

# Municipal annual budgets and MTREF & supporting tables

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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LG Upload Portal

## Preparation Instructions

Municipality Name: FS201 Moqhaka ▼

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting: 2026 ▼

Budget Year: 2026/27

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

**LGDB Export**

**Name Votes & Sub-Votes**

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	<b>Executive &amp; Council</b>	
Vote 02 - Municipal Manager	01.1	Mayors Office	01.1 - Mayors Office
Vote 03 - Corporate Services	01.2	Speakers Office	01.2 - Speakers Office
Vote 04 - Finance	01.3	Office Of The Whip	01.3 - Office Of The Whip
Vote 05 - Technical Services	01.4	Other Councilors	01.4 - Other Councilors
Vote 06 - Community Services	01.5	Council General Expenses	01.5 - Council General Expenses
Vote 07 - Local Economic Development	Vote 02	<b>Municipal Manager</b>	
Vote 08 -	02.1	Municipal Manager Administration	02.1 - Municipal Manager Administration
Vote 09 -	02.2	Internal Audit	02.2 - Internal Audit
Vote 10 -	02.3	Regional Co-Ordinator Steynsrus	02.3 - Regional Co-Ordinator Steynsrus
Vote 11 -	02.4	Regional Co-Ordinator Viljoenskroon	02.4 - Regional Co-Ordinator Viljoenskroon
Vote 12 -	02.5	Communication & Marketing	02.5 - Communication & Marketing
Vote 13 -	02.6	Idp & Pms	02.6 - Idp & Pms
Vote 14 -	02.7	Call Centre (Risk)	02.7 - Call Centre (Risk)
Vote 15 - Other	02.8	Call Centre	02.8 - Call Centre
	Vote 03	<b>Corporate Services</b>	
	03.1	Records & Administration	03.1 - Records & Administration
	03.2	Manager Corporate Services	03.2 - Manager Corporate Services
	03.3	Human Resources	03.3 - Human Resources
	03.4	Information Technology	03.4 - Information Technology
	03.5	Occupational Health & Safety	03.5 - Occupational Health & Safety
	03.6	Legal Services	03.6 - Legal Services
	Vote 04	<b>Finance</b>	
	04.1	Finance Services Administration	04.1 - Finance Services Administration
	04.2	Scm Stores/Logistics	04.2 - Scm Stores/Logistics
	04.3	Asset Management	04.3 - Asset Management
	04.4	Valuations & Assessment Rates	04.4 - Valuations & Assessment Rates
	04.5	Revenue	04.5 - Revenue
	04.6	Budget & Expenditure	04.6 - Budget & Expenditure
	Vote 05	<b>Technical Services</b>	
	05.1	Civil Services Administration	05.1 - Civil Services Administration
	05.2	Fleet Management	05.2 - Fleet Management
	05.3	Roads & Streets	05.3 - Roads & Streets
	05.4	Electricity Services Administration	05.4 - Electricity Services Administration
	05.5	Electricity Distribution	05.5 - Electricity Distribution
	05.6	Electricity Metering Section	05.6 - Electricity Metering Section
	05.7	Water Services Administration	05.7 - Water Services Administration
	05.8	Pumps & Purification	05.8 - Pumps & Purification
	05.9	Reticulation	05.9 - Reticulation
	05.10	Storage Dams	05.10 - Storage Dams
	05.11	Sewerage & Purification	05.11 - Sewerage & Purification
	05.12	Sewerage Network	05.12 - Sewerage Network
	Vote 06	<b>Community Services</b>	
	06.1	Community Services Administration	06.1 - Community Services Administration
	06.2	Emergency & Disaster Management	06.2 - Emergency & Disaster Management
	06.3	Security	06.3 - Security
	06.4	Traffic	06.4 - Traffic
	06.5	Fire Fighting	06.5 - Fire Fighting
	06.6	Parks Administration	06.6 - Parks Administration
	06.7	Public Gardens	06.7 - Public Gardens
	06.8	Biodiversity & Landscaping	06.8 - Biodiversity & Landscaping
	06.9	Cemeteries	06.9 - Cemeteries
	06.10	Civic Centre	06.10 - Civic Centre
	06.11	Recreation	06.11 - Recreation
	06.12	Public Toilets	06.12 - Public Toilets
	06.13	Refuse Removal	06.13 - Refuse Removal
	06.14	Landfill Site	06.14 - Landfill Site
	06.15	Street Cleaning Services	06.15 - Street Cleaning Services
	Vote 07	<b>Local Economic Development</b>	
	07.1	Administration	07.1 - Administration
	07.2	Local Economic Development	07.2 - Local Economic Development
	07.3	Kroonpark Resort	07.3 - Kroonpark Resort
	07.4	Housing	07.4 - Housing
	07.5	Planning	07.5 - Planning
	07.6	Building Survey	07.6 - Building Survey
	07.7	Tourism	07.7 - Tourism
	Vote 08	.	
	Vote 09	.	
	Vote 10	.	
	Vote 11	.	
	Vote 12	.	
	Vote 13	.	
	Vote 14	.	
	Vote 15	<b>Other</b>	



**FS201 Moqhaka - Contact Information**

**A. GENERAL INFORMATION**

Municipality	FS201 Moqhaka
Grade	9
Province	FS FREE STATE
Web Address	www.moqhaka.gov.za
e-mail Address	mms@moqhaka.gov.za

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

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	P O BOX 302
City / Town	Kroonstad
Postal Code	9500
<b>Street address</b>	
Building	Municipal Offices
Street No. & Name	Hill Street
City / Town	Kroonstad
Postal Code	9500
<b>General Contacts</b>	
Telephone number	056 216 9321
Fax number	056 219 9122

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number	690614 0338 080	ID Number	841012 067 087
Title	Cllr	Title	Ms
Name	Selloane Khiba	Name	Sibongele Keneuoe
Telephone number	0562169103	Telephone number	056 216 9380
Cell number	072 5823 160	Cell number	081 005 6380
Fax number		Fax number	
E-mail address	selloane@moqhaka.gov.za	E-mail address	sibongelek@moqhaka.gov.za
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	661002 5693 086	ID Number	890517 0263 083
Title	Cllr	Title	Ms
Name	Motloheola Ellis Mokatsane	Name	Lisebo Taba
Telephone number	056 216 9100	Telephone number	056 216 9102
Cell number	079 9076 599	Cell number	079 3999 777
Fax number		Fax number	
E-mail address	executivemayor@moqhaka.gov.za	E-mail address	lisebot@moqhaka.gov.za
<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	

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number		ID Number	790303 5896 081
Title	Mr	Title	Mr
Name	Thembekile Maxwell Ngesi (Acting)	Name	Jankie Mthimkhulu
Telephone number	056 216 9378	Telephone number	056 216 9378
Cell number	066 487 4872	Cell number	078 226 2999
Fax number		Fax number	
E-mail address	mms@moqhaka.gov.za/pieter@moqhaka.gov.za	E-mail address	mms@moqhaka.gov.za
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title	Dr.	Title	Ms
Name	Jimmy Maswanganyi (Acting)	Name	Wendy Mofolo (Acting)
Telephone number	056 216 9140	Telephone number	056 216 9140
Cell number	076 620 7083	Cell number	073 7513 536
Fax number		Fax number	
E-mail address	cfomoghaka@gmail.com	E-mail address	cfomoghaka@gmail.com
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Ms	Title	
Name	IKELENG MPHOSI	Name	
Telephone number	056 216 9150	Telephone number	
Cell number	064 686 0924	Cell number	
Fax number		Fax number	
E-mail address	ikelengm@moqhaka.gov.za	E-mail address	



**FS201 Moqhaka - Table A1 Budget Summary**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	119 446	125 507	132 213	134 957	138 970	138 970	104 402	144 121	148 877	153 641
Service charges	637 185	728 581	774 678	932 246	934 141	934 141	638 687	997 649	1 030 572	1 063 550
Investment revenue	28	34	39	63	63	63	-	63	65	67
Transfer and subsidies - Operational	274 215	314 054	331 012	328 582	363 896	363 896	311 134	373 274	385 852	398 253
Other own revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Revenue (excluding capital transfers and contributions)</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Employee costs	376 316	416 949	450 928	449 410	524 882	524 882	312 131	540 067	556 582	574 376
Remuneration of councillors	20 802	22 251	22 444	29 484	28 381	28 381	14 980	29 729	30 710	31 693
Depreciation, amortisation and impairment	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Interest, Dividends and Rent on Land	61 815	6 029	99 037	8 790	8 790	8 790	4 400	9 116	9 416	9 718
Inventory consumed and bulk purchases	371 887	433 439	504 814	454 759	366 545	366 545	88 086	424 238	447 238	462 250
Transfers and subsidies	178	84	244	1 095	1 095	1 095	35	1 113	1 150	1 187
Other expenditure	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenditure</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Surplus/(Deficit)</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Transfers and subsidies - capital (monetary allocations)	55 885	51 220	48 042	66 532	66 532	66 532	3 399	42 691	70 961	73 363
Transfers and subsidies - capital (in-kind)	7 319	7	14	-	-	-	-	-	-	-
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>										
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
Transfers recognised - capital	1 120	26	136	66 532	54 344	54 344	6 463	42 691	70 961	73 363
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 458	5 604	4 763	28 489	31 535	31 535	20 332	29 037	21 780	21 875
<b>Total sources of capital funds</b>	4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
<b>Financial position</b>										
Total current assets	517 616	687 941	799 221	467 905	467 905	467 905	458 505	1 892 161	1 954 602	2 017 149
Total non current assets	2 017 444	2 000 694	1 940 457	3 107 101	3 097 959	3 097 959	(19 884)	3 195 255	3 319 345	3 425 092
Total current liabilities	1 158 017	1 480 903	1 943 493	521 172	521 172	521 172	61 665	557 226	575 614	594 034
Total non current liabilities	22 363	16 202	9 582	29 047	29 047	29 047	-	76 184	78 698	81 216
Community wealth/Equity	1 838 549	1 716 181	1 453 965	2 967 331	2 982 255	2 982 255	253 719	4 459 873	4 624 571	4 669 632
<b>Cash flows</b>										
Net cash from (used) operating	(108 703)	(5 739)	(87 585)	(379 265)	(379 265)	(379 265)	(294 945)	(381 303)	(375 239)	(387 718)
Net cash from (used) investing	(4 622)	20 340	(7 119)	(86 529)	(86 529)	(86 529)	(24 672)	(66 318)	(89 950)	(92 287)
Net cash from (used) financing	-	(137)	(1 677)	(2 121)	(2 121)	(2 121)	(2 087)	(2 272)	(2 347)	(2 423)
<b>Cash/cash equivalents at the year end</b>	(127 429)	(6 900)	(106 286)	(492 678)	(492 678)	(492 678)	(321 704)	(452 033)	(919 570)	(1 401 997)
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	(127 104)	(6 510)	(105 895)	(492 389)	(492 389)	(492 389)	(321 704)	(451 733)	(919 260)	(1 401 677)
Application of cash and investments	922 750	1 244 158	1 641 675	428 758	428 131	428 131	110 530	373 686	392 143	404 155
<b>Balance - surplus (shortfall)</b>	(1 049 853)	(1 250 668)	(1 747 571)	(921 147)	(920 520)	(920 520)	(432 234)	(825 419)	(1 311 403)	(1 805 833)
<b>Asset management</b>										
Asset register summary (WDV)	1 886 319	1 854 869	1 769 783	3 009 491	3 000 349	3 000 349		3 094 033	3 214 782	3 317 184
Depreciation	119 939	121 050	112 242	10 305	10 305	10 305		10 674	11 026	11 379
Renewal and Upgrading of Existing Assets	48	0	-	41 814	43 986	43 986		20 468	16 160	16 886
Repairs and Maintenance	120 246	96 336	155 805	130 979	158 207	158 207		143 059	147 780	152 509
<b>Free services</b>										
Cost of Free Basic Services provided	(26 669)	(28 533)	62 628	41 203	41 203	41 203		79 015	60 977	62 883
Revenue cost of free services provided	(1)	-	-	3 486	3 486	3 486		3 639	3 799	-
<b>Households below minimum service level</b>										
Water:	-	-	2	2	2	2		2	2	2
Sanitation/sewerage:	-	-	2	2	2	2		0	0	0
Energy:	-	-	1	54	54	54		28	29	1
Refuse:	-	-	-	1	1	1		1	1	-

**FS201 Moqhaka - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		<b>357 680</b>	<b>421 969</b>	<b>429 619</b>	<b>335 761</b>	<b>338 124</b>	<b>338 124</b>	<b>357 393</b>	<b>370 314</b>	<b>382 169</b>
Executive and council		261 248	307 242	313 681	215 840	215 840	215 840	223 702	232 323	239 871
Finance and administration		96 432	114 726	115 938	119 921	122 284	122 284	133 691	137 991	142 298
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>13 039</b>	<b>13 971</b>	<b>12 176</b>	<b>26 179</b>	<b>26 571</b>	<b>26 571</b>	<b>28 116</b>	<b>29 044</b>	<b>29 973</b>
Community and social services		1 895	1 850	1 816	3 730	3 730	3 730	3 868	3 996	4 124
Sport and recreation		2 237	2 893	2 356	3 511	3 272	3 272	4 107	4 243	4 378
Public safety		3 889	2 849	3 211	5 123	5 170	5 170	5 209	5 381	5 553
Housing		5 019	6 379	4 792	13 815	14 399	14 399	14 932	15 425	15 918
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>49 383</b>	<b>48 147</b>	<b>48 520</b>	<b>51 052</b>	<b>50 845</b>	<b>50 845</b>	<b>29 396</b>	<b>56 839</b>	<b>58 580</b>
Planning and development		2 348	2 269	1 932	1 773	1 566	1 566	1 623	1 676	1 730
Road transport		47 035	45 878	46 589	49 164	49 164	49 164	27 658	55 044	56 727
Environmental protection		-	-	-	115	115	115	115	119	123
<b>Trading services</b>		<b>658 154</b>	<b>781 733</b>	<b>836 763</b>	<b>1 083 491</b>	<b>1 122 635</b>	<b>1 122 635</b>	<b>1 194 663</b>	<b>1 233 608</b>	<b>1 273 341</b>
Energy sources		339 040	404 111	440 915	575 441	575 512	575 512	633 783	653 339	674 255
Water management		191 199	212 197	241 620	306 472	341 472	341 472	347 501	359 557	371 288
Waste water management		78 249	108 812	90 301	116 972	121 046	121 046	125 668	129 979	134 152
Waste management		49 666	56 613	63 926	84 606	84 606	84 606	87 711	90 733	93 647
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>1 078 257</b>	<b>1 265 820</b>	<b>1 327 078</b>	<b>1 496 483</b>	<b>1 538 174</b>	<b>1 538 174</b>	<b>1 609 568</b>	<b>1 689 805</b>	<b>1 744 064</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		<b>352 638</b>	<b>365 531</b>	<b>430 219</b>	<b>369 217</b>	<b>401 250</b>	<b>401 250</b>	<b>424 370</b>	<b>438 004</b>	<b>451 928</b>
Executive and council		84 642	130 579	93 305	116 725	121 537	121 537	127 916	132 172	136 434
Finance and administration		264 542	231 006	332 818	247 021	274 207	274 207	290 568	299 752	309 220
Internal audit		3 454	3 945	4 096	5 471	5 506	5 506	5 886	6 080	6 274
<b>Community and public safety</b>		<b>97 708</b>	<b>103 864</b>	<b>112 790</b>	<b>131 037</b>	<b>136 461</b>	<b>136 461</b>	<b>141 976</b>	<b>146 662</b>	<b>151 643</b>
Community and social services		15 102	16 137	17 457	19 911	20 565	20 565	20 495	21 171	21 849
Sport and recreation		37 681	40 542	46 140	54 314	56 223	56 223	57 439	59 334	61 524
Public safety		37 199	39 276	40 581	46 363	49 178	49 178	52 870	54 614	56 359
Housing		7 725	7 910	8 612	10 448	10 494	10 494	11 173	11 542	11 911
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>85 044</b>	<b>87 217</b>	<b>98 769</b>	<b>73 339</b>	<b>93 368</b>	<b>93 368</b>	<b>86 613</b>	<b>88 003</b>	<b>90 819</b>
Planning and development		10 020	8 862	9 741	13 203	13 659	13 659	19 698	20 348	20 999
Road transport		72 427	75 133	86 206	55 796	74 959	74 959	60 808	61 346	63 309
Environmental protection		2 597	3 222	2 822	4 339	4 751	4 751	6 107	6 309	6 511
<b>Trading services</b>		<b>915 154</b>	<b>879 852</b>	<b>1 054 970</b>	<b>809 881</b>	<b>818 174</b>	<b>818 174</b>	<b>880 519</b>	<b>918 852</b>	<b>948 668</b>
Energy sources		429 069	539 525	584 377	522 453	475 502	475 502	513 904	539 863	557 838
Water management		302 939	171 920	224 254	125 979	163 692	163 692	174 171	180 195	185 674
Waste water management		105 756	100 230	139 159	78 647	85 734	85 734	94 550	97 670	100 795
Waste management		77 390	68 176	107 180	82 802	93 247	93 247	97 894	101 125	104 361
<b>Other</b>	4	<b>237</b>	<b>1 098</b>	<b>1 316</b>	<b>3 361</b>	<b>3 339</b>	<b>3 339</b>	<b>3 420</b>	<b>3 533</b>	<b>3 646</b>
<b>Total Expenditure - Functional</b>	3	<b>1 450 780</b>	<b>1 437 562</b>	<b>1 698 065</b>	<b>1 386 834</b>	<b>1 452 592</b>	<b>1 452 592</b>	<b>1 536 899</b>	<b>1 595 054</b>	<b>1 646 704</b>
<b>Surplus/(Deficit) for the year</b>		<b>(372 523)</b>	<b>(171 741)</b>	<b>(370 987)</b>	<b>109 649</b>	<b>85 583</b>	<b>85 583</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</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 Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.



<b>Economic and environmental services</b>	49 383	48 147	48 520	51 052	50 845	50 845	29 396	56 839	58 580	
Planning and development	2 348	2 269	1 932	1 773	1 566	1 566	1 623	1 676	1 730	
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)							111	115	118	
Central City Improvement District										
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and	2 348	2 269	1 932	1 773	1 566	1 566	1 512	1 562	1 612	
Project Management Unit										
Provincial Planning										
Support to Local Municipalities										
Road transport	47 035	45 878	46 589	49 164	49 164	49 164	27 658	55 044	56 727	
Public Transport										
Road and Traffic Regulation										
Roads	47 035	45 878	46 589	49 164	49 164	49 164	27 658	55 044	56 727	
Taxi Ranks										
Environmental protection				115	115	115	115	119	123	
Biodiversity and Landscape				115	115	115	115	119	123	
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
<b>Trading services</b>	658 154	781 733	836 763	1 083 491	1 122 635	1 122 635	1 194 663	1 233 688	1 273 341	
Energy sources	339 040	404 111	440 915	575 441	575 512	575 512	633 783	653 339	674 255	
Electricity	339 040	404 111	440 915	575 441	575 512	575 512	633 783	653 339	674 255	
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management	191 199	212 197	241 620	306 472	341 472	341 472	347 501	359 557	371 288	
Water Treatment			28 364	9 000	44 000	44 000	42 040	43 427	44 817	
Water Distribution	180 826	207 297	210 570	279 516	279 516	279 516	289 819	299 583	309 186	
Water Storage	10 373	4 900	2 687	17 956	17 956	17 956	15 642	16 546	17 285	
Waste water management	78 249	108 812	90 301	116 972	121 046	121 046	125 668	129 979	134 152	
Public Toilets										
Sewerage	117	249	299	28 592	28 592	28 592	29 618	30 760	31 757	
Storm Water Management										
Waste Water Treatment	78 132	108 563	90 003	88 380	92 453	92 453	96 050	99 220	102 395	
Waste management	49 666	56 613	63 926	84 606	84 606	84 606	87 711	90 733	93 647	
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal	49 666	56 613	63 926	84 606	84 606	84 606	87 711	90 733	93 647	
Street Cleaning										
<b>Other</b>										
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 078 257</b>	<b>1 265 820</b>	<b>1 327 078</b>	<b>1 496 483</b>	<b>1 538 174</b>	<b>1 538 174</b>	<b>1 609 568</b>	<b>1 689 805</b>	<b>1 744 064</b>



