

Municipal annual budgets and MTREF & supporting tables

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: FS201 Moqhaka ▼

CFO Name: Jimmy Maswanganyi (Acting)

Tel: 056 216 9140

Fax:

E-Mail: cfomqhaka@gmail.com

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

Printing Instructions

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive & Council	Vote 01	Executive & Council	
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	Municipal Manager	
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	Corporate Services	
	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	Finance	
	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	Technical Services	
	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	Community Services	
	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	Local Economic Development	
	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	Other	



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

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	841012 067 087
Title	Cllr	Title	Ms
Name	Mangengenene Nthabiseng	Name	Sibongele Keneuoe
Telephone number	0562169103	Telephone number	056 216 9380
Cell number	060 687 4475	Cell number	081 005 6380
Fax number		Fax number	
E-mail address		E-mail address	sibongelek@moqhaka.gov.za

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	890517 0263 083
Title	Cllr	Title	Ms
Name	Tau Ramasimong	Name	Lisebo Taba
Telephone number	056 216 9100	Telephone number	056 216 9102
Cell number	078 254 6980	Cell number	079 3999 777
Fax number		Fax number	
E-mail address	executivemayor@moqhaka.gov.za	E-mail address	lisebot@moqhaka.gov.za

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	790303 5896 081
Title	Mr	Title	Mr
Name	Acting Ntsepe Lizzy	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	E-mail address	mms@moqhaka.gov.za

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
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	cfomoqhaka@gmail.com	E-mail address	cfomoqhaka@gmail.com

Official responsible for submitting financial information		Official responsible for submitting financial information	
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
R thousands										
Financial Performance										
Property rates	84 244	88 207	93 605	94 806	98 716	98 716	90 499	101 333	104 677	108 027
Service charges	594 321	680 651	723 166	876 199	878 094	878 094	729 065	939 528	970 532	1 001 589
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	311 632	373 274	385 852	398 253
Other own revenue	62 246	131 648	131 200	130 301	130 874	130 874	112 411	152 858	157 902	162 955
Total Revenue (excluding capital transfers and contributions)	1 015 053	1 214 593	1 279 022	1 429 951	1 471 642	1 471 642	1 243 606	1 567 056	1 619 029	1 670 892
Employee costs	344 583	409 580	452 951	449 410	524 882	524 882	383 404	531 216	547 439	564 941
Remuneration of councillors	20 802	22 251	22 444	29 484	28 381	28 381	19 357	29 729	30 710	31 693
Depreciation, amortisation and impairment	119 939	121 050	112 242	10 305	10 305	10 305	–	10 674	11 026	11 379
Interest, Dividends and Rent on Land	61 815	6 029	99 037	8 790	8 790	8 790	5 500	9 116	9 416	9 718
Inventory consumed and bulk purchases	371 887	433 439	504 814	454 759	366 755	366 755	97 812	424 732	448 162	463 200
Transfers and subsidies	178	84	244	1 095	1 095	1 095	35	–	–	–
Other expenditure	531 576	445 128	506 333	432 991	512 362	512 362	271 878	525 981	539 084	556 262
Total Expenditure	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	777 987	1 531 448	1 585 837	1 637 192
Surplus/(Deficit)	(435 727)	(222 968)	(419 043)	43 117	19 072	19 072	465 619	35 609	33 192	33 700
Transfers and subsidies - capital (monetary allocations)	55 885	51 220	48 042	66 532	66 532	66 532	39 277	42 691	70 961	73 363
Transfers and subsidies - capital (in-kind)	7 319	7	14	–	–	–	6 495	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063
Capital expenditure & funds sources										
Capital expenditure	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	92 741	95 238
Transfers recognised - capital	1 120	26	136	66 532	54 344	54 344	23 385	42 691	70 961	73 363
Borrowing	–	–	–	–	–	–	25	–	–	–
Internally generated funds	3 458	5 604	4 763	28 489	31 556	31 556	20 837	25 565	21 780	21 875
Total sources of capital funds	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	92 741	95 238
Financial position										
Total current assets	517 616	687 941	799 221	467 905	467 905	467 905	400 607	967 356	487 849	503 390
Total non current assets	2 017 444	2 000 694	1 940 457	3 107 101	3 097 980	3 097 980	(866)	3 137 718	3 319 425	3 425 163
Total current liabilities	1 178 049	1 504 976	1 974 643	538 944	538 944	538 944	(44 473)	746 167	741 561	764 523
Total non current liabilities	146 389	147 268	152 821	73 466	73 466	73 466	25	71 161	73 510	75 862
Community wealth/Equity	1 838 549	1 716 181	1 453 965	2 967 331	2 982 255	2 982 255	395 361	3 209 447	2 888 050	2 981 105
Cash flows										
Net cash from (used) operating	(108 603)	(10 504)	(87 585)	(358 718)	(358 718)	(358 718)	211 292	78 714	100 073	102 166
Net cash from (used) investing	(4 622)	20 340	(7 119)	(86 529)	(86 529)	(86 529)	(37 529)	(66 007)	(93 753)	(96 211)
Net cash from (used) financing	–	(137)	(1 677)	(2 121)	(2 121)	(2 121)	(2 706)	(6 673)	(625)	(77)
Cash/cash equivalents at the year end	(127 329)	(11 665)	(106 286)	(472 132)	(472 132)	(472 132)	171 057	26 296	31 991	37 868
Cash backing/surplus reconciliation										
Cash and investments available	(127 004)	(11 275)	(105 895)	(471 843)	(471 843)	(471 843)	171 057	26 686	32 381	38 258
Application of cash and investments	926 650	1 288 493	1 701 812	412 826	411 839	411 839	37 845	61 315	492 701	507 006
Balance - surplus (shortfall)	(1 053 654)	(1 299 768)	(1 807 708)	(884 669)	(883 682)	(883 682)	133 212	(34 629)	(460 320)	(468 748)
Asset management										
Asset register summary (WDV)	1 886 319	1 854 869	1 769 783	3 009 491	3 000 370	3 000 370	–	3 039 036	3 214 782	3 317 184
Depreciation	119 939	121 050	112 242	10 305	10 305	10 305	10 674	10 674	11 026	11 379
Renewal and Upgrading of Existing Assets	48	0	–	41 814	43 986	43 986	40 049	40 049	70 961	73 363
Repairs and Maintenance	120 246	96 336	155 805	130 979	160 007	160 007	143 059	143 059	147 780	152 509
Free services										
Cost of Free Basic Services provided	69 534	76 463	174 220	185 476	185 476	185 476	–	208 307	215 178	222 065
Revenue cost of free services provided	35 204	37 300	38 608	43 636	43 739	43 739	–	46 426	47 998	45 614
Households below minimum service level										
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
Revenue - Functional										
Governance and administration		357 680	421 969	429 619	335 761	338 124	338 124	358 215	369 178	380 997
Executive and council		261 248	307 242	313 681	215 840	215 840	215 840	225 624	232 323	239 871
Finance and administration		96 432	114 726	115 938	119 921	122 284	122 284	132 591	136 855	141 126
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 039	13 971	12 176	26 179	26 571	26 571	28 116	29 044	29 973
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		-	-	-	-	-	-	-	-	-
Economic and environmental services		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
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
Trading services		658 154	781 733	836 763	1 083 491	1 122 635	1 122 635	1 194 020	1 234 930	1 274 704
Energy sources		339 040	404 111	440 915	575 441	575 512	575 512	640 435	653 339	674 255
Water management		191 199	212 197	241 620	306 472	341 472	341 472	349 446	359 557	371 288
Waste water management		78 249	108 812	90 301	116 972	121 046	121 046	120 266	131 301	135 515
Waste management		49 666	56 613	63 926	84 606	84 606	84 606	83 874	90 733	93 647
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 078 257	1 265 820	1 327 078	1 496 483	1 538 174	1 538 174	1 609 747	1 689 990	1 744 255
Expenditure - Functional										
Governance and administration		352 638	365 531	430 219	369 217	401 229	401 229	427 819	437 361	451 265
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	274 186	274 186	294 017	299 110	308 557
Internal audit		3 454	3 945	4 096	5 471	5 506	5 506	5 886	6 080	6 274
Community and public safety		97 708	103 864	112 790	131 037	136 461	136 461	141 976	146 662	151 643
Community and social services		15 102	16 137	17 457	19 911	21 165	21 165	20 495	21 171	21 849
Sport and recreation		37 681	40 542	46 140	54 314	55 623	55 623	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		-	-	-	-	-	-	-	-	-
Economic and environmental services		85 044	87 217	98 769	73 339	93 368	93 368	86 771	87 754	90 562
Planning and development		10 020	8 862	9 741	13 203	13 659	13 659	20 098	20 348	20 999
Road transport		72 427	75 133	86 206	55 796	74 959	74 959	60 566	61 097	63 052
Environmental protection		2 597	3 222	2 822	4 339	4 751	4 751	6 107	6 309	6 511
Trading services		915 154	879 852	1 054 970	809 881	818 174	818 174	871 460	910 527	940 076
Energy sources		429 069	539 525	584 377	522 453	475 502	475 502	510 398	537 274	555 167
Water management		302 939	171 920	224 254	125 979	162 692	162 692	172 149	178 106	183 518
Waste water management		105 756	100 230	139 159	78 647	86 734	86 734	91 019	94 023	97 031
Waste management		77 390	68 176	107 180	82 802	93 247	93 247	97 894	101 125	104 361
Other	4	237	1 098	1 316	3 361	3 339	3 339	3 420	3 533	3 646
Total Expenditure - Functional	3	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	1 531 448	1 585 837	1 637 192
Surplus/(Deficit) for the year		(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	78 300	104 153	107 063

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.

Economic and environmental services	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										
Trading services	658 154	781 733	836 763	1 083 491	1 122 635	1 122 635	1 194 020	1 234 930	1 274 704	
Energy sources	339 040	404 111	440 915	575 441	575 512	575 512	640 435	653 339	674 255	
Electricity	339 040	404 111	440 915	575 441	575 512	575 512	640 435	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	349 446	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	291 764	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	120 266	131 301	135 515	
Public Toilets										
Sewerage	117	249	299	28 592	28 592	28 592	22 937	30 760	31 757	
Storm Water Management										
Waste Water Treatment	78 132	108 563	90 003	88 380	92 453	92 453	97 329	100 541	103 758	
Waste management	49 666	56 613	63 926	84 606	84 606	84 606	83 874	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	83 874	90 733	93 647	
Street Cleaning										
Other										
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Revenue - Functional	2	1 078 257	1 265 820	1 327 078	1 496 483	1 538 174	1 538 174	1 609 747	1 689 990	1 744 255

Economic and environmental services	85 044	87 217	98 769	73 339	93 368	93 368	86 771	87 754	90 562
Planning and development	10 020	8 862	9 741	13 203	13 659	13 659	20 098	20 348	20 999
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)	5 742	4 804	4 835	6 913	7 034	7 034	8 113	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	60 566	61 097	63 052
Public Transport									
Road and Traffic Regulation									
Roads	72 427	75 133	86 206	55 796	74 959	74 959	60 566	61 097	63 052
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	871 460	910 527	940 876
Energy sources	429 069	539 525	584 377	522 453	475 502	475 502	510 398	537 274	555 167
Electricity	429 069	539 525	584 377	522 453	475 502	475 502	510 398	537 274	555 167
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	302 939	171 920	224 254	125 979	162 692	162 692	172 149	178 106	183 518
Water Treatment	52 784	42 382	47 093	44 761	90 221	90 221	90 381	93 364	96 348
Water Distribution	141 837	105 524	26 472	76 261	66 111	66 111	75 174	77 931	80 140
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	86 734	86 734	91 019	94 023	97 031
Public Toilets	418	423	375	364	106	106	110	114	118
Sewerage	67 166	40 971	92 991	42 124	43 407	43 407	42 876	44 291	45 708
Storm Water Management									
Waste Water Treatment	38 172	58 835	45 794	36 158	43 220	43 220	48 033	49 618	51 205
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	22 893	22 893	24 530	25 340	26 150
Solid Waste Removal	53 175	58 644	76 215	63 150	70 353	70 353	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
Total Expenditure - Functional	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	1 531 448	1 585 837	1 637 192
Surplus/(Deficit) for the year	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	78 300	104 153	107 063

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- 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
R thousand										
Revenue by Vote	1									
Vote 01 - Executive & Council		261 248	307 242	306 737	215 840	215 840	215 840	225 624	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	124 758	128 875	132 999
Vote 05 - Technical Services		655 531	770 998	819 425	1 048 049	1 087 193	1 087 193	1 137 804	1 199 240	1 237 785
Vote 06 - Community Services		55 541	61 430	75 933	93 973	93 780	93 780	93 246	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		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 078 257	1 265 820	1 327 078	1 496 483	1 538 174	1 538 174	1 609 747	1 689 990	1 744 255
Expenditure by Vote to be appropriated	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	31 865	32 503	33 543
Vote 03 - Corporate Services		52 039	61 986	68 360	79 395	93 179	93 179	93 839	95 274	98 214
Vote 04 - Finance		125 479	72 264	176 711	79 522	89 324	89 324	96 444	96 954	100 040
Vote 05 - Technical Services		922 717	902 783	1 043 646	794 247	812 261	812 261	847 165	883 687	912 665
Vote 06 - Community Services		207 772	243 247	253 785	247 195	265 143	265 143	288 878	298 410	307 960
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		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	1 531 448	1 585 837	1 637 192
Surplus/(Deficit) for the year	2	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	78 300	104 153	107 063

