2026/2027

Medium Term Revenue and Expenditure Framework (MTREF)

Annual Budget

May 2026

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Abbreviations and Acronyms

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

Part 1 – Annual Budget

1.1 Mayor's Report

The Mayor will table his report on a separate document at the Council meeting – 31 May 2026

1.2 Council Resolutions

The Council table the annual budget of the municipality for the financial year 2026/2027 and indicative budgets for the two projected outer years 2027/2028 and 2027/2028 as set out, subject to the following resolutions:

The Council, in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following resolutions

1. **The annual budget of the municipality for the 2026/2027 financial year and the multi-year and single-year capital appropriations as set out in the following tables:**

    1.1 Budgeted Financial Performance (revenue and expenditure by standard classification)
    1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote)
    1.3 Budgeted Financial Performance (revenue by source and expenditure by type, and
    1.4 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source.

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

    2.1 Budgeted Financial Position
    2.2 Budgeted Cash Flows
    2.3 Reserves and accumulated surplus reconciliation
    2.4 Asset management as contained; and
    2.5 Basic service delivery measurement

3. **The Council, in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) consider the tariffs with effect (billing) from 01 July 2026**

    3.1 The tariffs for property rates
    3.2 The tariffs for the supply of water
    3.2 The tariffs for electricity
    3.4 The tariffs for sanitation services
    3.5 The tariffs for solid waste services (Cleansing)

4 **The Council, in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) considered with effect (billing) from 01 July 2026 the tariffs for other services, as attached in Annexure C**

5. **The capital projects to be financed from own fund be implemented subject to the improvement of the cash flow position of the Municipality and subject to affordability**

1.3 Executive Summary

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

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items.

Municipality will undertake various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No.132 and 134 was used to guide the compilation of the 2026/27 MTREF.

MFMA Circular No 132 - Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

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

Consultation Process

Departmental engagements took place from 12–16 March 2026 to inform the preparation of the 2026/2027 budget, with a focus on aligning priorities to community needs and improving efficient service delivery. The draft budget presented to members of the community from 09 April 2026 to 21 April 2026, as per the approved public participation schedule.

The following budget principles and guidelines directly informed the compilation of the 2026/2027 MTREF:

- The 2025/2026 Adjustment Budget priorities and targets were considered in the planning process.
- Intermediate service level standards were applied to inform measurable objectives, targets, and backlog eradication goals.
- Tariff and property rate increases should remain affordable and generally not exceed inflation, as measured by the CPI, except in cases where input costs are beyond the municipality's control, such as bulk water and electricity.
- Operational efficiencies are being implemented, and processes are being redesigned not only to reduce costs but also to enhance service delivery mechanisms.

Operating Budget (OPEX)

- Zero based budgeting and incremental budgeting was used, based on historical trends, plus inflation in line with Treasury guidelines
- All increases more than the inflation rate has to be properly motivated.
- Projects identified and divided into different items such as public programs into projects and items
- Repairs and maintenance into projects and items
- Linkages to the IDP

Capital Budget (CAPEX)

- Division of Revenue Act was used to budget for CAPEX items
- Projects requiring external approvals will not to be included without such approvals being obtained.
- Shifting of funds to be in line with the approved Virement Policy
- **Own funding to be in line with anticipated cash flows and affordability**
- Own funding of capital projects **not to exceed the surplus on Operating Budget**

In view of the aforementioned, the following table is a consolidated overview of the 2026/2027 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2026/27 MTREF

	Adjustment Budget	Medium Term Revenue and Expenditure Framework		
	2025/2026	2026/2027	2027/2028	2028/2029
	R'000	R'000	R'000	R'000
Operating revenue	**2,111,335**	**2,381,477**	**2,229,656**	**2,333,046**
Operating expenditure	**1,917,642**	**1,785,876**	**1,840,546**	**1,885,478**
Capital expenditure	**154,903**	**122,103**	**119,169**	**125,267**

1.4 Operating Revenue Framework

For the Municipality to continue improving the quality of services provided to its citizens it needs to broaden its revenue base. Strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs, unemployment and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

Cost cutting measures must be implemented as per guidelines of National Treasury and municipal Cost Containment Policy.

The municipality's revenue strategy is underpinned by around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.
- Tariffs be aligned to inflation target, except where input cost for services are beyond the control of the municipality.
- Water and electricity losses (technical and non-technical)
- Historical debt collection rates considered in determining the collection rate.
- Implementation of strict credit control measures

- Intensifying Operation Patala
- Formalising informal settlements

The following table is a summary of the 2026/27 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement.