<b>Economic and environmental services</b>	<b>85 044</b>	<b>87 217</b>	<b>98 769</b>	<b>73 339</b>	<b>93 368</b>	<b>93 368</b>	<b>86 613</b>	<b>88 003</b>	<b>90 619</b>
Planning and development	10 020	8 862	9 741	13 203	13 659	13 659	19 698	20 348	20 999
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	5 742	4 804	4 835	6 913	7 034	7 034	7 713	7 967	8 222
Central City Improvement District									
Development Facilitation									
Economic Development/Planning									
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and	4 279	4 058	4 906	6 291	6 624	6 624	11 985	12 381	12 777
Project Management Unit									
Provincial Planning									
Support to Local Municipalities									
Road transport	72 427	75 133	86 206	55 796	74 959	74 959	60 808	61 346	63 309
Public Transport									
Road and Traffic Regulation									
Roads	72 427	75 133	86 206	55 796	74 959	74 959	60 808	61 346	63 309
Taxi Ranks									
Environmental protection	2 597	3 222	2 822	4 339	4 751	4 751	6 107	6 309	6 511
Biodiversity and Landscape	2 597	3 222	2 822	4 339	4 751	4 751	6 107	6 309	6 511
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	915 154	879 852	1 054 970	809 881	818 174	818 174	880 519	918 852	948 668
Energy sources	429 069	539 525	584 377	522 453	475 502	475 502	513 904	539 863	557 838
Electricity	429 069	539 525	584 377	522 453	475 502	475 502	513 904	539 863	557 838
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	302 939	171 920	224 254	125 979	163 692	163 692	174 171	180 195	185 674
Water Treatment	52 784	42 382	47 093	44 761	91 221	91 221	92 338	95 385	98 435
Water Distribution	141 837	105 524	26 472	76 261	66 111	66 111	75 240	77 999	80 210
Water Storage	108 318	24 014	150 689	4 957	6 359	6 359	6 594	6 811	7 029
Waste water management	105 756	100 230	139 159	78 647	85 734	85 734	94 550	97 670	100 795
Public Toilets	418	423	375	364	106	106	110	114	118
Sewerage	67 166	40 971	92 991	42 124	42 407	42 407	44 157	45 614	47 074
Storm Water Management									
Waste Water Treatment	38 172	58 835	45 794	36 158	43 220	43 220	50 282	51 942	53 604
Waste management	77 390	68 176	107 180	82 802	93 247	93 247	97 894	101 125	104 361
Recycling									
Solid Waste Disposal (Landfill Sites)	24 215	9 532	30 965	19 652	23 143	23 143	24 530	25 340	26 150
Solid Waste Removal	53 175	58 644	76 215	63 150	70 103	70 103	73 364	75 785	78 210
Street Cleaning									
Other	237	1 098	1 316	3 361	3 339	3 339	3 420	3 533	3 646
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism	237	1 098	1 316	3 361	3 339	3 339	3 420	3 533	3 646
<b>Total Expenditure - Functional</b>	<b>1 450 780</b>	<b>1 437 562</b>	<b>1 698 065</b>	<b>1 386 834</b>	<b>1 452 592</b>	<b>1 452 592</b>	<b>1 536 899</b>	<b>1 595 054</b>	<b>1 646 704</b>
<b>Surplus/(Deficit) for the year</b>	<b>(372 523)</b>	<b>(171 741)</b>	<b>(370 987)</b>	<b>109 649</b>	<b>85 583</b>	<b>85 583</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</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 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

**FS201 Moqhaka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		261 248	307 242	306 737	215 840	215 840	215 840	223 702	232 323	239 871
Vote 02 - Municipal Manager		-	2 840	-	-	-	-	-	-	-
Vote 03 - Corporate Services		114	196	(2 178)	4 725	(372)	(372)	7 303	7 432	7 561
Vote 04 - Finance		96 208	111 091	117 673	114 432	122 144	122 144	125 858	130 011	134 172
Vote 05 - Technical Services		655 531	770 998	819 425	1 048 049	1 087 193	1 087 193	1 134 610	1 197 919	1 236 422
Vote 06 - Community Services		55 541	61 430	75 933	93 973	93 780	93 780	97 083	100 414	103 638
Vote 07 - Local Economic Development		9 614	12 023	9 488	19 464	19 589	19 589	21 013	21 706	22 401
Vote 08 - .		-	-	-	-	-	-	-	-	-
Vote 09 - .		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 078 257</b>	<b>1 265 820</b>	<b>1 327 078</b>	<b>1 496 483</b>	<b>1 538 174</b>	<b>1 538 174</b>	<b>1 609 568</b>	<b>1 689 805</b>	<b>1 744 064</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 01 - Executive & Council		90 513	102 817	94 598	108 137	112 874	112 874	118 062	121 992	125 928
Vote 02 - Municipal Manager		20 247	22 600	24 596	31 004	31 551	31 551	31 965	33 020	34 076
Vote 03 - Corporate Services		52 039	61 986	68 360	79 395	93 179	93 179	92 339	95 274	98 214
Vote 04 - Finance		125 479	72 264	176 711	79 522	89 345	89 345	93 879	96 960	100 047
Vote 05 - Technical Services		922 717	902 783	1 043 646	794 247	812 261	812 261	856 466	892 261	921 514
Vote 06 - Community Services		207 772	243 247	253 785	247 195	265 143	265 143	288 993	298 530	308 083
Vote 07 - Local Economic Development		32 013	31 864	36 369	47 334	48 238	48 238	55 195	57 017	58 841
Vote 08 - .		-	-	-	-	-	-	-	-	-
Vote 09 - .		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-
Vote 14 - .		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 450 780</b>	<b>1 437 562</b>	<b>1 698 065</b>	<b>1 386 834</b>	<b>1 452 592</b>	<b>1 452 592</b>	<b>1 536 899</b>	<b>1 595 054</b>	<b>1 646 704</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(372 523)</b>	<b>(171 741)</b>	<b>(370 987)</b>	<b>109 649</b>	<b>85 583</b>	<b>85 583</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</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

FS201 Moqhaka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>										
<b>Vote 01 - Executive &amp; Council</b>	1	261 248	307 242	306 737	215 840	215 840	215 840	223 702	232 323	239 871
01.1 - Mayors Office		-	-	-	-	-	-	-	-	-
01.2 - Speakers Office		-	-	-	-	-	-	-	-	-
01.3 - Office Of The Whip		-	-	-	-	-	-	-	-	-
01.4 - Other Councilors		-	-	-	-	-	-	-	-	-
01.5 - Council General Expenses		261 248	307 242	306 737	215 840	215 840	215 840	223 702	232 323	239 871
<b>Vote 02 - Municipal Manager</b>		-	2 840	-	-	-	-	-	-	-
02.1 - Municipal Manager Administration		-	-	-	-	-	-	-	-	-
02.2 - Internal Audit		-	-	-	-	-	-	-	-	-
02.3 - Regional Co-Ordinator Steynsrus		-	-	-	-	-	-	-	-	-
02.4 - Regional Co-Ordinator Viljoenskroon		-	-	-	-	-	-	-	-	-
02.5 - Communication & Marketing		-	-	-	-	-	-	-	-	-
02.6 - Idp & Pms		-	-	-	-	-	-	-	-	-
02.7 - Call Centre (Risk)		-	2 840	-	-	-	-	-	-	-
02.8 - Call Centre		-	-	-	-	-	-	-	-	-
<b>Vote 03 - Corporate Services</b>		114	196	(2 178)	4 725	(372)	(372)	7 303	7 432	7 561
03.1 - Records & Administration		116	-	(2 853)	1 644	(3 766)	(3 766)	3 908	4 037	4 166
03.2 - Manager Corporate Services		-	-	-	-	-	-	-	-	-
03.3 - Human Resources		(1)	196	675	3 081	3 395	3 395	3 395	3 395	3 395
03.4 - Information Technology		-	-	-	-	-	-	-	-	-
03.5 - Occupational Health & Safety		-	-	-	-	-	-	-	-	-
03.6 - Legal Services		-	-	-	-	-	-	-	-	-
<b>Vote 04 - Finance</b>		96 208	111 091	117 673	114 432	122 144	122 144	125 858	130 011	134 172
04.1 - Finance Services Administration		44	65	-	-	-	-	-	-	-
04.2 - Scm Stores/Logistics		556	2 013	628	1 807	1 807	1 807	1 000	1 033	1 066
04.3 - Asset Management		-	-	-	-	-	-	-	-	-
04.4 - Valuations & Assessment Rates		88 949	96 251	103 459	103 284	108 579	108 579	112 660	116 377	120 101
04.5 - Revenue		4 545	9 125	7 454	4 466	6 882	6 882	7 143	7 379	7 615
04.6 - Budget & Expenditure		2 116	3 637	6 132	4 875	4 875	4 875	5 055	5 222	5 389
<b>Vote 05 - Technical Services</b>		655 531	770 998	819 425	1 048 049	1 087 193	1 087 193	1 134 610	1 197 919	1 236 422
05.1 - Civil Services Administration		-	-	-	-	-	-	-	-	-
05.2 - Fleet Management		8	-	-	-	-	-	-	-	-
05.3 - Roads & Streets		47 035	45 878	46 589	49 164	49 164	49 164	27 658	55 044	56 727
05.4 - Electricity Services Administration		-	-	-	-	-	-	-	-	-
05.5 - Electricity Distribution		338 204	403 468	439 804	568 242	568 242	568 242	626 513	645 829	666 505
05.6 - Electricity Metering Section		836	644	1 111	7 199	7 270	7 270	7 270	7 510	7 750
05.7 - Water Services Administration		175 673	207 297	210 570	279 516	279 516	279 516	289 819	299 583	309 186
05.8 - Pumps & Purification		-	-	28 364	9 000	44 000	44 000	42 040	43 427	44 817
05.9 - Reticulation		5 154	-	-	-	-	-	-	-	-
05.10 - Storage Dams		10 373	4 900	2 687	17 966	17 966	17 966	15 642	16 546	17 285
05.11 - Sewerage & Purification		78 132	108 563	90 003	88 380	92 453	92 453	96 050	99 220	102 395
05.12 - Sewerage Network		117	249	299	28 592	28 592	28 592	29 618	30 760	31 757
<b>Vote 06 - Community Services</b>		55 541	61 430	75 933	93 973	93 780	93 780	97 083	100 414	103 638
06.1 - Community Services Administration		-	-	6 944	-	-	-	-	-	-
06.2 - Emergency & Disaster Management		-	-	-	-	-	-	-	-	-
06.3 - Security		-	-	-	-	-	-	-	-	-
06.4 - Traffic		3 854	2 701	2 218	4 118	4 164	4 164	4 166	4 304	4 442
06.5 - Fire Fighting		34	148	993	1 005	1 005	1 005	1 043	1 077	1 112
06.6 - Parks Administration		-	-	-	-	-	-	-	-	-
06.7 - Public Gardens		-	-	-	-	-	-	-	-	-
06.8 - Biodiversity & Landscaping		-	-	-	115	115	115	115	119	123
06.9 - Cemeteries		1 784	1 701	1 763	3 510	3 510	3 510	3 640	3 761	3 881
06.10 - Civic Centre		111	149	53	220	220	220	228	235	243
06.11 - Recreation		91	118	35	399	160	160	180	185	191
06.12 - Public Toilets		-	-	-	-	-	-	-	-	-
06.13 - Refuse Removal		49 666	56 613	63 926	84 606	84 606	84 606	87 711	90 733	93 647
06.14 - Landfill Site		-	-	-	-	-	-	-	-	-
06.15 - Street Cleaning Services		-	-	-	-	-	-	-	-	-
<b>Vote 07 - Local Economic Development</b>		9 614	12 023	9 488	19 464	19 589	19 589	21 013	21 706	22 401
07.1 - Administration		-	-	-	-	-	-	-	-	-
07.2 - Local Economic Development		-	-	-	-	-	-	111	115	118
07.3 - Kroonpark Resort		2 146	2 776	2 321	3 112	3 112	3 112	3 928	4 057	4 187
07.4 - Housing		5 019	6 379	4 792	13 815	14 399	14 399	14 932	15 425	15 918
07.5 - Planning		2 348	2 269	1 932	1 773	1 566	1 566	1 512	1 562	1 612
07.6 - Building Survey		102	600	443	763	512	512	530	548	566
07.7 - Tourism		-	-	-	-	-	-	-	-	-
<b>Vote 08 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 09 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 10 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 - .</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	1 078 257	1 265 820	1 327 078	1 496 483	1 538 174	1 538 174	1 609 568	1 689 805	1 744 064

FS201 Moqhaka - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Expenditure by Vote</b>										
<b>Vote 01 - Executive &amp; Council</b>	1	90 513	102 817	94 598	108 137	112 874	112 874	118 062	121 992	125 928
01.1 - Mayors Office		15 178	15 414	14 926	18 994	19 164	19 164	19 995	20 654	21 315
01.2 - Speakers Office		11 440	11 815	12 847	15 153	14 937	14 937	15 647	16 663	16 680
01.3 - Office Of The Whip		4 633	4 783	4 874	6 377	6 279	6 279	6 556	6 772	6 989
01.4 - Other Councilors		18 591	19 766	20 157	26 534	25 447	25 447	26 628	27 507	28 387
01.5 - Council General Expenses		40 672	51 040	41 794	41 080	47 048	47 048	49 237	50 896	52 557
<b>Vote 02 - Municipal Manager</b>		20 247	22 600	24 596	31 004	31 551	31 551	31 965	33 020	34 076
02.1 - Municipal Manager Administration		2 975	3 917	4 570	5 139	5 222	5 222	5 466	5 646	5 827
02.2 - Internal Audit		3 454	3 945	4 096	5 471	5 506	5 506	5 886	6 080	6 274
02.3 - Regional Co-Ordinator Steynsrus		1 195	1 334	1 611	3 066	3 175	3 175	2 970	3 068	3 166
02.4 - Regional Co-Ordinator Viljoenskroon		2 992	3 248	3 175	4 031	4 137	4 137	4 028	4 161	4 294
02.5 - Communication & Marketing		1 775	1 880	2 945	3 497	3 525	3 525	3 435	3 549	3 662
02.6 - Idp & Pms		3 270	3 434	3 464	4 057	4 135	4 135	4 314	4 456	4 599
02.7 - Call Centre (Risk)		850	905	963	1 273	1 299	1 299	1 358	1 403	1 448
02.8 - Call Centre		3 735	3 937	3 772	4 471	4 552	4 552	4 508	4 657	4 806
<b>Vote 03 - Corporate Services</b>		52 039	61 986	68 360	79 395	93 179	93 179	92 339	95 274	98 214
03.1 - Records & Administration		13 187	17 550	15 372	15 038	18 368	18 368	17 794	18 381	18 969
03.2 - Manager Corporate Services		8 290	7 806	10 954	5 114	6 697	6 697	7 237	7 476	7 716
03.3 - Human Resources		10 646	12 203	12 709	16 272	24 059	24 059	24 935	25 646	26 358
03.4 - Information Technology		14 350	18 536	18 605	30 151	31 077	31 077	28 858	29 810	30 764
03.5 - Occupational Health & Safety		2 902	2 963	3 074	4 533	4 692	4 692	4 922	5 085	5 247
03.6 - Legal Services		2 664	2 928	7 646	8 286	8 286	8 286	8 593	8 877	9 161
<b>Vote 04 - Finance</b>		125 479	72 264	176 711	79 522	89 345	89 345	93 879	96 960	100 407
04.1 - Finance Services Administration		23 452	17 552	17 433	16 562	17 953	17 953	19 373	19 996	20 620
04.2 - Scm Stores/Logistics		7 871	11 952	12 409	6 376	13 575	13 575	14 560	15 041	15 522
04.3 - Asset Management		3 213	3 543	3 651	4 641	4 717	4 717	4 948	5 112	5 275
04.4 - Valuations & Assessment Rates		1 041	3 179	1 216	6 640	6 640	6 640	6 096	6 297	6 498
04.5 - Revenue		21 205	22 291	33 944	32 658	33 280	33 280	35 119	36 278	37 439
04.6 - Budget & Expenditure		68 697	13 747	108 057	12 646	13 181	13 181	13 782	14 237	14 692
<b>Vote 05 - Technical Services</b>		922 717	902 783	1 043 646	794 247	812 261	812 261	856 466	892 261	921 514
05.1 - Civil Services Administration		2 860	3 292	2 618	4 029	5 136	5 136	5 345	5 521	5 698
05.2 - Fleet Management		4 411	5 208	6 286	6 592	7 088	7 088	7 534	7 783	8 032
05.3 - Roads & Streets		72 382	75 091	86 152	55 796	74 959	74 959	60 808	61 346	63 309
05.4 - Electricity Services Administration		8 178	11 777	4 338	7 171	7 182	7 182	7 506	7 753	8 001
05.5 - Electricity Distribution		415 903	523 178	554 256	483 963	407 168	407 168	451 460	475 358	491 270
05.6 - Electricity Metering Section		17 472	19 939	34 513	32 176	61 151	61 151	54 938	56 751	58 567
05.7 - Water Services Administration		116 640	86 761	3 698	54 310	39 820	39 820	47 892	49 472	51 055
05.8 - Pumps & Purification		45 477	33 451	38 362	44 761	91 221	91 221	92 335	95 382	98 435
05.9 - Reticulation		25 688	20 063	23 741	22 209	26 549	26 549	27 615	28 526	29 439
05.10 - Storage Dams		108 125	23 789	150 445	4 957	6 359	6 359	6 594	6 811	7 029
05.11 - Sewerage & Purification		38 415	59 263	46 249	36 158	43 220	43 220	50 282	51 942	53 604
05.12 - Sewerage Network		67 166	40 971	92 991	42 124	42 407	42 407	44 157	45 614	47 074
<b>Vote 06 - Community Services</b>		207 772	243 247	253 785	247 195	265 143	265 143	288 993	298 530	308 083
06.1 - Community Services Administration		(8 846)	23 845	(5 862)	3 449	3 441	3 441	4 389	4 534	4 679
06.2 - Emergency & Disaster Management		3 346	3 755	4 348	8 477	8 465	8 465	8 733	9 021	9 310
06.3 - Security		65 924	72 800	61 800	57 451	59 937	59 937	72 840	75 244	77 652
06.4 - Traffic		15 744	16 616	18 079	19 994	21 562	21 562	23 575	24 353	25 132
06.5 - Fire Fighting		18 378	19 159	19 622	22 340	22 481	22 481	23 950	24 740	25 532
06.6 - Parks Administration		4 220	6 079	10 065	9 630	11 346	11 346	11 867	12 259	12 651
06.7 - Public Gardens		11 817	11 551	12 383	20 414	20 786	20 786	21 000	21 693	22 388
06.8 - Biodiversity & Landscaping		2 597	3 222	2 822	4 339	4 751	4 751	6 107	6 309	6 511
06.9 - Cemeteries		9 160	9 386	10 533	7 132	7 781	7 781	7 584	7 835	8 085
06.10 - Civic Centre		2 273	2 638	2 060	4 303	4 319	4 319	4 177	4 315	4 453
06.11 - Recreation		5 246	5 375	10 077	6 756	6 921	6 921	6 765	6 988	7 212
06.12 - Public Toilets		117	39	37	106	106	106	110	114	118
06.13 - Refuse Removal		53 581	59 250	76 857	63 152	70 103	70 103	73 364	75 785	78 210
06.14 - Landfill Site		19 298	2 525	21 434	12 531	13 170	13 170	14 086	14 551	15 017
06.15 - Street Cleaning Services		4 917	7 008	9 531	7 121	9 974	9 974	10 444	10 788	11 133
<b>Vote 07 - Local Economic Development</b>		32 013	31 864	36 369	47 334	48 238	48 238	55 195	57 017	58 841
07.1 - Administration		272	163	363	2 760	2 785	2 785	2 914	3 010	3 106
07.2 - Local Economic Development		2 471	1 370	1 372	2 855	2 899	2 899	3 399	3 511	3 623
07.3 - Kroonpark Resort		13 596	13 693	15 932	17 054	16 912	16 912	17 809	18 397	18 985
07.4 - Housing		7 725	7 910	8 612	10 448	10 494	10 494	11 173	11 542	11 911
07.5 - Planning		4 279	4 058	4 906	6 291	6 624	6 624	11 985	12 381	12 777
07.6 - Building Survey		3 433	3 572	3 867	4 566	5 185	5 185	4 495	4 644	4 792
07.7 - Tourism		237	1 098	1 316	3 361	3 339	3 339	3 420	3 533	3 646
<b>Vote 08 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 09 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	1 450 780	1 437 562	1 698 065	1 386 834	1 452 592	1 452 592	1 536 899	1 595 054	1 646 704
<b>Surplus/(Deficit) for the year</b>	2	(372 523)	(171 741)	(370 987)	109 649	85 583	85 583	72 669	94 751	97 360