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
R thousand										
Vote 09 - .		-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 078 257	1 265 820	1 327 078	1 496 483	1 538 174	1 538 174	1 609 747	1 689 990	1 744 255

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
Expenditure by Vote										
Vote 01 - Executive & Council	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	16 163	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
Vote 02 - Municipal Manager		20 247	22 600	24 596	31 004	31 551	31 551	31 865	32 503	33 543
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	4 714	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	4 008	4 141	4 273
Vote 03 - Corporate Services		52 039	61 986	68 360	79 395	93 179	93 179	93 839	95 274	98 214
03.1 - Records & Administration		13 187	17 550	15 372	15 038	18 368	18 368	19 294	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
Vote 04 - Finance		125 479	72 264	176 711	79 522	89 324	89 324	96 444	96 954	100 040
04.1 - Finance Services Administration		23 452	17 552	17 433	16 562	17 932	17 932	21 945	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	13 776	14 230	14 686
Vote 05 - Technical Services		922 717	902 783	1 043 646	794 247	812 261	812 261	847 165	883 687	912 665
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	60 566	61 097	63 052
05.4 - Electricity Services Administration		8 178	11 777	4 338	7 171	7 182	7 182	14 320	14 792	15 265
05.5 - Electricity Distribution		415 903	523 178	554 256	483 963	407 168	407 168	442 640	467 280	482 933
05.6 - Electricity Metering Section		17 472	19 939	34 513	32 176	61 151	61 151	53 438	55 202	56 968
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	90 221	90 221	90 378	93 361	96 348
05.9 - Reticalation		25 688	20 063	23 741	22 209	26 549	26 549	27 550	28 459	29 370
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	48 033	49 618	51 205
05.12 - Sewerage Network		67 166	40 971	92 991	42 124	43 407	43 407	42 876	44 291	45 708
Vote 06 - Community Services		207 772	243 247	253 785	247 195	265 143	265 143	288 878	298 410	307 960
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	72 724	75 124	77 528
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	11 146	11 146	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	8 381	8 381	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	6 521	6 521	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	70 353	70 353	73 364	75 785	78 210
06.14 - Landfill Site		19 298	2 525	21 434	12 531	12 920	12 920	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
Vote 07 - Local Economic Development		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

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
Total Expenditure by Vote	2	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	1 531 448	1 585 837	1 637 192
Surplus/(Deficit) for the year	2	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	78 300	104 153	107 063

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

FS201 Moqhaka - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	334 994	394 583	435 252	548 139	548 139	548 139	465 418	597 365	617 078	636 825
Service charges - Water	2	155 710	173 153	164 103	204 038	204 038	204 038	148 217	211 587	218 569	225 564
Service charges - Waste Water Management	2	60 617	65 954	72 624	73 321	75 216	75 216	67 851	77 999	80 573	83 151
Service charges - Waste Management	2	43 000	46 961	51 188	50 701	50 701	50 701	47 579	52 577	54 312	56 050
Sale of Goods and Rendering of Services	2	4 219	6 220	5 678	8 764	8 675	8 675	5 052	8 835	9 126	9 418
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	38 733	69 946	86 303	78 687	83 128	83 128	89 380	94 455	97 572	100 694
Interest earned from Current and Non Current Assets	2	28	34	39	63	63	63	-	63	65	67
Dividends	2	2 092	3 637	5 822	4 744	4 744	4 744	4 401	4 920	5 082	5 245
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	5 736	6 593	5 339	9 256	9 883	9 883	5 863	10 245	10 583	10 921
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1 276	4 027	7 419	14 960	9 353	9 353	(3 214)	17 505	18 083	18 661
Non-Exchange Revenue											
Property rates	2	84 244	88 207	93 605	94 806	98 716	98 716	90 499	101 333	104 677	108 027
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	4 555	6 569	4 755	5 784	5 603	5 603	765	5 605	5 790	5 975
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	274 215	314 054	331 012	328 582	363 896	363 896	311 632	373 274	385 852	398 253
Interest	2	4 394	7 761	10 024	8 373	9 755	9 755	9 310	10 292	10 631	10 972
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	720	839	888	(267)	(267)	(267)	854	1 002	1 036	1 069
Gains on disposal of Fixed and Intangible Assets	2	453	25 992	(2 284)	-	-	-	-	-	-	-
Other Gains	2	68	65	7 254	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 015 053	1 214 593	1 279 022	1 429 951	1 471 642	1 471 642	1 243 606	1 567 056	1 619 029	1 670 892
Expenditure											
Employee related costs	2	344 583	409 580	452 951	449 410	524 882	524 882	383 404	531 216	547 439	564 941
Remuneration of councillors	2	20 802	22 251	22 444	29 484	28 381	28 381	19 357	29 729	30 710	31 693
Bulk purchases - electricity	2	345 540	418 560	486 867	428 185	325 349	325 349	63 750	382 327	404 357	417 996
Inventory consumed	2,8	26 347	14 879	17 948	26 574	41 406	41 406	34 062	42 405	43 805	45 204
Debt impairment	2,3	-	-	78	61 096	38 496	38 496	-	51 818	53 528	55 240
Depreciation, amortisation and impairment	2	119 939	121 050	112 242	10 305	10 305	10 305	-	10 674	11 026	11 379
Interest, Dividends and Rent on Land	2	61 815	6 029	99 037	8 790	8 790	8 790	5 500	9 116	9 416	9 718
Contracted services	2	116 071	135 341	148 907	197 383	269 043	269 043	138 969	265 298	269 283	277 824
Transfers and subsidies	2	178	84	244	1 095	1 095	1 095	35	-	-	-
Irrecoverable debts written off	2	257 884	176 661	170 915	3 966	10 002	10 002	12 149	10 372	10 714	11 057
Operational costs	2	153 326	117 817	179 769	170 482	194 752	194 752	120 718	198 493	205 559	212 140
Disposal of Fixed and Intangible Assets	2	4 294	15 203	1 796	63	63	63	48	-	-	-
Other Losses	2	-	106	4 869	-	6	6	(6)	-	-	-
Total Expenditure		1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	777 987	1 531 448	1 585 837	1 637 192
Surplus/(Deficit)		(435 727)	(222 968)	(419 043)	43 117	19 072	19 072	465 619	35 609	33 192	33 700
Transfers and subsidies - capital (monetary allocations)	6	55 885	51 220	48 042	66 532	66 532	66 532	39 277	42 691	70 961	73 363
Transfers and subsidies - capital (in-kind)	6	7 319	7	14	-	-	-	6 495	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063

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
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	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		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure, to be appropriated	2										
Vote 01 - Executive & Council		-	107	15	-	-	-	-	900	217	224
Vote 02 - Municipal Manager		136	61	97	150	165	165	-	100	196	203
Vote 03 - Corporate Services		438	727	2 258	2 500	2 675	2 675	384	2 945	4 364	4 504
Vote 04 - Finance		178	804	191	81	247	247	1 011	30	234	241
Vote 05 - Technical Services		1 600	668	1 805	65 207	54 675	54 675	28 596	50 847	79 114	81 190
Vote 06 - Community Services		1 750	3 023	160	25 983	25 914	25 914	13 117	11 543	6 088	6 267
Vote 07 - Local Economic Development		476	241	375	1 100	2 224	2 224	1 140	1 892	2 528	2 609
Vote 08 -		-	-	-	-	-	-	-	-	-	-
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	85 900	85 900	44 248	68 256	92 741	95 238
Total Capital Expenditure - Vote		4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	92 741	95 238
Capital Expenditure - Functional											
Governance and administration		1 127	1 833	2 581	2 981	3 575	3 575	1 598	6 957	7 265	7 498
Executive and council		1	147	15	-	-	-	-	900	217	224
Finance and administration		1 106	1 686	2 532	2 981	3 575	3 575	1 598	6 057	6 997	7 221
Internal audit		19	-	34	-	-	-	-	-	52	53
Community and public safety		1 011	2 483	383	29 350	29 077	29 077	14 283	12 504	6 987	7 195
Community and social services		294	955	-	550	500	500	38	745	873	901
Sport and recreation		606	233	271	5 853	5 789	5 789	1 278	6 423	2 711	2 781
Public safety		81	1 237	84	22 947	22 537	22 537	12 937	5 336	3 404	3 513
Housing		30	58	27	-	250	250	30	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		497	55	263	42 144	16 270	16 270	7 723	10 871	57 308	58 516
Planning and development		121	-	129	-	516	516	9	450	470	485
Road transport		376	55	119	42 064	15 674	15 674	7 687	10 381	56 797	57 989
Environmental protection		-	-	15	80	80	80	26	40	41	43
Trading services		1 944	1 259	1 674	20 546	36 938	36 938	20 644	37 895	21 129	21 976
Energy sources		437	20	98	250	250	250	640	900	465	480
Water management		357	354	143	18 524	20 617	20 617	2 850	24 298	18 689	19 496
Waste water management		31	208	1 434	1 773	15 947	15 947	17 147	12 696	1 892	1 914
Waste management		1 120	677	-	-	125	125	6	-	83	85
Other		-	-	-	-	40	40	-	30	52	53
Total Capital Expenditure - Functional	3	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	92 741	95 238
Funded by:											
National Government		(0)	26	128	66 532	54 344	54 344	18 456	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	-	-	-	4 929	-	-	-
Transfers recognised - capital	4	1 120	26	136	66 532	54 344	54 344	23 385	42 691	70 961	73 363
Borrowing	6	-	-	-	-	-	-	25	-	-	-
Internally generated funds		3 458	5 604	4 763	28 489	31 556	31 556	20 837	25 565	21 780	21 875
Total Capital Funding	7	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	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	85 900	85 900	44 248	68 256	92 741	95 238
Total Capital Expenditure	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	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
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	(21 364)	(9 905)	(23 158)	2 905	2 905	2 905	148 496	28 014	28 932	29 858
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	367 920	529 255	647 101	259 148	259 148	259 148	253 489	674 281	243 943	251 749
Receivables from non-exchange transactions	3	40 115	53 531	71 173	43 806	43 806	43 806	7 248	49 639	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	(13 850)	141 552	91 193	94 112
VAT Receivable	6	(2 816)	(2 540)	(777)	24 030	24 030	24 030	5 144	40 117	44 145	45 487
Other current assets	7	34 554	30 115	22 711	32 588	32 588	32 588	80	33 753	34 909	36 027
Total current assets		517 616	687 941	799 221	467 905	467 905	467 905	400 607	967 356	487 849	503 390
Non current assets											
Investments	8	325	390	390	289	289	289	-	390	390	390
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	2 886 221	2 886 221	(866)	2 917 866	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	-	2 836	2 938	3 032
Intangible assets	14	2 799	2 365	4 359	4 525	4 525	4 525	-	4 867	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	-	-	-	-	-	-	-	-	-	-
Total non current assets		2 017 444	2 000 694	1 940 457	3 107 101	3 097 980	3 097 980	(866)	3 137 718	3 319 425	3 425 163
TOTAL ASSETS		2 535 060	2 688 634	2 739 677	3 575 006	3 565 885	3 565 885	399 741	4 105 075	3 807 274	3 928 553
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	(2 121)	(2 121)	(2 121)	(3 727)	550	-	-
Consumer deposits	19	13 276	13 550	15 564	14 338	14 338	14 338	894	14 869	15 359	15 851
Trade and other payables from exchange transactions	20	1 086 912	1 400 087	1 881 795	522 566	522 566	522 566	(93 030)	720 090	721 745	744 072
Trade and other payables from non-exchange transactions	21	2 354	27 032	6 343	-	(0)	(0)	33 387	6 343	-	-
Provision	22	156 415	162 036	184 493	71 434	71 434	71 434	-	55 648	57 485	59 324
VAT Payable	23	(80 908)	(97 729)	(113 552)	(67 273)	(67 273)	(67 273)	18 003	(69 762)	(72 064)	(74 370)
Other current liabilities	24	-	-	-	-	-	-	-	18 429	19 037	19 647
Total current liabilities		1 178 049	1 504 976	1 974 643	538 944	538 944	538 944	(44 473)	746 167	741 561	764 523
Non current liabilities											
Financial liabilities	25	22 363	16 202	9 582	29 047	29 047	29 047	25	25 099	25 927	26 757
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	124 026	131 066	143 239	44 419	44 419	44 419	-	46 062	47 582	49 105
Total non current liabilities		146 389	147 268	152 821	73 466	73 466	73 466	25	71 161	73 510	75 862
TOTAL LIABILITIES		1 324 438	1 652 244	2 127 465	612 409	612 409	612 409	(44 448)	817 328	815 071	840 385
NET ASSETS		1 210 622	1 036 390	612 213	2 962 597	2 953 476	2 953 476	444 189	3 287 747	2 992 203	3 088 168
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1 838 549	1 716 181	1 453 965	2 965 980	2 980 904	2 980 904	395 361	3 208 046	2 886 603	2 979 612
Reserves and funds	30	-	-	-	1 351	1 351	1 351	-	1 401	1 447	1 493
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	1 838 549	1 716 181	1 453 965	2 967 331	2 982 255	2 982 255	395 361	3 209 447	2 888 050	2 981 105