FS204 Metsimaholo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	313 985	379 454	399 835	619 729	622 834	622 834	362 039	684 314	706 896	729 517
Service charges - Water	2	444 571	526 547	496 316	629 837	629 837	629 837	419 761	687 631	500 042	546 564
Service charges - Waste Water Management	2	64 627	71 842	75 778	79 186	79 186	79 186	72 532	82 116	84 826	87 540
Service charges - Waste Management	2	52 466	54 830	57 165	47 781	47 781	47 781	49 961	49 549	51 184	52 822
Sale of Goods and Rendering of Services	2	5 855	4 579	3 512	27 292	15 944	15 944	2 757	22 875	23 053	22 760
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	84 090	114 043	137 580	141 745	141 745	141 745	115 831	165 031	146 665	156 947
Interest earned from Current and Non Current Assets	2	13 829	12 037	7 973	-	3 000	3 000	3 758	5 504	5 494	5 880
Dividends	2	133	148	164	104	104	104	179	105	106	107
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	6 515	6 830	6 976	7 256	7 256	7 256	5 708	8 528	8 810	9 053
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	159	343	3 196	317	317	317	71	319	330	339
Non-Exchange Revenue											
Property rates	2	211 327	221 436	229 909	223 924	223 924	223 924	198 947	303 676	313 697	323 736
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2 898	3 163	4 001	1 293	1 063	1 063	1 303	2 034	2 112	2 179
Licences or permits	2	7	5	215	292	292	292	42	51	53	55
Transfer and subsidies - Operational	2	252 168	280 408	300 534	320 294	322 627	322 627	313 375	335 434	350 943	358 968
Interest	2	16 149	21 895	24 171	10 264	10 264	10 264	20 594	29 151	30 113	31 077
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	3 770	4 152	2 231	5 161	5 161	5 161	2 046	5 161	5 331	5 502
Gains on disposal of Fixed and Intangible Assets	2	411	854	8 097	-	-	-	-	-	-	-
Other Gains	2	11 127	1 139	(64)	-	-	-	28	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution		**1 484 086**	**1 703 703**	**1 757 589**	**2 114 475**	**2 111 335**	**2 111 335**	**1 568 932**	**2 381 477**	**2 229 656**	**2 333 046**

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise nearly three quarters of the total revenue mix.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

Tariff increases are determined by external agencies, the impact they have on the municipality's expenditure and these tariffs are largely outside the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, etc.

The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009. The Property Rates Policy of the Municipality is in keeping with the Circular 51. Tariffs must be in line with Government Gazette no 32061, Regulations on the Property Rates Act, 2004.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R35 000 reduction on the market value of a property will be granted in terms of the Municipality's own Property Rates Policy;
- Maximum of R50 subsidy is granted to registered indigents in terms of the Indigent Policy and free basic service as per Council resolution;
- For pensioners, physically and mentally disabled persons, *a maximum/total rebate of 30 per cent will be granted to owners of rate-able property if the total gross income does not exceed **R8 000** per month of the applicant and/or his/her spouse, if any*. In this regard the following stipulations are relevant:

- The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
- The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
- The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
- The property must be categorized as residential.

- The Municipality may award up to 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a relief.

Table 3 Comparison of rates to levy for the 2026/2027 financial year

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

Property Rates		
	Approved 2025/26 MTREF	**Approved 2026/27 MTREF**
Industries	0,03517	0,03517
Businesses	0,02314	0,02314
Residential	0,01172	0,01172
Agricultural	0,00289	0,00289

The rebate allocated to approve indigents for Assessment Rates is ***a maximum of*** R50.00 per month. **For budget purposes the assumption was made that there will be 13 000 approved indigents registered by the end of the 2026/2027 financial year**.

1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges regarding water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure that:

- Water tariffs must be fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion.
- A detail analysis of the cost of water must be done in the 2026/2027 financial year.
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition, National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective.

Better maintenance of infrastructure, new reservoir construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability.

Rand Water has undertaken a critical assessment of its capital infrastructure. The assessment indicates that Rand Water's current infrastructure is unlikely to sustain its long-term ability to supply water and they had no other choice but to enter capital markets to raise funding for infrastructure upgrades, hence the significant increase in the bulk cost of water.

An approved indigent will receive 6kl of water free. The availability charge for water to approved indigent households will fully be subsidised.
A summary of the tariffs for households (residential) and non-residential are as follows:

Table 4 Water Tariffs (excluding VAT)

Water Tariffs (excluding VAT)		
Availability Charges Oranjeville & Deneysville	**Approved 2025/26 MTREF**	**Approved 2026/27 MTREF**
Domestic		
> 0 up to and including 6 kl	11,44	11,83
>6 up to and including 12 kl	26,55	27,45
>12 up to and including 20 kl	30,65	31,69
>20 up to and including 30 kl	43,38	44,85
>30 up to and including 45 kl	53,39	55,21
>45 kl	60,68	62,74
Churches	36,71	37,96
Businesses	202,23	209,11
Light Industries	262,07	270,98
Heavy Industries		
Up to 20 000 kl	340,18	351,75
Up to 40 000 kl	1 709,20	1767,31
Above 40 000 kl	4 268,52	4413,65
Residential		
Vacant stands	30,81	31,86
All other residential stands	30,81	31,86
Oranjeville & Deneysville		
Co-operatives	2 033,62	2 102,76

Water consumption tariff (VAT exclusive)

Water consumption tariff (VAT exclusive)	Approved 2025/26 MTREF	Approved 2026/27 MTREF
Domestic		
>0 up to and including 6 kl	12,51	14,31
>6 up to and including 12 kl	29,02	33,20
>12 up to and including 20 kl	33,51	14,31
>20 up to and including 30 kl	47,42	33,20
>30 up to and including 45 kl	58,36	14,31
>45 kl	66,32	33,20
Schools	40,13	14,31
State property		
(excl. residential properties)	40,13	45,91
Businesses	40,13	45,91
Light Industries	42,7	48,85
Heavy Industries	43,45	49,71

Guest houses are operated as businesses and are levied as businesses.