**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



Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure, to be appropriated</b>	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 05 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 07 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 08 -		-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure, to be appropriated</b>	2										
Vote 01 - Executive & Council		-	107	15	-	-	-	-	1 110	217	224
Vote 02 - Municipal Manager		136	61	97	150	165	165	-	190	196	203
Vote 03 - Corporate Services		438	727	2 258	2 500	2 660	2 660	343	4 825	4 364	4 504
Vote 04 - Finance		178	804	191	81	247	247	1 011	226	234	241
Vote 05 - Technical Services		1 600	668	1 805	65 207	54 675	54 675	9 744	54 670	79 114	81 190
Vote 06 - Community Services		1 750	3 023	160	25 983	25 908	25 908	14 828	8 010	6 088	6 267
Vote 07 - Local Economic Development		476	241	375	1 100	2 224	2 224	869	2 697	2 528	2 609
Vote 08 -		-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
<b>Total Capital Expenditure - Vote</b>		4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		1 127	1 833	2 581	2 981	3 560	3 560	1 539	9 533	7 265	7 498
Executive and council		1	147	15	-	-	-	-	1 110	217	224
Finance and administration		1 106	1 686	2 532	2 981	3 560	3 560	1 539	8 373	6 997	7 221
Internal audit		19	-	34	-	-	-	-	50	52	53
<b>Community and public safety</b>		1 011	2 483	383	29 350	29 077	29 077	15 740	7 880	6 987	7 195
Community and social services		294	955	-	550	500	500	38	845	873	901
Sport and recreation		606	233	271	5 853	5 789	5 789	1 064	2 940	2 711	2 781
Public safety		81	1 237	84	22 947	22 537	22 537	14 638	4 095	3 404	3 513
Housing		30	58	27	-	250	250	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		497	55	263	42 144	16 270	16 270	4 031	6 425	2 507	2 039
Planning and development		121	-	129	-	516	516	-	705	470	485
Road transport		376	55	119	42 064	15 674	15 674	4 005	5 680	1 996	1 512
Environmental protection		-	-	15	80	80	80	26	40	41	43
<b>Trading services</b>		1 944	1 259	1 674	20 546	36 932	36 932	5 485	47 840	75 930	78 453
Energy sources		437	20	98	250	250	250	-	450	465	480
Water management		357	354	143	18 524	20 617	20 617	156	9 649	18 689	19 496
Waste water management		31	208	1 434	1 773	15 947	15 947	5 329	37 661	56 693	58 391
Waste management		1 120	677	-	-	119	119	-	80	83	85
<b>Other</b>		-	-	-	-	40	40	-	50	52	53
<b>Total Capital Expenditure - Functional</b>	3	4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
<b>Funded by:</b>											
National Government		(0)	26	128	66 532	54 344	54 344	6 463	42 691	70 961	73 363
Provincial Government		1 120	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	9	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	1 120	26	136	66 532	54 344	54 344	6 463	42 691	70 961	73 363
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 458	5 604	4 763	28 489	31 535	31 535	20 332	29 037	21 780	21 875
<b>Total Capital Funding</b>	7	4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238

**References**

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







Vote 09 - .	-	-	-	-	-	-	-	-	-	-
Vote 10 - .	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
Total Capital Expenditure	4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238





**FS201 Moqhaka - Table A6 Budgeted Financial Position**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	(21 364)	(9 905)	(23 158)	2 905	2 905	2 905	197 700	1 444 049	1 491 702	1 539 437
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	364 042	525 811	640 991	247 218	247 218	247 218	212 216	221 725	229 042	236 372
Receivables from non-exchange transactions	3	40 115	53 531	71 173	43 806	43 806	43 806	9 984	43 297	44 726	46 157
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	99 207	87 485	82 169	105 427	105 427	105 427	(4 378)	109 328	112 936	116 549
VAT Receivable	6	1 062	904	5 333	35 960	35 960	35 960	42 894	39 968	41 287	42 608
Other current assets	7	34 554	30 115	22 711	32 588	32 588	32 588	89	33 794	34 909	36 027
<b>Total current assets</b>		<b>517 616</b>	<b>687 941</b>	<b>799 221</b>	<b>467 905</b>	<b>467 905</b>	<b>467 905</b>	<b>458 505</b>	<b>1 892 161</b>	<b>1 954 602</b>	<b>2 017 149</b>
<b>Non current assets</b>											
Investments	8	325	390	390	289	289	289	-	300	310	320
Investment property	9	105 102	122 442	123 200	204 203	204 203	204 203	-	211 759	218 747	225 746
Property, plant and equipment	10	1 901 464	1 867 742	1 804 754	2 895 342	2 886 200	2 886 200	(19 884)	2 975 660	3 092 503	3 190 992
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	7 754	7 754	7 754	2 743	2 743	2 743	-	2 844	2 938	3 032
Intangible assets	14	2 799	2 365	4 359	4 525	4 525	4 525	-	4 692	4 847	5 002
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>2 017 444</b>	<b>2 000 694</b>	<b>1 940 457</b>	<b>3 107 101</b>	<b>3 097 959</b>	<b>3 097 959</b>	<b>(19 884)</b>	<b>3 195 255</b>	<b>3 319 345</b>	<b>3 425 092</b>
<b>TOTAL ASSETS</b>		<b>2 535 060</b>	<b>2 688 634</b>	<b>2 739 677</b>	<b>3 575 006</b>	<b>3 565 864</b>	<b>3 565 864</b>	<b>438 621</b>	<b>5 087 415</b>	<b>5 273 947</b>	<b>5 442 242</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	(2 121)	(2 121)	(2 121)	(3 014)	(2 200)	(2 272)	(2 345)
Consumer deposits	19	13 276	13 550	15 564	14 338	14 338	14 338	707	14 869	15 359	15 851
Trade and other payables from exchange transactions	20	1 026 293	1 304 802	1 761 044	507 185	507 185	507 185	(70 562)	524 292	541 593	558 924
Trade and other payables from non-exchange transactions	21	2 354	27 032	6 343	-	-	-	67 726	-	-	-
Provision	22	136 383	137 964	153 343	53 663	53 663	53 663	-	55 648	57 485	59 324
VAT Payable	23	(20 289)	(2 444)	7 199	(51 892)	(51 892)	(51 892)	66 809	(53 812)	(55 588)	(57 367)
Other current liabilities	24	-	-	-	-	-	-	-	18 429	19 037	19 647
<b>Total current liabilities</b>		<b>1 158 017</b>	<b>1 480 903</b>	<b>1 943 493</b>	<b>521 172</b>	<b>521 172</b>	<b>521 172</b>	<b>61 665</b>	<b>557 226</b>	<b>575 614</b>	<b>594 034</b>
<b>Non current liabilities</b>											
Financial liabilities	25	22 363	16 202	9 582	29 047	29 047	29 047	-	30 121	31 115	32 111
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	-	-	-	-	-	-	-	46 062	47 582	49 105
<b>Total non current liabilities</b>		<b>22 363</b>	<b>16 202</b>	<b>9 582</b>	<b>29 047</b>	<b>29 047</b>	<b>29 047</b>	<b>-</b>	<b>76 184</b>	<b>78 698</b>	<b>81 216</b>
<b>TOTAL LIABILITIES</b>		<b>1 180 380</b>	<b>1 497 106</b>	<b>1 953 076</b>	<b>550 219</b>	<b>550 219</b>	<b>550 219</b>	<b>61 665</b>	<b>633 409</b>	<b>654 312</b>	<b>675 250</b>
<b>NET ASSETS</b>		<b>1 354 680</b>	<b>1 191 529</b>	<b>786 602</b>	<b>3 024 787</b>	<b>3 015 645</b>	<b>3 015 645</b>	<b>376 956</b>	<b>4 454 006</b>	<b>4 619 635</b>	<b>4 766 992</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	1 838 549	1 716 181	1 453 965	2 965 980	2 980 904	2 980 904	253 719	4 458 472	4 623 124	4 668 139
Reserves and funds	30	-	-	-	1 351	1 351	1 351	-	1 401	1 447	1 493
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	32	<b>1 838 549</b>	<b>1 716 181</b>	<b>1 453 965</b>	<b>2 967 331</b>	<b>2 982 255</b>	<b>2 982 255</b>	<b>253 719</b>	<b>4 459 873</b>	<b>4 624 571</b>	<b>4 669 632</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.

FS201 Moqhaka - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		56 983	59 293	57 716	120 179	120 179	120 179	55 146	124 626	128 738	132 858
Service charges		420 760	430 886	581 142	864 329	864 329	864 329	428 939	934 527	965 367	996 259
Other revenue		359 951	116 019	8 465	(134 111)	(134 111)	(134 111)	(256 907)	(145 923)	(177 859)	(181 179)
Transfers and Subsidies - Operational	1	5 308	281 769	330 336	334 714	334 714	334 714	265 288	369 879	382 457	394 858
Transfers and Subsidies - Capital	1	68 029	108 185	52 270	68 228	68 228	68 228	14 094	46 086	74 356	74 201
Interest		904	3 293	9 900	-	-	-	8 124	10 981	11 344	11 707
Dividends		2 092	3 637	5 822	4 744	4 744	4 744	2 907	4 920	5 082	5 245
<b>Payments</b>											
Suppliers and employees		(1 022 730)	(1 008 821)	(1 133 236)	(1 637 348)	(1 637 348)	(1 637 348)	(812 537)	(1 726 399)	(1 764 723)	(1 821 666)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(108 703)</b>	<b>(5 739)</b>	<b>(87 585)</b>	<b>(379 265)</b>	<b>(379 265)</b>	<b>(379 265)</b>	<b>(294 945)</b>	<b>(381 303)</b>	<b>(375 239)</b>	<b>(387 718)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	25 992	(2 284)	8 493	8 493	8 493	(153)	8 807	9 097	9 388
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(44)	(22)	65	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	7 362	7 605	7 848
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(4 578)	(5 630)	(4 900)	(95 021)	(95 021)	(95 021)	(24 519)	(82 487)	(106 652)	(109 523)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 622)</b>	<b>20 340</b>	<b>(7 119)</b>	<b>(86 529)</b>	<b>(86 529)</b>	<b>(86 529)</b>	<b>(24 672)</b>	<b>(66 318)</b>	<b>(89 950)</b>	<b>(92 287)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	(1 178)	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	(137)	(499)	-	-	-	927	(73)	(75)	(77)
<b>Payments</b>											
Repayment of borrowing		-	-	-	(2 121)	(2 121)	(2 121)	(3 014)	(2 200)	(2 272)	(2 345)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>(137)</b>	<b>(1 677)</b>	<b>(2 121)</b>	<b>(2 121)</b>	<b>(2 121)</b>	<b>(2 087)</b>	<b>(2 272)</b>	<b>(2 347)</b>	<b>(2 423)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(113 325)</b>	<b>14 465</b>	<b>(96 381)</b>	<b>(467 915)</b>	<b>(467 915)</b>	<b>(467 915)</b>	<b>(321 704)</b>	<b>(449 893)</b>	<b>(467 537)</b>	<b>(482 427)</b>
Cash/cash equivalents at the year begin:	2	(14 104)	(21 364)	(9 905)	(24 764)	(24 764)	(24 764)	-	(2 140)	(452 033)	(919 570)
Cash/cash equivalents at the year end:	2	(127 429)	(6 900)	(106 286)	(492 678)	(492 678)	(492 678)	(321 704)	(452 033)	(919 570)	(1 401 997)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

Total receipts		913 983	1 029 052	1 043 432	1 266 576	1 266 576	1 266 576	517 438	1 361 265	1 406 186	1 451 184
Total payments		(1 027 308)	(1 014 451)	(1 138 136)	(1 732 369)	(1 732 369)	(1 732 369)	(837 055)	(1 808 885)	(1 871 376)	(1 931 189)
		(113 325)	14 601	(94 704)	(465 793)	(465 793)	(465 793)	(319 617)	(447 621)	(465 189)	(480 005)
Borrowings & investments & c.deposits		(44)	(158)	(434)	-	-	-	927	(73)	(75)	(77)
Repayment of borrowing		-	-	-	(2 121)	(2 121)	(2 121)	(3 014)	(2 200)	(2 272)	(2 345)
		(113 368)	14 443	(95 138)	(467 915)	(467 915)	(467 915)	(321 704)	(449 893)	(467 537)	(482 427)
		44	22	(1 243)	-	-	-	-	-	-	-

**FS201 Moqhaka - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(127 429)	(6 900)	(106 286)	(492 678)	(492 678)	(492 678)	(321 704)	(452 033)	(919 570)	(1 401 997)
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	325	390	390	289	289	289	-	300	310	320
<b>Cash and investments available:</b>		<b>(127 104)</b>	<b>(6 510)</b>	<b>(105 895)</b>	<b>(492 389)</b>	<b>(492 389)</b>	<b>(492 389)</b>	<b>(321 704)</b>	<b>(451 733)</b>	<b>(919 260)</b>	<b>(1 401 677)</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		2 354	27 032	6 343	-	-	-	67 726	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	784 013	1 079 163	1 481 989	375 095	374 468	374 468	(110 539)	318 038	334 658	344 831
Other provisions		136 383	137 964	153 343	53 663	53 663	53 663	153 343	55 648	57 485	59 324
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>922 750</b>	<b>1 244 158</b>	<b>1 641 675</b>	<b>428 758</b>	<b>428 131</b>	<b>428 131</b>	<b>110 530</b>	<b>373 686</b>	<b>392 143</b>	<b>404 155</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(1 049 853)</b>	<b>(1 250 668)</b>	<b>(1 747 571)</b>	<b>(921 147)</b>	<b>(920 520)</b>	<b>(920 520)</b>	<b>(432 234)</b>	<b>(825 419)</b>	<b>(1 311 403)</b>	<b>(1 805 833)</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>(1 049 853)</b>	<b>(1 250 668)</b>	<b>(1 747 571)</b>	<b>(921 147)</b>	<b>(920 520)</b>	<b>(920 520)</b>	<b>(432 234)</b>	<b>(825 419)</b>	<b>(1 311 403)</b>	<b>(1 805 833)</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	242 280	225 639	279 055	132 090	132 717	132 717	39 977	206 254	206 935	214 093
Creditors due	1 026 293	1 304 802	1 761 044	507 185	507 185	507 185	(70 562)	524 292	541 593	558 924
<b>Total</b>	<b>(784 013)</b>	<b>(1 079 163)</b>	<b>(1 481 989)</b>	<b>(375 095)</b>	<b>(374 468)</b>	<b>(374 468)</b>	<b>110 539</b>	<b>(318 038)</b>	<b>(334 658)</b>	<b>(344 831)</b>

**Debtors collection assumptions**

Balance outstanding - debtors	404 157	579 342	712 165	291 024	291 024	291 024	222 200	265 022	273 768	282 528
Estimate of debtors collection rate	59,9%	38,9%	39,2%	45,4%	45,6%	45,6%	18,0%	77,8%	75,6%	75,8%

**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



<b>Total Upgrading of Existing Assets</b>	6	48	0	-	32 920	43 986	43 986	20 468	16 160	16 886
Roads Infrastructure		-	0	-	32 920	23 824	23 824	13 268	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	20 162	20 162	7 200	16 160	16 886
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	0	-	32 920	43 986	43 986	20 468	16 160	16 886
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		48	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		48	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	4 578	5 630	4 900	95 021	85 879	85 879	71 728	92 741	95 238
Roads Infrastructure		-	0	-	41 814	23 824	23 824	13 268	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	20 162	20 162	7 200	16 160	16 886
Sanitation Infrastructure		(0)	-	-	19 368	6 212	6 212	27 573	54 956	56 637
Solid Waste Infrastructure		-	-	-	-	119	119	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		(0)	0	-	61 182	50 317	50 317	48 041	71 116	73 523
Community Facilities		-	-	-	4 553	4 039	4 039	3 015	3 114	3 214
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	4 553	4 039	4 039	3 015	3 114	3 214
<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		48	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		48	-	-	-	-	-	-	-	-
Computer Equipment		571	1 225	2 179	2 500	2 440	2 440	2 000	2 066	2 132
Furniture and Office Equipment		833	954	913	2 447	2 959	2 959	3 051	3 152	3 253
Machinery and Equipment		582	1 339	428	4 339	5 674	5 674	7 771	8 027	8 284
<b>Transport Assets</b>		2 545	2 112	1 380	20 000	20 450	20 450	7 850	5 266	4 832
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		4 578	5 630	4 900	95 021	85 879	85 879	71 728	92 741	95 238

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	1 886 319	1 854 869	1 769 783	3 009 491	3 000 349	3 000 349	3 094 033	3 214 782	3 317 184
Roads Infrastructure		539 732	515 650	494 734	825 626	807 636	807 636	826 081	839 636	866 504
Storm water Infrastructure		86 598	86 598	91 343	116 196	116 196	116 196	120 495	124 471	128 454
Electrical Infrastructure		317 985	288 071	257 452	636 709	636 709	636 709	660 268	682 056	703 882
Water Supply Infrastructure		365 088	366 815	346 950	511 793	531 955	531 955	537 929	564 403	582 673
Sanitation Infrastructure		257 241	262 179	243 940	379 977	366 822	366 822	401 525	441 248	455 291
Solid Waste Infrastructure		3 440	3 247	5 647	2 477	2 596	2 596	2 569	2 654	2 739
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>1 570 083</b>	<b>1 522 561</b>	<b>1 440 065</b>	<b>2 472 779</b>	<b>2 461 914</b>	<b>2 461 914</b>	<b>2 548 867</b>	<b>2 654 469</b>	<b>2 739 543</b>
<b>Community Assets</b>		<b>168 032</b>	<b>164 105</b>	<b>159 629</b>	<b>244 024</b>	<b>243 510</b>	<b>243 510</b>	<b>251 346</b>	<b>259 640</b>	<b>267 949</b>
<b>Heritage Assets</b>		<b>7 754</b>	<b>7 754</b>	<b>7 754</b>	<b>2 743</b>	<b>2 743</b>	<b>2 743</b>	<b>2 844</b>	<b>2 938</b>	<b>3 032</b>
<b>Investment properties</b>		<b>105 102</b>	<b>122 442</b>	<b>123 200</b>	<b>204 203</b>	<b>204 203</b>	<b>204 203</b>	<b>211 759</b>	<b>218 747</b>	<b>225 746</b>
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>2 799</b>	<b>2 365</b>	<b>4 359</b>	<b>4 525</b>	<b>4 525</b>	<b>4 525</b>	<b>4 692</b>	<b>4 847</b>	<b>5 002</b>
<b>Computer Equipment</b>		<b>7 907</b>	<b>7 111</b>	<b>8 706</b>	<b>10 964</b>	<b>10 904</b>	<b>10 904</b>	<b>10 777</b>	<b>11 133</b>	<b>11 489</b>
<b>Furniture and Office Equipment</b>		<b>4 038</b>	<b>4 277</b>	<b>4 613</b>	<b>7 264</b>	<b>7 777</b>	<b>7 777</b>	<b>8 047</b>	<b>8 313</b>	<b>8 579</b>
<b>Machinery and Equipment</b>		<b>5 327</b>	<b>4 763</b>	<b>4 363</b>	<b>9 061</b>	<b>10 395</b>	<b>10 395</b>	<b>12 667</b>	<b>13 085</b>	<b>13 503</b>
<b>Transport Assets</b>		<b>15 276</b>	<b>19 491</b>	<b>17 095</b>	<b>53 929</b>	<b>54 379</b>	<b>54 379</b>	<b>43 034</b>	<b>41 611</b>	<b>42 340</b>
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1 886 319</b>	<b>1 854 869</b>	<b>1 769 783</b>	<b>3 009 491</b>	<b>3 000 349</b>	<b>3 000 349</b>	<b>3 094 033</b>	<b>3 214 782</b>	<b>3 317 184</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>240 185</b>	<b>217 386</b>	<b>268 047</b>	<b>141 284</b>	<b>168 511</b>	<b>168 511</b>	<b>153 733</b>	<b>158 806</b>	<b>163 888</b>
<b>Depreciation</b>	7	119 939	121 050	112 242	10 305	10 305	10 305	10 674	11 026	11 379
<b>Repairs and Maintenance by Asset Class</b>	3	<b>120 246</b>	<b>96 336</b>	<b>155 805</b>	<b>130 979</b>	<b>158 207</b>	<b>158 207</b>	<b>143 059</b>	<b>147 780</b>	<b>152 509</b>
Roads Infrastructure		15 559	16 579	25 565	24 307	29 247	29 247	26 397	27 268	28 140
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 394	20 191	25 625	27 557	44 837	44 837	31 478	32 517	33 558
Water Supply Infrastructure		21 453	13 878	18 729	14 143	20 892	20 892	21 665	22 380	23 096
Sanitation Infrastructure		31 310	22 032	41 778	17 700	21 301	21 301	22 089	22 818	23 548
Solid Waste Infrastructure		17 752	480	18 267	9 081	8 081	8 081	8 283	8 556	8 830
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		43	44	47	48	48	48	48	50	52
<b>Infrastructure</b>		<b>97 511</b>	<b>73 205</b>	<b>130 013</b>	<b>92 836</b>	<b>124 406</b>	<b>124 406</b>	<b>109 960</b>	<b>113 589</b>	<b>117 223</b>
Community Facilities		592	629	650	1 129	920	920	740	764	789
Sport and Recreation Facilities		2 370	2 064	3 013	3 840	4 151	4 151	3 579	3 697	3 815
<b>Community Assets</b>		<b>2 962</b>	<b>2 694</b>	<b>3 663</b>	<b>4 969</b>	<b>5 071</b>	<b>5 071</b>	<b>4 319</b>	<b>4 461</b>	<b>4 604</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		3 576	1 251	1 712	8 057	2 165	2 165	1 667	1 722	1 778
Housing		1 895	1 358	1 681	1 438	688	688	699	722	745
<b>Other Assets</b>		<b>5 470</b>	<b>2 609</b>	<b>3 393</b>	<b>9 495</b>	<b>2 853</b>	<b>2 853</b>	<b>2 367</b>	<b>2 445</b>	<b>2 523</b>
<b>Biological or Cultivated Assets</b>		-	-	-	14	14	14	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>2</b>	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		<b>1 178</b>	<b>3 864</b>	<b>4 079</b>	<b>5 014</b>	<b>4 721</b>	<b>4 721</b>	<b>4 186</b>	<b>4 324</b>	<b>4 462</b>
<b>Machinery and Equipment</b>		-	<b>851</b>	<b>992</b>	<b>1 123</b>	<b>1 100</b>	<b>1 100</b>	<b>1 137</b>	<b>1 175</b>	<b>1 212</b>
<b>Transport Assets</b>		<b>13 122</b>	<b>13 114</b>	<b>13 666</b>	<b>17 528</b>	<b>20 042</b>	<b>20 042</b>	<b>21 091</b>	<b>21 787</b>	<b>22 485</b>
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>240 185</b>	<b>217 386</b>	<b>268 047</b>	<b>141 284</b>	<b>168 511</b>	<b>168 511</b>	<b>153 733</b>	<b>158 806</b>	<b>163 888</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		1,0%	0,0%	0,0%	44,0%	51,2%	51,2%	28,5%	17,4%	17,7%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		0,0%	0,0%	0,0%	405,8%	426,9%	426,9%	191,8%	146,6%	148,4%
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		6,4%	5,2%	8,9%	4,4%	5,3%	5,3%	4,6%	4,6%	4,6%
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		6,4%	5,2%	8,9%	5,8%	6,8%	6,8%	5,3%	5,1%	5,1%

