16 753	34 505	35 615
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>38 943</b>	<b>-</b>	<b>-</b>	<b>16 528</b>	<b>22 027</b>	<b>22 027</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
Conditions still to be met - transferred to liabilities		5 725	(25)	(25)	-	-	-	0	0	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>38 943</b>	<b>-</b>	<b>-</b>	<b>16 528</b>	<b>22 027</b>	<b>22 027</b>	<b>16 753</b>	<b>34 505</b>	<b>35 615</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>5 725</b>	<b>(25)</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>138 397</b>	<b>100 018</b>	<b>106 116</b>	<b>130 636</b>	<b>136 135</b>	<b>136 135</b>	<b>133 383</b>	<b>153 029</b>	<b>158 936</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>5 725</b>	<b>(25)</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

**MP306 Dipaleseng - Supporting Table SA21 Transfers and grants made by the municipality**

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

**References**

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

**MP306 Dipaleseng - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration		###	2022/23	2023/24	2024/25
R thousand			Audited Outcome	Audited Outcome	Audited Outcome
		1	A	B	C
<b>Councillors (Political Office Bearers plus Other)</b>					
<b>Allowances and Service Related Benefits</b>					
Basic Salary			5 285	6 577	7 470
Cell phone Allowance			265	338	425
Housing Allowance			-	-	-
In-kind Benefits			-	-	-
Market Related Non-pensionable Allowance			-	-	-
Motor Vehicle Allowance			106	78	143
Office-bearer Allowance			-	-	-
Out of pocket Expenses			-	-	-
Travelling Allowance			40	-	-
Use of Personal Facilities			-	-	-
<b>Total Allowances and Service Related Benefits</b>			<b>5 696</b>	<b>6 993</b>	<b>8 037</b>
<b>Social Contributions</b>					
Medial Aid Benefits			-	-	-
Pension Fund Contributions			-	-	4
<b>Total Social Contributions</b>			<b>-</b>	<b>-</b>	<b>4</b>
<b>Total Councillors</b>			<b>5 696</b>	<b>6 993</b>	<b>8 041</b>
<b>% increase</b>		4		22.8%	15.0%
<b>Senior Managers of the Municipality</b>					
<b>Salaries and Allowances</b>					
Basic Salary			-	-	-
Bonuses			-	-	-
<b>Allowance</b>					
Accommodation, Travel and Incidental			-	-	-
Cellular and Telephone	3		-	-	-
Housing Benefits	3		-	-	-
Non-pensionable			-	-	-
Travel or Motor Vehicle	3		-	-	-
Voluntary Work			-	-	-
<b>Total Allowance</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>					
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			-	-	-
<b>Total Service Related Benefits</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>					
Bargaining Council			-	-	-
Group Life Insurance			-	-	-
Medical			-	-	-
Pension			-	-	-
Unemployment Insurance			-	-	-
<b>Total Social Contributions</b>			<b>-</b>	<b>-</b>	<b>-</b>
<b>Post-retirement Benefit</b>					
Medical	b		-	-	-
Other Benefits			-	-	-
Pension			-	-	-
<b>Total Post-retirement Benefit</b>			<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE			-	-	-

**Sub Total - Senior Managers of Municipality**

% increase

**Other Municipal Staff**

**Salaries and Allowances**

Basic Salary

Bonuses

**Allowance**

Accommodation, Travel and Incidental

Cellular and Telephone

Housing Benefits

Non-pensionable

	-	-	-
4		-	-
	45 115	48 333	56 945
	3 071	3 386	4 380
	250	390	454
3	(8)	53	2
3	391	447	629
	-	-	-

Travel or Motor Vehicle	3	1 444	1 713	1 858
Voluntary Work		-	-	-
<b>Total Allowance</b>		<b>2 077</b>	<b>2 603</b>	<b>2 943</b>
<b>Service Related Benefits</b>				
Acting	3	851	1 366	1 198
Bonus	3	-	-	-
Danger Allowance	3	-	-	-
Entertainment	3	-	-	-
Fire Brigade		-	-	-
In-kind Benefits	3	-	-	-
Leave Pay	3	1 510	1 631	2 231
Lifeguard/Duty Squads		-	-	-
Long Service Award		664	335	394
Overtime		8 039	10 007	9 807
Scarcity	3	-	-	-
Standby Allowance	3	456	493	518
Tools Allowance	3	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-
Leave gratuity		-	-	-
Long Term Service Award		-	-	-
<b>Total Service Related Benefits</b>		<b>11 519</b>	<b>13 831</b>	<b>14 148</b>
<b>Total Salaries and Allowances</b>		<b>61 782</b>	<b>68 154</b>	<b>78 415</b>
<b>Social Contributions</b>				
Bargaining Council		-	-	-
Group Life Insurance		-	-	-
Medical		3 635	4 325	4 780
Pension		8 233	8 975	10 803
Unemployment Insurance		1 077	1 128	1 271
<b>Total Social Contributions</b>		<b>12 944</b>	<b>14 427</b>	<b>16 855</b>
<b>Post-retirement Benefit</b>	6			
Medical		2 429	2 497	2 259
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		<b>2 429</b>	<b>2 497</b>	<b>2 259</b>
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>77 155</b>	<b>85 078</b>	<b>97 529</b>
<b>% increase</b>	4		10.3%	14.6%
<b>Total Parent Municipality</b>		<b>82 851</b>	<b>92 071</b>	<b>105 570</b>
<b>Board Members of Entities</b>				
<b>Salaries and Allowances</b>				
Basic Salary		-	-	-
Bonuses		-	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	-	-	-
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	-	-	-
Voluntary Work		-	-	-
<b>Total Allowance</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>				
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		-	-	-
<b>Total Service Related Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>				
Bargaining Council		-	-	-
Group Life Insurance		-	-	-

Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	b	-	-	-
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Board Members of Entities</b>		-	-	-
<b>% increase</b>	4	-	-	-
<b>Senior Managers of Entities</b>				
<b>Salaries and Allowances</b>				
Basic Salary		-	-	-
Bonuses		-	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	-	-	-
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	-	-	-
Voluntary Work		-	-	-
<b>Total Allowance</b>		-	-	-
<b>Service Related Benefits</b>				
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		-	-	-
<b>Total Service Related Benefits</b>		-	-	-
<b>Total Salaries and Allowances</b>		-	-	-
<b>Social Contributions</b>				
Bargaining Council		-	-	-
Group Life Insurance		-	-	-
Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	b	-	-	-
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-
<b>% increase</b>	4	-	-	-
<b>Other Staff of Entities</b>				
<b>Salaries and Allowances</b>				
Basic Salary		-	-	-
Bonuses		-	-	-
<b>Allowance</b>				
Accommodation, Travel and Incidental		-	-	-
Cellular and Telephone	3	-	-	-
Housing Benefits	3	-	-	-
Non-pensionable		-	-	-
Travel or Motor Vehicle	3	-	-	-
Voluntary Work		-	-	-
<b>Total Allowance</b>		-	-	-
<b>Service Related Benefits</b>				
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		-	-	-
<b>Total Service Related Benefits</b>		-	-	-
<b>Total Salaries and Allowances</b>		-	-	-
<b>Social Contributions</b>		-	-	-
Bargaining Council		-	-	-
Group Life Insurance		-	-	-
Medical		-	-	-
Pension		-	-	-
Unemployment Insurance		-	-	-
<b>Total Social Contributions</b>		-	-	-
<b>Post-retirement Benefit</b>	b	-	-	-
Medical		-	-	-
Other Benefits		-	-	-
Pension		-	-	-
<b>Total Post-retirement Benefit</b>		-	-	-
Costs Capitalised to PPE		-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-
<b>% increase</b>	4	-	-	-
<b>Total Municipal Entities</b>		-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		82 851	92 071	105 570
<b>% increase</b>	4	-	11.1%	14.7%
<b>TOTAL MANAGERS AND STAFF</b>	3,7	77 155	85 078	97 529

References

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

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

References

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

Column Definitions:

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

Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
D	E	F	G	H	I	
6 959	6 959	6 959	7 289	7 614	7 952	1101
540	540	540	566	591	617	1102
-	-	-	-	-	-	1103
-	-	-	-	-	-	1104
-	-	-	-	-	-	1105
-	-	-	-	-	-	1106
-	-	-	-	-	-	1107
-	-	-	-	-	-	1108
184	184	184	193	201	210	1109
-	-	-	-	-	-	1110
7 683	7 683	7 683	8 048	8 406	8 780	
310	310	310	325	340	355	1201
299	299	299	313	327	341	1202
609	609	609	638	666	696	
8 292	8 292	8 292	8 686	9 072	9 476	
3.1%	-	-	4.7%	4.4%	4.4%	
5 192	5 192	5 192	5 438	5 697	5 967	2101
121	121	121	126	132	139	2102
-	-	-	-	-	-	2121
199	199	199	209	219	229	2122
181	181	181	190	199	208	2123
-	-	-	-	-	-	2124
241	241	241	253	265	278	2125
-	-	-	-	-	-	2126
622	622	622	651	682	715	
-	-	-	-	-	-	2131
-	-	-	-	-	-	
-	-	-	-	-	-	2134
-	-	-	-	-	-	
-	-	-	-	-	-	2136
-	-	-	-	-	-	2137
-	-	-	-	-	-	
-	-	-	-	-	-	2139
-	-	-	-	-	-	2140
-	-	-	-	-	-	2141
-	-	-	-	-	-	
-	-	-	-	-	-	2145
-	-	-	-	-	-	2146
-	-	-	-	-	-	
5 934	5 934	5 934	6 216	6 511	6 821	
-	-	-	-	-	-	2201
-	-	-	-	-	-	2202
181	181	181	190	199	208	2203
700	700	700	734	768	805	2204
21	21	21	22	23	24	2205
902	902	902	945	990	1 037	
-	-	-	-	-	-	2301
-	-	-	-	-	-	2303
-	-	-	-	-	-	
-	-	-	-	-	-	2397