1.4.3 Sale of Electricity and Impact of Tariff Increases

Sale of Electricity and Impact of Tariff Increases

Availability charges for Electricity (VAT exclusive)	Approved 2025/26 MTREF	Approved-NERSA 2026/27 MTREF
Residential		
Vacant stands	207.66	226.35
Domestic only consumers conventional meters	121,25	132,16
Domestic only consumers that have prepaid meters	45.93	50.06

Consumption charges for Electricity (VAT exclusive)

Tariff (VAT exclusive)	Approved 2025/26 MTREF	Approved-NERSA 2026/27 MTREF
Domestic Conventional		
Summer		

Block 1 (0 - 50 kWh)	1,90/kwh	2.07 kwh
Block 2 (51 - 350 kWh)	2,47/kwh	2.70 kwh
Block 3 (351 - 600 kWh)	3,48/kwh	3.79 kwh
Block 4 (-600kWh)	4.02/kwh	4.38 kwh
Winter		
Block 1 (0 - 50 kWh)	1,99/kwh	2.18 kwh
Block 2 (51 - 350 kWn)	2,72/kwh	2.97 kwh
Block 3 (351 - 600 kWh)	4,10/kwh	4.47 kwh
Block 4 (>600kWh)	4,62/kwh	5.03 kwh
Domestic Prepaid		
Summer		
Block 1 (0 - 50 kWh)	1,90/kwh	2.07 kwh
Block 2 (51 - 350 kWh)	2,48/kwh	2.70 kwh
Block 3 (351 - 600 kWh)	3,48/kwh	3.79 kwh
Block 4 (-600kWh)	4.01/kwh	4.38 kwh
Winter		
Block 1 (0 - 50 kWh)	1,99/kwh	2.18 kwh
Block 2 (51 - 350 kWn)	2,72/kwh	2.97 kwh
Block 3 (351 - 600 kWh)	4,10/kwh	4.47 kwh
Block 4 (>600kWh)	4,59/kwh	5.01 kwh
Commercial Tariffs: Schools and Churches		
Basic charges	408.23 kwh	444.97 kwh
Energy charge: Summer	3.82 kwh	4.16 kwh
Energy charge: Winter	4.23 kwh	4.61 kwh
Commercial Conventional (Single phase)		
Basic charges	401.65 kwh	437.8 kwh
Energy charge: Summer	3.79 kwh	4.13 kwh
Energy charge: Winter	4.21 kwh	4.58 kwh
Commercial Conventional (Three phase)		
Basic charges	360.35 kwh	392.79 kwh
Energy charge: Summer	3.37 kwh	3.68 kwh
Energy charge: Winter	3.74 kwh	4.08 kwh

Commercial Conventional (Four meters)		
Basic charges	766.10 kwh	835.05 kwh
Energy charge: Summer	3.83 kwh	4.17 kwh
Energy charge: Winter	4.25 kwh	4.63 kwh
Street lightning	3,70/kwh	4.03 kwh
Industrial		
Bulk Supply (>50 KVA)		
Basic charge	817.23/month	890.78/month
Demand charge	365.84kVA	398.77kVA
Energy charge	2,02 kwh	2.20 kwh
Energy charge: Winter	2,24 kwh	2.44 kwh
Large Power User 11kv		
Basic charge	791.79/month	863.05/month
Demand charge	354.22/KVA	386.14/KVA
Energy charge: Summer	2,02 kwh	2.20 kwh
Energy charge: Winter	2,24 kwh	2.44 kwh

1.4.4 Sanitation and Impact of Tariff Increases

Sasol Chemical Industries operate the purification plant. The charges are based on the water influx.

A detailed analysis of the cost of sanitation must be done.

Table 5 Sanitation Tariffs

Sanitation Tariffs (VAT exclusive)	**Approved 2025/26 MTREF**	**Approved 2026/27 MTREF**
Domestic - Basic based on stand size	Increase 4,3%	Increase 3,4%
Residential vacant stand	21,4	22,13
Sasolburg		
Basic charges		
Residential sewer	173,85	179,76

Businesses, Schools and Churches sewer	9.55/kl as per 75% of water usage	9.96/kl as per 75% of water usage
Day schools and Crèches	59,55	61,57
Flats sewer	173,85	179,76
Suction tank per service		
Oranjeville Business	176,38	182,38
Metsimaholo Businesses	176,38	182,38
Additional sewer		
Water borne sewer Oranjeville/Metsimaholo	119,94	124,02
Basic sewer		
Refengkgotso/Thembakhubeka:		
Businesses	176,38	182,38
Water borne sewer	119,94	124,02
Refengkgotso/Thembakhubeka:		
Bucket services system	60,00	62,04
Rural areas: Suction Tank Services		
Septic Tank (Situated in Town or Township)		
Domestic per kilolitres up to 2Kl	0	100,75
Domestic per kilolitres 2Kl to 5Kl	225,00	232,65
Domestic per kilolitres: 5Kl to 8Kl	295,00	305,03
Domestic per kilolitres: Above 8Kl	350,00	361,90
Industrial per kilolitres up to 10Kl	550,00	568,70
Industrial per kilolitres: 10Kl to 15Kl	700,00	723,80
Industrial per kilolitres: Above 15Kl	975,00	1 008,15
Septic Tank (Situated outside Town or Township) plus kilometres travelled tariff	625,00	646,25
Septic Tank (Situated outside Town or Township) Kilometres travelled tariff - per Km	10,50	10,86
Business		
Kilolitres up to 15Kl	675,00	697,95
Kilolitres: 15Kl to 30Kl	950,00	982,30
Kilolitres above 30Kl	1 500,00	1 551,00
Provincial Administration		
Business sites	950,00	982,30
Schools	3 500,00	3 619,00
Police Station	2 500,00	2 585,00