**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

FS201 Moqhaka - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	33 680	33 680	33 680	33 680	33 880	34 108	38 537
Piped water inside yard (but not in dwelling)		-	-	4 852	4 852	4 852	4 852	4 949	5 048	5 048
Using public tap (at least min.service level)	2	-	-	1 546	1 546	1 546	1 546	300	300	300
Other water supply (at least min.service level)	4	-	-	66	66	66	66	300	300	300
<i>Minimum Service Level and Above sub-total</i>				40 144	40 144	40 144	40 144	39 429	39 756	44 185
Using public tap (< min.service level)	3	-	-	1 546	1 546	1 546	1 546	1 577	1 609	1 660
Other water supply (< min.service level)	4	-	-	-	66	66	66	70	70	70
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>				1 546	1 612	1 612	1 612	1 647	1 679	1 730
<b>Total number of households</b>	5	-	-	<b>41 690</b>	<b>41 756</b>	<b>41 756</b>	<b>41 756</b>	<b>41 076</b>	<b>41 435</b>	<b>45 915</b>
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	31 259	31 259	31 259	31 259	32 344	32 344	37 001
Flush toilet (with septic tank)		-	-	428	428	428	428	140	140	140
Chemical toilet		-	-	975	975	975	975	975	975	975
Pit toilet (ventilated)		-	-	-	1 281	1 281	1 281	1 307	1 333	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>				32 662	33 943	33 943	33 943	34 766	34 792	38 116
Bucket toilet		-	-	1 593	1 593	1 593	1 593	20	20	20
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>				1 593	1 593	1 593	1 593	20	20	20
<b>Total number of households</b>	5	-	-	<b>34 255</b>	<b>35 536</b>	<b>35 536</b>	<b>35 536</b>	<b>34 786</b>	<b>34 812</b>	<b>38 136</b>
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	13 138	25 973	25 973	25 973	13 138	13 138	13 138
Electricity - prepaid (min.service level)		-	-	21 136	27 712	27 712	27 712	21 136	21 136	21 136
<i>Minimum Service Level and Above sub-total</i>				34 274	53 685	53 685	53 685	34 274	34 274	34 274
Electricity (< min.service level)		-	-	-	25 973	25 973	25 973	27 141	27 820	-
Electricity - prepaid (< min. service level)		-	-	857	27 712	27 712	27 712	857	857	857
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>				857	53 685	53 685	53 685	27 998	28 677	857
<b>Total number of households</b>	5	-	-	<b>35 131</b>	<b>107 370</b>	<b>107 370</b>	<b>107 370</b>	<b>62 272</b>	<b>62 951</b>	<b>35 131</b>
<b>Refuse:</b>										
Removed at least once a week		-	-	-	33 713	33 713	33 713	36 776	37 898	37 205
<i>Minimum Service Level and Above sub-total</i>				-	33 713	33 713	33 713	36 776	37 898	37 205
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	299	299	299	312	320	-
Other rubbish disposal		-	-	-	451	451	451	471	483	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>				-	750	750	750	783	803	-
<b>Total number of households</b>	5	-	-	<b>-</b>	<b>34 463</b>	<b>34 463</b>	<b>34 463</b>	<b>37 559</b>	<b>38 701</b>	<b>37 205</b>
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
Sanitation (free minimum level service)		-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
Electricity/other energy (50kwh per household per month)		-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
Refuse (removed at least once a week)		-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
Informal Settlements		-	-	-	-	-	-	14	15	15
<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)		(11 741)	(12 342)	(13 027)	(14 948)	(14 948)	(14 948)	(10 760)	(15 501)	(16 013)
Electricity/other energy (50kwh per indigent household per month)		5	(30)	(9)	(10 769)	(10 769)	(10 769)	(5)	(11 739)	(12 127)
Refuse (removed once a week for indigent households)		(14 934)	(16 161)	(17 005)	(18 395)	(18 395)	(18 395)	(14 089)	(19 076)	(19 706)
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
		-	-	92 668	85 316	85 316	85 316	103 869	107 294	110 728
<b>Total cost of FBS provided</b>	8	<b>(26 669)</b>	<b>(28 533)</b>	<b>62 628</b>	<b>41 203</b>	<b>41 203</b>	<b>41 203</b>	<b>79 015</b>	<b>60 977</b>	<b>62 883</b>
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	165	30 955 519	30 955 519	30 955 519	179	185	191
Water (kilolitres per household per month)		-	-	-	10	10	10	10	10	10
Sanitation (kilolitres per household per month)		-	-	-	100	100	100	10	10	10
Sanitation (Rand per household per month)		-	-	1 794	24 788 906	24 788 906	24 788 906	1 940	1 956	2 016
Electricity (kwh per household per month)		-	-	-	50	50	50	50	50	50
Refuse (average litres per week)		-	-	30	100	100	100	100	100	100
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	3 486	3 486	3 486	3 639	3 799	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(1)	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>3 486</b>	<b>3 486</b>	<b>3 486</b>	<b>3 639</b>	<b>3 799</b>	<b>-</b>

**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





Servitudes									
<b>Total Rent on Land</b>	-	-	-	-	-	-	-	-	-
<b>Rental from Fixed Assets</b>									
<b>Market Related</b>									
Biological Assets									
Heritage Assets									
Investment Property									
Property Plant and Equipment	5 736	6 593	5 339	9 147	9 774	9 774	5 427	10 131	10 466
<b>Total Market Related</b>	<b>5 736</b>	<b>6 593</b>	<b>5 339</b>	<b>9 147</b>	<b>9 774</b>	<b>9 774</b>	<b>5 427</b>	<b>10 131</b>	<b>10 466</b>
<b>Non-market Related</b>									
Biological Assets									
Heritage Assets									
Investment Property									
Property Plant and Equipment	-	-	-	109	109	109	-	113	117

Future Framework	
Budget Year +2 2028/29	
55 222	
7 488	
598 132	
-	
11	
<b>660 854</b>	
(12 515)	
<b>648 339</b>	
153	
36 317	
1 110	
66 524	
156 632	
-	
<b>260 736</b>	
-	
<b>260 736</b>	
33 724	
493	
19 387	
59 383	
37	
<b>113 023</b>	
(16 525)	
<b>96 498</b>	
6 257	
57 019	
15 038	
<b>78 314</b>	
(20 336)	
<b>57 978</b>	
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10 801
121

FS201 Mqohaka - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Municipal Manager	Vote 03 - Corporate Services	Vote 04 - Finance	Vote 05 - Technical Services	Vote 06 - Community Services	Vote 07 - Local Economic Development	Vote 08 - .	Vote 09 - .	Vote 10 - .	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
<b>R thousand</b>	1																
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity					-	597 365											597 365
Service charges - Water						211 587											211 587
Service charges - Waste Water Management						77 999											77 999
Service charges - Waste Management							52 577										52 577
Sale of Goods and Rendering of Services					1 348		4 737	2 749									8 835
Agency services																	-
Interest																	-
Interest earned from Receivables					7 283	74 712	12 460	-									94 455
Interest earned from Current and Non Current Assets					63												63
Dividends					4 920												4 920
Rent on Land																	-
Rental from Fixed Assets					21	568	486	9 170									10 245
Licence and permits					-												-
Special rating levies																	-
Construction Contract Revenue																	-
Development Charges																	-
Operational Revenue		4 177		3 908	210	138	41	9 031									17 505
<b>Non-Exchange Revenue</b>																	
Property rates					102 433												102 433
Surcharges and Taxes																	-
Fines, penalties and forfeits					(230)	1 665	4 108	62									5 605
Licences or permits					-												-
Transfer and subsidies - Operational		219 525	-	3 395	-	127 680	22 674	-									373 274
Interest					9 810	482	-										10 292
Fuel Levy																	-
Operational Revenue						(277)	-										(277)
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-									-
Other Gains																	-
Discontinued Operations																	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		223 702	-	7 303	125 858	1 091 919	97 083	21 013	-	-	-	-	-	-	-	-	1 566 877
<b>Expenditure</b>																	
Employee related costs		30 841	27 276	49 527	66 651	170 849	157 927	36 996									540 067
Remuneration of councillors		29 729															29 729
Bulk purchases - electricity						382 727											382 727
Inventory consumed		146	319	585	467	37 732	1 184	1 078									41 511
Debt impairment		-			1 592	40 084	10 142	-									51 818
Depreciation, amortisation and impairment		154	110	205	234	7 763	1 696	512									10 674
Interest, Dividends and Rent on Land		6 844			2 271	-											9 116
Contracted services		17 622	1 330	21 336	6 986	122 789	78 835	11 916									260 815
Transfers and subsidies		1 113															1 113
Irrecoverable debts written off		-			3 571	6 150	651										10 372
Operational costs		31 611	2 930	20 686	12 100	88 306	38 558	4 693									198 885
Disposal of Fixed and Intangible Assets		-	-	-	-	65	-	-									65
Other Losses					6	-	-	-									6
<b>Total Expenditure</b>		118 062	31 965	92 339	93 879	856 466	288 993	55 195	-	-	-	-	-	-	-	-	1 536 899
<b>Surplus/(Deficit)</b>		105 640	(31 965)	(85 036)	31 979	235 453	(191 910)	(34 183)	-	-	-	-	-	-	-	-	29 978
Transfers and subsidies - capital (monetary allocations)						42 691	-	-									42 691
Transfers and subsidies - capital (in-kind)						-	-	-									-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		105 640	(31 965)	(85 036)	31 979	278 144	(191 910)	(34 183)	-	-	-	-	-	-	-	-	72 669

References

1. Departmental columns to be based on municipal organisation structure

FS201 Moqhaka - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R thousand	Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>ASSETS</b>												
<b>Current Assets</b>												
<b>Cash and Cash Equivalents</b>												
	Call Deposits and Investments		5 486	40 926	16 310	22 025	22 025	22 025	33 654	1 463 876	1 512 184	1 560 574
	Cash at Bank		(6 139)	(23 386)	(17 761)	710	710	710	164 035	736	760	785
	Cash on Hand		(20 712)	(27 445)	(21 706)	(19 830)	(19 830)	(19 830)	-	(20 563)	(21 242)	(21 922)
	<b>Total Cash and Cash Equivalents</b>		<b>(21 364)</b>	<b>(9 905)</b>	<b>(23 158)</b>	<b>2 905</b>	<b>2 905</b>	<b>2 905</b>	<b>197 700</b>	<b>1 444 049</b>	<b>1 491 702</b>	<b>1 539 437</b>
<b>Short term Investments</b>												
	Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
<b>Trade and other receivables from exchange transactions</b>												
	Electricity		132 542	217 914	231 580	54 350	54 350	54 350	29 920	54 884	56 696	58 510
	Waste Management		127 866	164 308	206 629	61 905	61 905	61 905	26 387	34 119	35 245	36 373
	Waste Water Management		179 997	227 529	284 975	103 223	103 223	103 223	35 060	105 527	109 010	112 466
	Water		808 911	765 755	935 549	378 574	378 574	378 574	114 082	391 281	404 193	417 127
	Other trade receivables from exchange transactions		86 205	95 326	106 164	73 137	73 137	73 137	6 796	75 571	78 065	80 563
	VAT Receivable Input Tax Accrued		-	-	-	-	-	-	-	-	-	-
	<b>Gross: Trade and other receivables from exchange transactions</b>		<b>1 134 519</b>	<b>1 470 833</b>	<b>1 756 097</b>	<b>671 188</b>	<b>671 188</b>	<b>671 188</b>	<b>212 216</b>	<b>661 383</b>	<b>683 208</b>	<b>705 071</b>
	<b>Less: Impairment for debt</b>											
	Impairment for Electricity		(54 049)	(89 275)	(90 524)	(19 061)	(19 061)	(19 061)	-	(19 766)	(20 418)	(21 071)
	Impairment for Waste Management		(79 031)	(94 918)	(121 688)	(41 750)	(41 750)	(41 750)	-	(43 295)	(44 724)	(46 155)
	Impairment for Waste Water Management		(107 976)	(128 903)	(164 001)	(59 957)	(59 957)	(59 957)	-	(62 175)	(64 227)	(66 282)
	Impairment for Water		(450 987)	(544 179)	(686 606)	(261 499)	(261 499)	(261 499)	-	(271 174)	(280 123)	(289 087)
	Impairment for other trade receivables from exchange transactions		(78 435)	(87 747)	(82 289)	(41 705)	(41 705)	(41 705)	-	(43 248)	(44 675)	(46 105)
	<b>Total Less: Impairment for debt</b>		<b>(770 477)</b>	<b>(845 022)</b>	<b>(1 115 109)</b>	<b>(423 971)</b>	<b>(423 971)</b>	<b>(423 971)</b>	<b>-</b>	<b>(439 688)</b>	<b>(454 166)</b>	<b>(468 700)</b>
	<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>364 042</b>	<b>625 811</b>	<b>640 988</b>	<b>247 218</b>	<b>247 218</b>	<b>247 218</b>	<b>212 216</b>	<b>221 725</b>	<b>229 042</b>	<b>236 372</b>
<b>Receivables from non-exchange transactions</b>												
<b>Property rates</b>												
	Agricultural Properties		35 686	44 477	52 364	10 810	10 810	10 810	5 199	10 598	10 947	11 298
	Business and Commercial Properties		16 663	22 984	27 343	(4 373)	(4 373)	(4 373)	(5 389)	(5 389)	(5 745)	(6 745)
	Industrial Properties		2 690	3 831	4 939	2 685	2 685	2 685	(217)	2 631	2 718	2 805
	Mining Properties		633	698	1 033	475	475	475	222	487	503	519
	Public Benefit Organisations		35	38	40	45	45	45	2	47	48	50
	Public Service Infrastructure Properties		-	-	-	0	0	0	-	0	0	0
	Public Service Purposes Properties		1 424	296	5 334	8 033	8 033	8 033	1 753	8 330	8 604	8 880
	Residential Properties		24 624	31 666	38 478	42 525	42 525	42 525	3 908	43 635	45 075	46 517
	Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
	Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
	Vacant Land		2 123	2 503	2 984	1 375	1 375	1 375	236	1 395	1 441	1 487
	<b>Property Rates General</b>											
	<b>Gross: Property rates</b>		<b>63 879</b>	<b>106 482</b>	<b>132 935</b>	<b>61 575</b>	<b>61 575</b>	<b>61 575</b>	<b>9 126</b>	<b>61 733</b>	<b>63 770</b>	<b>65 911</b>
	<b>Less: Impairment of Property rates</b>		<b>(44 548)</b>	<b>(53 618)</b>	<b>(63 196)</b>	<b>(20 127)</b>	<b>(20 127)</b>	<b>(20 127)</b>	<b>-</b>	<b>(20 871)</b>	<b>(21 560)</b>	<b>(22 250)</b>
	<b>Net Property rates</b>		<b>19 330</b>	<b>52 864</b>	<b>69 739</b>	<b>41 448</b>	<b>41 448</b>	<b>41 448</b>	<b>9 126</b>	<b>40 862</b>	<b>42 210</b>	<b>43 661</b>
	Other receivables from non-exchange transactions		3 909	3 168	3 422	11 046	11 046	11 046	888	11 446	11 823	12 201
	<b>Less: Impairment for other receivables from non-exchange transactions</b>		<b>(3 125)</b>	<b>(2 502)</b>	<b>(1 598)</b>	<b>(8 688)</b>	<b>(8 688)</b>	<b>(8 688)</b>	<b>-</b>	<b>(9 010)</b>	<b>(9 307)</b>	<b>(9 605)</b>
	<b>Net other receivables from non-exchange transactions</b>		<b>784</b>	<b>666</b>	<b>1 824</b>	<b>2 358</b>	<b>2 358</b>	<b>2 358</b>	<b>888</b>	<b>2 435</b>	<b>2 516</b>	<b>2 596</b>
	<b>Total net Receivables from non-exchange transactions</b>		<b>49 115</b>	<b>53 531</b>	<b>71 173</b>	<b>43 806</b>	<b>43 806</b>	<b>43 806</b>	<b>9 984</b>	<b>43 297</b>	<b>44 726</b>	<b>46 157</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-subsidary 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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>												
	Agricultural		-	-	-	-	-	-	-	-	-	-
	Consumables		96 607	86 230	80 603	105 025	105 025	105 025	5 182	108 911	112 505	116 105
	Finished Goods		-	-	-	-	-	-	-	-	-	-
	Housing Stock		-	-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-	-
	Materials and Supplies		-	-	-	-	-	-	-	-	-	-
	Water		2 510	1 256	1 566	402	402	402	(9 540)	417	431	445
	Work-in-progress		-	-	-	-	-	-	-	-	-	-
	<b>Total Inventory</b>		<b>99 207</b>	<b>87 485</b>	<b>82 169</b>	<b>105 427</b>	<b>105 427</b>	<b>105 427</b>	<b>(4 378)</b>	<b>109 328</b>	<b>112 936</b>	<b>116 549</b>
<b>VAT Receivable</b>												
	Input Tax Capital		157	-	-	42	42	42	1 721	2 720	2 810	2 900
	Input Tax General		3 878	3 444	6 261	22 405	22 405	22 405	36 715	23 224	24 000	24 768
	VAT Control (Receivable)		(2 973)	(2 540)	(3 038)	13 514	13 514	13 514	4 468	14 014	14 477	14 940
	<b>Total VAT Receivable</b>		<b>1 062</b>	<b>904</b>	<b>5 333</b>	<b>35 960</b>	<b>35 960</b>	<b>35 960</b>	<b>42 894</b>	<b>39 966</b>	<b>41 287</b>	<b>42 608</b>
<b>Other current assets</b>												
	Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
	Control, Clearing and Interface Accounts		33 773	29 280	21 827	31 915	31 915	31 915	89	33 096	34 188	35 282
	Deposits		781	835	885	674	674	674	-	699	722	745
	Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
	Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
	Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
	<b>Total Other current assets</b>		<b>34 554</b>	<b>30 115</b>	<b>22 711</b>	<b>32 589</b>	<b>32 589</b>	<b>32 589</b>	<b>89</b>	<b>33 794</b>	<b>34 909</b>	<b>36 027</b>
	<b>Total Current Assets</b>		<b>517 616</b>	<b>687 941</b>	<b>799 221</b>	<b>467 905</b>	<b>467 905</b>	<b>467 905</b>	<b>458 505</b>	<b>1 892 161</b>	<b>1 954 602</b>	<b>2 017 149</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		325	390	390	289	289	289	-	300	310	320
	Municipal Bonds		-	-	-	-	-	-	-	-	-	-
	National Government Securities		-	-	-	-	-	-	-	-	-	-
	Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
	Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
	Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
	<b>Total Investments</b>		<b>325</b>	<b>390</b>	<b>390</b>	<b>289</b>	<b>289</b>	<b>289</b>	<b>-</b>	<b>300</b>	<b>310</b>	<b>320</b>
<b>Investment Property</b>												
	Investment Property at Cost / Fair Value		105 102	122 442	123 200	204 203	204 203	204 203	-	211 759	218 747	225 746
	<b>Less: Accumulated Depreciation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Less: Accumulated Impairment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Investment Property</b>		<b>105 102</b>	<b>122 442</b>	<b>123 200</b>	<b>204 203</b>	<b>204 203</b>					