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		56 983	59 293	57 716	120 179	120 179	120 179	70 707	124 626	128 738	132 858
Service charges		420 760	430 886	581 142	864 329	864 329	864 329	579 960	935 807	966 688	997 622
Other revenue		360 051	119 548	8 465	(134 111)	(134 111)	(134 111)	(379 134)	8 698	5 591	8 435
Transfers and Subsidies - Operational	1	5 308	281 769	330 336	355 260	355 260	355 260	941 617	369 879	382 457	394 858
Transfers and Subsidies - Capital	1	68 029	108 185	52 270	68 228	68 228	68 228	32 825	42 691	74 356	74 201
Interest		904	3 293	9 900	-	-	-	11 643	10 981	11 344	11 707
Dividends		2 092	3 637	5 822	4 744	4 744	4 744	4 401	4 920	5 082	5 245
Payments											
Suppliers and employees		(1 022 730)	(1 017 114)	(1 133 236)	(1 637 348)	(1 637 348)	(1 637 348)	(1 050 727)	(1 418 888)	(1 474 183)	(1 522 760)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(108 603)	(10 504)	(87 585)	(358 718)	(358 718)	(358 718)	211 292	78 714	100 073	102 166
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
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		-	-	-	-	-	-	-	3 681	3 802	3 924
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(4 578)	(5 630)	(4 900)	(95 021)	(95 021)	(95 021)	(37 376)	(78 495)	(106 652)	(109 523)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 622)	20 340	(7 119)	(86 529)	(86 529)	(86 529)	(37 529)	(66 007)	(93 753)	(96 211)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	(1 178)	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	25	-	-	-
Increase (decrease) in consumer deposits		-	(137)	(499)	-	-	-	996	(73)	(75)	(77)
Payments											
Repayment of borrowing		-	-	-	(2 121)	(2 121)	(2 121)	(3 727)	(6 600)	(550)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(137)	(1 677)	(2 121)	(2 121)	(2 121)	(2 706)	(6 673)	(625)	(77)
NET INCREASE/ (DECREASE) IN CASH HELD		(113 225)	9 699	(96 381)	(447 369)	(447 369)	(447 369)	171 057	6 034	5 695	5 877
Cash/cash equivalents at the year begin:	2	(14 104)	(21 364)	(9 905)	(24 764)	(24 764)	(24 764)	-	20 262	26 296	31 991
Cash/cash equivalents at the year end:	2	(127 329)	(11 665)	(106 286)	(472 132)	(472 132)	(472 132)	171 057	26 296	31 991	37 868

References

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

Total receipts		914 083	1 032 581	1 043 432	1 287 122	1 287 122	1 287 122	1 261 866	1 510 089	1 587 155	1 638 238
Total payments		(1 027 308)	(1 022 745)	(1 138 136)	(1 732 369)	(1 732 369)	(1 732 369)	(1 088 103)	(1 497 383)	(1 580 835)	(1 632 283)
		(113 225)	9 836	(94 704)	(445 247)	(445 247)	(445 247)	173 763	12 707	6 320	5 955
Borrowings & investments & c.deposits		(44)	(158)	(434)	-	-	-	1 022	(73)	(75)	(77)
Repayment of borrowing		-	-	-	(2 121)	(2 121)	(2 121)	(3 727)	(6 600)	(550)	-
		(113 269)	9 678	(95 138)	(447 369)	(447 369)	(447 369)	171 057	6 034	5 695	5 877
		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
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(127 329)	(11 665)	(106 286)	(472 132)	(472 132)	(472 132)	171 057	26 296	31 991	37 868
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	325	390	390	289	289	289	-	390	390	390
Cash and investments available:		(127 004)	(11 275)	(105 895)	(471 843)	(471 843)	(471 843)	171 057	26 686	32 381	38 258
Application of cash and investments											
Unspent conditional transfers		2 354	27 032	6 343	-	(0)	(0)	33 387	6 343	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	787 913	1 123 498	1 542 126	359 163	358 176	358 176	(148 885)	(676)	435 217	447 682
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	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		926 650	1 288 493	1 701 812	412 826	411 839	411 839	37 845	61 315	492 701	507 006
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(1 053 654)	(1 299 768)	(1 807 708)	(884 669)	(883 682)	(883 682)	133 212	(34 629)	(460 320)	(468 748)
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(1 053 654)	(1 299 768)	(1 807 708)	(884 669)	(883 682)	(883 682)	133 212	(34 629)	(460 320)	(468 748)

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	298 999	276 589	339 669	163 403	164 390	164 390	55 855	720 766	286 528	296 390
Creditors due	1 086 912	1 400 087	1 881 795	522 566	522 566	522 566	(93 030)	720 090	721 745	744 072
Total	(787 913)	(1 123 498)	(1 542 126)	(359 163)	(358 176)	(358 176)	148 885	676	(435 217)	(447 682)

Debtors collection assumptions

Balance outstanding - debtors	408 035	582 786	718 274	302 954	302 954	302 954	260 737	723 920	288 669	297 906
Estimate of debtors collection rate	73,3%	47,5%	47,3%	53,9%	54,3%	54,3%	21,4%	99,6%	99,3%	99,5%

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	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-

Note:

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

Total Upgrading of Existing Assets	6	48	0	-	32 920	43 986	43 986	39 969	70 961	73 363
Roads Infrastructure		-	0	-	32 920	23 824	23 824	17 999	54 801	56 477
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	20 162	20 162	21 970	16 160	16 886
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	0	-	32 920	43 986	43 986	39 969	70 961	73 363
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		48	-	-	-	-	-	-	-	-
Intangible Assets		48	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	4 578	5 630	4 900	95 021	85 900	85 900	68 256	92 741	95 238
Roads Infrastructure		-	0	-	41 814	23 824	23 824	17 999	54 801	56 477
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	600	-	-
Water Supply Infrastructure		-	-	-	-	20 162	20 162	21 970	16 160	16 886
Sanitation Infrastructure		(0)	-	-	19 368	6 212	6 212	2 728	155	160
Solid Waste Infrastructure		-	-	-	-	119	119	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		(0)	0	-	61 182	50 317	50 317	43 297	71 116	73 523
Community Facilities		-	-	-	4 553	4 039	4 039	5 408	3 114	3 214
Sport and Recreation Facilities		-	-	-	-	-	-	80	-	-
Community Assets		-	-	-	4 553	4 039	4 039	5 488	3 114	3 214
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		48	-	-	-	-	-	-	-	-
Intangible Assets		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	2 980	2 980	1 851	3 152	3 253
Machinery and Equipment		582	1 339	428	4 339	5 674	5 674	7 771	8 027	8 284
Transport Assets		2 545	2 112	1 380	20 000	20 450	20 450	7 850	5 266	4 832
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		4 578	5 630	4 900	95 021	85 900	85 900	68 256	92 741	95 238

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 886 319	1 854 869	1 769 783	3 009 491	3 000 370	3 000 370	3 039 036	3 214 782	3 317 184
Roads Infrastructure		539 732	515 650	494 734	825 626	807 636	807 636	813 809	894 437	922 981
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	660 911	682 056	703 882
Water Supply Infrastructure		365 088	366 815	346 950	511 793	531 955	531 955	528 867	564 403	582 673
Sanitation Infrastructure		257 241	262 179	243 940	379 977	366 822	366 822	376 397	386 447	398 814
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		-	-	-	-	-	-	-	-	-
Infrastructure		1 570 083	1 522 561	1 440 065	2 472 779	2 461 914	2 461 914	2 503 047	2 654 469	2 739 543
Community Assets		168 032	164 105	159 629	244 024	243 510	243 510	240 750	259 640	267 949
Heritage Assets		7 754	7 754	7 754	2 743	2 743	2 743	2 836	2 938	3 032
Investment properties		105 102	122 442	123 200	204 203	204 203	204 203	211 759	218 747	225 746
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2 799	2 365	4 359	4 525	4 525	4 525	4 867	4 847	5 002
Computer Equipment		7 907	7 111	8 706	10 964	10 904	10 904	11 019	11 133	11 489
Furniture and Office Equipment		4 038	4 277	4 613	7 264	7 798	7 798	8 091	8 313	8 579
Machinery and Equipment		5 327	4 763	4 363	9 061	10 395	10 395	14 286	13 085	13 503
Transport Assets		15 276	19 491	17 095	53 929	54 379	54 379	42 381	41 611	42 340
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 886 319	1 854 869	1 769 783	3 009 491	3 000 370	3 000 370	3 039 036	3 214 782	3 317 184
EXPENDITURE OTHER ITEMS		240 185	217 386	268 047	141 284	170 311	170 311	153 733	158 806	163 888
Depreciation	7	119 939	121 050	112 242	10 305	10 305	10 305	10 674	11 026	11 379
Repairs and Maintenance by Asset Class	3	120 246	96 336	155 805	130 979	160 007	160 007	143 059	147 780	152 509
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	45 437	45 437	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	23 341	23 341	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
Infrastructure		97 511	73 205	130 013	92 836	127 046	127 046	109 960	113 589	117 223
Community Facilities		592	629	650	1 129	920	920	740	764	789
Sport and Recreation Facilities		2 370	2 064	3 013	3 840	3 751	3 751	3 579	3 697	3 815
Community Assets		2 962	2 694	3 663	4 969	4 671	4 671	4 319	4 461	4 604
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		3 576	1 251	1 712	8 057	1 725	1 725	1 667	1 722	1 778
Housing		1 895	1 358	1 681	1 438	688	688	699	722	745
Other Assets		5 470	2 609	3 393	9 495	2 413	2 413	2 367	2 445	2 523
Biological or Cultivated Assets		-	-	-	14	14	14	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		2	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 178	3 864	4 079	5 014	4 721	4 721	4 186	4 324	4 462
Machinery and Equipment		-	851	992	1 123	1 100	1 100	1 137	1 175	1 212
Transport Assets		13 122	13 114	13 666	17 528	20 042	20 042	21 091	21 787	22 485
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		240 185	217 386	268 047	141 284	170 311	170 311	153 733	158 806	163 888
Renewal and upgrading of Existing Assets as % of total capex		1,0%	0,0%	0,0%	44,0%	51,2%	51,2%	58,7%	76,5%	77,0%
Renewal and upgrading of Existing Assets as % of deprecn		0,0%	0,0%	0,0%	405,8%	426,9%	426,9%	375,2%	643,6%	644,7%
R&M as a % of PPE & Investment Property		6,4%	5,2%	8,9%	4,4%	5,3%	5,3%	4,7%	4,6%	4,6%
Renewal and upgrading and R&M as a % of PPE and Investment Property		6,4%	5,2%	8,9%	5,8%	6,8%	6,8%	6,0%	6,8%	6,8%

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
Household service targets	1									
Water:										
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
Total number of households	5	-	-	41 690	41 756	41 756	41 756	41 076	41 435	45 915
Sanitation/sewerage:										
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
Total number of households	5	-	-	34 255	35 536	35 536	35 536	34 786	34 812	38 136
Energy:										
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
Total number of households	5	-	-	35 131	107 370	107 370	107 370	62 272	62 951	35 131
Refuse:										
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	-
Total number of households	5	-	-	-	34 463	34 463	34 463	37 559	38 701	37 205
Households receiving Free Basic Service	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
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		25 397	28 935	30 074	31 815	31 815	31 815	32 993	34 081	35 172
Sanitation (free sanitation service to indigent households)		21 288	22 500	23 744	27 022	27 022	27 022	28 021	28 946	29 872
Electricity/other energy (50kwh per indigent household per month)		6 570	7 409	9 191	21 184	21 184	21 184	22 540	23 284	24 029
Refuse (removed once a week for indigent households)		16 279	17 619	18 542	20 139	20 139	20 139	20 884	21 573	22 264
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	92 668	85 316	85 316	85 316	103 869	107 294	110 728
Total cost of FBS provided	8	69 534	76 463	174 220	185 476	185 476	185 476	208 307	215 178	222 065
Highest level of free service provided per household										
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
Revenue cost of subsidised services provided (R'000)	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		35 204	37 300	38 608	40 151	40 254	40 254	42 787	44 199	45 614
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		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	35 204	37 300	38 608	43 636	43 739	43 739	46 426	47 998	45 614

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									
Total Rent on Land	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets									
Market Related									
Biological Assets									
Heritage Assets									
Investment Property									
Property Plant and Equipment	5 736	6 593	5 339	9 147	9 774	9 774	5 863	10 131	10 466
Total Market Related	5 736	6 593	5 339	9 147	9 774	9 774	5 863	10 131	10 466
Non-market Related									
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	
660 854	
(24 029)	
636 825	
153	
36 317	
1 110	
66 524	
156 632	
-	
260 736	
(35 172)	
225 564	
33 724	
493	
19 387	
59 383	
37	
113 023	
(29 872)	
83 151	
6 257	
57 019	
15 038	
78 314	
(22 264)	
56 050	
-	
462	
4	
427	
3 881	
-	
367	