Clinic	2 500,00	2 585,00
Others	3 000,00	3 102,00
Discharge of sceptic tank sewerage at municipal infrastructure		
Domestic per kilolitres 0Kl to 5Kl	146,25	151,22
Domestic per kilolitres: 5Kl to 8Kl	191,75	198,27
Business per kilolitres up to 5Kl	438,75	453,67
Business per kilolitres: 5Kl to 10Kl	617,5	638,50
Industrial per kilolitres up to 10Kl	357,5	369,66
Industrial per kilolitres: 10Kl to 15Kl	633,75	655,30
Areas that are not included in the disestablished towns (No Rates Payable)		
Normal working hours	2 886,55	2 984,69
After hours	5 773,12	5 969,41
Areas with discounted rates:		
Normal working hours	2 886,55	2 984,69
After hours	5 773,12	5 969,41

Guest houses are levied at the same rates as business.

1.4.5 Waste Removal and Impact of Tariff Increases

All residents in all areas receive a service once a week. The tariff must be uniform.

Refuse is removed 5 days a week or 20 days a month (light industries) and 6 days a week or 24 days a month (business) per week.

The following table compares current and tariffs payable from 1 July 2026:

Table 6 Waste Removal Tariffs (VAT exclusive)

Waste Removal and Impact of Tariff Increases

Waste Removal Tariffs (VAT exclusive)	Approved 2025/26 MTREF	Approved 2026/27 MTREF
Dwellings/Single flats	174,72	180,66
Joint flats (one service point)	174,72	180,66
Private Hostels	174,72	180,66
Businesses per point	360,44	372,69
Schools per point	360,44	372,69
Churches	174,72	180,66

Dumping ground: All tariffs for dumping is per cubic meter or part of cubic meter	222,13	229,68
Industries and Contractors and Garden Services	222,13	229,68
Indigents	FREE	FREE

Guest houses operate as businesses and are levied the same as businesses tariffs.

Detailed Sundry Tariffs – Annexure C

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2026/27 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Zero based budgets and incremental method based on historical information, plus inflation in line with Treasury guidelines
- All increases more than the inflation to be properly motivated.
- The filling of vacancies should support challenges identified and key priorities as adopted at the strategic workshop. The organisational structure is in the process of being revised. The evaluation of jobs must also be addressed to minimize disparities and grievance raised by employees.
- mSCOA implemented from 1 July 2017
- **Version 7.1 was used for the preparation of the budget**

The following table is a high level summary of the 2026/27 budget and MTREF (classified per main type of operating expenditure):

Table 7 Summary of operating expenditure by standard classification item

FS204 Metsimaholo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure											
Employee related costs	2	343 020	394 631	431 820	451 783	450 753	450 753	379 437	459 122	476 256	490 233
Remuneration of councillors	2	19 947	22 473	24 217	21 281	21 281	21 281	19 570	22 005	22 731	23 458
Bulk purchases - electricity	2	338 622	396 913	456 528	489 626	489 626	489 626	352 174	420 103	433 966	447 853
Inventory consumed	2,8	211 938	248 611	223 916	225 523	221 872	221 872	282 800	343 978	355 318	366 489
Debt impairment	2,3	411 173	429 871	205 220	292 611	292 611	292 611	243 843	231 256	232 964	238 149
Depreciation, amortisation and impairment	2	99 005	85 479	70 230	88 313	88 313	88 313	54 821	75 454	77 988	75 865
Interest, Dividends and Rent on Land	2	13 268	16 917	16 516	17 756	3 926	3 926	166	17 937	18 574	14 744
Contracted services	2	75 438	119 424	126 213	246 658	240 156	240 156	97 887	123 947	127 660	130 366
Transfers and subsidies	2	257	290	287	898	908	908	437	580	598	601
Irrecoverable debts written off	2	6 549	23 670	8 344	8 866	8 866	8 866	4 314	5 177	5 348	5 519
Operational costs	2	47 630	68 722	77 066	87 621	98 330	98 330	69 625	85 288	88 113	91 171
Disposal of Fixed and Intangible Assets	2	15 030	-	(0)	-	-	-	-	-	-	-
Other Losses	2	555	815	57 028	1 000	1 000	1 000	24	1 029	1 030	1 031
Total Expenditure		**1 582 434**	**1 807 816**	**1 697 385**	**1 931 935**	**1 917 642**	**1 917 642**	**1 505 097**	**1 785 876**	**1 840 546**	**1 885 478**

1.5.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services, the households are required to register in terms of the Municipality's Indigent Policy. It is anticipated that there would 13 000 indigent households during the 2026/2027 financial year.

The threshold to qualify as indigent is that the household income does not exceed two times the state old age pension plus R1 500.