Operational	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Subsidies Payable</b>	-	-	-	-	-	-	-	-	-	-
<b>Transfers and Subsidies Unspent</b>										
Capital	2 354	27 032	6 343	-	-	-	29 426	-	-	-
Operational	-	-	-	-	-	-	38 301	-	-	-
<b>Total Transfers and Subsidies Unspent</b>	<b>2 354</b>	<b>27 032</b>	<b>6 343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67 726</b>	<b>-</b>	<b>-</b>	<b>-</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>2 354</b>	<b>27 032</b>	<b>6 343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67 726</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provision</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	7 686	9 392	9 801	8 213	8 213	8 213	-	8 517	8 798	9 080
Decommissioning, Restoration and Similar Liabilities	97 629	93 765	104 984	22 008	22 008	22 008	-	22 822	23 575	24 330
Ex-gratis Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	30 568	34 807	38 557	23 441	23 441	23 441	-	24 309	25 111	25 915
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Party	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Provision</b>	<b>136 383</b>	<b>137 964</b>	<b>153 343</b>	<b>53 663</b>	<b>53 663</b>	<b>53 663</b>	<b>-</b>	<b>55 648</b>	<b>57 485</b>	<b>59 324</b>
<b>VAT Payable</b>										
VAT Payable: Output Tax	(20 289)	(2 444)	7 199	(51 892)	(51 892)	(51 892)	66 809	(53 812)	(55 588)	(57 367)
VAT Payable: VAT Control	-	-	-	-	-	-	-	-	-	-
<b>Total VAT Payable</b>	<b>(20 289)</b>	<b>(2 444)</b>	<b>7 199</b>	<b>(51 892)</b>	<b>(51 892)</b>	<b>(51 892)</b>	<b>66 809</b>	<b>(53 812)</b>	<b>(55 588)</b>	<b>(57 367)</b>
<b>Other current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	-	-	-	-	-	-	-	18 429	19 037	19 647
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 429</b>	<b>19 037</b>	<b>19 647</b>
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 429</b>	<b>19 037</b>	<b>19 647</b>
<b>Total Current Liabilities</b>	<b>1 158 017</b>	<b>1 480 903</b>	<b>1 943 493</b>	<b>521 172</b>	<b>521 172</b>	<b>521 172</b>	<b>61 665</b>	<b>557 226</b>	<b>575 614</b>	<b>594 034</b>
<b>Non-current Liabilities</b>										
<b>Financial Liabilities</b>										
<b>Borrowings</b>										
Annuity and Bullet Loans	19 947	15 024	9 582	29 047	29 047	29 047	-	30 121	31 115	32 111
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	2 416	1 178	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
<b>Total Borrowings</b>	<b>22 363</b>	<b>16 202</b>	<b>9 582</b>	<b>29 047</b>	<b>29 047</b>	<b>29 047</b>	<b>-</b>	<b>30 121</b>	<b>31 115</b>	<b>32 111</b>
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>22 363</b>	<b>16 202</b>	<b>9 582</b>	<b>29 047</b>	<b>29 047</b>	<b>29 047</b>	<b>-</b>	<b>30 121</b>	<b>31 115</b>	<b>32 111</b>
<b>Provisions</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratis Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Party	-	-	-	-	-	-	-	-	-	-
<b>Total Provisions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other non-current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	-	-	-	-	-	-	-	46 062	47 582	49 105
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46 062</b>	<b>47 582</b>	<b>49 105</b>
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46 062</b>	<b>47 582</b>	<b>49 105</b>
<b>Total non-current liabilities</b>	<b>22 363</b>	<b>16 202</b>	<b>9 582</b>	<b>29 047</b>	<b>29 047</b>	<b>29 047</b>	<b>-</b>	<b>76 184</b>	<b>78 698</b>	<b>81 216</b>
<b>TOTAL LIABILITIES</b>	<b>1 180 380</b>	<b>1 497 105</b>	<b>1 953 076</b>	<b>550 219</b>	<b>550 219</b>	<b>550 219</b>	<b>61 665</b>	<b>633 409</b>	<b>654 312</b>	<b>675 250</b>
<b>CHANGES IN NET ASSETS</b>	<b>1 354 680</b>	<b>1 191 529</b>	<b>786 682</b>	<b>3 024 787</b>	<b>3 015 645</b>	<b>3 015 645</b>	<b>376 956</b>	<b>4 454 006</b>	<b>4 616 635</b>	<b>4 766 992</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Changes in Accounting Policy	-	-	-	216 645	216 903	216 903	-	224 661	232 075	239 501
Correction of Prior Period Error	(36 845)	(2 491)	(53 190)	2 356 548	2 371 215	2 371 215	(67 202)	3 747 688	3 870 324	3 994 127
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	1 619 991	1 210 622	1 036 390	-	-	-	-	-	-	-
Transfers to/from operating revenue and expenditure	255 404	508 050	470 765	114 383	114 383	114 383	320 922	78 536	99 688	-
Transfers to/from Reserves	-	-	-	278 404	278 404	278 404	-	407 589	421 038	434 511
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1 838 549</b>	<b>1 716 181</b>	<b>1 453 965</b>	<b>2 965 980</b>	<b>2 980 904</b>	<b>2 980 904</b>	<b>253 719</b>	<b>4 458 472</b>	<b>4 623 124</b>	<b>4 669 138</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	-	-	-	1 351	1 351	1 351	-	1 401	1 447	1 493
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves and Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 351</b>	<b>1 351</b>	<b>1 351</b>	<b>-</b>	<b>1 401</b>	<b>1 447</b>	<b>1 493</b>
<b>Other</b>										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
<b>Total Non-controlling Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 838 549</b>	<b>1 716 181</b>	<b>1 453 965</b>	<b>2 967 331</b>	<b>2 982 255</b>	<b>2 982 255</b>	<b>253 719</b>	<b>4 459 873</b>	<b>4 624 571</b>	<b>4 669 632</b>

**FS201 Moqhaka - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)**

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				594 484	719 770	771 377	981 517	1 020 661	1 020 661	1 091 919	1 126 958	1 163 059	
LOCAL ECONOMIC DEVELOPMENT				8 576	12 023	9 488	19 464	19 589	19 589	21 013	21 706	22 401	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION				54 421	61 430	75 933	93 973	93 780	93 780	97 083	100 414	103 638	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE				261 248	307 242	306 737	215 840	215 840	215 840	223 702	232 323	239 871	
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				116	3 038	(2 186)	4 725	(372)	(372)	7 303	7 432	7 561	
FINANCIAL VIABILITY AND SUSTAINABILITY				96 208	111 091	117 673	114 432	122 144	122 144	125 858	130 011	134 172	
<b>Allocations to other priorities</b>			2										
<b>Total Revenue (excluding capital transfers and contributions)</b>				1	<b>1 015 053</b>	<b>1 214 593</b>	<b>1 279 022</b>	<b>1 429 951</b>	<b>1 471 642</b>	<b>1 471 642</b>	<b>1 566 877</b>	<b>1 618 844</b>	<b>1 670 701</b>

**References**

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

**FS201 Moqhaka - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)**

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				698 089	762 321	1 043 374	794 247	812 261	812 261	856 466	892 261	921 514	
LOCAL ECONOMIC DEVELOPMENT				31 926	31 763	36 177	47 334	48 238	48 238	55 195	57 017	58 841	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION				210 764	229 215	241 772	247 102	265 050	265 050	288 993	298 530	308 083	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE				90 506	102 817	94 553	108 137	112 874	112 874	118 062	121 992	125 928	
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				72 195	84 451	92 567	110 399	124 730	124 730	124 304	128 294	132 291	
FINANCIAL VIABILITY AND SUSTAINABILITY				106 162	61 767	176 379	78 974	88 798	88 798	93 879	96 960	100 047	
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				1	<b>1 209 641</b>	<b>1 272 333</b>	<b>1 684 822</b>	<b>1 386 194</b>	<b>1 451 951</b>	<b>1 451 951</b>	<b>1 536 899</b>	<b>1 595 054</b>	<b>1 646 704</b>

**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

**FS201 Moqhaka - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)**

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>												
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT				1 600	668	1 805	65 207	54 675	54 675	54 670	79 114	81 190
LOCAL ECONOMIC DEVELOPMENT				476	241	375	1 100	2 224	2 224	2 697	2 528	2 609
COMMUNITY DEVELOPMENT AND SOCIAL COHESION				1 750	3 023	160	25 983	25 908	25 908	8 010	6 088	6 267
PUBLIC PARTICIPATION AND GOOD GOVERNANCE				-	107	15	-	-	-	1 110	217	224
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION				574	788	2 355	2 650	2 825	2 825	5 015	4 561	4 707
FINANCIAL VIABILITY AND SUSTAINABILITY				178	804	191	81	247	247	226	234	241
<b>Allocations to other priorities</b>			3									
<b>Total Capital Expenditure</b>			1	<b>4 578</b>	<b>5 630</b>	<b>4 900</b>	<b>95 021</b>	<b>85 879</b>	<b>85 879</b>	<b>71 728</b>	<b>92 741</b>	<b>95 238</b>

References

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

FS201 Moqhaka - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>05 - Technical Services</b>										
<b>Energy Sources</b>										
<b>Electricity</b>										
Electricity - Prepaid (< Min. Service Level)	Households			857	27 712	27 712	27 712	857	857	857
Electricity - Prepaid (Min. Service Level)	Households			21 136	27 712	27 712	27 712	21 136	21 136	21 136
Electricity (< Min. Service Level)	Households				25 973	25 973	25 973	27 141	27 820	
Electricity (At Least Min. Service Level)	Households			13 138	25 973	25 973	25 973	13 138	13 138	13 138
Electricity	Households			13 237	13 819	13 819	13 819	14 441	14 802	14 817
Informal Settlements (R000)	Rand Value			20138 059	9594 464	9594 464	9594 464	21967 933	22692 875	23419 047
<b>Waste Water Management</b>										
<b>Sewerage</b>										
Bucket Toilet	Households			1 593	1 593	1 593	1 593	20	20	20
Chemical Toilet	Households			975	975	975	975	975	975	975
Flush Toilet (Connected To Sewerage)	Households			31 259	31 259	31 259	31 259	32 344	32 344	37 001
Flush Toilet (With Septic Tank)	Households			428	428	428	428	140	140	140
Sanitation	Households			13 237	13 819	13 819	13 819	14 441	14 802	14 817
Informal Settlements (R000)	Rand Value			23744 163	24788 906	24788 906	24788 906	28021 472	28946 180	29873 458
Pit Toilet (Ventilated)	Households				1 281	1 281	1 281	1 307	1 333	
<b>Water Management</b>										
<b>Water Distribution</b>										
Water	Households			13 237	13 819	13 819	13 819	14 441	14 802	14 817
Informal Settlements (R000)	Rand Value			30243 534	31574 249	31574 249	31574 249	32995 090	34081 281	35171 882
Other Water Supply (< Min. Service Level)	Households				66	66	66	70	70	70
Level)	Households				66	66	66	300	300	300
Piped Water Inside Dwelling	Households			33 680	33 680	33 680	33 680	33 880	34 108	38 537
Dwelling)	Households			4 852	4 852	4 852	4 852	4 949	5 048	5 048
Using Public Tap (< Min. Service Level)	Households			1 546	1 546	1 546	1 546	1 577	1 609	1 660
Level)	Households			1 546	1 546	1 546	1 546	300	300	300
<b>06 - Community Services</b>										
<b>Waste Management</b>										
<b>Solid Waste Disposal (Landfill Sites)</b>										
Removal	Households			13 237	13 819	13 819	13 819	14 441	14 802	14 817
Removal	Households							14 474	14 952	15 430
Informal Settlements (R000)	Rand Value			18542 133	19357 987	19357 987	19357 987	20884 254	21573 434	22263 784
Other Rubbish Disposal	Households				451	451	451	471	483	
Removed At Least Once A Week	Households				33 713	33 713	33 713	36 776	37 898	37 205
Using Own Refuse Dump	Households				299	299	299	312	320	

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

**FS201 Moqhaka - Entities measurable performance objectives**

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Entity 1 - (name of entity)</b> <i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b> <i>#REF!</i>										
<b>Entity 3 - (name of entity)</b> <i>#REF!</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

**FS201 Moqhaka - Supporting Table SA8 Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	-24,7%	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	0,4	0,5	0,4	0,9	0,9	0,9	7,4	3,4	3,4	3,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,4	0,5	0,4	0,9	0,9	0,9	7,4	3,4	3,4	3,4
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,3	0,3	0,5	0,5	0,5	6,6	3,0	3,0	3,0
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	74,5%	66,7%	81,9%	104,6%	104,4%	104,4%	75,3%	105,2%	105,2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		74,5%	66,7%	81,9%	104,6%	104,4%	104,4%	75,3%	105,2%	105,2%	105,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-805,4%	-18910,8%	-1656,9%	-102,9%	-102,9%	-102,9%	21,9%	-116,0%	-58,9%	-39,9%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (kℓ)										
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 revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	-	-	-	-	-
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	21,9%	19,3%	20,3%	19,7%	19,6%	19,6%	7,5%	19,1%	19,1%	19,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0,9)	(0,1)	(0,8)	(3,6)	(6,9)	(3,4)	(2,1)	(2,9)	-	-

**References**

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



Detail on the provision of municipal services for A10

Total municipal services	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets (000)</b>										
<b>Water:</b>										
				33 680	33 680	33 680	33 680	33 880	34 108	38 537
				4 852	4 852	4 852	4 852	4 949	5 048	5 048
				1 546	1 546	1 546	1 546	300	300	300
				66	66	66	66	300	300	300
				40 144	40 144	40 144	40 144	39 429	39 756	44 185
				1 546	1 546	1 546	1 546	1 577	1 609	1 660
				66	66	66	66	70	70	70
										1 730
				1 546	1 612	1 612	1 612	1 647	1 679	1 730
				41 690	41 756	41 756	41 756	41 076	41 435	45 915
<b>Sanitation/sewerage:</b>										
				31 259	31 259	31 259	31 259	32 344	32 344	37 001
				428	428	428	428	140	140	140
				975	975	975	975	975	975	975
				1 281	1 281	1 281	1 281	1 307	1 333	–
				32 662	33 943	33 943	33 943	34 766	34 762	38 116
				1 593	1 593	1 593	1 593	20	20	20
				1 593	1 593	1 593	1 593	20	20	20
				34 255	35 536	35 536	35 536	34 786	34 812	38 136
<b>Energy:</b>										
				13 138	25 973	25 973	25 973	13 138	13 138	13 138
				21 136	27 712	27 712	27 712	21 136	21 136	21 136
				34 274	53 685	53 685	53 685	34 274	34 274	34 274
				25 973	25 973	25 973	25 973	27 141	27 820	–
				857	27 712	27 712	27 712	857	857	857
				857	53 685	53 685	53 685	27 988	28 677	857
				35 131	107 370	107 370	107 370	62 272	62 951	35 131
<b>Refuse:</b>										
				33 713	33 713	33 713	33 713	36 776	37 898	37 205
				33 713	33 713	33 713	33 713	36 776	37 898	37 205
				299	299	299	299	312	320	–
				451	451	451	451	471	483	–
				750	750	750	750	783	803	–
				34 463	34 463	34 463	34 463	37 559	38 701	37 205
<b>Municipal in-house services</b>										
				33 680	33 680	33 680	33 680	33 880	34 108	38 537
				4 852	4 852	4 852	4 852	4 949	5 048	5 048
				1 546	1 546	1 546	1 546	300	300	300
				66	66	66	66	300	300	300
				40 144	40 144	40 144	40 144	39 429	39 756	44 185
				1 546	1 546	1 546	1 546	1 577	1 609	1 660
				66	66	66	66	70	70	70
				1 546	1 612	1 612	1 612	1 647	1 679	1 730
				41 690	41 756	41 756	41 756	41 076	41 435	45 915
<b>Sanitation/sewerage:</b>										
				31 259	31 259	31 259	31 259	32 344	32 344	37 001
				428	428	428	428	140	140	140
				975	975	975	975	975	975	975
				1 281	1 281	1 281	1 281	1 307	1 333	–
				32 662	33 943	33 943	33 943	34 766	34 762	38 116
				1 593	1 593	1 593	1 593	20	20	20
				1 593	1 593	1 593	1 593	20	20	20
				34 255	35 536	35 536	35 536	34 786	34 812	38 136
<b>Energy:</b>										
				13 138	25 973	25 973	25 973	13 138	13 138	13 138
				21 136	27 712	27 712	27 712	21 136	21 136	21 136
				34 274	53 685	53 685	53 685	34 274	34 274	34 274
				25 973	25 973	25 973	25 973	27 141	27 820	–
				857	27 712	27 712	27 712	857	857	857
				857	53 685	53 685	53 685	27 988	28 677	857
				35 131	107 370	107 370	107 370	62 272	62 951	35 131
<b>Refuse:</b>										
				33 713	33 713	33 713	33 713	36 776	37 898	37 205
				33 713	33 713	33 713	33 713	36 776	37 898	37 205
				299	299	299	299	312	320	–
				451	451	451	451	471	483	–
				750	750	750	750	783	803	–
				34 463	34 463	34 463	34 463	37 559	38 701	37 205

Municipal entity services		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity		Household service targets (000)								
Water:		Piped water inside dwelling								
8		Piped water inside yard (but not in dwelling)								
10		Using public tap (at least min.service level)								
9		Other water supply (at least min.service level)								
10		Minimum Service Level and Above sub-total								
		Using public tap (< min.service level)								
		Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
Name of municipal entity		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total								
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		Total number of households								
Name of municipal entity		Energy:								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		Minimum Service Level and Above sub-total								
		Electricity (< min.service level)								
		Electricity - prepaid (< min.service level)								
		Other energy sources								
		Below Minimum Service Level sub-total								
		Total number of households								
Name of municipal entity		Refuse:								
		Removed at least once a week								
		Minimum Service Level and Above sub-total								
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		Below Minimum Service Level sub-total								
		Total number of households								
Services provided by 'external mechanisms'		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		Household service targets (000)								
		Water:								
		Piped water inside dwelling								
		Piped water inside yard (but not in dwelling)								
		Using public tap (at least min.service level)								
		Other water supply (at least min.service level)								
		Minimum Service Level and Above sub-total								
		Using public tap (< min.service level)								
		Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Sanitation/sewerage:								
		Flush toilet (connected to sewerage)								
		Flush toilet (with septic tank)								
		Chemical toilet								
		Pit toilet (ventilated)								
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total								
		Bucket toilet								
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Energy:								
		Electricity (at least min.service level)								
		Electricity - prepaid (min.service level)								
		Minimum Service Level and Above sub-total								
		Electricity (< min.service level)								
		Electricity - prepaid (< min.service level)								
		Other energy sources								
		Below Minimum Service Level sub-total								
		Total number of households								
Names of service providers		Refuse:								
		Removed at least once a week								
		Minimum Service Level and Above sub-total								
		Removed less frequently than once a week								
		Using communal refuse dump								
		Using own refuse dump								
		Other rubbish disposal								
		No rubbish disposal								
		Below Minimum Service Level sub-total								
		Total number of households								
Detail of Free Basic Services (FBS) provided		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity		Location of households for each type of FBS								
		Formal settlements - (50 kwh per indigent household per month Rands)								
List type of FBS service		6 570 344	7 408 988	9 191 341	21 184 121	21 184 121	21 184 121	22 539 765	23 283 577	24 028 652

	Number of HH receiving this type of FBS	-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
	Informal settlements (Rands)	-	-	20 138 059	9 594 464	9 594 464	9 594 464	21 967 933	22 692 875	23 419 047
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Electricity for informal settlements	-	-	20 138 059	9 594 464	9 594 464	9 594 464	21 967 933	22 692 875	23 419 047
<b>Water</b>	Rel	Location of households for each type of FBS								
	Formal settlements - (6 kilolitre per indigent household per month Rands)	25 396 854	28 935 108	30 074 340	31 815 359	31 815 359	31 815 359	32 992 527	34 081 280	35 171 882
List type of FBS service	Number of HH receiving this type of FBS	-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
	Informal settlements (Rands)	-	-	30 243 534	31 574 249	31 574 249	31 574 249	32 995 090	34 081 281	35 171 882
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Water for informal settlements	-	-	30 243 534	31 574 249	31 574 249	31 574 249	32 995 090	34 081 281	35 171 882
<b>Sanitation</b>	Rel	Location of households for each type of FBS								
	Formal settlements - (free sanitation service to indigent households)	21 287 757	22 500 129	23 744 163	27 021 670	27 021 670	27 021 670	28 021 471	28 946 180	29 872 458
List type of FBS service	Number of HH receiving this type of FBS	-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
	Informal settlements (Rands)	-	-	23 744 163	24 788 906	24 788 906	24 788 906	28 021 472	28 946 180	29 872 458
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Sanitation for informal settlements	-	-	23 744 163	24 788 906	24 788 906	24 788 906	28 021 472	28 946 180	29 872 458
<b>Refuse Removal</b>	Rel	Location of households for each type of FBS								
	Formal settlements - (removed once a week to indigent households)	16 278 795	17 619 099	18 542 133	20 139 107	20 139 107	20 139 107	20 884 254	21 573 435	22 263 784
List type of FBS service	Number of HH receiving this type of FBS	-	-	13 237	13 819	13 819	13 819	14 441	14 802	14 817
	Informal settlements (Rands)	-	-	18 542 133	19 357 987	19 357 987	19 357 987	20 884 254	21 573 434	22 263 784
	Number of HH receiving this type of FBS	-	-	-	-	-	-	14 474	14 952	15 430
	Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	-	-	18 542 133	19 357 987	19 357 987	19 357 987	20 884 254	21 573 434	22 263 784

**References:**

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent 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