6 837	6 837	6 837	7 162	7 502	7 858
-	-	-	4.7%	4.8%	4.7%
42 918	42 918	42 918	44 957	47 092	49 329
4 600	4 600	4 600	4 819	5 048	5 287
-	-	-	-	-	-
1 957	1 957	1 957	2 050	2 148	2 250
145	145	145	152	159	167
-	-	-	-	-	-

3101  
3102  
  
3121  
3122  
3123  
3124







Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Basic Salary  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Cell phone Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Housing Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / In-kind Benefits  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Market Related Non-pensionable Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Motor Vehicle Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Office-bearer Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Out of pocket Expenses  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Travelling Allowance  
Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Use of Personal Facilities

Councillors (Political Office Bearers plus Other) / Social Contributions / Medial Aid Benefits  
Councillors (Political Office Bearers plus Other) / Social Contributions / Pension Fund Contributions

Senior Managers of the Municipality / Salaries and Allowances / Basic Salary  
Senior Managers of the Municipality / Salaries and Allowances / Bonuses

Senior Managers of the Municipality / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Cellular and Telephone  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Housing Benefits  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Non-pensionable  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Travel or Motor Vehicle  
Senior Managers of the Municipality / Salaries and Allowances / Allowance / Voluntary Work

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Acting

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Entertainment

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave Pay

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Service Award  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Overtime  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Scarcity

Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Senior Managers of the Municipality / Social Contributions / Bargaining Council  
Senior Managers of the Municipality / Social Contributions / Group Life Insurance  
Senior Managers of the Municipality / Social Contributions / Medical  
Senior Managers of the Municipality / Social Contributions / Pension  
Senior Managers of the Municipality / Social Contributions / Unemployment Insurance

Senior Managers of the Municipality / Post-retirement Benefit / Medical

Senior Managers of the Municipality / Post-retirement Benefit / Pension

Senior Managers of the Municipality / Costs Capitalised to PPE

Other Municipal Staff / Salaries and Allowances / Basic Salary

Other Municipal Staff / Salaries and Allowances / Bonuses

Other Municipal Staff / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental

Other Municipal Staff / Salaries and Allowances / Allowance / Cellular and Telephone

Other Municipal Staff / Salaries and Allowances / Allowance / Housing Benefits

Other Municipal Staff / Salaries and Allowances / Allowance / Non-pensionable

Other Municipal Staff / Salaries and Allowances / Allowance / Travel or Motor Vehicle

Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Acting  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Bonus  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Danger Allowance  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Entertainment  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Fire Brigade  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave Pay  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Service Award  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Overtime  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Scarcity  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Standby Allowance  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Tools Allowance  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Other Municipal Staff / Social Contributions / Bargaining Council  
Other Municipal Staff / Social Contributions / Group Life Insurance  
Other Municipal Staff / Social Contributions / Medical  
Other Municipal Staff / Social Contributions / Pension  
Other Municipal Staff / Social Contributions / Unemployment Insurance

Other Municipal Staff / Post-retirement Benefit / Medical

Other Municipal Staff / Post-retirement Benefit / Pension

Other Municipal Staff / Costs Capitalised to PPE

Board Members of Entities / Salaries and Allowances / Basic Salary  
Board Members of Entities / Salaries and Allowances / Bonuses

Board Members of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Board Members of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
Board Members of Entities / Salaries and Allowances / Allowance / Housing Benefits  
Board Members of Entities / Salaries and Allowances / Allowance / Non-pensionable  
Board Members of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle

Board Members of Entities / Salaries and Allowances / Service Related Benefits / Acting

Board Members of Entities / Salaries and Allowances / Service Related Benefits / Entertainment

Board Members of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Board Members of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay

Board Members of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
Board Members of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
Board Members of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

Board Members of Entities / Social Contributions / Bargaining Council  
Board Members of Entities / Social Contributions / Group Life Insurance

Board Members of Entities / Social Contributions / Medical  
Board Members of Entities / Social Contributions / Pension  
Board Members of Entities / Social Contributions / Unemployment Insurance

Board Members of Entities / Post-retirement Benefit / Medical

Board Members of Entities / Post-retirement Benefit / Pension

Board Members of Entities / Costs Capitalised to PPE

Senior Managers of Entities / Salaries and Allowances / Basic Salary  
Senior Managers of Entities / Salaries and Allowances / Bonuses