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

1.6 Capital expenditure

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

Table 8 2026/2027 Medium-term capital budget per vote

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		535	57	589	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		556	1 364	950	4 200	2 930	2 930	1 865	4 887	4 528	4 673
Vote 03 - Corporate Services		–	142	41	3 390	1 410	1 410	297	4 015	52	53
Vote 04 - Social Services		4 478	781	6 339	12 622	5 776	5 776	1 693	18 259	2 734	2 819
Vote 05 - Technical Services		133 406	80 217	97 104	121 277	144 707	144 707	59 275	73 214	88 829	92 031
Vote 06 - Financial Services		–	–	–	20 698	60	60	–	20 638	23 026	25 691
Vote 07 - Local Economic Development And Planning		–	–	–	1 020	20	20	–	1 000	–	–
Capital multi-year expenditure sub-total	7	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Vote		**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**
Capital Expenditure - Functional											
Governance and administration		**974**	**1 535**	**1 579**	**28 288**	**4 450**	**4 450**	**2 162**	**29 540**	**27 606**	**30 417**
Executive and council		535	57	589	–	–	–	–	–	–	–
Finance and administration		439	1 478	991	28 288	4 450	4 450	2 162	29 540	27 606	30 417
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**4 401**	**781**	**3 511**	**4 747**	**5 776**	**5 776**	**1 693**	**15 321**	**2 734**	**2 819**
Community and social services		4 092	781	3 353	300	599	599	–	–	–	–
Sport and recreation		–	–	158	3 087	4 817	4 817	1 693	13 821	2 734	2 819
Public safety		309	–	–	1 360	360	360	–	1 500	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health											
Economic and environmental services		**25 147**	**23 693**	**25 136**	**21 928**	**23 761**	**23 761**	**9 284**	**15 445**	**33 996**	**8 810**
Planning and development		117	29	–	20	20	20	–	1 000	–	–
Road transport		25 030	23 664	25 136	21 908	23 741	23 741	9 284	14 445	33 996	8 810
Environmental protection											
Trading services		**108 453**	**56 553**	**74 797**	**107 244**	**120 915**	**120 915**	**49 990**	**61 707**	**54 833**	**83 221**
Energy sources		35 359	23 017	5 253	17 900	13 700	13 700	6 240	16 500	11 489	11 994
Water management		19 676	25 609	34 644	29 519	30 012	30 012	20 738	12 555	–	43 354
Waste water management		53 342	7 927	32 071	51 950	77 203	77 203	23 013	29 714	43 344	27 873
Waste management		77	–	2 828	7 875	–	–	–	2 937	–	–
Other		**–**	**–**	**–**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**
Funded by:											
National Government		136 353	79 190	55 635	94 446	129 326	129 326	57 013	67 283	90 526	93 780
Provincial Government		–	–	20 228	2 471	2 471	2 471	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	189	–	–	–
Transfers recognised - capital	4	**136 353**	**79 190**	**75 863**	**96 917**	**131 797**	**131 797**	**57 202**	**67 283**	**90 526**	**93 780**
Borrowing	6	–	–	–	20 638	–	–	–	22 138	23 026	25 691
Internally generated funds		2 622	3 372	29 160	45 651	23 106	23 106	5 928	32 592	5 616	5 796
Total Capital Funding	7	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**

1.7 Annual Budget Tables

The pages present the ten main budget tables as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2026/2027 budget .

Each table is accompanied by explanatory notes on the facing page.

Table 9 MBRR Table A1 - Budget Summary

FS204 Metsimaholo - Table A1 Budget Summary										
Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	211 327	221 436	229 909	223 924	223 924	223 924	198 947	303 676	313 697	323 736
Service charges	875 649	1 032 673	1 029 095	1 376 533	1 379 637	1 379 637	904 292	1 503 609	1 342 948	1 416 443
Investment revenue	13 829	12 037	7 973	–	3 000	3 000	3 758	5 504	5 494	5 880
Transfer and subsidies - Operational	252 168	280 408	300 534	320 294	322 627	322 627	313 375	335 434	350 943	358 968
Other own revenue	131 114	157 150	190 079	193 725	182 147	182 147	148 560	233 255	216 574	228 019
Total Revenue (excluding capital transfers and contributions)	1 484 086	1 703 703	1 757 589	2 114 475	2 111 335	2 111 335	1 568 932	2 381 477	2 229 656	2 333 046
Employee costs	343 020	394 631	431 820	451 783	450 753	450 753	379 437	459 122	476 256	490 233
Remuneration of councillors	19 947	22 473	24 217	21 281	21 281	21 281	19 570	22 005	22 731	23 458
Depreciation, amortisation and impairment	99 005	85 479	70 230	88 313	88 313	88 313	54 821	75 454	77 988	75 865
Interest, Dividends and Rent on Land	13 268	16 917	16 516	17 756	3 926	3 926	166	17 937	18 574	14 744
Inventory consumed and bulk purchases	550 561	645 524	680 445	715 149	711 498	711 498	634 973	764 081	789 284	814 342
Transfers and subsidies	257	290	287	898	908	908	437	580	598	601
Other expenditure	556 375	642 502	473 870	636 756	640 963	640 963	415 693	446 697	455 114	466 235
Total Expenditure	1 582 434	1 807 816	1 697 385	1 931 935	1 917 642	1 917 642	1 505 097	1 785 876	1 840 546	1 885 478
Surplus/(Deficit)	(98 348)	(104 113)	60 205	182 540	193 693	193 693	63 835	595 602	389 110	447 568
Transfers and subsidies - capital (monetary allocations)	101 507	94 907	72 757	82 456	104 500	104 500	62 094	67 283	90 526	93 780
Transfers and subsidies - capital (in-kind)	43 043	–	8 069	–	18 000	18 000	189	–	–	–
Surplus/(Deficit) after capital transfers & contributions	46 202	(9 206)	141 031	264 997	316 193	316 193	126 118	662 885	479 636	541 348
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	46 202	(9 206)	141 031	264 997	316 193	316 193	126 118	662 885	479 636	541 348
Capital expenditure & funds sources										
Capital expenditure	138 974	82 562	105 023	163 207	154 903	154 903	63 130	122 013	119 169	125 267
Transfers recognised - capital	136 353	79 190	75 863	96 917	131 797	131 797	57 202	67 283	90 526	93 780