**F201 Moqhaka Supporting Table SA10 Funding measurement**

Description	NFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R000	18(1)(b)	1	(127 429)	(6 900)	(106 286)	(492 678)	(492 678)	(492 678)	(321 704)	(452 033)	(919 570)	(1 401 997)
Cash + Investments at the ye end less applications - R000	18(1)(b)	2	(1 049 853)	(1 250 668)	(1 747 571)	(921 147)	(920 520)	(920 520)	(432 234)	(825 419)	(1 311 403)	(1 805 833)
Cash year end/monthly employee/supplier payments	18(1)(b)	3	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Surplus/(Deficit) excluding depreciation offsets- R000	18(1)(a)	4	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Service charge rev % change - macro CPIX target exclusive	18(1)(a)(2)	5	N.A.	6.9%	0.2%	11.7%	(5.4%)	(6.0%)	(36.8%)	0.4%	(2.7%)	(2.8%)
Cash receipts % of Ratespayer & Other revenue	18(1)(a)(2)	6	59.9%	38.9%	39.2%	45.4%	45.6%	45.6%	18.0%	77.8%	77.8%	75.6%
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	0.0%	0.0%	0.0%	5.7%	3.5%	3.5%	0.0%	4.5%	4.5%	4.5%
Capital payments % of capital expenditure	18(1)(c)(9)	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 (incl. 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										
Current consumer debtors % change - inc/(dec)	18(1)(a)	11		43.3%	22.9%	(59.1%)	0.0%	0.0%	(23.6%)	19.3%	3.3%	3.2%
Long term receivables % change - inc/(dec)	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)(v)	13	6.4%	5.2%	8.9%	4.4%	5.3%	5.3%	4.6%	4.6%	4.6%	4.6%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	9.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>References</b>												
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/Provincial allocations included in budget												
11. Indicative of realistic current annum 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 annum 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												
<b>Supporting indicators</b>												
% inc total service charges (incl prop rates)	18(1)(a)		0.0%	12.9%	6.2%	17.3%	0.6%	0.0%	(30.8%)	6.4%	3.3%	3.2%
% inc Property Tax	18(1)(a)		0.0%	5.1%	5.3%	2.1%	0.0%	0.0%	(24.9%)	3.7%	3.3%	3.2%
% inc Service charges - Electricity	18(1)(a)		0.0%	17.7%	10.6%	25.7%	0.0%	0.0%	(30.4%)	8.9%	3.3%	3.2%
% inc Service charges - Water	18(1)(a)		0.0%	11.6%	(3.9%)	21.5%	0.0%	0.0%	(38.6%)	3.7%	3.3%	3.2%
% inc Service charges - Waste Water Management	18(1)(a)		0.0%	8.5%	9.5%	2.5%	2.2%	0.0%	(26.0%)	3.7%	3.3%	3.2%
% inc Service charges - Waste Management	18(1)(a)		0.0%	9.2%	8.9%	(0.5%)	0.0%	0.0%	(21.1%)	3.7%	3.3%	3.2%
% inc 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)		756 631	854 087	906 891	1 067 203	1 073 111	1 073 111	743 090	1 141 770	1 179 448	1 217 191
Service charges			756 631	854 087	906 891	1 067 203	1 073 111	1 073 111	743 090	1 141 770	1 179 448	1 217 191
Property rates			119 446	125 507	132 213	134 957	138 970	138 970	104 402	144 121	148 877	153 641
Service charges - electricity revenue			341 569	401 962	444 434	558 554	558 554	389 017	608 166	628 235	648 339	
Service charges - water revenue			181 107	202 088	194 177	236 853	236 853	236 853	144 783	244 580	252 661	260 736
Service charges - sanitation revenue			70 164	76 112	82 341	85 394	87 269	87 269	64 556	80 519	83 506	86 488
Service charges - refuse removal			44 345	48 419	52 725	52 445	52 445	40 331	54 385	56 180	57 978	
Agency services												
Capital expenditure excluding capital grant funding			3 458	5 604	4 763	28 489	31 535	31 535	20 332	29 037	21 780	21 875
Cash receipts from ratespayers	18(1)(a)		837 694	606 198	647 323	850 397	850 397	850 397	227 178	913 231	916 246	947 938
Ratespayer & Other revenue	18(1)(a)		1 397 389	1 355 448	1 652 038	1 873 814	1 864 764	1 864 764	1 262 696	1 173 436	1 212 191	1 250 951
Change in consumer debtors (current and non-current)			N/A	175 185	132 823	(421 141)	-	-	(68 624)	42 822	8 746	8 761
Operating and Capital Grant Revenue	18(1)(a)		330 099	365 274	379 054	395 114	430 428	430 428	314 533	415 965	456 813	471 616
Capital expenditure - total	20(1)(v)		4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
Capital expenditure - renewal	20(1)(v)		-	-	-	8 894	-	-	-	-	-	-
<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%	4.8%	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/adviced national, provincial and district grants												
Average annual collection rate (areans inclusive)												
<b>DoRA operating</b>												
<b>Financial Management Grant</b>												
<b>DoRA capital</b>												
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	175 185	132 823	(421 141)	-	-	(68 624)	42 822	8 746	8 761
<b>Total Operating Revenue</b>												
Total Operating Revenue			#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Operating Expenditure			#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Operating Performance Surplus/(Deficit)			#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Cash and Cash Equivalents (30 June 2012)</b>												
<b>Revenue</b>												
% Increase in Total Operating Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates Revenue			5.1%	5.3%	2.1%	3.0%	0.0%	0.0%	(24.9%)	38.0%	3.3%	3.2%
% Increase in Electricity Revenue			17.7%	10.6%	25.7%	0.0%	0.0%	0.0%	(30.4%)	8.9%	3.3%	3.2%
% Increase in Property Rates & Services Charges			12.9%	6.2%	17.7%	0.6%	0.0%	0.0%	(30.8%)	6.4%	3.3%	3.2%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Employee Costs			0.0%	10.9%	8.1%	(0.3%)	16.9%	0.0%	(46.5%)	2.9%	3.1%	3.2%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	1098247,244	1721099,52	1920554,863	2302115,763	262441197	1346392,751	2327815,526	2462750,535	287188123
Average Cost Per Councilor (Remuneration)			0	0	0	0	0	0	468130,403	929024,1875	0	0
R&M % of PPE			6.4%	5.2%	8.9%	4.4%	5.3%	5.3%	4.6%	4.6%	4.6%	4.6%
Asset Renewal and R&M as a % of PPE			6.4%	5.2%	8.9%	5.8%	6.8%	6.8%	5.3%	5.3%	5.1%	5.1%
Debt impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	5.7%	3.5%	3.5%	0.0%	4.5%	4.5%	4.5%
<b>Capital Revenue</b>												
Internally Funded & Other (R000)			3 458	5 604	4 763	28 489	31 535	31 535	20 332	29 037	21 780	21 875
Borrowing (R000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			1 120	26	136	66 532	54 344	54 344	6 463	42 691	70 961	73 363
Internally Generated Funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			24.5%	0.5%	2.8%	70.0%	63.3%	63.3%	24.1%	59.5%	76.5%	77.0%
<b>Capital Expenditure</b>												
Total Capital Programme (R000)			4 578	5 630	4 900	95 021	85 879	85 879	26 795	71 728	92 741	95 238
Asset Renewal			48	0	-	41 814	43 966	43 966	-	20 468	16 160	16 886
Asset Renewal % of Total Capital Expenditure			1.0%	0.0%	0.0%	44.0%	51.2%	51.2%	0.0%	28.5%	17.4%	17.7%
<b>Cash</b>												
Cash Receipts % of Rate Payer & Other			59.9%	38.9%	39.2%	45.4%	45.6%	45.6%	18.0%	77.8%	75.6%	75.6%
Cash Coverage Ratio			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
<b>Borrowing</b>												
Most recent Credit Rating												
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments			(1 049 853)	(1 250 668)	(1 747 571)	(921 147)	(920 520)	(920 520)	(432 234)	(825 419)	(1 311 403)	(1 805 833)
<b>Free Services</b>												
Free Basic Services as a % of Equitable Share			(10.4%)	(10.3%)	21.0%	13.2%	13.2%	13.2%	24.4%	24.4%	18.1%	18.1%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Operating Expenditure			#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Surplus/(Deficit) Budgeted Operating Statement			#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Surplus/(Deficit) Considering Reserves and Cash Backing			(1 049 853)	(1 250 668)	(1 747 571)	(921 147)	(920 520)	(920 520)	(432 234)	(825 419)	(1 311 403)	(1 805 833)
MTREF Funded (1) / Unfunded (0)			15	0	0	0	0	0	0	0	0	0
MTREF Funded ✓ / Unfunded ✗			15	x	x	x	x	x	x	x	x	x
<b>References</b>												
15. Subject to figures provided in Schedule.												

**FS201 Moqhaka - Supporting Table SA11 Property rates summary**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>	1									
Date of valuation:		2000/01/01	2017/07/01	2024/07/01	2000/01/01					
Financial year valuation used		0	2019	0	2024			0		
Municipal by-laws s6 in place? (Y/N)	2		Yes	No	No			No		
Municipal/assistant valuer appointed? (Y/N)			Yes	No	No			No		
Municipal partnership s38 used? (Y/N)			No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	-	1	-	1	1	1	-	-	-
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)			Yes	No	Yes			No		
Implementation time of new valuation roll (mths)		-	60	-	60			-		
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
<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)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5		Yes	No	Yes			No		
Differential rates used? (Y/N)			Yes	No	Yes			No		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	-	0	-	0	-	-	-	-	-
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<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

FSZ01 Moqhaka - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Current Year 2025/26</b>												
<b>Valuation:</b>												
No. of properties		1 210	347	31	44 831	3 610	287	676	488	-	-	-
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		85	30	-	792	3	3	17 275	1	-	-	-
Supplementary valuation (Rm)		101 514 000	8 218 501	-	136 288 100	8 510 000	880 000	2 163 678	1 000	-	-	-
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)		1	1	1	1		1		1			
Frequency of valuation (select)		5	5	5	5		5		5			
Method of valuation used (select)		Other	Other	Other	Other		Other		Other			
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)		Yes	No	No	Yes		No		No			
Flat rate used? (Y/N)		No	No	No	No		No		No			
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	85,000000	85,000000	85,000000	85,000000	85,000000	85,000000	85,000000	85,000000	-	-	-
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4	85,0%	85,0%	85,0%	85,0%	85,0%	85,0%	100,0%	85,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,disccs (R'000)												

References

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

FSZ01 Moqhaka - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2026/27</b>												
<b>Valuation:</b>												
No. of properties		1 128	308	13	45 021	3 595	286	589	491	602	-	-
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		29	3	-	466	3	3	1	1	461	-	-
Supplementary valuation (Rm)		89 404 000	362 500	-	114 211 000	5 810 000	880 000	150 000	1 000	71 453 106	-	-
No. of valuation roll amendments												
No. of objections by rate-payers		-	-	-	37	-	-	-	-	-	-	-
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)		2	2	2	2		2		2			
Frequency of valuation (select)		4	4	4	4		4		4			
Method of valuation used (select)		Other	Other	Other	Other		Other		Other			
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes		Yes		Yes			
Flat rate used? (Y/N)		No	No	No	No		No		No			
Is balance rated by uniform rate/variable rate?												
<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	85,000000	85,000000	85,000000	85,000000	-	85,000000	-	85,000000	-	-	-
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4	85,0%	85,0%	85,0%	85,0%	0,0%	85,0%	0,0%	85,0%	0,0%	0,0%	0,0%
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,eductns,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.*

**FS201 Moqhaka - 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		RES1	-	0,0126	0,0126	0,0112	0,0116	0,0120	0,0124
Residential properties - vacant land		Res1v	-	0,0135	1,0135	0,0123	0,3290	0,3399	0,3507
Formal/informal settlements		Agriculture	-	0,0023	-	0,0020	0,0022	0,0023	-
Small holdings		ASR	-	-	-	0,0023	0,0025	-	-
Farm properties - used		Agriculture	-	0,0023	0,0023	0,0021	0,0022	0,0023	0,0023
Farm properties - not used		Agriculture	-	-	-	-	-	-	-
Industrial properties		Industrial	-	0,0216	0,0216	0,0192	0,0199	0,0206	0,0212
Business and commercial properties		BUSINESS	-	0,0220	0,0220	0,0195	0,0196	0,0202	0,0209
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial			-	-	4,0000	-	-	-	-
Communal land - other									
State-owned properties		GOVERNMENT	-	0,0244	0,0244	0,0255	0,0264	0,0273	0,0281
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner		Private Towns	-	0,0126	0,0126	0,0112	0,0116	0,0120	0,0124
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		Exemption	-	200 000	-	200 000	200 000	200 000	-
General residential rebate		EXEMPTION	-	200 000	200 000	200 000	200 000	200 000	200 000
Indigent rebate or exemption		EXEMPTION	-	200 000	200 000	200 000	200 000	200 000	200 000
Pensioners/social grants rebate or exemption		exemption	-	200 000	200 000	200 000	200 000	200 000	200 000
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption		Res1.00	-	-	-	0	0	-	-
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixd fee (Rands/month)			-	56	56	75	78	81	83
Service point - vacant land (Rands/month)			-	56	65	75	78	81	83
Water usage - flat rate tariff (c/kl)		0-6KL	-	220	220	300	311	322	332
Water usage - life line tariff		7-15kl	-	12	16	17	18	19	20
Water usage - Block 1 (c/kl)		16-25kl	-	16	18	19	20	21	21
Water usage - Block 2 (c/kl)		26-35kl	-	18	20	22	23	23	24

Water usage - Block 3 (c/kl)	indigent (10 Free kl)	-	20	-	11	14	15	15
Water usage - Block 4 (c/kl)	0-6KL	-	-	-	12	14	15	15
Water usage - Block 5 (c/kl)		-	-	-	31	32	33	34
Water usage - Block 6 (c/kl)		-	-	-	28	35	36	37
<b>Other</b>								
<b>Waste water tariffs</b>								
<b>Domestic</b>								
Basic charge/fixe fee (Rands/month)		-	61	61	73	76	79	81
Service point - vacant land (Rands/month)		-	61	61	73	76	79	81
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)	0-700m	-	73	73	85	89	92	95
Volumetric charge - Block 2 (c/kl)	701 - 1000m2	-	102	102	134	140	145	149
Volumetric charge - Block 3 (c/kl)	1001 - 1500m2	-	157	-	157	180	194	200

Volumetric charge - Block 4 (c/k)		1501m2	-	275	275	350	366	378	390
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)		Basic Charge	-	-	-	77	84	86	89
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid(c/kwh)									
Meter - IBT Block 1 (c/kwh)		indigent	-	1	-	2	2	2	2
Meter - IBT Block 2 (c/kwh)		indigent	-	2	2	2	3	3	3
Meter - IBT Block 3 (c/kwh)		indigent	-	2	2	3	4	4	4
Meter - IBT Block 4 (c/kwh)		indigent	-	2	2	4	4	4	4
Meter - IBT Block 5 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		Non-Indigent	-	2	2	2	3	3	3
Prepaid - IBT Block 2 (c/kwh)		Non-Indigent	-	2	2	3	4	4	4
Prepaid - IBT Block 3 (c/kwh)			-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge		Industrial	-	114	-	160	174	182	-
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

**References**

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

**FS201 Moqhaka - Supporting Table SA13b Service Tariffs by category - explanatory**

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

**FS201 Moqhaka - Supporting Table SA14 Household bills**

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		–	1 155,00	1 205,82	1 280,66	1 280,66	1 280,66	3,7%	1 328,04	1 371,86	1 415,75
Electricity: Basic levy		–	60,84	60,84	67,45	67,45	67,45	37,9%	92,98	101,35	104,59
Electricity: Consumption		–	2 139,98	2 390,78	2 530,38	2 530,38	2 530,38	9,0%	2 758,36	3 006,88	3 103,10
Water: Basic levy		–	67,90	67,90	75,29	75,29	75,29	3,2%	77,70	80,26	82,82
Water: Consumption		–	445,84	445,84	494,35	494,35	494,35	3,7%	512,64	529,64	546,49
Sanitation		–	445,84	405,19	329,14	329,14	329,14	33,3%	438,84	453,32	467,82
Refuse removal		–	221,80	298,50	245,93	245,93	245,93	33,0%	327,18	337,97	348,78
Other		–	180,00	114,79	196,37	196,37	196,37	(100,0%)	–	–	–
<b>sub-total</b>		–	<b>4 717,20</b>	<b>4 989,66</b>	<b>5 219,57</b>	<b>5 219,57</b>	<b>5 219,57</b>	<b>6,1%</b>	<b>5 535,74</b>	<b>5 881,28</b>	<b>6 069,35</b>
VAT on Services		–	677,01	748,42	782,94	782,94	782,94	6,1%	830,36	882,18	910,40
<b>Total large household bill:</b>		–	<b>5 394,21</b>	<b>5 738,08</b>	<b>6 002,51</b>	<b>6 002,51</b>	<b>6 002,51</b>	<b>6,1%</b>	<b>6 366,10</b>	<b>6 763,46</b>	<b>6 979,75</b>
<b>% increase/-decrease</b>		–	–	<b>6,4%</b>	<b>4,6%</b>	–	–	<b>31,4%</b>	<b>6,1%</b>	<b>6,2%</b>	<b>3,2%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		–	829,00	677,70	919,19	919,19	919,19	(20,0%)	735,57	759,84	784,15
Electricity: Basic levy		–	60,84	76,63	71,95	71,95	71,95	29,2%	92,98	101,99	111,17
Electricity: Consumption		–	1 521,04	1 699,26	1 798,53	1 798,53	1 798,53	16,1%	2 087,78	2 275,89	2 480,94
Water: Basic levy		–	67,90	71,77	75,29	75,29	75,29	3,2%	77,70	80,26	82,82
Water: Consumption		–	222,02	337,79	246,18	246,18	246,18	48,5%	365,69	377,75	389,83
Sanitation		–	383,50	242,00	424,85	424,85	424,85	(38,3%)	262,16	270,81	279,47
Refuse removal		–	298,50	324,44	330,97	330,97	330,97	(23,3%)	253,80	262,17	270,55
Other		–	–	–	–	–	–	–	–	–	–
<b>sub-total</b>		–	<b>3 382,80</b>	<b>3 429,59</b>	<b>3 866,96</b>	<b>3 866,96</b>	<b>3 866,96</b>	<b>0,2%</b>	<b>3 875,68</b>	<b>4 128,71</b>	<b>4 398,93</b>
VAT on Services		–	507,42	500,95	580,04	580,04	580,04	0,2%	581,35	505,33	659,84
<b>Total small household bill:</b>		–	<b>3 890,22</b>	<b>3 930,54</b>	<b>4 447,00</b>	<b>4 447,00</b>	<b>4 447,00</b>	<b>0,2%</b>	<b>4 457,03</b>	<b>4 634,04</b>	<b>5 058,77</b>
<b>% increase/-decrease</b>		–	–	<b>1,0%</b>	<b>13,1%</b>	–	–	<b>(98,3%)</b>	<b>0,2%</b>	<b>4,0%</b>	<b>9,2%</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates		–	189,00	164,96	209,56	209,56	209,56	(14,6%)	179,05	184,95	190,86
Electricity: Basic levy		–	60,84	76,63	71,95	71,95	71,95	29,2%	92,98	96,04	99,11
Electricity: Consumption		–	427,06	477,11	505,06	505,06	505,06	16,1%	586,20	636,20	698,58
Water: Basic levy		–	67,90	71,77	75,29	75,29	75,29	3,2%	77,70	80,26	82,82
Water: Consumption		–	272,00	272,00	302,11	302,11	302,11	2,2%	308,89	319,08	329,29
Sanitation		–	143,50	152,00	159,45	159,45	159,45	3,0%	164,20	169,61	175,03
Refuse removal		–	112,90	119,33	125,18	125,18	125,18	3,2%	129,18	133,44	137,71
Other		–	–	–	–	–	–	–	–	–	–
<b>sub-total</b>		–	<b>1 273,20</b>	<b>1 333,80</b>	<b>1 448,60</b>	<b>1 448,60</b>	<b>1 448,60</b>	<b>6,2%</b>	<b>1 538,20</b>	<b>1 619,58</b>	<b>1 713,40</b>
VAT on Services		–	190,98	202,07	217,29	217,29	217,29	6,2%	230,73	243,36	257,01
<b>Total small household bill:</b>		–	<b>1 464,18</b>	<b>1 535,87</b>	<b>1 665,89</b>	<b>1 665,89</b>	<b>1 665,89</b>	<b>6,2%</b>	<b>1 768,93</b>	<b>1 862,94</b>	<b>1 970,41</b>
<b>% increase/-decrease</b>		–	–	<b>4,9%</b>	<b>8,5%</b>	–	–	<b>(26,9%)</b>	<b>6,2%</b>	<b>5,3%</b>	<b>5,8%</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)



FS201 Moqhaka - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
Absa		32 days	Call Account	No	Variable	7,9	0		19 August 2025	40 787	-	-	-	40 787
Municipality sub-total										40 787		-	-	40 787
Entities														
N/A														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									40 787		-	-	40 787