	54
	785
	19
	1 016
	25
	59
	-
	71
	5
	1 066
	-
	118
	1 060
	9 418
	-
	-
	-
	-
	14 668
	-
	-
	-
	-
	-
	7 764
	13 283
	20 129
	44 850
	100 694
	-
	67
	-
	67
	5 245
	5 245

-
10 801
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
R thousand	1																
Revenue																	
Exchange Revenue																	
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
Non-Exchange Revenue																	
Property rates					101 333												101 333
Surcharges and Taxes																	-
Fines, penalties and forfeits					(230)	1 665	4 108	62									5 605
Licences or permits					-												-
Transfer and subsidies - Operational		221 447	-	3 395	-	129 595	18 837	-									373 274
Interest					9 810	482	-										10 292
Fuel Levy																	-
Operational Revenue						1 002	-										1 002
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-									-
Other Gains					-	-	-	-									-
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)		225 624	-	7 303	124 758	1 095 113	93 246	21 013	-	-	-	-	-	-	-	-	1 567 056
Expenditure																	
Employee related costs		30 841	26 776	49 527	66 651	162 614	157 811	36 996									531 216
Remuneration of councillors		29 729															29 729
Bulk purchases - electricity						382 327											382 327
Inventory consumed		1 040	319	585	467	37 732	1 184	1 078									42 405
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		17 634	1 730	22 836	9 558	122 789	78 835	11 916									265 298
Transfers and subsidies		-															-
Irrecoverable debts written off		-			3 571	6 150	651										10 372
Operational costs		31 818	2 930	20 686	12 100	87 706	38 558	4 693									198 493
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-									-
Other Losses																	-
Total Expenditure		118 062	31 865	93 839	96 444	847 165	288 878	55 195	-	-	-	-	-	-	-	-	1 531 448
Surplus/(Deficit)		107 562	(31 865)	(86 536)	28 314	247 948	(195 632)	(34 183)	-	-	-	-	-	-	-	-	35 609
Transfers and subsidies - capital (monetary allocations)						42 691	-	-									42 691
Transfers and subsidies - capital (in-kind)						-	-	-									-
Surplus/(Deficit) after capital transfers & contributions		107 562	(31 865)	(86 536)	28 314	290 639	(195 632)	(34 183)	-	-	-	-	-	-	-	-	78 300

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
ASSETS												
Current Assets												
Cash and Cash Equivalents												
	Call Deposits and Investments		5 486	40 926	16 310	22 025	22 025	22 025	161 414	(22 355)	(50 332)	(52 237)
	Cash at Bank		(6 139)	(23 386)	(17 761)	710	710	710	105 527	50 337	79 232	82 061
	Cash on Hand		(20 712)	(27 445)	(21 706)	(19 830)	(19 830)	(19 830)	-	32	33	34
	Total Cash and Cash Equivalents		(21 364)	(9 905)	(23 158)	2 905	2 905	2 905	148 466	28 014	28 932	29 858
Short term Investments												
	Deposit Taking Institutions											
Trade and other receivables from exchange transactions												
	Electricity		132 542	217 914	231 580	54 350	54 350	54 350	21 034	306 884	56 696	58 510
	Waste Management		127 866	164 308	206 529	61 905	61 905	61 905	31 185	220 249	35 245	36 373
	Waste Water Management		179 997	227 529	284 975	103 223	103 223	103 223	40 795	105 527	109 010	112 466
	Water		608 911	765 755	905 549	378 574	378 574	378 574	135 278	391 281	404 193	417 127
	Other trade receivables from exchange transactions		86 205	95 326	106 164	73 137	73 137	73 137	8 461	75 571	78 065	80 563
	VAT Receivable Input Tax Accrual		3 878	3 444	6 110	11 930	11 930	11 930	16 796	14 425	14 901	15 378
	Gross: Trade and other receivables from exchange transactions		1 138 397	1 474 277	1 762 207	683 118	683 118	683 118	253 489	1 113 938	698 109	720 449
	Less: Impairment for debt											
	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)	(82 286)	(41 705)	(41 705)	(41 705)	-	(43 248)	(44 675)	(46 105)
	Total Less: Impairment for debt		(770 477)	(945 022)	(1 115 105)	(423 971)	(423 971)	(423 971)	-	(439 658)	(454 166)	(468 700)
	Total net Trade and other receivables from Exchange Transactions		367 920	529 255	647 101	259 148	259 148	259 148	253 489	674 281	243 943	251 749
Receivables from non-exchange transactions												
Property rates												
	Agricultural Properties		35 686	44 477	52 364	10 810	10 810	10 810	6 998	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)	(5 567)	(5 745)
	Industrial Properties		2 690	3 831	4 939	2 685	2 685	2 685	(47)	2 631	2 718	2 805
	Mining Properties		633	698	1 033	475	475	475	221	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	(4 483)	13 508	8 604	8 880
	Residential Properties		24 624	31 666	38 478	42 525	42 525	42 525	43 635	45 075	46 517	48 517
	Residential Sectional Title Garages											
	Sports Clubs and Fields											
	Vacant Land		2 123	2 503	2 984	1 375	1 375	1 375	301	1 395	1 441	1 487
	Property Rates General											
	Gross Property rates		63 879	106 482	132 935	61 575	61 575	61 575	6 170	66 911	63 770	65 911
	Less: Impairment of Property rates		(44 548)	(53 618)	(63 196)	(20 127)	(20 127)	(20 127)	-	(20 871)	(21 560)	(22 250)
	Net Property rates		19 330	52 864	69 739	41 448	41 448	41 448	6 170	46 040	42 210	43 661
	Other receivables from non-exchange transactions		3 909	3 168	3 422	11 046	11 046	11 046	1 078	12 609	11 823	12 201
	Less: Impairment for other receivables from non-exchange transactions		(3 125)	(2 502)	(1 598)	(8 688)	(8 688)	(8 688)	-	(9 010)	(9 307)	(9 605)
	Net other receivables from non-exchange transactions		784	666	1 824	2 358	2 358	2 358	1 078	3 599	2 516	2 596
	Total net Receivables from non-exchange transactions		49 115	53 531	71 173	43 806	43 806	43 806	7 248	49 639	44 726	46 157
Current Portion of Non-current Receivables												
	Associates											
	Bursary Obligations											
	Car											
	Computer and Electronic Equipment											
	Employee Benefits											
	Finance Lease Receivable											
	Housing											
	Housing Land Sales											
	Housing Selling Schemes											
	Intercompany/Parent-subsidary Transactions											
	Joint Ventures											
	Operating Lease											
	Public Organisation											
	Sporting and Other Bodies											
	Staff Loans/Recoveries											
	Subsidiaries											
	Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory												
	Agricultural											
	Consumables											
	Finished Goods		96 607	86 230	80 603	105 025	105 025	105 025	(2 189)	64 259	11 350	11 713
	Housing Stock											
	Land											
	Materials and Supplies											
	Water		2 510	1 256	1 566	402	402	402	(11 652)	77 293	79 844	82 399
	Work-in-progress											
	Total Inventory		99 207	87 485	82 169	105 427	105 427	105 427	(13 850)	141 552	91 193	94 112
VAT Receivable												
	Input Tax Capital		157	-	-	42	42	42	678	10 849	13 911	14 286
	Input Tax General		-	-	151	10 475	10 475	10 475	3 565	15 264	15 798	16 262
	VAT Control (Receivable)		(2 973)	(2 540)	(928)	13 514	13 514	13 514	910	14 014	14 477	14 940
	Total VAT Receivable		(2 816)	(2 540)	(777)	24 030	24 030	24 030	5 144	49 117	44 145	45 487
Other current assets												
	Construction Contracts and Receivables											
	Control, Clearing and Interface Accounts		33 773	29 280	21 827	31 915	31 915	31 915	80	33 054	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											
	Total Other current assets		34 554	30 115	22 711	32 589	32 589	32 589	80	33 753	34 909	36 027
	Total Current Assets		517 616	687 941	799 221	467 905	467 905	467 905	400 607	967 356	487 849	503 399
Non-current Assets												
Investments												
	Bank Repurchase Agreements											
	Bankers Acceptance Certificate											
	Deposit Taking Institutions											
	Derivative Financial Assets											
	Guaranteed Endowment Policies (Sinking)											
	Interest Rate Swaps											
	Listed/Unlisted Bonds and Stocks		325	390	390	289	289	289	-	390	390	390
	Municipal Bonds											
	National Government Securities											
	Negotiable Certificate of Deposits											
	Unamortised Debt Expense											
	Unamortised Preference Share Expense											
	Total Investments		325	390	390	289	289	289	-	390	390	390
Investment Property												
	Investment Property at Cost / Fair Value		105 102	122 442	123 200	204 203	204 203	204 203	-	211 759	218 747	225 746
	Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
	Total Investment Property		105 102	122 442	123 200	204 203	204 203	204 203	-	211 759	218 747	225 746
Property, Plant and Equipment												
	Property, Plant and Equipment at Cost / Revaluation		4 597 238	4 668 844	4 720 966	5 604 033	5 594 912	5 594 912	66 518	5 784 889	5 994 110	6 188 450
	Leases recognised as Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
	Less: Accumulated Depreciation		(2 796 666)	(2 905 425								

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
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(53 255)	(58 844)	(63 010)	(80 021)	(80 021)	(80 021)	(83 554)	(86 311)	(89 073)
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Responsive; accountable; effective and efficient local government	Governance		647 739	778 614	834 387	1 061 538	1 100 682	1 100 682	1 178 667	1 214 590	1 253 495
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Sustainable human settlements and improved quality of household life	Governance		-	-	-	-	-	-	-	-	-
LOCAL ECONOMIC DEVELOPMENT	Responsive; accountable; effective and efficient local government	Governance		8 576	12 023	9 488	19 464	19 589	19 589	21 013	21 706	22 401
LOCAL ECONOMIC DEVELOPMENT	Sustainable human settlements and improved quality of household life	Governance		-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(16 279)	(17 619)	(18 542)	(20 139)	(20 139)	(20 139)	(20 884)	(21 573)	(22 264)
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	Responsive; accountable; effective and efficient local government	Governance		70 700	79 049	87 531	114 112	113 919	113 919	114 130	121 988	125 901
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	Sustainable human settlements and improved quality of household life	Governance		-	-	6 944	-	-	-	-	-	-
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	Responsive; accountable; effective and efficient local government	Governance		260 795	281 250	309 021	215 840	215 840	215 840	225 624	232 323	239 871
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	Sustainable human settlements and improved quality of household life	Governance		453	25 992	(2 284)	-	-	-	-	-	-
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	Responsive; accountable; effective and efficient local government	Governance		116	3 038	(2 186)	4 725	(372)	(372)	7 303	7 432	7 561
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	Sustainable human settlements and improved quality of household life	Governance		-	-	-	-	-	-	-	-	-
FINANCIAL VIABILITY AND SUSTAINABILITY	A comprehensive; responsive and sustainable social protection system	Inclusion and Access		(35 204)	(37 300)	(38 608)	(40 151)	(40 254)	(40 254)	(42 787)	(44 199)	(45 614)
FINANCIAL VIABILITY AND SUSTAINABILITY	Responsive; accountable; effective and efficient local government	Governance		131 388	148 390	155 971	154 583	162 397	162 397	167 545	173 074	178 613
FINANCIAL VIABILITY AND SUSTAINABILITY	Sustainable human settlements and improved quality of household life	Governance		24	-	310	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	1 015 053	1 214 593	1 279 022	1 429 951	1 471 642	1 471 642	1 567 056	1 619 029	1 670 892