Transfers recognised - capital	136 353	79 190	75 863	96 917	131 797	131 797	57 202	67 283	90 526	93 780
Borrowing	–	–	–	20 638	–	–	–	22 138	23 026	25 691
Internally generated funds	2 622	3 372	29 160	45 651	23 106	23 106	5 928	32 592	5 616	5 796
Total sources of capital funds	138 974	82 562	105 023	163 207	154 903	154 903	63 130	122 013	119 169	125 267
Financial position										
Total current assets	1 321 208	537 738	780 232	1 969 970	1 969 970	1 969 970	88 001	1 647 479	1 730 491	1 785 528
Total non current assets	1 640 248	1 864 894	1 578 956	2 030 052	2 021 748	2 021 748	8 309	2 059 855	2 120 958	2 191 113
Total current liabilities	1 246 619	514 640	645 086	1 225 321	1 225 321	1 225 321	(38 102)	1 217 050	1 263 289	1 297 443
Total non current liabilities	60 688	57 402	57 328	189 507	189 507	189 507	–	104 666	108 120	111 580
Community wealth/Equity	1 654 361	1 830 590	1 656 774	2 320 197	2 260 697	2 260 697	165 331	1 740 274	2 011 092	2 031 317
Cash flows										
Net cash from (used) operating	41 431	135 916	638 503	346 940	325 659	325 659	689 845	143 225	170 623	177 986
Net cash from (used) investing	(137 164)	(61 066)	(96 488)	(172 315)	(172 315)	(172 315)	(61 691)	(138 590)	(137 044)	(144 057)
Net cash from (used) financing	(38)	(1 024)	1 100	314	314	314	776	115	119	123
Cash/cash equivalents at the year end	21 708	237 027	669 065	310 447	289 166	289 166	628 930	140 259	173 958	208 010
Cash backing/surplus reconciliation										
Cash and investments available	21 708	237 027	669 065	310 447	289 166	289 166	628 930	140 259	173 958	208 010
Application of cash and investments	(127 621)	276 863	251 891	(135 658)	(137 728)	(137 728)	(98 906)	(98 697)	(176 415)	(181 156)
Balance - surplus (shortfall)	149 329	(39 837)	417 174	446 105	426 894	426 894	727 836	238 956	350 372	389 166
Asset management										
Asset register summary (WDV)	1 281 807	1 381 751	1 055 708	1 693 640	1 685 336	1 685 336		1 723 443	1 773 445	1 832 478
Depreciation	99 005	85 479	70 230	88 313	88 313	88 313		75 454	77 988	75 865
Renewal and Upgrading of Existing Assets	32 528	22 016	47 680	123 611	85 916	85 916		78 570	48 819	49 244
Repairs and Maintenance	29 613	44 576	33 738	114 992	121 049	121 049		31 639	32 642	33 138
Free services										
Cost of Free Basic Services provided	33 670	37 764	45 345	163 191	163 191	163 191		167 387	170 460	173 537
Revenue cost of free services provided	47 299	48 314	52 389	143 180	143 180	143 180		142 709	147 419	152 136
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	2	–	2	2	2	2		2	2	2
Energy:	40	–	40	43	43	43		44	44	44
Refuse:	30	–	30	76	76	76		76	76	76

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating revenue and expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash

Flow Budget. If the municipality's cash flow is positive, and is improving it indicates that the necessary cash resources are available to fund the Capital Budget. Capital from own funding (accumulated surplus) will only be used based on the availability of cash.