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





FS201 Moqhaka - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE</b>										
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Local Government Equitable Share		107 148	97 207	121 394	137 931	145 547	145 547	151 886	156 898	161 919
Expanded Public Works Programme Integrated Grant		1 469	1 359	1 163	1 496	1 496	1 496	1 421	-	-
Local Government Financial Management Grant		1 941	2 012	2 282	2 300	2 300	2 300	2 500	2 600	2 700
Municipal Disaster Relief Grant		-	(253)	(13)	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	12 188	12 188	-	-	-
Regional Bulk Infrastructure Grant		-	-	624	9 000	44 000	44 000	42 040	43 427	44 817
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>110 558</b>	<b>100 324</b>	<b>125 450</b>	<b>150 727</b>	<b>205 531</b>	<b>205 531</b>	<b>197 847</b>	<b>202 925</b>	<b>209 436</b>
<b>Total National Government</b>		<b>110 558</b>	<b>100 324</b>	<b>125 450</b>	<b>150 727</b>	<b>205 531</b>	<b>205 531</b>	<b>197 847</b>	<b>202 925</b>	<b>209 436</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Provincial Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/District Municipalities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Education Training and Development Practices SETA		-	184	646	3 081	3 395	3 395	3 395	3 395	3 395
<b>Total Monetary Allocations</b>		<b>-</b>	<b>184</b>	<b>646</b>	<b>3 081</b>	<b>3 395</b>	<b>3 395</b>	<b>3 394 654</b>	<b>3 394 654</b>	<b>3 394 654</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/Other Grant Providers</b>		<b>-</b>	<b>184</b>	<b>646</b>	<b>3 081</b>	<b>3 395</b>	<b>3 395</b>	<b>3 395</b>	<b>3 395</b>	<b>3 395</b>
<b>Total operating expenditure of Transfers and Grants</b>		<b>110 558</b>	<b>100 508</b>	<b>126 096</b>	<b>153 808</b>	<b>208 925</b>	<b>208 925</b>	<b>201 241</b>	<b>206 320</b>	<b>212 830</b>
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	26	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	0	128	48 937	36 749	36 749	27 423	54 801	56 477
Water Services Infrastructure Grant		(0)	-	-	17 595	17 595	15 268	16 160	16 160	16 886
<b>Total Monetary Allocations</b>		<b>(0)</b>	<b>26</b>	<b>128</b>	<b>66 532</b>	<b>54 344</b>	<b>54 344</b>	<b>42 691</b>	<b>70 961</b>	<b>73 363</b>
<b>Total National Government</b>		<b>(0)</b>	<b>26</b>	<b>128</b>	<b>66 532</b>	<b>54 344</b>	<b>54 344</b>	<b>42 691</b>	<b>70 961</b>	<b>73 363</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Infrastructure Grant		1 120	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>1 120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Provincial Government</b>		<b>1 120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/District Municipalities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
Unspecified		-	-	9	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/Other Grant Providers</b>		<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>1 120</b>	<b>26</b>	<b>128</b>	<b>66 532</b>	<b>54 344</b>	<b>54 344</b>	<b>42 691</b>	<b>70 961</b>	<b>73 363</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>111 678</b>	<b>100 535</b>	<b>126 224</b>	<b>220 340</b>	<b>263 269</b>	<b>263 269</b>	<b>243 932</b>	<b>277 281</b>	<b>286 193</b>

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

**FS201 Moqhaka - 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>Monetary Allocations</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(3 728)	(3 763)	(3 404)	(13 009)	(3 796)	(3 796)	(3 921)	(2 600)	(2 700)
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>(7 456)</b>	<b>(7 526)</b>	<b>(6 808)</b>	<b>(26 018)</b>	<b>(7 591)</b>	<b>(7 591)</b>	<b>(7 842)</b>	<b>(5 200)</b>	<b>(5 400)</b>
Conditions still to be met - transferred to liabilities		3 728	3 763	3 404	13 009	3 796	3 796	3 921	2 600	2 700
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		(3 057)	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>(6 115)</b>	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		3 057	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>(13 571)</b>	<b>(7 526)</b>	<b>(6 808)</b>	<b>(26 018)</b>	<b>(7 591)</b>	<b>(7 591)</b>	<b>(7 842)</b>	<b>(5 200)</b>	<b>(5 400)</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>6 785</b>	<b>3 763</b>	<b>3 404</b>	<b>13 009</b>	<b>3 796</b>	<b>3 796</b>	<b>3 921</b>	<b>2 600</b>	<b>2 700</b>
<b>Capital transfers and grants:</b>	1,3									
<b>Monetary Allocations</b>										
Balance unspent at beginning of the year		(0)	-	(16 080)	-	-	-	-	-	-
Current year receipts		(67 440)	(96 549)	(51 546)	(67 471)	(66 065)	(66 065)	(42 691)	(70 961)	(73 363)
<b>Conditions met - transferred to revenue</b>		<b>(134 880)</b>	<b>(177 018)</b>	<b>(115 669)</b>	<b>(134 941)</b>	<b>(132 129)</b>	<b>(132 129)</b>	<b>(85 382)</b>	<b>(141 922)</b>	<b>(146 726)</b>
Conditions still to be met - transferred to liabilities		67 440	80 469	48 043	67 471	66 065	66 065	42 691	70 961	73 363
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		(1 765)	(2 354)	(2 792)	-	-	-	-	-	-
Current year receipts		(589)	(636)	(724)	(758)	(758)	(758)	(3 395)	(3 395)	(838)
<b>Conditions met - transferred to revenue</b>		<b>(2 354)</b>	<b>(3 188)</b>	<b>(4 192)</b>	<b>(1 516)</b>	<b>(1 516)</b>	<b>(1 516)</b>	<b>(6 789)</b>	<b>(6 789)</b>	<b>(1 676)</b>
Conditions still to be met - transferred to liabilities		-	198	676	758	758	758	3 395	3 395	838
<b>Total capital transfers and grants revenue</b>		<b>(137 234)</b>	<b>(180 206)</b>	<b>(119 860)</b>	<b>(136 457)</b>	<b>(133 645)</b>	<b>(133 645)</b>	<b>(92 171)</b>	<b>(148 711)</b>	<b>(148 402)</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>67 440</b>	<b>80 667</b>	<b>48 718</b>	<b>68 228</b>	<b>66 822</b>	<b>66 822</b>	<b>46 086</b>	<b>74 356</b>	<b>74 201</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>(150 804)</b>	<b>(187 732)</b>	<b>(126 668)</b>	<b>(162 475)</b>	<b>(141 236)</b>	<b>(141 236)</b>	<b>(100 013)</b>	<b>(153 911)</b>	<b>(153 802)</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>74 225</b>	<b>84 430</b>	<b>52 122</b>	<b>81 237</b>	<b>70 618</b>	<b>70 618</b>	<b>50 007</b>	<b>76 956</b>	<b>76 901</b>

**References**

- 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
- CTBM = conditions to be met
- National Treasury database will require this reconciliation for each transfer/grant

FS201 Moqhaka - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Monetary Transfers to other municipalities</b>	1										
<b>Total Monetary Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Entities/Other External Mechanisms</b>	2										
<b>Total Monetary Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to other Organs of State</b>	3										
<b>Total Monetary Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Organisations</b>											
<b>Total Monetary Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Groups of Individuals</b>											
<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>	1										
<b>Total In-Kind Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to Entities/Other External Mechanisms</b>	2										
<b>Total In-Kind Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other Organs of State</b>	3										
<b>Total In-Kind Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Grants to Organisations</b>	4										
<b>Total In-Kind Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>	5										
<i>Social Relief</i>		178	84	244	1 095	1 095	1 095	35	1 113	1 150	1 187
<b>Total In-Kind Grants To Groups Of Individuals:</b>		178	84	244	1 095	1 095	1 095	35	1 113	1 150	1 187
<b>TOTAL In-Kind TRANSFERS AND GRANTS</b>		178	84	244	1 095	1 095	1 095	35	1 113	1 150	1 187
<b>TOTAL TRANSFERS AND GRANTS</b>	6	178	84	244	1 095	1 095	1 095	35	1 113	1 150	1 187

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'

FS201 Moqhaka - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Ct
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
			A	B	C	D
<b>Councillors (Political Office Bearers plus Other)</b>						
<b>Allowances and Service Related Benefits</b>						
Basic Salary			3 502	4 831	4 043	7 774
Cell phone Allowance			1 852	1 956	2 105	3 031
Housing Allowance						
In-kind Benefits						
Market Related Non-pensionable Allowance			1 178	45	28	625
Motor Vehicle Allowance			9 247	12 926	13 760	14 795
Office-bearer Allowance			-	-	-	-
Out of pocket Expenses			6	-	-	71
Travelling Allowance			3 766	48	-	-
Use of Personal Facilities						
<b>Total Allowances and Service Related Benefits</b>			<b>19 551</b>	<b>19 806</b>	<b>19 936</b>	<b>26 296</b>
<b>Social Contributions</b>						
Medial Aid Benefits			753	737	752	1 255
Pension Fund Contributions			497	1 708	1 756	1 934
<b>Total Social Contributions</b>			<b>1 250</b>	<b>2 445</b>	<b>2 508</b>	<b>3 189</b>
<b>Total Councillors</b>			<b>20 802</b>	<b>22 251</b>	<b>22 444</b>	<b>29 484</b>
% increase		4		7,0%	0,9%	31,4%
<b>Senior Managers of the Municipality</b>						
<b>Salaries and Allowances</b>						
Basic Salary		2	823	1 333	1 702	5 827
Bonuses			34	92	127	338
<b>Allowance</b>						
Accommodation, Travel and Incidental			-	-	-	-
Cellular and Telephone		3	14	48	62	87
Housing Benefits		3	-	-	-	379
Non-pensionable						
Travel or Motor Vehicle		3	513	718	953	1 258
Voluntary Work						
<b>Total Allowance</b>			<b>527</b>	<b>765</b>	<b>1 015</b>	<b>1 725</b>
<b>Service Related Benefits</b>						
Acting		3				
Bonus		3				
Danger Allowance		3				
Entertainment		3	64	36	1	28
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>64</b>	<b>36</b>	<b>1</b>	<b>28</b>
<b>Total Salaries and Allowances</b>			<b>1 447</b>	<b>2 226</b>	<b>2 846</b>	<b>7 916</b>
<b>Social Contributions</b>						
Bargaining Council						
Group Life Insurance						
Medical			-	-	-	214
Pension			-	121	260	488
Unemployment Insurance			3	4	6	12
<b>Total Social Contributions</b>			<b>3</b>	<b>125</b>	<b>266</b>	<b>713</b>
<b>Post-retirement Benefit</b>						
Medical		6	22 167	21 396	24 366	5 251
Other Benefits						
Pension			2 213	2 599	2 208	781
<b>Total Post-retirement Benefit</b>			<b>24 380</b>	<b>23 995</b>	<b>26 574</b>	<b>6 032</b>
Costs Capitalised to PPE						
<b>Sub Total - Senior Managers of Municipality</b>			<b>25 829</b>	<b>26 346</b>	<b>29 685</b>	<b>14 661</b>
% increase		4		2,0%	12,7%	(50,6%)
<b>Other Municipal Staff</b>						
<b>Salaries and Allowances</b>						
Basic Salary			206 640	229 995	249 693	258 252
Bonuses			836	1 570	463	30

**Allowance**

Accommodation, Travel and Incidental  
Cellular and Telephone  
Housing Benefits  
Non-pensionable

3	512	496	493	800
3	1 392	1 560	1 722	2 091
	-	-	-	2

Travel or Motor Vehicle	3	20 846	21 518	21 447	25 557
Voluntary Work					
<b>Total Allowance</b>		<b>22 751</b>	<b>23 574</b>	<b>23 661</b>	<b>28 450</b>
<b>Service Related Benefits</b>					
Acting	3				
Bonus	3	15 996	16 636	19 872	22 708
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3	-	-	-	4
Leave Pay	3	4 034	7 051	8 351	4 316
Lifeguard/Duty Squads					
Long Service Award					
Overtime		35 565	40 338	38 218	31 753
Scarcity	3				
Standby Allowance	3	2 958	3 846	4 734	4 447
Tools Allowance	3				
Uniform/Special/Protective Clothing	3	-	-	-	-
Leave gratuity					
Long Term Service Award					
<b>Total Service Related Benefits</b>		<b>58 554</b>	<b>67 871</b>	<b>71 175</b>	<b>65 181</b>
<b>Total Salaries and Allowances</b>		<b>288 781</b>	<b>323 010</b>	<b>344 993</b>	<b>351 913</b>
<b>Social Contributions</b>					
Bargaining Council		111	126	146	166
Group Life Insurance		1 012	1 007	1 013	1 489
Medical		21 750	25 041	28 691	28 189
Pension		37 053	39 401	44 190	45 670
Unemployment Insurance		1 761	1 891	2 048	2 489
<b>Total Social Contributions</b>		<b>61 688</b>	<b>67 466</b>	<b>76 087</b>	<b>78 003</b>
<b>Post-retirement Benefit</b>	6				
Medical		-	-	(0)	4 690
Other Benefits					
Pension		-	-	-	-
<b>Total Post-retirement Benefit</b>		<b>-</b>	<b>-</b>	<b>(0)</b>	<b>4 690</b>
Costs Capitalised to PPE		19	127	163	143
<b>Sub Total - Other Municipal Staff</b>		<b>350 487</b>	<b>390 604</b>	<b>421 243</b>	<b>434 748</b>
% increase	4		11,4%	7,8%	3,2%
<b>Total Parent Municipality</b>		<b>397 118</b>	<b>439 201</b>	<b>473 372</b>	<b>478 894</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>-</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				

Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
E	F	G	H	I
16 914	16 914	17 717	18 302	18 887
2 250	2 250	2 357	2 435	2 513
1 413	1 413	1 481	1 529	1 578
6 059	6 059	6 347	6 556	6 766
-	-	-	-	-
15	15	16	16	17
-	-	-	-	-
<b>26 651</b>	<b>26 651</b>	<b>27 917</b>	<b>28 838</b>	<b>29 761</b>
899	899	941	972	1 003
831	831	870	899	928
<b>1 729</b>	<b>1 729</b>	<b>1 812</b>	<b>1 871</b>	<b>1 931</b>
<b>28 381</b>	<b>28 381</b>	<b>29 729</b>	<b>30 710</b>	<b>31 693</b>
(3,7%)	-	4,8%	3,3%	3,2%
5 878	5 878	7 147	7 383	7 619
281	281	354	365	377
-	-	-	-	-
82	82	92	95	98
287	287	398	411	424
1 306	1 306	1 453	1 501	1 549
<b>1 675</b>	<b>1 675</b>	<b>1 943</b>	<b>2 007</b>	<b>2 071</b>
19	19	29	30	31
95	95	100	103	106
<b>115</b>	<b>115</b>	<b>129</b>	<b>133</b>	<b>137</b>
<b>7 948</b>	<b>7 948</b>	<b>9 572</b>	<b>9 888</b>	<b>10 205</b>
136	136	157	163	168
453	453	548	566	584
10	10	12	13	13
<b>599</b>	<b>599</b>	<b>718</b>	<b>741</b>	<b>765</b>
5 251	5 251	5 500	5 681	5 863
781	781	818	845	872
<b>6 032</b>	<b>6 032</b>	<b>6 318</b>	<b>6 527</b>	<b>6 736</b>
<b>14 579</b>	<b>14 579</b>	<b>16 608</b>	<b>17 156</b>	<b>17 705</b>
(0,6%)	-	13,9%	3,3%	3,2%
283 805	283 805	297 006	305 500	315 260
110	110	115	119	123

942	942	1 033	1 067	1 102
2 227	2 227	2 343	2 421	2 498
2	2	2	2	2

27 548	27 548	29 307	30 274	31 243
<b>30 718</b>	<b>30 718</b>	<b>32 685</b>	<b>33 764</b>	<b>34 845</b>
28 073	28 073	29 502	30 476	31 451
4	4	4	4	4
9 534	9 534	11 619	12 002	12 386
4 061	4 061	4 254	4 394	4 535
50 763	50 763	41 051	42 405	43 762
14 500	14 500	15 189	15 690	16 192
-	-	-	-	-
<b>106 934</b>	<b>106 934</b>	<b>101 618</b>	<b>104 971</b>	<b>108 330</b>
<b>421 567</b>	<b>421 567</b>	<b>431 424</b>	<b>444 354</b>	<b>458 557</b>
174	174	183	189	195
1 371	1 371	1 436	1 484	1 531
30 475	30 475	31 931	32 984	34 040
48 992	48 992	50 584	52 253	53 925
2 572	2 572	2 686	2 774	2 863
<b>83 585</b>	<b>83 585</b>	<b>86 819</b>	<b>89 684</b>	<b>92 554</b>
4 690	4 690	4 912	5 075	5 237
-	-	-	-	-
<b>4 690</b>	<b>4 690</b>	<b>4 912</b>	<b>5 075</b>	<b>5 237</b>
462	462	303	313	323
<b>510 303</b>	<b>510 303</b>	<b>523 459</b>	<b>539 425</b>	<b>556 671</b>
17,4%	-	2,6%	3,1%	3,2%
<b>553 263</b>	<b>553 263</b>	<b>569 796</b>	<b>587 291</b>	<b>606 069</b>
-	-	-	-	-



**FS201 Moqhaka - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		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)		–	32	–	–	–	–	32	–	–
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3	6	1	1	6	1	1	6	1	1
Other Managers	7	27	26	1	27	26	1	25	24	1
Professionals		27	127	–	127	127	–	127	127	–
Finance		27	127	–	127	127	–	127	127	–
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians		21	21	–	21	21	–	21	21	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning										
Information Technology										
Roads		5	5	–	5	5	–	5	5	–
Electricity		9	9	–	9	9	–	9	9	–
Water		7	7	–	7	7	–	7	7	–
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		39	39	–	39	39	–	39	39	–
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		14	14	–	14	14	–	14	14	–
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>134</b>	<b>260</b>	<b>2</b>	<b>234</b>	<b>228</b>	<b>2</b>	<b>264</b>	<b>226</b>	<b>2</b>
<b>% increase</b>					74,6%	(12,3%)	–	12,8%	(0,9%)	–
<b>Total municipal employees headcount</b>	6, 10	<b>260</b>	<b>386</b>	<b>2</b>	<b>357</b>	<b>351</b>	<b>2</b>	<b>387</b>	<b>349</b>	<b>2</b>
Finance personnel headcount	8, 10	<b>113</b>	<b>113</b>	<b>–</b>	<b>110</b>	<b>110</b>	<b>–</b>	<b>110</b>	<b>110</b>	<b>–</b>
Human Resources personnel headcount	8, 10	<b>13</b>	<b>13</b>	<b>–</b>	<b>13</b>	<b>13</b>	<b>–</b>	<b>13</b>	<b>13</b>	<b>–</b>

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

FS201 Moqhaka - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		49 780	49 780	49 780	49 780	49 780	49 780	49 780	49 780	49 780	49 780	49 780	49 781	597 365	617 078	636 825	
Service charges - Water		17 632	17 632	17 632	17 632	17 632	17 632	17 632	17 632	17 632	17 632	17 632	17 632	211 587	218 569	225 564	
Service charges - Waste Water Management		6 500	6 500	6 500	6 500	6 500	6 500	6 500	6 500	6 500	6 500	6 500	6 500	77 999	80 573	83 151	
Service charges - Waste Management		4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	4 381	52 577	54 312	56 050	
Sale of Goods and Rendering of Services		736	736	736	736	736	736	736	736	736	736	736	736	8 835	9 126	9 418	
Agency services																	
Interest																	
Interest earned from Receivables		7 871	7 871	7 871	7 871	7 871	7 871	7 871	7 871	7 871	7 871	7 871	7 871	94 455	97 572	100 694	
Interest earned from Current and Non Current Assets		5	5	5	5	5	5	5	5	5	5	5	5	63	65	67	
Dividends		410	410	410	410	410	410	410	410	410	410	410	410	4 920	5 082	5 245	
Rent on Land																	
Rental from Fixed Assets		854	854	854	854	854	854	854	854	854	854	854	854	10 245	10 583	10 921	
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special rating levies																	
Construction Contract Revenue																	
Development Charges																	
Operational Revenue		1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	1 459	17 505	18 083	18 661	
<b>Non-Exchange Revenue</b>																	
Property rates		8 536	8 536	8 536	8 536	8 536	8 536	8 536	8 536	8 536	8 536	8 536	8 536	102 433	105 813	109 199	
Surcharges and Taxes																	
Fines, penalties and forfeits		467	467	467	467	467	467	467	467	467	467	467	467	5 605	5 790	5 975	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational		31 106	31 106	31 106	31 106	31 106	31 106	31 106	31 106	31 106	31 106	31 106	31 106	373 274	385 852	398 253	
Interest		858	858	858	858	858	858	858	858	858	858	858	858	10 292	10 631	10 972	
Fuel Levy																	
Operational Revenue		(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(277)	(286)	(295)	
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations																	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 573</b>	<b>130 574</b>	<b>1 566 877</b>	<b>1 618 844</b>	<b>1 670 701</b>	
<b>Expenditure</b>																	
Employee related costs		45 006	45 006	45 006	45 006	45 006	45 006	45 006	45 006	45 006	45 006	45 006	45 002	540 067	556 582	574 376	
Remuneration of councillors		2 477	2 477	2 477	2 477	2 477	2 477	2 477	2 477	2 477	2 477	2 477	2 477	29 729	30 710	31 693	
Bulk purchases - electricity		31 894	31 894	31 894	31 894	31 894	31 894	31 894	31 894	31 894	31 894	31 894	31 894	382 727	404 357	417 996	
Inventory consumed		3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	3 459	41 511	42 881	44 254	
Debt impairment		4 318	4 318	4 318	4 318	4 318	4 318	4 318	4 318	4 318	4 318	4 318	4 318	51 818	53 528	55 240	
Depreciation, amortisation and impairment		890	890	890	890	890	890	890	890	890	890	890	890	10 674	11 026	11 379	
Interest, Dividends and Rent on Land		760	760	760	760	760	760	760	760	760	760	760	760	9 116	9 416	9 718	
Contracted services		21 735	21 735	21 735	21 735	21 735	21 735	21 735	21 735	21 735	21 735	21 735	21 734	260 815	269 271	277 811	
Transfers and subsidies		93	93	93	93	93	93	93	93	93	93	93	93	1 113	1 150	1 187	
Irrecoverable debts written off		864	864	864	864	864	864	864	864	864	864	864	864	10 372	10 714	11 057	
Operational costs		16 574	16 574	16 574	16 574	16 574	16 574	16 574	16 574	16 574	16 574	16 574	16 572	198 885	205 345	211 916	
Disposal of Fixed and Intangible Assets		5	5	5	5	5	5	5	5	5	5	5	5	65	68	70	
Other Losses		1	1	1	1	1	1	1	1	1	1	1	1	6	6	7	
<b>Total Expenditure</b>		<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 068</b>	<b>1 536 899</b>	<b>1 595 054</b>	<b>1 646 704</b>	
<b>Surplus/(Deficit)</b>		<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 498</b>	<b>2 506</b>	<b>29 978</b>	<b>23 790</b>	<b>23 997</b>	
Transfers and subsidies - capital (monetary allocations)		3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	42 691	70 961	73 363	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 063</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</b>	
Income Tax																	
<b>Surplus/(Deficit) after income tax</b>		<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 063</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</b>	
Share of Surplus/(Deficit) attributable to Joint Venture																	
Share of Surplus/(Deficit) attributable to Minorities																	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 063</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</b>	
Share of Surplus/(Deficit) attributable to Associate																	
Intercompany/Parent subsidiary transactions																	
<b>Surplus/(Deficit) for the year</b>	1	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 063</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</b>	