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

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

FS01 Moshale - Supporting Table SAS Reconciliation of DP strategic objectives and budget (operating expenditure)														
Strategic Objective	MTP Service Category	SDF	2023/24			2024/25			Current Year 2023/24			2023/24 Medium Term Revenue & Expenditure Forecast		
			Actual Outcome	2023/24 Actual Outcome	2024/25 Actual Outcome	Original Budget	Adjusted Budget	Full Year Actuals	Budget for 2023/24	Budget for 2023/24	Budget for 2023/24			
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	A comprehensive, responsive and sustainable socio-economic system	Green area	1 016	707	11 702	11 427	12 000	12 000	12 000	12 000	12 000	12 000	12 000	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	A long and healthy life for all South Africans	Includes a and	-	-	-	-	-	-	-	-	-	-	-	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	A skilled and capable workforce to support inclusive growth path	Green area	4	101	110	110	110	110	110	110	110	110	110	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	47	207	59	89	89	89	89	89	89	89	89	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	202	196	85	110	29	29	29	29	29	29	29	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	79 980	71 463	109 207	82 106	116 717	116 717	116 717	116 717	116 717	116 717	116 717	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	3 106	1 907	1 712	1 927	1 927	1 927	1 927	1 927	1 927	1 927	1 927	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient and effective and development-oriented public service	Includes a and	208	53	105	200	100	100	100	100	100	100	100	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	8 678	7 462	11 372	13 000	24 200	24 200	24 200	24 200	24 200	24 200	24 200	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Sustainable human settlements and improved quality of households	Green area	827 098	811 414	964 795	629 276	689 037	689 037	689 037	689 037	689 037	689 037	689 037	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Sustainable human settlements and improved quality of households	Includes a and	1 127	1 036	1 342	1 000	300	300	300	300	300	300	300	
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	Vibrant, equitable, sustainable and secure communities that benefit local security for all	Green area	-	-	-	14	14	14	14	14	14	14	14	
LOCAL ECONOMIC DEVELOPMENT	A comprehensive, responsive and sustainable socio-economic system	Green area	149	210	165	226	240	240	240	240	240	240	240	
LOCAL ECONOMIC DEVELOPMENT	A long and healthy life for all South Africans	Includes a and	-	-	-	-	-	-	-	-	-	-	-	
LOCAL ECONOMIC DEVELOPMENT	A skilled and capable workforce to support inclusive growth path	Green area	588	462	659	702	623	623	623	623	623	623	623	
LOCAL ECONOMIC DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	1 403	866	1 854	1 639	1 309	1 309	1 309	1 309	1 309	1 309	1 309	
LOCAL ECONOMIC DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	26	5	35	100	120	120	120	120	120	120	120	
LOCAL ECONOMIC DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	28	14	3	408	143	143	143	143	143	143	143	
LOCAL ECONOMIC DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	308	72	105	1 309	1 349	1 349	1 349	1 349	1 349	1 349	1 349	
LOCAL ECONOMIC DEVELOPMENT	An efficient and effective and development-oriented public service	Green area	1	78	35	220	220	220	220	220	220	220	220	
LOCAL ECONOMIC DEVELOPMENT	Sustainable human settlements and improved quality of households	Green area	29 691	30 320	33 215	41 920	42 623	42 623	42 623	42 623	42 623	42 623	42 623	
LOCAL ECONOMIC DEVELOPMENT	Sustainable human settlements and improved quality of households	Includes a and	397	327	338	439	388	388	388	388	388	388	388	
LOCAL ECONOMIC DEVELOPMENT	Vibrant, equitable, sustainable and secure communities that benefit local security for all	Green area	27	8	31	110	110	110	110	110	110	110	110	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A comprehensive, responsive and sustainable socio-economic system	Green area	4 291	3 263	3 815	4 300	6 120	6 120	6 120	6 120	6 120	6 120	6 120	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A long and healthy life for all South Africans	Includes a and	54	89	24	2 240	1 819	1 819	1 819	1 819	1 819	1 819	1 819	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A skilled and capable workforce to support inclusive growth path	Green area	26	223	44	373	416	416	416	416	416	416	416	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient and effective and development-oriented public service	Green area	415	418	915	1 591	1 803	1 803	1 803	1 803	1 803	1 803	1 803	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient and effective and development-oriented public service	Green area	222	11	204	527	402	402	402	402	402	402	402	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient and effective and development-oriented public service	Includes a and	16 486	1 901	20 608	51 691	10 291	10 291	10 291	10 291	10 291	10 291	10 291	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient and effective and development-oriented public service	Green area	429	149	85	508	508	508	508	508	508	508	508	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient and effective and development-oriented public service	Includes a and	4	-	-	78	78	78	78	78	78	78	78	
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	Sustainable human settlements and improved quality of households	Green area	102 228	228 287	228 199	224 717	202 079	202 079	202 079	202 079	202 079	202 079	202 079	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	A comprehensive, responsive and sustainable socio-economic system	Green area	3	-	41	50	50	50	50	50	50	50	50	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	A long and healthy life for all South Africans	Includes a and	-	-	-	-	-	-	-	-	-	-	-	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	A skilled and capable workforce to support inclusive growth path	Green area	294	213	200	1 208	1 208	1 208	1 208	1 208	1 208	1 208	1 208	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	An efficient and effective and development-oriented public service	Includes a and	-	-	88	187	187	187	187	187	187	187	187	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	An efficient and effective and development-oriented public service	Green area	588	100	468	689	689	689	689	689	689	689	689	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	An efficient and effective and development-oriented public service	Includes a and	21	111	260	526	526	526	526	526	526	526	526	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	Responsive, accountable, effective and efficient local government	Green area	1 449	1 727	1 929	1 800	1 800	1 800	1 800	1 800	1 800	1 800	1 800	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	Sustainable human settlements and improved quality of households	Green area	87 716	102 287	98 658	102 407	107 163	107 163	107 163	107 163	107 163	107 163	107 163	
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	Sustainable human settlements and improved quality of households	Includes a and	393	333	462	1 176	1 022	1 022	1 022	1 022	1 022	1 022	1 022	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	A long and healthy life for all South Africans	Includes a and	26	26	57	410	387	387	387	387	387	387	387	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	A comprehensive, responsive and sustainable socio-economic system	Green area	-	-	-	-	116	116	116	116	116	116	116	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	A long and healthy life for all South Africans	Includes a and	486	462	205	300	300	300	300	300	300	300	300	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	A skilled and capable workforce to support inclusive growth path	Green area	575	300	815	4 208	4 208	4 208	4 208	4 208	4 208	4 208	4 208	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	An efficient and effective and development-oriented public service	Green area	41	44	47	48	48	48	48	48	48	48	48	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	An efficient and effective and development-oriented public service	Green area	1 088	3 704	3 853	4 146	4 138	4 138	4 138	4 138	4 138	4 138	4 138	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	An efficient and effective and development-oriented public service	Green area	128	151	-	-	-	-	-	-	-	-	-	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	Responsive, accountable, effective and efficient local government	Green area	480	383	375	5 986	5 986	5 986	5 986	5 986	5 986	5 986	5 986	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	Responsive, accountable, effective and efficient local government	Includes a and	-	-	-	-	-	-	-	-	-	-	-	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	Responsive, accountable, effective and efficient local government	Green area	54	25	24	104	104	104	104	104	104	104	104	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	Sustainable human settlements and improved quality of households	Green area	63 458	75 468	87 467	86 110	100 100	100 100	100 100	100 100	100 100	100 100	100 100	
METTFUNCTIONAL DEVELOPMENT AND TRANSFORMATION	Sustainable human settlements and improved quality of households	Includes a and	-	-	-	-	-	-	-	-	-	-	-	
FRANCIAL VIABILITY AND SUSTAINABILITY	A comprehensive, responsive and sustainable socio-economic system	Green area	48	80	27	110	110	110	110	110	110	110	110	
FRANCIAL VIABILITY AND SUSTAINABILITY	A long and healthy life for all South Africans	Includes a and	-	-	-	-	-	-	-	-	-	-	-	
FRANCIAL VIABILITY AND SUSTAINABILITY	A skilled and capable workforce to support inclusive growth path	Green area	48	42	70	88	88	88	88	88	88	88	88	
FRANCIAL VIABILITY AND SUSTAINABILITY	An efficient and effective and development-oriented public service	Green area	-	21	25	50	52	52	52	52	52	52	52	
FRANCIAL VIABILITY AND SUSTAINABILITY	An efficient and effective and development-oriented public service	Includes a and	220	1 988	415	300	300	300	300	300	300	300	300	
FRANCIAL VIABILITY AND SUSTAINABILITY	Responsive, accountable, effective and efficient local government	Green area	480	280	301	500	500	500	500	500	500	500	500	
FRANCIAL VIABILITY AND SUSTAINABILITY	Sustainable human settlements and improved quality of households	Green area	128 873	78 506	173 809	78 220	88 833	88 833	88 833	88 833	88 833	88 833	88 833	

1. Total available for expenditure is total of budgeted Financial Performance (revenue and operating) 2. Balance of allocations not fully linked to an DP 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
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT		Growt h		1 549	550	1 611	1 579	2 363	2 363	5 229	6 552	6 175
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	A comprehensive; responsive and sustainable social protection system	Growt h		-	-	-	-	-	-	800	826	853
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient; competitive and responsive economic infrastructure network	Growt h		(0)	-	-	19 368	6 212	6 212	3 328	155	160
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient; competitive and responsive economic infrastructure network	Inclus ion and Acces		-	0	-	41 814	43 986	43 986	39 969	70 961	73 363
SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT	An efficient; effective and development-oriented public service	Growt h		51	118	193	2 447	2 114	2 114	1 521	620	640
LOCAL ECONOMIC DEVELOPMENT		Growt h		174	38	36	1 100	1 850	1 850	1 892	1 696	1 750
LOCAL ECONOMIC DEVELOPMENT	A comprehensive; responsive and sustainable social protection system	Growt h		-	-	-	-	-	-	-	-	-
LOCAL ECONOMIC DEVELOPMENT	An efficient; effective and development-oriented public service	Growt h		302	202	339	-	374	374	-	832	858
COMMUNITY DEVELOPMENT AND SOCIAL COHESION		Growt h		1 365	2 721	146	21 430	21 680	21 680	6 855	4 895	5 036
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A comprehensive; responsive and sustainable social protection system	Growt h		-	-	-	-	-	-	300	310	320
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A long and healthy life for all South Africans	Growt h		-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	A long and healthy life for all South Africans	Inclus ion and Acces		-	-	-	-	-	-	80	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient; competitive and responsive economic infrastructure network	Growt h		-	-	-	-	119	119	-	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient; competitive and responsive economic infrastructure network	Inclus ion and Acces		-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient; effective and development-oriented public service	Gover nance		48	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient; effective and development-oriented public service	Growt h		337	301	14	4 553	4 115	4 115	4 308	883	911
COMMUNITY DEVELOPMENT AND SOCIAL COHESION	An efficient; effective and development-oriented public service	Inclus ion and Acces		-	-	-	-	-	-	-	-	-
PUBLIC PARTICIPATION AND GOOD GOVERNANCE		Growt h		-	97	-	-	-	-	900	-	-
PUBLIC PARTICIPATION AND GOOD GOVERNANCE	An efficient; effective and development-oriented public service	Growt h		-	10	15	-	-	-	-	217	224
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION		Gover nance		-	-	-	-	-	-	-	-	-
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION		Growt h		30	37	-	150	150	150	715	119	123
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	A comprehensive; responsive and sustainable social protection system	Growt h		-	-	-	-	-	-	-	1 550	1 599
INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION	An efficient; effective and development-oriented public service	Growt h		544	751	2 355	2 500	2 690	2 690	2 330	2 892	2 985
FINANCIAL VIABILITY AND SUSTAINABILITY		Growt h		8	7	14	81	81	81	30	31	32
FINANCIAL VIABILITY AND SUSTAINABILITY	A comprehensive; responsive and sustainable social protection system	Growt h		-	-	-	-	-	-	-	-	-
FINANCIAL VIABILITY AND SUSTAINABILITY	An efficient; effective and development-oriented public service	Growt h		170	798	176	-	166	166	-	203	209
Allocations to other priorities			3									
Total Capital Expenditure			1	4 578	5 630	4 900	95 021	85 900	85 900	68 256	92 741	95 238

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
05 - Technical Services										
Energy Sources										
Electricity										
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
Waste Water Management										
Sewerage										
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	
Water Management										
Water Distribution										
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
06 - Community Services										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
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
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>#REF!</i>										
Entity 3 - (name of entity)										
<i>#REF!</i>										
And so on for the rest of the Entities										

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

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
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4,3%	0,4%	5,8%	0,8%	0,8%	0,8%	1,2%	1,0%	0,6%	0,6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6,1%	0,5%	7,7%	0,8%	0,7%	0,7%	0,7%	1,0%	0,6%	0,6%
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%	0,1%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	0,4	0,5	0,4	0,9	0,9	0,9	(9,0)	1,3	0,7	0,7
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	(9,0)	1,3	0,7	0,7
Liquidity Ratio	Monetary Assets/Current Liabilities	0,3	0,3	0,3	0,5	0,5	0,5	(9,0)	0,9	0,4	0,4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	79,8%	71,4%	87,7%	111,2%	111,0%	111,0%	88,6%	111,8%	111,8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		79,8%	71,4%	87,7%	111,2%	111,0%	111,0%	88,6%	111,8%	111,8%	111,8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	23,8%	21,5%	21,6%	26,4%	25,6%	25,6%	-0,1%	28,3%	24,6%	24,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-853,6%	-12002,6%	-1770,5%	-110,7%	-110,7%	-110,7%	-54,4%	2738,4%	2256,1%	1964,9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Water Volumes :System input	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Bulk Purchase										
	Total Volume Losses (kℓ)										
Employee costs	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)	33,9%	33,7%	35,4%	31,4%	35,7%	35,7%	30,8%	33,9%	33,8%	33,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36,0%	35,6%	37,2%	33,5%	37,6%	37,6%	45,1%	35,8%	35,7%	35,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	11,8%	7,9%	12,2%	9,2%	10,9%	10,9%	11,5%	9,1%	9,1%	9,1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17,9%	10,5%	16,5%	1,3%	1,3%	1,3%	0,4%	1,3%	1,3%	1,3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	308,1	120,1	604,0	674,1	693,7	95,7	70,7	131,8	138,3	142,7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22,8%	20,2%	20,9%	19,6%	19,5%	19,5%	-0,2%	24,4%	18,4%	18,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1,2)	(0,1)	(0,8)	(3,6)	(3,4)	(3,4)	2,1	0,2	0,2	0,2