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

Table 10 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

FS204 Metsimaholo - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**241 458**	**299 872**	**290 396**	**290 462**	**284 964**	**284 964**	**307 861**	**322 376**	**329 011**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		241 458	299 872	290 396	290 462	284 964	284 964	307 861	322 376	329 011
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**250 742**	**259 793**	**272 238**	**254 543**	**254 913**	**254 913**	**363 406**	**366 650**	**377 939**
Community and social services		8 697	1 999	3 778	761	1 060	1 060	768	794	799
Sport and recreation		242	323	260	2 922	2 922	2 922	11 636	3 256	3 333
Public safety		3 861	3 774	4 795	2 158	2 228	2 228	2 397	2 492	2 196
Housing		237 943	253 698	263 404	248 702	248 702	248 702	348 604	360 108	371 612
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**45 965**	**52 904**	**6 412**	**13 941**	**27 587**	**27 587**	**5 000**	**39 141**	**14 117**
Planning and development		3 130	3 108	4 181	4 423	3 606	3 606	4 065	5 156	5 318
Road transport		42 834	49 796	2 230	9 518	23 981	23 981	935	33 985	8 799
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**1 090 472**	**1 186 041**	**1 269 370**	**1 637 985**	**1 666 371**	**1 666 371**	**1 772 494**	**1 592 015**	**1 705 758**
Energy sources		367 425	422 274	423 667	655 805	658 909	658 909	726 130	750 215	774 373
Water management		513 336	607 072	634 431	764 207	770 063	770 063	824 320	604 461	679 917
Waste water management		137 669	92 396	131 142	139 447	158 873	158 873	133 455	150 508	161 835
Waste management		72 041	64 299	80 131	78 525	78 525	78 525	88 589	86 832	89 633
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 628 637**	**1 798 610**	**1 838 416**	**2 196 931**	**2 233 834**	**2 233 834**	**2 448 761**	**2 320 182**	**2 426 826**
Expenditure - Functional										
Governance and administration		**249 195**	**355 457**	**341 866**	**447 532**	**428 227**	**428 227**	**293 550**	**367 965**	**376 719**
Executive and council		51 862	74 202	77 535	91 374	70 464	70 464	58 564	74 432	76 666
Finance and administration		194 235	277 954	260 947	352 585	354 191	354 191	233 991	289 441	295 830
Internal audit		3 098	3 301	3 385	3 572	3 572	3 572	996	4 091	4 222
Community and public safety		**168 815**	**149 153**	**151 624**	**222 949**	**215 487**	**215 487**	**143 591**	**148 795**	**151 210**
Community and social services		4 797	5 730	7 418	8 762	8 592	8 592	11 581	12 030	11 190
Sport and recreation		33 318	37 973	64 989	51 914	52 465	52 465	49 050	50 954	50 767
Public safety		48 504	53 915	60 575	69 987	65 817	65 817	64 174	66 376	69 598
Housing		82 197	51 535	18 642	92 286	88 614	88 614	18 787	19 435	19 655
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**85 294**	**74 247**	**64 592**	**95 587**	**95 378**	**95 378**	**77 009**	**83 239**	**84 609**
Planning and development		27 093	18 182	24 285	31 953	34 924	34 924	24 146	28 301	28 089
Road transport		58 201	56 065	40 306	63 634	60 454	60 454	52 863	54 938	56 520
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**1 075 367**	**1 225 311**	**1 135 512**	**1 160 889**	**1 173 463**	**1 173 463**	**1 266 789**	**1 235 421**	**1 268 096**
Energy sources		421 463	489 697	509 136	615 714	626 734	626 734	578 088	546 512	561 830
Water management		495 637	567 364	457 931	357 174	357 445	357 445	492 598	501 421	513 752
Waste water management		68 995	71 457	69 344	89 018	95 821	95 821	103 890	96 568	103 672
Waste management		89 271	96 794	99 100	98 983	93 463	93 463	92 212	90 920	88 842
Other	4	**3 763**	**3 647**	**3 791**	**4 979**	**5 086**	**5 086**	**4 936**	**5 126**	**4 843**
Total Expenditure - Functional	3	**1 582 434**	**1 807 816**	**1 697 385**	**1 931 935**	**1 917 642**	**1 917 642**	**1 785 876**	**1 840 546**	**1 885 478**
Surplus/(Deficit) for the year		**46 202**	**(9 206)**	**141 031**	**264 997**	**316 193**	**316 193**	**662 885**	**479 636**	**541 348**

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and

capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4 before capital grants.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water, Waste management and Waste Water Management
4. This function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.
5. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Financial Services.

Table 11 MBRR TableA3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

FS204 Metsimaholo - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		2 312	3 148	10 886	3 327	2 360	2 360	2 641	3 685	3 799
Vote 03 - Corporate Services		1 065	205	140	347	347	347	364	377	389
Vote 04 - Social Services		84 840	70 394	88 965	84 366	84 736	84 736	103 391	93 374	95 960
Vote 05 - Technical Services		1 061 265	1 171 538	1 191 470	1 568 978	1 611 826	1 611 826	1 684 840	1 539 169	1 624 925
Vote 06 - Financial Services		471 717	545 736	538 495	514 093	517 095	517 095	630 113	655 844	673 714
Vote 07 - Local Economic Development And Planning		7 438	7 589	8 461	25 821	17 471	17 471	27 411	27 734	28 039
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 628 637**	**1 798 610**	**1 838 416**	**2 196 931**	**2 233 834**	**2 233 834**	**2 448 761**	**2 320 182**	**2 426 826**
Expenditure by Vote ***to be appropriated***	1									
Vote 01 - Executive & Council		44 172	48 588	55 478	55 428	55 518	55 518	59 496	61 649	63 469
Vote 02 - Municipal Manager		68 131	101 317	104 831	131 492	109 059	109 059	96 335	101 445	102 120
Vote 03 - Corporate Services		37 504	56 001	74 811	71 171	74 960	74 960	72 913	75 565	78 636
Vote 04 - Social Services		178 437	196 894	234 166	232 276	222 898	222 898	213 130	220 514	220 476
Vote 05 - Technical Services		1 067 351	1 235 019	1 106 585	1 216 873	1 224 459	1 224 459	1 202 544	1 235 153	1 272 153
Vote 06 - Financial Services		137 894	135 153	85 169	173 830	179 442	179 442	99 548	102 768	105 434
Vote 07 - Local Economic Development And Planning		48 946	34 844	36 345	50 865	51 305	51 305	41 911	43 451	43 190
Vote 08 -		–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 582 434**	**1 807 816**	**1 697 385**	**1 931 935**	**1 917 642**	**1 917 642**	**1 785 876**	**1 840 546**	**1 885 478**
Surplus/(Deficit) for the year	2	**46 202**	**(9 206)**	**141 031**	**264 997**	**316 193**	**316 193**	**662 885**	**479 636**	**541 348**

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.