Senior Managers of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Senior Managers of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
Senior Managers of Entities / Salaries and Allowances / Allowance / Housing Benefits  
Senior Managers of Entities / Salaries and Allowances / Allowance / Non-pensionable  
Senior Managers of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle  
Senior Managers of Entities / Salaries and Allowances / Allowance / Voluntary Work

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Acting

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Entertainment

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Senior Managers of Entities / Social Contributions / Bargaining Council  
Senior Managers of Entities / Social Contributions / Group Life Insurance  
Senior Managers of Entities / Social Contributions / Medical  
Senior Managers of Entities / Social Contributions / Pension  
Senior Managers of Entities / Social Contributions / Unemployment Insurance

Senior Managers of Entities / Post-retirement Benefit / Medical

Senior Managers of Entities / Post-retirement Benefit / Pension

Senior Managers of Entities / Costs Capitalised to PPE

Other Staff of Entities / Salaries and Allowances / Basic Salary  
Other Staff of Entities / Salaries and Allowances / Bonuses

Other Staff of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
Other Staff of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
Other Staff of Entities / Salaries and Allowances / Allowance / Housing Benefits  
Other Staff of Entities / Salaries and Allowances / Allowance / Non-pensionable  
Other Staff of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle

Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Acting  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Bonus  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Danger Allowance  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Entertainment  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Fire Brigade

Other Staff of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Scarcity  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Standby Allowance  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Tools Allowance  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity  
Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award

Other Staff of Entities / Social Contributions / Bargaining Council  
Other Staff of Entities / Social Contributions / Group Life Insurance  
Other Staff of Entities / Social Contributions / Medical  
Other Staff of Entities / Social Contributions / Pension  
Other Staff of Entities / Social Contributions / Unemployment Insurance

Other Staff of Entities / Post-retirement Benefit / Medical

Other Staff of Entities / Post-retirement Benefit / Pension

Other Staff of Entities / Costs Capitalised to PPE



**MP306 Dipaleseng - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers		####	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	
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-	
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-	
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-	
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-	
Other Managers	7	-	-	-	-	-	-	-	-	-	
Professionals		-	-	-	-	-	-	-	-	-	
<i>Finance</i>		-	-	-	-	-	-	-	-	-	
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-	
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-	
<i>Roads</i>		-	-	-	-	-	-	-	-	-	
<i>Electricity</i>		-	-	-	-	-	-	-	-	-	
<i>Water</i>		-	-	-	-	-	-	-	-	-	
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-	
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	
Technicians		-	-	-	-	-	-	-	-	-	
<i>Finance</i>		-	-	-	-	-	-	-	-	-	
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-	
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-	
<i>Roads</i>		-	-	-	-	-	-	-	-	-	
<i>Electricity</i>		-	-	-	-	-	-	-	-	-	
<i>Water</i>		-	-	-	-	-	-	-	-	-	
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-	
<i>Refuse</i>		-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-	
Service and sales workers		-	-	-	-	-	-	-	-	-	
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-	
Craft and related trades		-	-	-	-	-	-	-	-	-	
Plant and Machine Operators		-	-	-	-	-	-	-	-	-	
Elementary Occupations		-	-	-	-	-	-	-	-	-	
<b>TOTAL PERSONNEL NUMBERS</b>	9	-	-	-	-	-	-	-	-	-	
<b>% increase</b>		-	-	-	-	-	-	-	-	-	
<b>Total municipal employees headcount</b>	6, 10	-	-	-	-	-	-	-	-	-	
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-	
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of 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