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
		Household service targets (000)								
Water:										
				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
Sanitation/sewerage:										
				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
Energy:										
				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	27 800	–
				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
Refuse:										
				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 in-house services	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)								
Water:										
				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
Sanitation/sewerage:										
				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
Energy:										
				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	27 800	–
				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
Refuse:										
				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
Water	Ret	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
		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
Sanitation	Ret	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
		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
Refuse Removal	Ret	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
		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

F5201 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
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)(b)	1	(127 329)	(11 666)	(106 286)	(472 132)	(472 132)	(472 132)	171 057	26 296	31 991	37 868
Cash + investments at the yr end less applications - R'000	18(1)(b)	2	(1 053 554)	(1 299 768)	(1 807 708)	(884 669)	(883 662)	(883 662)	133 212	(34 629)	(460 320)	(468 748)
Cash + year end monthly employee/contractor payments	18(1)(b)	3	(1,2)	(0,1)	(0,8)	(3,6)	(3,4)	(3,4)	2,1	6,2	0,2	0,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)(d)	4	(372 523)	(171 741)	(370 987)	109 649	85 604	85 604	511 391	78 300	104 153	107 063
Service charge rev % change - macro CPIX target exclusive	18(1)(a)(2)	5	N.A.	7,3%	0,2%	12,9%	(5,4%)	(6,0%)	(22,1%)	0,6%	(2,7%)	(2,8%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	73,3%	47,5%	47,3%	53,9%	54,3%	54,3%	21,4%	99,6%	99,3%	99,5%
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	0,0%	0,0%	0,0%	6,3%	3,9%	3,9%	0,0%	5,0%	5,0%	5,0%
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								0,0%	0,0%	0,0%
Current consumer debtors % change - inc/(dec)	18(1)(a)	11	N.A.	42,8%	23,2%	(57,5%)	0,0%	0,0%	(13,9%)	177,6%	(60,1%)	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%	4,7%	4,6%	4,6%	0,0%
Asset renewal % of capital budget	20(1)(v)	14	0,0%	0,0%	0,0%	9,4%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/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												
Supporting indicators												
% inc/ total service charges (incl prop rates)	18(1)(a)	0,0%	13,3%	6,2%	18,9%	0,6%	0,0%	(16,1%)	6,6%	3,3%	3,2%	
% inc/ Property Tax	18(1)(a)	0,0%	4,7%	6,1%	1,3%	4,1%	0,0%	(8,3%)	2,7%	3,3%	3,2%	
% inc/ Service charges - Electricity	18(1)(a)	0,0%	17,8%	10,3%	25,9%	0,0%	0,0%	(15,1%)	9,0%	3,3%	3,2%	
% inc/ Service charges - Water	18(1)(a)	0,0%	11,2%	(5,2%)	24,3%	0,0%	0,0%	(27,4%)	3,7%	3,3%	3,2%	
% inc/ Service charges - Waste Water Management	18(1)(a)	0,0%	8,8%	10,1%	1,0%	2,6%	0,0%	(9,8%)	3,7%	3,3%	3,2%	
% inc/ Service charges - Waste Management	18(1)(a)	0,0%	9,2%	9,0%	(1,0%)	0,0%	0,0%	(6,2%)	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)	678 564	768 858	816 771	971 006	976 809	976 809	976 809	819 563	1 040 861	1 075 210	1 109 616
Service charges	18(1)(a)	678 564	768 858	816 771	971 006	976 809	976 809	976 809	819 563	1 040 861	1 075 210	1 109 616
Property rates	18(1)(a)	84 244	88 207	93 605	94 806	98 716	98 716	98 716	90 499	101 333	104 677	108 027
Service charges - electricity revenue	18(1)(a)	334 994	394 583	435 252	548 139	548 139	548 139	548 139	465 418	597 365	617 078	636 825
Service charges - water revenue	18(1)(a)	155 710	173 153	164 103	204 038	204 038	204 038	204 038	148 217	211 587	218 569	225 564
Service charges - sanitation revenue	18(1)(a)	60 617	65 984	72 604	73 321	75 216	75 216	75 216	67 651	77 999	80 573	83 161
Service charges - refuse removal	18(1)(a)	43 000	46 961	51 188	50 701	50 701	50 701	47 579	52 577	54 312	56 059	
Agency services	18(1)(a)	—	—	—	—	—	—	—	—	—	—	—
Capital expenditure excluding capital grant funding	18(1)(a)	3 458	5 604	4 763	28 489	31 566	31 566	20 837	25 565	21 780	21 875	
Cash receipts from ratepayers	18(1)(a)	837 794	609 727	647 323	850 397	850 397	850 397	271 533	1 069 131	1 101 017	1 138 915	
Ratepayer & Other revenue	18(1)(a)	1 143 310	1 294 720	1 968 850	1 576 665	1 567 194	1 567 194	1 267 538	1 073 856	1 108 246	1 144 740	
Change in consumer debtors (current and non-current)	18(1)(a)	N/A	174 751	135 488	(415 320)	—	—	(42 217)	463 162	(436 251)	9 237	
Operating and Capital Grant Revenue	18(1)(a)	330 099	385 274	379 054	395 114	430 428	430 428	350 909	415 965	456 813	471 616	
Capital expenditure - total	20(1)(v)	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	92 741	95 238	
Capital expenditure - renewal	20(1)(v)	—	—	—	8 894	—	—	—	80	—	—	
Supporting benchmarks												
Growth guideline maximum	18(1)(a)	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	
CPI guideline	18(1)(a)	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	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
DORA capital grants total MFY	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
Provincial operating grants	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
Provincial capital grants	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
District Municipality grants	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
Total gazetted/advised national, provincial and district grants	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
Average annual collection rate (areans inclusive)	18(1)(a)	—	—	—	—	—	—	—	—	—	—	
DORA operating												
Financial Management Grant												
DORA capital												
Trend												
Change in consumer debtors (current and non-current)	18(1)(a)	N/A	174 751	135 488	(415 320)	—	—	(42 217)	463 162	(436 251)	9 237	
Total Operating Revenue												
Total Operating Revenue	18(1)(a)	1 015 053	1 214 593	1 279 022	1 429 951	1 471 642	1 471 642	1 243 606	1 567 056	1 619 029	1 670 892	
Total Operating Expenditure												
Total Operating Expenditure	18(1)(a)	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	777 987	1 531 448	1 585 837	1 637 192	
Operating Performance Surplus/(Deficit)												
Operating Performance Surplus/(Deficit)	18(1)(a)	(435 727)	(222 968)	(419 043)	43 117	19 072	19 072	465 619	35 609	33 192	33 700	
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue	18(1)(a)		19,7%	5,3%	11,8%	2,9%	0,0%	(15,5%)	6,5%	3,3%	3,2%	
% Increase in Property Rates Revenue	18(1)(a)		4,7%	6,1%	1,3%	4,1%	0,0%	(8,3%)	12,0%	3,3%	3,2%	
% Increase in Electricity Revenue	18(1)(a)		17,8%	10,3%	25,9%	0,0%	0,0%	(15,1%)	9,0%	3,3%	3,2%	
% Increase in Property Rates & Services Charges	18(1)(a)		13,3%	6,2%	18,9%	0,6%	0,0%	(16,1%)	6,6%	3,3%	3,2%	
Expenditure												
% Increase in Total Operating Expenditure	18(1)(a)		0,0%	(0,9%)	18,1%	(18,3%)	4,7%	0,0%	(46,4%)	5,4%	3,6%	3,2%
% Increase in Employee Costs	18(1)(a)		0,0%	18,9%	10,8%	(0,8%)	16,9%	0,0%	(27,3%)	1,2%	3,1%	3,2%
% Increase in Electricity Bulk Purchases	18(1)(a)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
Average Cost Per Billed Employee Position (Remuneration)	18(1)(a)	0	1039543,76	1728821,14	1920554,863	2302115,763	2624411,957	1652603,314	2289725,461	2422925,257	2824703,90	
Average Cost Per Councilor (Remuneration)	18(1)(a)	0	0	0	0	0	0	604921,1688	920024,1875	0	0	
R&M % of PPE	18(1)(a)	6,4%	5,2%	8,9%	4,4%	5,3%	5,3%	4,7%	4,7%	4,6%	4,6%	
Asset Renewal and R&M as a % of PPE	18(1)(a)	6,4%	5,2%	8,9%	5,8%	6,8%	6,8%	6,0%	6,0%	6,6%	6,6%	
Debt impairment % of Total Billable Revenue	18(1)(a)	0,0%	0,0%	0,0%	6,3%	3,9%	3,9%	0,0%	5,0%	5,0%	5,0%	
Capital Revenue												
Internally Funded & Other (R'000)	18(1)(a)	3 458	5 604	4 763	28 489	31 566	31 566	20 837	25 565	21 780	21 875	
Borrowing (R'000)	18(1)(a)	—	—	—	—	—	—	—	25	—	—	
Grant Funding and Other (R'000)	18(1)(a)	1 120	26	136	66 532	54 344	54 344	23 385	42 691	70 961	73 363	
Internally Generated Funds % of Non Grant Funding	18(1)(a)	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	99,9%	100,0%	100,0%	100,0%	
Borrowing % of Non Grant Funding	18(1)(a)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,0%	
Grant Funding % of Total Funding	18(1)(a)	24,5%	0,5%	2,8%	70,0%	63,3%	63,3%	52,8%	62,5%	76,5%	77,0%	
Capital Expenditure												
Total Capital Programme (R'000)	18(1)(a)	4 578	5 630	4 900	95 021	85 900	85 900	44 248	68 256	92 741	95 238	
Asset Renewal	18(1)(a)	48	0	—	41 814	43 986	43 986	—	40 049	70 961	73 363	
Asset Renewal % of Total Capital Expenditure	18(1)(a)	1,0%	0,0%	0,0%	44,0%	51,2%	51,2%	0,0%	58,7%	76,5%	77,0%	
Cash												
Cash Receipts % of Rate Payer & Other	18(1)(a)	73,3%	47,5%	47,3%	53,9%	54,3%	54,3%	21,4%	99,6%	99,3%	99,5%	
Cash Coverage Ratio	18(1)(a)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	
Borrowing												
Most recent Credit Rating	18(1)(a)								0			
Capital Charges to Operating	18(1)(a)	4,3%	0,4%	5,8%	0,8%	0,8%	0,8%	1,2%	1,0%	0,6%	0,6%	
Borrowing Receipts % of Capital Expenditure	18(1)(a)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%	0,0%	
Reserves												
Uncommitted reserves after application of cash and investments	18(1)(a)	(1 053 554)	(1 299 768)	(1 807 708)	(884 669)	(883 662)	(883 662)	133 212	(34 629)	(460 320)	(468 748)	
Free Services												
Free Basic Services as a % of Equitable Share	18(1)(a)	27,0%	27,5%	58,4%	59,3%	59,3%	59,3%	64,3%	64,3%	64,0%	63,9%	
Free Services as a % of Operating Revenue (excl operational transfers)	18(1)(a)	4,8%	4,1%	4,1%	4,0%	3,9%	3,9%	5,0%	3,9%	3,9%	3,6%	
High Level Outcome of Funding Compliance												
Total Operating Revenue	18(1)(a)	1 015 053	1 214 593	1 279 022	1 429 951	1 471 642	1 471 642	1 243 606	1 567 056	1 619 029	1 670 892	
Total Operating Expenditure	18(1)(a)	1 450 780	1 437 562	1 698 065	1 386 834	1 452 571	1 452 571	777 987	1 531			

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
Valuation:	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)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	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? (%)										
Rate revenue:										
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)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

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)
Current Year 2025/26												
Valuation:												
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	5	85	30	-	792	3	3	17 275	1	-	-	-
Supplementary valuation (Rm)	5	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												
No. of successful objections > 10%												
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?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	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)
Budget Year 2026/27												
Valuation:												
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?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3	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)												
Total rebates,exemptns,eductns,discs (R'000)												

References

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

6. *Provide relevant information for historical comparisons.*

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
Property rates (rate in the Rand)	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									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 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	-	-
Other rebates or exemptions	2								
Water tariffs									
Domestic									
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/k)		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
Other								
Waste water tariffs								
Domestic								
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
Other	2								
Electricity tariffs									
Domestic									
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)							
Other	2								
Waste management tariffs									
Domestic									
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
Exemptions, reductions and rebates (Rands)									
- [Insert lines as applicable]		-	-	-	-	-	-	-	-
Water tariffs									
- [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)	-	-	-	-	-	-	-
Waste water tariffs									
- [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)	-	-	-	-	-	-	-
Electricity tariffs									
- [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
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
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%)	–	–	–
sub-total		–	4 717,20	4 989,66	5 219,57	5 219,57	5 219,57	6,1%	5 535,74	5 881,28	6 069,35
VAT on Services		–	677,01	748,42	782,94	782,94	782,94	6,1%	830,36	882,18	910,40
Total large household bill:		–	5 394,21	5 738,08	6 002,51	6 002,51	6 002,51	6,1%	6 366,10	6 763,46	6 979,75
% increase/-decrease		–	–	6,4%	4,6%	–	–	31,4%	6,1%	6,2%	3,2%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
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		–	–	–	–	–	–	–	–	–	–
sub-total		–	3 382,80	3 429,59	3 866,96	3 866,96	3 866,96	0,2%	3 875,68	4 128,71	4 398,93
VAT on Services		–	507,42	500,95	580,04	580,04	580,04	0,2%	581,35	505,33	659,84
Total small household bill:		–	3 890,22	3 930,54	4 447,00	4 447,00	4 447,00	0,2%	4 457,03	4 634,04	5 058,77
% increase/-decrease		–	–	1,0%	13,1%	–	–	(98,3%)	0,2%	4,0%	9,2%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
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		–	–	–	–	–	–	–	–	–	–
sub-total		–	1 273,20	1 333,80	1 448,60	1 448,60	1 448,60	6,2%	1 538,20	1 619,58	1 713,40
VAT on Services		–	190,98	202,07	217,29	217,29	217,29	6,2%	230,73	243,36	257,01
Total small household bill:		–	1 464,18	1 535,87	1 665,89	1 665,89	1 665,89	6,2%	1 768,93	1 862,94	1 970,41
% increase/-decrease		–	–	4,9%	8,5%	–	–	(26,9%)	6,2%	5,3%	5,8%