**References**

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

**FS201 Moqhaka - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>																
Vote 01 - Executive & Council		18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	223 702	232 323	239 871
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		609	609	609	609	609	609	609	609	609	609	609	609	7 303	7 432	7 561
Vote 04 - Finance		10 488	10 488	10 488	10 488	10 488	10 488	10 488	10 488	10 488	10 488	10 488	10 488	125 858	130 011	134 172
Vote 05 - Technical Services		94 551	94 551	94 551	94 551	94 551	94 551	94 551	94 551	94 551	94 551	94 551	94 551	1 134 610	1 197 919	1 236 422
Vote 06 - Community Services		8 090	8 090	8 090	8 090	8 090	8 090	8 090	8 090	8 090	8 090	8 090	8 090	97 083	100 414	103 638
Vote 07 - Local Economic Development		1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	1 751	21 013	21 706	22 401
Vote 08 - .																
Vote 09 - .																
Vote 10 - .																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
<b>Total Revenue by Vote</b>		<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>134 131</b>	<b>1 609 568</b>	<b>1 689 805</b>	<b>1 744 064</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 01 - Executive & Council		9 839	9 839	9 839	9 839	9 839	9 839	9 839	9 839	9 839	9 839	9 839	9 838	118 062	121 992	125 928
Vote 02 - Municipal Manager		2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 664	2 663	31 965	33 020	34 076
Vote 03 - Corporate Services		7 695	7 695	7 695	7 695	7 695	7 695	7 695	7 695	7 695	7 695	7 695	7 694	92 339	95 274	98 214
Vote 04 - Finance		7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 823	7 822	93 879	96 960	100 047
Vote 05 - Technical Services		71 372	71 372	71 372	71 372	71 372	71 372	71 372	71 372	71 372	71 372	71 372	71 371	856 466	892 261	921 514
Vote 06 - Community Services		24 083	24 083	24 083	24 083	24 083	24 083	24 083	24 083	24 083	24 083	24 083	24 081	288 993	298 530	308 083
Vote 07 - Local Economic Development		4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 600	4 599	55 195	57 017	58 841
Vote 08 - .																
Vote 09 - .																
Vote 10 - .																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
<b>Total Expenditure by Vote</b>		<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 076</b>	<b>128 068</b>	<b>1 536 899</b>	<b>1 595 054</b>	<b>1 646 704</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 063</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</b>
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 055</b>	<b>6 063</b>	<b>72 669</b>	<b>94 751</b>	<b>97 360</b>

References

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

FS201 Moqhaka - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		29 783	29 783	29 783	29 783	29 783	29 783	29 783	29 783	29 783	29 783	29 783	-	-	-	-
Executive and council		18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642	18 642				
Finance and administration		11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141	11 141				
Internal audit		-	-	-	-	-	-	-	-	-	-	-				
<b>Community and public safety</b>		2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	-	-	-	-
Community and social services		322	322	322	322	322	322	322	322	322	322	322				
Sport and recreation		342	342	342	342	342	342	342	342	342	342	342				
Public safety		434	434	434	434	434	434	434	434	434	434	434				
Housing		1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244				
Health																
<b>Economic and environmental services</b>		2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	-	-	-	-
Planning and development		135	135	135	135	135	135	135	135	135	135	135				
Road transport		2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305				
Environmental protection		10	10	10	10	10	10	10	10	10	10	10				
<b>Trading services</b>		99 555	99 555	99 555	99 555	99 555	99 555	99 555	99 555	99 555	99 555	99 555	-	-	-	-
Energy sources		52 815	52 815	52 815	52 815	52 815	52 815	52 815	52 815	52 815	52 815	52 815				
Water management		28 958	28 958	28 958	28 958	28 958	28 958	28 958	28 958	28 958	28 958	28 958				
Waste water management		10 472	10 472	10 472	10 472	10 472	10 472	10 472	10 472	10 472	10 472	10 472				
Waste management		7 309	7 309	7 309	7 309	7 309	7 309	7 309	7 309	7 309	7 309	7 309				
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-				
<b>Total Revenue - Functional</b>		134 131	134 131	134 131	134 131	134 131	134 131	134 131	134 131	134 131	134 131	134 131	-	-	-	-
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		35 364	35 364	35 364	35 364	35 364	35 364	35 364	35 364	35 364	35 364	35 364	-	-	-	-
Executive and council		10 660	10 660	10 660	10 660	10 660	10 660	10 660	10 660	10 660	10 660	10 660				
Finance and administration		24 214	24 214	24 214	24 214	24 214	24 214	24 214	24 214	24 214	24 214	24 214				
Internal audit		490	490	490	490	490	490	490	490	490	490	490				
<b>Community and public safety</b>		11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	-	-	-	-
Community and social services		1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708	1 708				
Sport and recreation		4 787	4 787	4 787	4 787	4 787	4 787	4 787	4 787	4 787	4 787	4 787				
Public safety		4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406				
Housing		931	931	931	931	931	931	931	931	931	931	931				
Health																
<b>Economic and environmental services</b>		7 218	7 218	7 218	7 218	7 218	7 218	7 218	7 218	7 218	7 218	7 218	-	-	-	-
Planning and development		1 642	1 642	1 642	1 642	1 642	1 642	1 642	1 642	1 642	1 642	1 642				
Road transport		5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067	5 067				
Environmental protection		509	509	509	509	509	509	509	509	509	509	509				
<b>Trading services</b>		73 377	73 377	73 377	73 377	73 377	73 377	73 377	73 377	73 377	73 377	73 377	-	-	-	-
Energy sources		42 825	42 825	42 825	42 825	42 825	42 825	42 825	42 825	42 825	42 825	42 825				
Water management		14 514	14 514	14 514	14 514	14 514	14 514	14 514	14 514	14 514	14 514	14 514				
Waste water management		7 879	7 879	7 879	7 879	7 879	7 879	7 879	7 879	7 879	7 879	7 879				
Waste management		8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158				
<b>Other</b>		285	285	285	285	285	285	285	285	285	285	285				
<b>Total Expenditure - Functional</b>		128 076	128 076	128 076	128 076	128 076	128 076	128 076	128 076	128 076	128 076	128 076	-	-	-	-
<b>Surplus/(Deficit) before assoc.</b>		6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	-	-	-	-
Intercompany/Parent subsidiary transactions																
<b>Surplus/(Deficit)</b>	1	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	-	-	-	-

References

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

**FS201 Moqhaka - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)**

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 01 - Executive & Council		93	93	93	93	93	93	93	93	93	93	93	93	93	93	93
Vote 02 - Municipal Manager		16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Vote 03 - Corporate Services		402	402	402	402	402	402	402	402	402	402	402	402	402	402	402
Vote 04 - Finance		19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Vote 05 - Technical Services		4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556	4 556
Vote 06 - Community Services		667	667	667	667	667	667	667	667	667	667	667	667	667	667	667
Vote 07 - Local Economic Development		225	225	225	225	225	225	225	225	225	225	225	225	225	225	225
Vote 08 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	-	-	-
<b>Total Capital Expenditure</b>	2	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	-	-	-

References

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

FS201 Moqhaka - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		794	794	794	794	794	794	794	794	794	794	794	-	-	-	-
Executive and council		93	93	93	93	93	93	93	93	93	93	93				
Finance and administration		698	698	698	698	698	698	698	698	698	698	698				
Internal audit		4	4	4	4	4	4	4	4	4	4	4				
<b>Community and public safety</b>		657	657	657	657	657	657	657	657	657	657	657	-	-	-	-
Community and social services		70	70	70	70	70	70	70	70	70	70	70				
Sport and recreation		245	245	245	245	245	245	245	245	245	245	245				
Public safety		341	341	341	341	341	341	341	341	341	341	341				
Housing		-	-	-	-	-	-	-	-	-	-	-				
Health		-	-	-	-	-	-	-	-	-	-	-				
<b>Economic and environmental services</b>		535	535	535	535	535	535	535	535	535	535	535	-	-	-	-
Planning and development		59	59	59	59	59	59	59	59	59	59	59				
Road transport		473	473	473	473	473	473	473	473	473	473	473				
Environmental protection		3	3	3	3	3	3	3	3	3	3	3				
<b>Trading services</b>		3 987	3 987	3 987	3 987	3 987	3 987	3 987	3 987	3 987	3 987	3 987	-	-	-	-
Energy sources		38	38	38	38	38	38	38	38	38	38	38				
Water management		804	804	804	804	804	804	804	804	804	804	804				
Waste water management		3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138	3 138				
Waste management		7	7	7	7	7	7	7	7	7	7	7				
<b>Other</b>																
<b>Total Capital Expenditure - Functional</b>	2	5 973	5 973	5 973	5 973	5 973	5 973	5 973	5 973	5 973	5 973	5 973	-	-	-	-
<b>Funded by:</b>																
National Government		3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558				
Provincial Government		-	-	-	-	-	-	-	-	-	-	-				
District Municipality		-	-	-	-	-	-	-	-	-	-	-				
Transfers and allocations - capital expenditure allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-				
<b>Transfers recognised - capital</b>		3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-				
<b>Internally generated funds</b>		2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420	2 420				
<b>Total Capital Funding</b>		5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	-	-	-	-

References

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

FS201 Mqohaka - 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	10 385	10 385	10 385	10 385	10 385	10 385	10 385	10 385	10 385	10 385	10 385		124 626	128 738	132 858
Service charges - electricity revenue	53 821	53 821	53 821	53 821	53 821	53 821	53 821	53 821	53 821	53 821	53 821		645 847	667 160	688 509
Service charges - water revenue	15 087	15 087	15 087	15 087	15 087	15 087	15 087	15 087	15 087	15 087	15 087		181 041	187 016	193 000
Service charges - sanitation revenue	5 338	5 338	5 338	5 338	5 338	5 338	5 338	5 338	5 338	5 338	5 338		64 056	66 169	68 287
Service charges - refuse revenue	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632		43 584	45 022	46 463
Rental of facilities and equipment	106	106	106	106	106	106	106	106	106	106	106		1 268	1 310	1 352
Interest earned - external investments	307	307	307	307	307	307	307	307	307	307	307		3 689	3 811	3 933
Interest earned - outstanding debtors	608	608	608	608	608	608	608	608	608	608	608		7 292	7 532	7 774
Dividends received	410	410	410	410	410	410	410	410	410	410	410		4 920	5 082	5 245
Fines, penalties and forfeits	125	125	125	125	125	125	125	125	125	125	125		1 497	1 546	1 596
Licences and permits	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Transfers and Subsidies - Operational	30 823	30 823	30 823	30 823	30 823	30 823	30 823	30 823	30 823	30 823	30 823		369 879	382 457	394 858
Other revenue	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)	(13 188)		(158 262)	(190 606)	(194 333)
<b>Cash Receipts by Source</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>107 453</b>	<b>-</b>	<b>1 289 436</b>	<b>1 305 238</b>	<b>1 349 540</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558	3 558		42 691	70 961	73 363
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	283	283	283	283	283	283	283	283	283	283	283		3 395	3 395	838
Proceeds on Disposal of Fixed and Intangible Assets	734	734	734	734	734	734	734	734	734	734	734		8 807	9 097	9 388
Short term loans	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Increase (decrease) in consumer deposits	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)		(73)	(75)	(77)
Vat Control (receipts)	798	798	798	798	798	798	798	798	798	798	798		9 574	9 890	10 207
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Insurance Refund - Capital	613	613	613	613	613	613	613	613	613	613	613		7 362	7 605	7 848
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-		-	-	-
<b>Total Cash Receipts by Source</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>113 433</b>	<b>-</b>	<b>1 361 192</b>	<b>1 406 111</b>	<b>1 451 107</b>
<b>Cash Payments by Type</b>															
Employee related costs	40 530	40 530	40 530	40 530	40 530	40 530	40 530	40 530	40 530	40 530	40 530		486 355	502 405	518 482
Remuneration of councillors	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668		32 021	33 078	34 137
Finance charges	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Bulk purchases - Electricity	38 509	38 509	38 509	38 509	38 509	38 509	38 509	38 509	38 509	38 509	38 509		462 109	477 359	492 634
Acquisition inventory - water and other inventory	426	426	426	426	426	426	426	426	426	426	426		5 111	5 279	5 448
Contracted services	16 970	16 970	16 970	16 970	16 970	16 970	16 970	16 970	16 970	16 970	16 970		203 640	191 714	198 320
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Other expenditure	44 764	44 764	44 764	44 764	44 764	44 764	44 764	44 764	44 764	44 764	44 764		537 162	554 888	572 645
<b>Cash Payments by Type</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>143 867</b>	<b>-</b>	<b>1 726 399</b>	<b>1 764 723</b>	<b>1 821 666</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977	5 977		82 487	106 652	109 523
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Repayment of borrowing	183	183	183	183	183	183	183	183	183	183	183		2 200	2 272	2 345
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-		-	-	-
<b>Total Cash Payments by Type</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>150 028</b>	<b>-</b>	<b>1 811 085</b>	<b>1 873 648</b>	<b>1 933 534</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>(36 595)</b>	<b>-</b>	<b>(449 893)</b>	<b>(467 537)</b>	<b>(482 427)</b>
Cash/cash equivalents at the month/year begin:	(2 140)	(38 735)	(75 330)	(111 925)	(148 520)	(185 115)	(221 711)	(258 306)	(294 901)	(331 496)	(368 091)	(404 686)	(2 140)	(452 033)	(919 570)
Cash/cash equivalents at the month/year end:	(38 735)	(75 330)	(111 925)	(148 520)	(185 115)	(221 711)	(258 306)	(294 901)	(331 496)	(368 091)	(404 686)	(404 686)	(452 033)	(919 570)	(1 401 997)

References

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



**FS201 Moqhaka - Supporting Table SA32 List of external mechanisms**

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

References

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

**FS201 Moqhaka - 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>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													-
														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													-
														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													-
														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													-
														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													-
														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													-
														-
<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



<b>Community Assets</b>				4 553	4 039	4 039	3 015	3 114	3 214	
Community Facilities				4 553	4 039	4 039	3 015	3 114	3 214	
Halls				500	400	400	415	428	442	
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria							2 600	2 686	2 772	
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares				4 053	3 639	3 639				
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>	571	1 225	2 179	2 500	2 440	2 440	2 000	2 066	2 132	
Computer Equipment	571	1 225	2 179	2 500	2 440	2 440	2 000	2 066	2 132	
<b>Furniture and Office Equipment</b>	833	954	913	2 447	2 959	2 959	3 051	3 152	3 253	
Furniture and Office Equipment	833	954	913	2 447	2 959	2 959	3 051	3 152	3 253	
<b>Machinery and Equipment</b>	582	1 339	428	4 339	5 674	5 674	7 771	8 027	8 284	
Machinery and Equipment	582	1 339	428	4 339	5 674	5 674	7 771	8 027	8 284	
<b>Transport Assets</b>	2 545	2 112	1 380	20 000	20 450	20 450	7 850	5 266	4 832	
Transport Assets	2 545	2 112	1 380	20 000	20 450	20 450	7 850	5 266	4 832	
<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 new assets</b>	1	4 530	5 630	4 900	53 207	41 893	41 893	51 260	76 581	78 352

References

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



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				8 894					
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	9.4%	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%	86.3%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

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





Total Repairs and Maintenance Expenditure	1	120 246	96 336	155 805	130 979	158 207	158 207	143 059	147 780	152 509
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R&M as a % of PPE & Investment Property		6.4%	5.2%	8.9%	4.4%	5.3%	5.3%	4.6%	4.6%	4.6%
R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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



Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares	-	-	-	103	103	103	107	111	114	
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>	459	443	555	-	-	-	-	-	-	
Servitudes										
Licences and Rights	459	443	555	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	459	443	555	-	-	-	-	-	-	
Load Settlement Software Applications										
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	1 837	1 825	1 832	395	395	395	407	420	434	
Computer Equipment	1 837	1 825	1 832	395	395	395	407	420	434	
<b>Furniture and Office Equipment</b>	9 453	11 886	8 535	821	821	821	850	878	906	
Furniture and Office Equipment	9 453	11 886	8 535	821	821	821	850	878	906	
<b>Machinery and Equipment</b>	1 964	1 866	946	1 324	1 324	1 324	1 370	1 416	1 461	
Machinery and Equipment	1 964	1 866	946	1 324	1 324	1 324	1 370	1 416	1 461	
<b>Transport Assets</b>	2 510	2 245	2 190	1 529	1 529	1 529	1 580	1 632	1 684	
Transport Assets	2 510	2 245	2 190	1 529	1 529	1 529	1 580	1 632	1 684	
<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	119 939	121 050	112 242	10 305	10 305	10 305	10 674	11 026	11 379

References

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



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>	48	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	48	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	48	-	-	-	-	-	-	-	-	-
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	48	0	-	32 920	43 986	43 986	20 468	16 160	16 886
<b>Upgrading of Existing Assets as % of total capex</b>		1.0%	0.0%	0.0%	34.6%	51.2%	51.2%	28.5%	17.4%	17.7%
<b>Upgrading of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	319.5%	426.9%	426.9%	191.8%	146.6%	148.4%
<b>References</b>										

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

**FS201 Moqhaka - 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>Capital expenditure</b>	1							
Vote 01 - Executive & Council		1 110	217	224				
Vote 02 - Municipal Manager		190	196	203				
Vote 03 - Corporate Services		4 825	4 364	4 504				
Vote 04 - Finance		226	234	241				
Vote 05 - Technical Services		54 670	79 114	81 190				
Vote 06 - Community Services		8 010	6 088	6 267				
Vote 07 - Local Economic Development		2 697	2 528	2 609				
Vote 08 - .		-	-	-				
Vote 09 - .		-	-	-				
Vote 10 - .		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 - Other		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>71 728</b>	<b>92 741</b>	<b>95 238</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 01 - Executive & Council								
Vote 02 - Municipal Manager								
Vote 03 - Corporate Services								
Vote 04 - Finance								
Vote 05 - Technical Services								
Vote 06 - Community Services								
Vote 07 - Local Economic Development								
Vote 08 - .								
Vote 09 - .								
Vote 10 - .								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 - Other								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue		118 517	122 428	126 346				
Service charges - Electricity		597 365	617 078	636 825				
Service charges - Water		211 587	218 569	225 564				
Service charges - Waste Water Management		77 999	80 573	83 151				
Service charges - Waste Management		52 577	54 312	56 050				
Agency services								
<i>List other revenues sources if applicable</i>		551 523	596 845	616 128				
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>1 609 568</b>	<b>1 689 805</b>	<b>1 744 064</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>(1 537 840)</b>	<b>(1 597 064)</b>	<b>(1 648 826)</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)



FS201 Moqhaka - Supporting Table SA37 Projects delayed from previous financial years

R thousand													Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Original Budget		Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Parent municipality:																		
<i>List all capital projects grouped by Function</i>																		
Administrative And Corporate Support	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	600	-	-	
Community Parks (Including Nurseries)	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	800	500	500	
Fire Fighting And Protection	Fire Engine Fire Fighting	0_00001	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	20 000	2 000	2 066	2 132	
Fire Fighting And Protection	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	200	-	-	-	
Mayor And Council	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	900	-	-	
Police Forces, Traffic And Street Parking Con	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	800	-	-	
Roads	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	-	1 500	1 000	
Security Services	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	1 000	-	-	
Town Planning, Building Regulations And Ent	Vehicles	0_00002	NEW		Growth	URAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF MUNICIPALITY	0	0	2016	-	-	-	-	-	
Water Treatment	Con 4km Pline 11th-Av Rep Bhof Dam Staic	0_00003	UPGRADING	id responsive econ		URAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY	0	0	-	-	250	250	-	-	
Water Treatment	Klad Ref La Porte Vase Plets South Part	0_00004	UPGRADING	id responsive econ		URAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY	0	0	-	-	7 861	7 200	16 160	16 886	
Water Treatment	M/Keng Phomolong Repif 0km Ac Water Pipe	0_00002	UPGRADING	id responsive econ		URAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF MUNICIPALITY	0	0	-	-	400	-	-	-	
Entities:																		
<i>List all capital projects grouped by Entity</i>																		
Entity Name																		
Project name																		

References

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