**MP306 Dipaleseng - Supporting Table SA25 Budgeted monthly revenue and expenditure**

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		10 241	10 241	10 241	10 241	10 241	10 241	10 241	10 241	10 241	10 241	10 241	10 241	122 894	137 346	153 531
Service charges - Water		2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	31 629	32 673	33 718
Service charges - Waste Water Management		2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	31 250	32 281	33 314
Service charges - Waste Management		1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	1 008	12 096	12 495	12 895
Sale of Goods and Rendering of Services		160	160	160	160	160	160	160	160	160	160	160	160	1 915	1 978	2 041
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	57 976	59 890	61 806
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		35	35	35	35	35	35	35	35	35	35	35	35	417	431	445
Licence and permits		127	127	127	127	127	127	127	127	127	127	127	127	1 528	1 579	1 629
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 312	1 312	1 312	1 312	1 312	1 312	1 312	1 312	1 312	1 312	1 312	1 312	15 744	16 263	16 784
<b>Non-Exchange Revenue</b>																
Property rates		3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	3 583	43 000	44 419	45 840
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	21	21	21	21	21	21	21	21	21	21	21	246	254	263
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	116 630	118 524	123 321
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		488	488	488	488	488	488	488	488	488	488	488	488	5 855	6 048	6 241
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>36 765</b>	<b>441 179</b>	<b>464 180</b>	<b>491 828</b>
<b>Expenditure</b>																
Employee related costs		7 340	7 340	7 340	7 340	7 340	7 340	7 340	7 340	7 340	7 340	7 340	7 340	88 084	92 268	96 651
Remuneration of councillors		724	724	724	724	724	724	724	724	724	724	724	724	8 686	9 072	9 476
Bulk purchases - electricity		11 481	11 481	11 481	11 481	11 481	11 481	11 481	11 481	11 481	11 481	11 481	11 481	137 776	150 189	163 722
Inventory consumed		862	862	862	862	862	862	862	862	862	862	862	862	10 340	10 681	11 023
Debt impairment		9 790	9 790	9 790	9 790	9 790	9 790	9 790	9 790	9 790	9 790	9 790	9 790	117 474	121 351	125 234
Depreciation, amortisation and impairment		1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	22 785	23 537	24 290
Interest, Dividends and Rent on Land		646	646	646	646	646	646	646	646	646	646	646	646	7 755	8 011	8 267
Contracted services		2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	2 585	31 020	32 044	33 069
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 293	1 292	15 510	16 022	16 535
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 559</b>	<b>36 559</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit)</b>		<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>140</b>	<b>206</b>	<b>1 750</b>	<b>1 005</b>	<b>3 562</b>
Transfers and subsidies - capital (monetary allocations)		1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 603</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 603</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 603</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 603</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

References

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

**MP306 Dipaleseng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	114 021	117 322	122 174
Vote 2 - FINANCE AND ADMINISTRATION		9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	110 387	114 037	117 594
Vote 3 - COMMUNITY AND PUBLIC SAFETY		47	47	47	47	47	47	47	47	47	47	47	47	568	587	605
Vote 4 - DEVELOPMENT AND PLANNING		1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	16 374	24 319	24 969
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 807	18 394	18 983
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	13 549	12 495	12 895
Vote 9 - WASTE WATER MANAGEMENT		2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	31 250	32 281	33 314
Vote 10 - WATER		2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	31 629	32 673	33 718
Vote 11 - ELECTRICITY		10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	122 349	146 576	163 191
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>38 161</b>	<b>457 932</b>	<b>498 685</b>	<b>527 443</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	21 302	22 252	23 243
Vote 2 - FINANCE AND ADMINISTRATION		13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	160 753	166 250	171 784
Vote 3 - COMMUNITY AND PUBLIC SAFETY		2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	25 484	26 525	27 599
Vote 4 - DEVELOPMENT AND PLANNING		1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	1 174	14 092	14 750	15 439
Vote 5 - SPORTS AND RECREATION		124	124	124	124	124	124	124	124	124	124	124	124	1 489	1 555	1 624
Vote 6 - ROADS		2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 795	2 729	33 470	34 736	36 029
Vote 7 - PUBLIC SAFETY		488	488	488	488	488	488	488	488	488	488	488	488	5 855	6 133	6 424
Vote 8 - WASTE MANAGEMENT		963	963	963	963	963	963	963	963	963	963	963	963	11 562	12 105	12 675
Vote 9 - WASTE WATER MANAGEMENT		529	529	529	529	529	529	529	529	529	529	529	529	6 344	6 640	6 949
Vote 10 - WATER		1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	12 383	12 824	13 270
Vote 11 - ELECTRICITY		12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	146 696	159 404	173 231
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 625</b>	<b>36 559</b>	<b>439 430</b>	<b>463 175</b>	<b>488 266</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 603</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 536</b>	<b>1 603</b>	<b>18 503</b>	<b>35 510</b>	<b>39 177</b>