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
EXPENDITURE										
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		98 340	86 004	108 720	137 931	145 547	145 547	151 786	156 381	161 386
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		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		101 750	89 121	112 776	150 727	205 531	205 531	197 747	202 409	208 903
Total National Government		101 750	89 121	112 776	150 727	205 531	205 531	197 747	202 409	208 903
Provincial Government										
Monetary Allocations										
Infrastructure Grant		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Education Training and Development Practices SETA		-	184	646	3 081	3 395	3 395	3 395	3 395	3 395
Total Monetary Allocations		-	184	646	3 081	3 395	3 395	3 394 654	3 394 654	3 394 654
Allocations In-kind		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	184	646	3 081	3 395	3 395	3 395	3 395	3 395
Total operating expenditure of Transfers and Grants		101 750	89 305	113 422	153 808	208 925	208 925	201 141	205 803	212 297
Capital										
National Government										
Monetary Allocations										
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
Total Monetary Allocations		(0)	26	128	66 532	54 344	54 344	42 691	70 961	73 363
Total National Government		(0)	26	128	66 532	54 344	54 344	42 691	70 961	73 363
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
Infrastructure Grant		1 120	-	-	-	-	-	-	-	-
Total Monetary Allocations		1 120	-	-	-	-	-	-	-	-
Total Provincial Government		1 120	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Unspecified		-	-	9	-	-	-	-	-	-
Total Monetary Allocations		-	-	9	-	-	-	-	-	-
Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	9	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		1 120	26	128	66 532	54 344	54 344	42 691	70 961	73 363
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		102 870	89 332	113 550	220 340	263 269	263 269	243 832	276 764	285 660

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
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		(3 728)	(3 763)	(31 768)	(22 009)	(12 796)	(12 796)	(45 961)	(46 027)	(47 517)
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(7 456)	(7 526)	(35 172)	(35 018)	(16 591)	(16 591)	(49 882)	(48 627)	(50 217)
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
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(3 057)	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(6 115)	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		3 057	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		(13 571)	(7 526)	(35 172)	(35 018)	(16 591)	(16 591)	(49 882)	(48 627)	(50 217)
Total operating transfers and grants - CTBM	2	6 785	3 763	3 404	13 009	3 796	3 796	3 921	2 600	2 700
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(0)	-	(16 080)	-	-	-	(3 503)	-	-
Current year receipts		(67 440)	(107 549)	(51 546)	(67 471)	(66 532)	(66 532)	(42 691)	(70 961)	(73 363)
Conditions met - transferred to revenue		(134 880)	(188 018)	(115 669)	(134 941)	(133 064)	(133 064)	(88 885)	(141 922)	(146 726)
Conditions still to be met - transferred to liabilities		67 440	80 469	48 043	67 471	66 532	66 532	42 691	70 961	73 363
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(1 765)	(2 354)	(2 792)	-	-	-	(2 840)	-	-
Current year receipts		(589)	(636)	(724)	(758)	(758)	(758)	-	(3 395)	(838)
Conditions met - transferred to revenue		(2 354)	(3 188)	(4 192)	(1 516)	(1 516)	(1 516)	(2 840)	(6 789)	(1 676)
Conditions still to be met - transferred to liabilities		-	198	676	758	758	758	-	3 395	838
Total capital transfers and grants revenue		(137 234)	(191 206)	(119 860)	(136 457)	(134 580)	(134 580)	(91 725)	(148 711)	(148 402)
Total capital transfers and grants - CTBM	2	67 440	80 667	48 718	68 228	67 290	67 290	42 691	74 356	74 201
TOTAL TRANSFERS AND GRANTS REVENUE		(150 804)	(198 732)	(155 032)	(171 475)	(151 171)	(151 171)	(141 607)	(197 338)	(198 619)
TOTAL TRANSFERS AND GRANTS - CTBM		74 225	84 430	52 122	81 237	71 086	71 086	46 612	76 956	76 901

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
Monetary Transfers to other municipalities	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State	3										
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other municipalities	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State	3										
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations	4										
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals	5										
<i>Hh Ssp Soc Ass: Social Relief</i>		178	84	244	1 095	1 095	1 095	35	-	-	-
Total In-Kind Grants To Groups Of Individuals:		178	84	244	1 095	1 095	1 095	35	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		178	84	244	1 095	1 095	1 095	35	-	-	-
TOTAL TRANSFERS AND GRANTS	6	178	84	244	1 095	1 095	1 095	35	-	-	-

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
Councillors (Political Office Bearers plus Other)						
Allowances and Service Related Benefits						
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						
Total Allowances and Service Related Benefits			19 551	19 806	19 936	26 296
Social Contributions						
Medial Aid Benefits			753	737	752	1 255
Pension Fund Contributions			497	1 708	1 756	1 934
Total Social Contributions			1 250	2 445	2 508	3 189
Total Councillors			20 802	22 251	22 444	29 484
% increase		4		7,0%	0,9%	31,4%
Senior Managers of the Municipality						
Salaries and Allowances						
Basic Salary			823	1 333	1 702	5 827
Bonuses			34	92	127	338
Allowance						
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						
Total Allowance			527	765	1 015	1 725
Service Related Benefits						
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						
Total Service Related Benefits			64	36	1	28
Total Salaries and Allowances			1 447	2 226	2 846	7 916
Social Contributions						
Bargaining Council						
Group Life Insurance						
Medical			-	-	-	214
Pension			-	121	260	488
Unemployment Insurance			3	4	6	12
Total Social Contributions			3	125	266	713
Post-retirement Benefit						
Medical		6	(9 217)	11 661	24 366	5 251
Other Benefits			(1 160)	1 442	-	-
Pension			2 213	2 599	2 208	781
Total Post-retirement Benefit			(8 164)	15 702	26 574	6 032
Costs Capitalised to PPE						
Sub Total - Senior Managers of Municipality			(6 715)	18 052	29 685	14 661
% increase		4		(368,8%)	64,4%	(50,6%)
Other Municipal Staff						
Salaries and Allowances						
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					
Total Allowance		22 751	23 574	23 661	28 450
Service Related Benefits					
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		811	924	2 009	1 953
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					
Total Service Related Benefits		59 365	68 795	73 183	65 181
Total Salaries and Allowances		289 592	323 934	347 001	351 913
Social Contributions					
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
Total Social Contributions		61 688	67 466	76 087	78 003
Post-retirement Benefit	6				
Medical		-	-	(0)	4 690
Other Benefits		-	-	15	-
Pension		-	-	-	-
Total Post-retirement Benefit		-	-	15	4 690
Costs Capitalised to PPE		19	127	163	143
Sub Total - Other Municipal Staff		351 298	391 528	423 266	434 748
% increase	4		11,5%	8,1%	2,7%
Total Parent Municipality		365 385	431 831	475 395	478 894
Board Members of Entities					
Salaries and Allowances					
Basic Salary					
Bonuses					
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3				
Housing Benefits	3				
Non-pensionable					
Travel or Motor Vehicle	3				
Voluntary Work					
Total Allowance		-	-	-	-
Service Related Benefits					
Acting	3				
Bonus	3				
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3				
Lifeguard/Duty Squads					
Long Service Award					
Overtime					
Scarcity	3				

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
-	-	-	-	-
26 651	26 651	27 917	28 838	29 761
899	899	941	972	1 003
831	831	870	899	928
1 729	1 729	1 812	1 871	1 931
28 381	28 381	29 729	30 710	31 693
(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
1 675	1 675	1 943	2 007	2 071
19	19	29	30	31
95	95	100	103	106
115	115	129	133	137
7 948	7 948	9 572	9 888	10 205
136	136	157	163	168
453	453	548	566	584
10	10	12	13	13
599	599	718	741	765
5 251	5 251	5 500	5 681	5 863
-	-	-	-	-
781	781	818	845	872
6 032	6 032	6 318	6 527	6 736
14 579	14 579	16 608	17 156	17 705
(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
30 718	30 718	32 685	33 764	34 845
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	32 200	33 263	34 327
14 500	14 500	15 189	15 690	16 192
-	-	-	-	-
106 934	106 934	92 767	95 828	98 895
421 567	421 567	422 574	435 211	449 121
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
83 585	83 585	86 819	89 684	92 554
4 690	4 690	4 912	5 075	5 237
-	-	-	-	-
-	-	-	-	-
4 690	4 690	4 912	5 075	5 237
462	462	303	313	323
510 303	510 303	514 608	530 282	547 235
17,4%	-	0,8%	3,0%	3,2%
553 263	553 263	560 945	578 149	596 633
-	-	-	-	-

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
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		–	32	–	–	–	–	32	–	–
Board Members of municipal entities	4									
Municipal employees	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										
TOTAL PERSONNEL NUMBERS	9	134	260	2	234	228	2	264	226	2
% increase					74,6%	(12,3%)	–	12,8%	(0,9%)	–
Total municipal employees headcount	6, 10	260	386	2	357	351	2	387	349	2
Finance personnel headcount	8, 10	113	113	–	110	110	–	110	110	–
Human Resources personnel headcount	8, 10	13	13	–	13	13	–	13	13	–

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	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		56 341	52 763	47 395	47 395	49 184	49 184	43 816	43 816	43 816	50 973	56 341	56 341	597 365	617 078	636 825	
Service charges - Water		17 618	17 618	17 618	17 660	17 670	17 670	17 670	17 670	17 598	17 598	17 598	17 598	211 587	218 569	225 564	
Service charges - Waste Water Management		6 503	6 499	6 494	6 505	6 510	6 510	6 504	6 504	6 484	6 492	6 497	6 497	77 999	80 573	83 151	
Service charges - Waste Management		4 899	4 617	4 193	4 193	4 334	4 334	3 911	3 911	3 911	4 475	4 899	4 899	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	
Non-Exchange Revenue																	
Property rates		8 444	8 444	8 444	8 444	8 444	8 444	8 444	8 444	8 444	8 444	8 444	8 445	101 333	104 677	108 027	
Surcharges and Taxes																	
Fines, penalties and forfeits		486	486	486	429	486	486	429	486	429	486	486	429	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		70	70	70	110	120	120	120	120	50	50	50	50	1 002	1 036	1 069	
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)		137 661	133 796	128 000	128 035	130 048	130 048	124 194	124 252	124 031	131 818	137 614	137 557	1 567 056	1 619 029	1 670 892	
Expenditure																	
Employee related costs		44 268	44 268	44 268	44 268	44 268	44 268	44 268	44 268	44 268	44 268	44 268	44 265	531 216	547 439	564 941	
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		31 861	31 861	31 861	31 861	31 861	31 861	31 861	31 861	31 861	31 861	31 861	31 861	382 327	404 357	417 996	
Inventory consumed		3 534	3 534	3 534	3 534	3 534	3 534	3 534	3 534	3 534	3 534	3 534	3 533	42 405	43 805	45 204	
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		22 108	22 108	22 108	22 108	22 108	22 108	22 108	22 108	22 108	22 108	22 108	22 107	265 298	269 283	277 824	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off		864	864	864	864	864	864	864	864	864	864	864	864	10 372	10 714	11 057	
Operational costs		16 541	16 541	16 541	16 541	16 541	16 541	16 541	16 541	16 541	16 541	16 541	16 540	198 493	205 559	212 140	
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 614	1 531 448	1 585 837	1 637 192	
Surplus/(Deficit)		10 040	6 175	379	414	2 427	2 427	(3 427)	(3 369)	(3 590)	4 196	9 993	9 944	35 609	33 192	33 700	
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 501	78 300	104 153	107 063	
Income Tax																	
Surplus/(Deficit) after income tax		13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 501	78 300	104 153	107 063	
Share of Surplus/Deficit attributable to Joint Venture																	
Share of Surplus/Deficit attributable to Minorities																	
Surplus/(Deficit) attributable to municipality		13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 501	78 300	104 153	107 063	
Share of Surplus/Deficit attributable to Associate																	
Intercompany/Parent subsidiary transactions																	
Surplus/(Deficit) for the year	1	13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 501	78 300	104 153	107 063	

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
Revenue by Vote																
Vote 01 - Executive & Council		18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	225 624	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		10 416	10 416	10 416	10 358	10 416	10 416	10 358	10 416	10 358	10 416	10 416	10 358	124 758	128 875	132 999
Vote 05 - Technical Services		101 353	97 771	92 398	92 491	94 305	94 305	88 932	88 932	88 769	95 934	101 307	101 307	1 137 804	1 199 240	1 237 785
Vote 06 - Community Services		8 288	8 006	7 582	7 582	7 723	7 723	7 300	7 300	7 300	7 865	8 288	8 288	93 246	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																
Total Revenue by Vote		141 218	137 354	131 557	131 593	133 606	133 606	127 752	127 809	127 589	135 375	141 172	141 115	1 609 747	1 689 990	1 744 255
Expenditure by Vote to be appropriated																
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		2 655	2 655	2 655	2 655	2 655	2 655	2 655	2 655	2 655	2 655	2 655	2 655	31 865	32 503	33 543
Vote 03 - Corporate Services		7 820	7 820	7 820	7 820	7 820	7 820	7 820	7 820	7 820	7 820	7 820	7 819	93 839	95 274	98 214
Vote 04 - Finance		8 037	8 037	8 037	8 037	8 037	8 037	8 037	8 037	8 037	8 037	8 037	8 036	96 444	96 954	100 040
Vote 05 - Technical Services		70 597	70 597	70 597	70 597	70 597	70 597	70 597	70 597	70 597	70 597	70 597	70 596	847 165	883 687	912 665
Vote 06 - Community Services		24 073	24 073	24 073	24 073	24 073	24 073	24 073	24 073	24 073	24 073	24 073	24 071	288 878	298 410	307 960
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																
Total Expenditure by Vote		127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 614	1 531 448	1 585 837	1 637 192
Surplus/(Deficit) before assoc.		13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 501	78 300	104 153	107 063
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 501	78 300	104 153	107 063

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
Revenue - Functional																
Governance and administration		29 870	29 870	29 870	29 813	29 870	29 870	29 813	29 870	29 813	29 870	29 870	29 813	358 215	369 178	380 997
Executive and council		18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	18 802	225 624	232 323	239 871
Finance and administration		11 068	11 068	11 068	11 011	11 068	11 068	11 011	11 068	11 011	11 068	11 068	11 011	132 591	136 855	141 126
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	2 343	28 116	29 044	29 973
Community and social services		322	322	322	322	322	322	322	322	322	322	322	322	3 868	3 996	4 124
Sport and recreation		342	342	342	342	342	342	342	342	342	342	342	342	4 107	4 243	4 378
Public safety		434	434	434	434	434	434	434	434	434	434	434	434	5 209	5 381	5 553
Housing		1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	1 244	14 932	15 425	15 918
Health																
Economic and environmental services		2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	2 450	29 396	56 839	58 580
Planning and development		135	135	135	135	135	135	135	135	135	135	135	135	1 623	1 676	1 730
Road transport		2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	2 305	27 658	55 044	56 727
Environmental protection		10	10	10	10	10	10	10	10	10	10	10	10	115	119	123
Trading services		106 555	102 691	96 894	96 987	98 943	98 943	93 146	93 146	92 983	100 712	106 509	106 509	1 194 020	1 234 930	1 274 704
Energy sources		59 930	56 352	50 984	50 984	52 773	52 773	47 405	47 405	47 405	54 562	59 930	59 931	640 435	653 339	674 255
Water management		29 102	29 102	29 102	29 158	29 172	29 172	29 172	29 172	29 074	29 074	29 074	29 074	349 446	359 557	371 288
Waste water management		10 016	10 013	10 007	10 044	10 055	10 055	10 050	10 050	9 985	9 993	9 998	9 998	120 266	131 301	135 515
Waste management		7 507	7 225	6 801	6 801	6 942	6 942	6 519	6 519	6 519	7 084	7 507	7 507	83 874	90 733	93 647
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		141 218	137 354	131 557	131 593	133 606	133 606	127 752	127 809	127 589	135 375	141 172	141 115	1 609 747	1 689 990	1 744 255
Expenditure - Functional																
Governance and administration		35 652	35 652	35 652	35 652	35 652	35 652	35 652	35 652	35 652	35 652	35 652	35 648	427 819	437 361	451 265
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	10 659	127 916	132 172	136 434
Finance and administration		24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 502	24 499	294 017	299 110	308 557
Internal audit		490	490	490	490	490	490	490	490	490	490	490	490	5 886	6 080	6 274
Community and public safety		11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 830	141 976	146 662	151 643
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	1 707	20 495	21 171	21 849
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	4 786	57 439	59 334	61 524
Public safety		4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 406	4 405	4 405	52 870	54 614	56 359
Housing		931	931	931	931	931	931	931	931	931	931	931	931	11 173	11 542	11 911
Health																
Economic and environmental services		7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 231	7 230	86 771	87 754	90 562
Planning and development		1 675	1 675	1 675	1 675	1 675	1 675	1 675	1 675	1 675	1 675	1 675	1 675	20 098	20 348	20 999
Road transport		5 047	5 047	5 047	5 047	5 047	5 047	5 047	5 047	5 047	5 047	5 047	5 047	60 566	61 097	63 052
Environmental protection		509	509	509	509	509	509	509	509	509	509	509	509	6 107	6 309	6 511
Trading services		72 622	72 622	72 622	72 622	72 622	72 622	72 622	72 622	72 622	72 622	72 622	72 620	871 460	910 527	940 076
Energy sources		42 533	42 533	42 533	42 533	42 533	42 533	42 533	42 533	42 533	42 533	42 533	42 533	510 398	537 274	555 167
Water management		14 346	14 346	14 346	14 346	14 346	14 346	14 346	14 346	14 346	14 346	14 346	14 345	172 149	178 106	183 518
Waste water management		7 585	7 585	7 585	7 585	7 585	7 585	7 585	7 585	7 585	7 585	7 585	7 585	91 019	94 023	97 031
Waste management		8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 158	8 157	8 157	97 894	101 125	104 361
Other		285	285	285	285	285	285	285	285	285	285	285	285	3 420	3 533	3 646
Total Expenditure - Functional		127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 621	127 613	1 531 448	1 585 837	1 637 192
Surplus/(Deficit) before assoc.		13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 502	78 300	104 153	107 063
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	13 597	9 733	3 936	3 972	5 985	5 985	131	188	(32)	7 754	13 551	13 502	78 300	104 153	107 063

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
Multi-year expenditure to be appropriated	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 01 - Executive & Council		75	75	75	75	75	75	75	75	75	75	75	75	900	217	224
Vote 02 - Municipal Manager		8	8	8	8	8	8	8	8	8	8	8	8	100	196	203
Vote 03 - Corporate Services		245	245	245	245	245	245	245	245	245	245	245	245	2 945	4 364	4 504
Vote 04 - Finance		3	3	3	3	3	3	3	3	3	3	3	3	30	234	241
Vote 05 - Technical Services		4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	50 847	79 114	81 190
Vote 06 - Community Services		962	962	962	962	962	962	962	962	962	962	962	962	11 543	6 088	6 267
Vote 07 - Local Economic Development		158	158	158	158	158	158	158	158	158	158	158	158	1 892	2 528	2 609
Vote 08 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	68 256	92 741	95 238
Total Capital Expenditure	2	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	68 256	92 741	95 238

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
Capital Expenditure - Functional	1															
Governance and administration		580	580	580	580	580	580	580	580	580	580	580	580	6 957	7 265	7 498
Executive and council		75	75	75	75	75	75	75	75	75	75	75	75	900	217	224
Finance and administration		505	505	505	505	505	505	505	505	505	505	505	505	6 057	6 997	7 221
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	52	53
Community and public safety		1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	12 504	6 987	7 195
Community and social services		62	62	62	62	62	62	62	62	62	62	62	62	745	873	901
Sport and recreation		535	535	535	535	535	535	535	535	535	535	535	535	6 423	2 711	2 781
Public safety		445	445	445	445	445	445	445	445	445	445	445	445	5 336	3 404	3 513
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		906	906	906	906	906	906	906	906	906	906	906	906	10 871	57 308	58 516
Planning and development		38	38	38	38	38	38	38	38	38	38	38	37	450	470	485
Road transport		865	865	865	865	865	865	865	865	865	865	865	865	10 381	56 797	57 989
Environmental protection		3	3	3	3	3	3	3	3	3	3	3	3	40	41	43
Trading services		3 158	3 158	3 158	3 158	3 158	3 158	3 158	3 158	3 158	3 158	3 158	3 158	37 895	21 129	21 976
Energy sources		75	75	75	75	75	75	75	75	75	75	75	75	900	465	480
Water management		2 025	2 025	2 025	2 025	2 025	2 025	2 025	2 025	2 025	2 025	2 025	2 025	24 298	18 689	19 496
Waste water management		1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	12 696	1 892	1 914
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	83	85
Other		3	3	3	3	3	3	3	3	3	3	3	3	30	52	53
Total Capital Expenditure - Functional	2	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	68 256	92 741	95 238
Funded by:																
National Government		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
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies (capital expenditure allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		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
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	2 130	25 565	21 780	21 875
Total Capital Funding		5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	5 688	68 256	92 741	95 238

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
R thousand															
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	124 626	128 738	132 858
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	645 847	667 160	688 509
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	181 041	187 016	193 000
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	65 335	67 491	69 650
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	43 584	45 022	46 463
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	1 268	1 310	1 352
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	3 689	3 811	3 933
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	7 292	7 532	7 774
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	4 920	5 082	5 245
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	1 497	1 546	1 596
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	369 879	382 457	394 858
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	15 508	12 625	15 694
Cash Receipts by Source	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 464 485	1 509 790	1 560 931
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	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)	-	-	-	-	-	-	-	-	-	-	-	-	-	3 395	838
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	8 807	9 097	9 388
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	(73)	(75)	(77)
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	(9 574)	(9 890)	(10 207)
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	3 681	3 802	3 924
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 510 017	1 587 080	1 638 161
Cash Payments by Type															
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	531 216	547 439	564 941
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	29 729	30 710	31 693
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	382 727	404 357	417 996
Acquisition inventory - water and other inventory	-	-	-	-	-	-	-	-	-	-	-	-	5 111	5 279	5 448
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	264 286	269 271	277 811
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	205 819	217 128	224 870
Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	1 418 888	1 474 183	1 522 760
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	78 495	106 652	109 523
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	6 600	550	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	-	-	-	-	-	-	-	-	-	-	-	-	1 503 983	1 581 385	1 632 283
NET INCREASE/(DECREASE) IN CASH HELD	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	1 776	6 034	5 695	5 877
Cash/cash equivalents at the month/year begin:	20 262	22 037	23 813	25 588	27 364	29 139	30 915	32 690	34 466	36 241	38 017	39 793	20 262	26 296	31 991
Cash/cash equivalents at the month/year end:	22 037	23 813	25 588	27 364	29 139	30 915	32 690	34 466	36 241	38 017	39 793	41 568	26 296	31 991	37 868

References

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

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
Parent Municipality:														
Revenue Obligation By Contract	2													-
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													-
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													-
														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													-
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													-
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													-
														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

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

Community Assets				4 553	4 039	4 039	5 408	3 114	3 214	
Community Facilities				4 553	4 039	4 039	5 408	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							1 100	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	3 893			
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	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	
Furniture and Office Equipment	833	954	913	2 447	2 980	2 980	1 851	3 152	3 253	
Furniture and Office Equipment	833	954	913	2 447	2 980	2 980	1 851	3 152	3 253	
Machinery and Equipment	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	
Transport Assets	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	
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	4 530	5 630	4 900	53 207	41 914	41 914	28 208	21 780	21 875

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	-	-	-	-	-	-	80	-	-	-	
Indoor Facilities											
Outdoor Facilities	-	-	-	-	-	-	80	-	-	-	
Capital Spares											
Heritage assets	-	-	-	-	-	-	-	-	-	-	
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	
Improved Property											
Unimproved Property											
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	
Improved Property											
Unimproved Property											
Other assets	-	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	-	
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing	-	-	-	-	-	-	-	-	-	-	
Staff Housing											
Social Housing											
Capital Spares											
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets											
Intangible Assets	-	-	-	-	-	-	-	-	-	-	
Servitudes											
Licences and Rights	-	-	-	-	-	-	-	-	-	-	
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Load Settlement Software Applications											
Unspecified											
Computer Equipment	-	-	-	-	-	-	-	-	-	-	
Computer Equipment											
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment											
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment											
Transport Assets	-	-	-	-	-	-	-	-	-	-	
Transport Assets											
Land	-	-	-	-	-	-	-	-	-	-	
Land											
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals											
Living resources	-	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	-	
Policing and Protection											
Zoological plants and animals											
Immature	-	-	-	-	-	-	-	-	-	-	
Policing and Protection											
Zoological plants and animals											
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	8 894	-	-	80	-	-
Renewal of Existing Assets as % of total capax		0.0%	0.0%	0.0%	9.4%	0.0%	0.0%	0.1%	0.0%	0.0%	
Renewal of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	86.3%	0.0%	0.0%	0.7%	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