MP306 Dipaleseng - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Revenue - Functional</b>																
Governance and administration		18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	18 701	224 408	231 359	239 767
Executive and council		9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	9 502	114 021	117 322	122 174
Finance and administration		9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	9 199	110 387	114 037	117 594
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 531	1 531	1 531	1 531	1 531	1 531	1 531	1 531	1 531	1 531	1 531	1 531	18 375	18 981	19 588
Community and social services		47	47	47	47	47	47	47	47	47	47	47	47	568	587	605
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	1 484	17 807	18 394	18 983
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	16 374	24 319	24 969
Planning and development		1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	16 374	24 319	24 969
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		16 565	16 565	16 565	16 565	16 565	16 565	16 565	16 565	16 565	16 565	16 565	16 565	198 776	224 025	243 119
Energy sources		10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	122 349	146 576	163 191
Water management		2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	2 636	31 629	32 673	33 718
Waste water management		2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	2 604	31 250	32 281	33 314
<b>Waste management</b>		1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	1 129	13 549	12 495	12 895
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		38 161	38 161	38 161	38 161	38 161	38 161	38 161	38 161	38 161	38 161	38 161	38 161	457 932	498 685	527 443
<b>Expenditure - Functional</b>																
Governance and administration		15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	15 171	182 055	188 502	195 028
Executive and council		1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	1 775	21 302	22 252	23 243
Finance and administration		13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	160 753	166 250	171 784
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	34 793	36 264	37 786
Community and social services		2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	2 124	25 484	26 525	27 599
Sport and recreation		124	124	124	124	124	124	124	124	124	124	124	124	1 489	1 555	1 624
Public safety		652	652	652	652	652	652	652	652	652	652	652	652	7 820	8 183	8 563
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 805	3 805	3 805	3 805	3 805	3 805	3 805	3 805	3 805	3 805	3 805	3 739	45 598	47 437	49 328
Planning and development		3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 306	40 397	42 012	43 671
Road transport		433	433	433	433	433	433	433	433	433	433	433	433	5 201	5 425	5 657
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		14 749	14 749	14 749	14 749	14 749	14 749	14 749	14 749	14 749	14 749	14 749	14 749	176 984	190 973	206 125
Energy sources		12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	12 225	146 696	159 404	173 231
Water management		1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	1 032	12 383	12 824	13 270
Waste water management		529	529	529	529	529	529	529	529	529	529	529	529	6 344	6 640	6 949
<b>Waste management</b>		963	963	963	963	963	963	963	963	963	963	963	963	11 562	12 105	12 675
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		36 625	36 625	36 625	36 625	36 625	36 625	36 625	36 625	36 625	36 625	36 559	36 559	439 430	463 175	488 266
<b>Surplus/(Deficit) before assoc.</b>		1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 603	1 603	18 503	35 510	39 177
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 603	1 603	18 503	35 510	39 177

**MP306 Dipaleseng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		580	580	580	580	580	580	580	580	580	580	580	580	6 961	10 449	10 728
Vote 9 - WASTE WATER MANAGEMENT		783	783	783	783	783	783	783	783	783	783	783	783	9 394	13 851	14 221
Vote 10 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - ELECTRICITY		33	33	33	33	33	33	33	33	33	33	33	33	398	10 205	10 666
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
<b>Total Capital Expenditure</b>	2	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615

MP306 Dipaleseng - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
Energy sources		33	33	33	33	33	33	33	33	33	33	33	33	398	10 205	10 666
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		783	783	783	783	783	783	783	783	783	783	783	783	9 394	13 851	14 221
Waste management		580	580	580	580	580	580	580	580	580	580	580	580	6 961	10 449	10 728
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
<b>Funded by:</b>																
National Government		1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615

MP306 Dipaleseng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	2 774	2 774	2 774	2 774	2 774	2 774	2 774	2 774	2 774	2 774	2 774	2 774	33 285	34 383	35 484
Service charges - electricity revenue	7 588	7 588	7 588	7 588	7 588	7 588	7 588	7 588	7 588	7 588	7 588	7 588	91 050	101 752	113 893
Service charges - water revenue	1 983	1 983	1 983	1 983	1 983	1 983	1 983	1 983	1 983	1 983	1 983	1 983	23 791	24 576	25 362
Service charges - sanitation revenue	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	23 507	24 283	25 060
Service charges - refuse revenue	758	758	758	758	758	758	758	758	758	758	758	758	9 098	9 399	9 699
Rental of facilities and equipment	26	26	26	26	26	26	26	26	26	26	26	26	314	324	335
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	2 899	34 786	35 934	37 084
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	21	21	21	21	21	21	21	21	21	21	21	247	255	263
Licences and permits	128	128	128	128	128	128	128	128	128	128	128	128	1 533	1 583	1 634
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	9 719	116 630	118 524	123 321
Other revenue	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	1 523	18 279	18 882	19 486
<b>Cash Receipts by Source</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>29 377</b>	<b>352 520</b>	<b>369 895</b>	<b>391 621</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>30 773</b>	<b>369 273</b>	<b>404 400</b>	<b>427 236</b>
<b>Cash Payments by Type</b>															
Employee related costs	7 319	7 319	7 319	7 319	7 319	7 319	7 319	7 319	7 319	7 319	7 319	7 319	87 832	91 741	95 823
Remuneration of councillors	722	722	722	722	722	722	722	722	722	722	722	722	8 661	9 046	9 449
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	137 460	149 598	162 807
Contracted services	141	141	141	141	141	141	141	141	141	141	141	141	1 694	1 750	1 806
Transfers and subsidies - other municipalities	2 702	2 702	2 702	2 702	2 702	2 702	2 702	2 702	2 702	2 702	2 702	2 702	32 426	33 496	34 568
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 835	1 835	1 835	1 835	1 835	1 835	1 835	1 835	1 835	1 835	1 835	1 835	22 017	22 743	23 471
<b>Cash Payments by Type</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>24 174</b>	<b>290 090</b>	<b>308 374</b>	<b>327 924</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	1 396	16 753	34 505	35 615
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>25 570</b>	<b>306 843</b>	<b>342 879</b>	<b>363 539</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>5 203</b>	<b>62 430</b>	<b>61 522</b>	<b>63 697</b>
Cash/cash equivalents at the month/year begin:	773	5 975	11 178	16 380	21 583	26 785	31 988	37 190	42 393	47 596	52 798	58 001	773	63 203	124 725
Cash/cash equivalents at the month/year end:	5 975	11 178	16 380	21 583	26 785	31 988	37 190	42 393	47 596	52 798	58 001	63 203	63 203	124 725	188 422

MP306 Dipaleseng - 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		
		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
<b>R million</b>										
<b>Financial Performance</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>		-	-	-	-	-	-	-	-	-

**MP306 Dipaleseng - Supporting Table SA32 List of external mechanisms**

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

References

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

MP306 Dipaleseng - 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
		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
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

MP306 Dipaleseng - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	91 797	37 872	72 752	2 086	7 585	7 585	7 359	20 654	21 394
Roads Infrastructure		(10 247)	15 367	16 528	-	-	-	-	-	-
Roads		(10 247)	15 367	16 528	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 973	-	-	-	-	-	-	-	-
Drainage Collection		2 973	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34 457	22 506	2 520	-	-	-	398	10 205	10 666
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		2 760	8 979	(4 866)	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	398	10 205	10 666
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		28 761	5 075	7 667	-	-	-	-	-	-
LV Networks		2 937	8 451	(281)	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		64 613	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		183 726	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		(119 114)	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	52 572	-	5 499	5 499	-	-	-
Pump Station		-	-	52 572	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	5 499	5 499	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	1 132	2 086	2 086	2 086	6 961	10 449	10 728
Landfill Sites		-	-	1 132	2 086	2 086	2 086	6 961	10 449	10 728
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-

Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-

Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	203	400	499	-	-	-	-	-	-
Computer Equipment	203	400	499	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	166	52	188	-	-	-	-	-	-
Furniture and Office Equipment	166	52	188	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	119	(0)	-	-	-	-	-	-
Machinery and Equipment	-	119	(0)	-	-	-	-	-	-
<b>Transport Assets</b>	136	5 365	(88)	-	-	-	-	-	-
Transport Assets	136	5 365	(88)	-	-	-	-	-	-
<b>Land</b>	-	74	0	-	-	-	-	-	-
Land	-	74	0	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Total Capital Expenditure on new assets	1	92 301	43 883	73 352	2 086	7 585	7 585	7 359	20 654	21 394
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MP306 Dipaleseng - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-

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

MP306 Dipaleseng - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		8 902	15 271	34 918	1 660	5 820	5 820	6 018	6 217	6 416
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 902	14 843	31 620	1 660	5 820	5 820	6 018	6 217	6 416
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		601	12 437	15 721	1 660	5 820	5 820	6 018	6 217	6 416
LV Networks		8 300	2 406	15 899	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	428	3 298	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	428	3 298	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	130	3	-	-	-	-	-	-
Community Facilities		-	130	3	-	-	-	-	-	-
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	-	130	3	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	3 375	-	-	-	-	-	-	-	-
Operational Buildings	3 375	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	3 375	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	10	15	27	53	53	55	57	59
Machinery and Equipment	-	10	15	27	53	53	55	57	59
<b>Transport Assets</b>	7 234	15 788	30 328	1 310	2 621	2 621	2 710	2 799	2 889
Transport Assets	7 234	15 788	30 328	1 310	2 621	2 621	2 710	2 799	2 889
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	19 510	31 199	65 264	2 997	8 494	8 494	8 783	9 073	9 363
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		2.4%	3.4%	6.7%	0.3%	0.8%	0.8%	0.9%	0.9%	1.0%
<b>R&amp;M as % Operating Expenditure</b>		3.4%	6.5%	9.4%	0.8%	2.0%	2.0%	3.1%	2.1%	2.0%

MP306 Dipaleseng - Supporting Table SA34d Depreciation by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		24 564	24 563	31 845	-	-	-	20 153	20 818	21 484
Roads Infrastructure		2 957	3 471	3 289	-	-	-	20 153	20 818	21 484
Roads		2 957	3 471	3 289	-	-	-	20 153	20 818	21 484
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 649	1 735	1 708	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1 649	1 735	1 708	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 124	2 329	3 183	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		2 124	2 329	3 183	-	-	-	-	-	-
Water Supply Infrastructure		5 918	6 416	12 009	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		5 918	6 416	12 009	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		7 896	7 473	8 643	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		7 896	7 473	8 643	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 020	3 139	3 015	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		4 020	3 139	3 015	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1 133	1 064	914	-	-	-	580	600	619
Community Facilities		1 044	977	880	-	-	-	580	600	619
Halls		1 044	977	880	-	-	-	580	600	619
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	89	87	34	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	89	87	34	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	1 372	1 329	1 209	-	-	-	766	792	817
Operational Buildings	1 088	1 064	1 006	-	-	-	766	792	817
Municipal Offices	1 088	1 064	1 006	-	-	-	766	792	817
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	285	265	203	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	285	265	203	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	4	4	4	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	4	4	4	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	4	4	4	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	322	329	406	-	-	-	258	266	275
Computer Equipment	322	329	406	-	-	-	258	266	275
<b>Furniture and Office Equipment</b>	279	281	273	22 035	22 035	22 035	174	179	185
Furniture and Office Equipment	279	281	273	22 035	22 035	22 035	174	179	185
<b>Machinery and Equipment</b>	152	148	130	-	-	-	854	882	910
Machinery and Equipment	152	148	130	-	-	-	854	882	910
<b>Transport Assets</b>	531	903	1 214	-	-	-	-	-	-
Transport Assets	531	903	1 214	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-

Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	28 356	28 621	35 996	22 035	22 035	22 035	22 785	23 537	24 290

MP306 Dipaleseng - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	25 862	109 351	3 448	9 225	9 225	9 225	9 394	13 851	14 221
Roads Infrastructure		10 784	612	1 318	6 877	6 877	6 877	-	-	-
Roads		10 784	612	1 318	-	-	-	-	-	-
Road Structures		-	-	-	6 877	6 877	6 877	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 815	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1 815	-	-	-	-	-	-	-	-
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		13 264	108 739	2 130	2 348	2 348	2 348	9 394	13 851	14 221
Pump Station		13 264	108 739	2 130	2 348	2 348	2 348	9 394	13 851	14 221
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	5 215	5 215	5 215	-	-	-
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	-	-	-	5 215	5 215	5 215	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	5 215	5 215	5 215	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-

Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	25 862	109 351	3 448	14 440	14 440	14 440	9 394	13 851	14 221
<b>Upgrading of Existing Assets as % of total capex</b>		21.9%	71.4%	4.5%	87.4%	65.6%	65.6%	56.1%	40.1%	39.9%
<b>Upgrading of Existing Assets as % of deprecn"</b>		91.2%	382.1%	9.6%	65.5%	65.5%	65.5%	41.2%	58.8%	58.5%

**MP306 Dipaleseng - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-				
Vote 2 - FINANCE AND ADMINISTRATION		-	-	-				
Vote 3 - COMMUNITY AND PUBLIC SAFETY		-	-	-				
Vote 4 - DEVELOPMENT AND PLANNING		-	-	-				
Vote 5 - SPORTS AND RECREATION		-	-	-				
Vote 6 - ROADS		-	-	-				
Vote 7 - PUBLIC SAFETY		-	-	-				
Vote 8 - WASTE MANAGEMENT		6 961	10 449	10 728				
Vote 9 - WASTE WATER MANAGEMENT		9 394	13 851	14 221				
Vote 10 - WATER		-	-	-				
Vote 11 - ELECTRICITY		398	10 205	10 666				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>16 753</b>	<b>34 505</b>	<b>35 615</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - EXECUTIVE AND COUNCIL		21 302	22 252	23 243				
Vote 2 - FINANCE AND ADMINISTRATION		160 753	166 250	171 784				
Vote 3 - COMMUNITY AND PUBLIC SAFETY		25 484	26 525	27 599				
Vote 4 - DEVELOPMENT AND PLANNING		14 092	14 750	15 439				
Vote 5 - SPORTS AND RECREATION		1 489	1 555	1 624				
Vote 6 - ROADS		33 470	34 736	36 029				
Vote 7 - PUBLIC SAFETY		5 855	6 133	6 424				
Vote 8 - WASTE MANAGEMENT		11 562	12 105	12 675				
Vote 9 - WASTE WATER MANAGEMENT		6 344	6 640	6 949				
Vote 10 - WATER		12 383	12 824	13 270				
Vote 11 - ELECTRICITY		146 696	159 404	173 231				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>439 430</b>	<b>463 175</b>	<b>488 266</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>456 183</b>	<b>497 680</b>	<b>523 881</b>	-	-	-	-

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

MP306 Dipaleseng - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2026/27 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>																	
<i>List all capital projects grouped by Function</i>																	
<b>Parent Capital expenditure</b>													-	-	-	-	-
<b>Entities:</b>																	
<i>List all capital projects grouped by Entity</i>																	
<b>Entity A</b>																	
Water project A																	
<b>Entity B</b>																	
Electricity project B																	
<b>Entity Capital expenditure</b>													-	-	-	-	-
<b>Total Capital expenditure</b>													-	-	-	-	-

**References**  
 Must reconcile with Budgeted Capital Expenditure  
 Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function  
 Asset class as per table A9 and asset sub-class as per table SA34  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

check 76 800 22 025 16 753 34 505 35 615