This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

FS204 Metsimaholo - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	313 985	379 454	399 835	619 729	622 834	622 834	362 039	684 314	706 896	729 517
Service charges - Water	2	444 571	526 547	496 316	629 837	629 837	629 837	419 761	687 631	500 042	546 564
Service charges - Waste Water Management	2	64 627	71 842	75 778	79 186	79 186	79 186	72 532	82 116	84 826	87 540
Service charges - Waste Management	2	52 466	54 830	57 165	47 781	47 781	47 781	49 961	49 549	51 184	52 822
Sale of Goods and Rendering of Services	2	5 855	4 579	3 512	27 292	15 944	15 944	2 757	22 875	23 053	22 760
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	84 090	114 043	137 580	141 745	141 745	141 745	115 831	165 031	146 665	156 947
Interest earned from Current and Non Current Assets	2	13 829	12 037	7 973	-	3 000	3 000	3 758	5 504	5 494	5 880
Dividends	2	133	148	164	104	104	104	179	105	106	107
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	6 515	6 830	6 976	7 256	7 256	7 256	5 708	8 528	8 810	9 053
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	159	343	3 196	317	317	317	71	319	330	339
Non-Exchange Revenue											
Property rates	2	211 327	221 436	229 909	223 924	223 924	223 924	198 947	303 676	313 697	323 736
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2 898	3 163	4 001	1 293	1 063	1 063	1 303	2 034	2 112	2 179
Licences or permits	2	7	5	215	292	292	292	42	51	53	55
Transfer and subsidies - Operational	2	252 168	280 408	300 534	320 294	322 627	322 627	313 375	335 434	350 943	358 968
Interest	2	16 149	21 895	24 171	10 264	10 264	10 264	20 594	29 151	30 113	31 077
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	3 770	4 152	2 231	5 161	5 161	5 161	2 046	5 161	5 331	5 502
Gains on disposal of Fixed and Intangible Assets	2	411	854	8 097	-	-	-	-	-	-	-
Other Gains	2	11 127	1 139	(64)	-	-	-	28	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution		**1 484 086**	**1 703 703**	**1 757 589**	**2 114 475**	**2 111 335**	**2 111 335**	**1 568 932**	**2 381 477**	**2 229 656**	**2 333 046**
Expenditure											
Employee related costs	2	343 020	394 631	431 820	451 783	450 753	450 753	379 437	459 122	476 256	490 233
Remuneration of councillors	2	19 947	22 473	24 217	21 281	21 281	21 281	19 570	22 005	22 731	23 458
Bulk purchases - electricity	2	338 622	396 913	456 528	489 626	489 626	489 626	352 174	420 103	433 966	447 853
Inventory consumed	2,8	211 938	248 611	223 916	225 523	221 872	221 872	282 800	343 978	355 318	366 489
Debt impairment	2,3	411 173	429 871	205 220	292 611	292 611	292 611	243 843	231 256	232 964	238 149
Depreciation, amortisation and impairment	2	99 005	85 479	70 230	88 313	88 313	88 313	54 821	75 454	77 988	75 865
Interest, Dividends and Rent on Land	2	13 268	16 917	16 516	17 756	3 926	3 926	166	17 937	18 574	14 744
Contracted services	2	75 438	119 424	126 213	246 658	240 156	240 156	97 887	123 947	127 660	130 366
Transfers and subsidies	2	257	290	287	898	908	908	437	580	598	601
Irrecoverable debts written off	2	6 549	23 670	8 344	8 866	8 866	8 866	4 314	5 177	5 348	5 519
Operational costs	2	47 630	68 722	77 066	87 621	98 330	98 330	69 625	85 288	88 113	91 171
Disposal of Fixed and Intangible Assets	2	15 030	-	(0)	-	-	-	-	-	-	-
Other Losses	2	555	815	57 028	1 000	1 000	1 000	24	1 029	1 030	1 031
Total Expenditure		**1 582 434**	**1 807 816**	**1 697 385**	**1 931 935**	**1 917 642**	**1 917 642**	**1 505 097**	**1 785 876**	**1 840 546**	**1 885 478**
Surplus/(Deficit)		**(98 348)**	**(104 113)**	**60 205**	**182 540**	**193 693**	**193 693**	**63 835**	**595 602**	**389 110**	**447 568**
Transfers and subsidies - capital (monetary allocations)	6	101 507	94 907	72 757	82 456	104 500	104 500	62 094	67 283	90 526	93 780
Transfers and subsidies - capital (in-kind)	6	43 043	-	8 069	-	18 000	18 000	189	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**46 202**	**(9 206)**	**141 031**	**264 997**	**316 193**	**316 193**	**126 118**	**662 885**	**479 636**	**541 348**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**46 202**	**(9 206)**	**141 031**	**264 997**	**316 193**	**316 193**	**126 118**	**662 885**	**479 636**	**541 348**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**46 202**	**(9 206)**	**141 031**	**264 997**	**316 193**	**316 193**	**126 118**	**662 885**	**479 636**	**541 348**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**46 202**	**(9 206)**	**141 031**	**264 997**	**316 193**	**316 193**	**126 118**	**662 885**	**479 636**	**541 348**

Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		535	57	589	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		556	1 364	950	4 200	2 930	2 930	1 865	4 887	4 528	4 673
Vote 03 - Corporate Services		–	142	41	3 390	1 410	1 410	297	4 015	52	53
Vote 04 - Social Services		4 478	781	6 339	12 622	5 776	5 776	1 693	18 259	2 734	2 819
Vote 05 - Technical Services		133 406	80 217	97 104	121 277	144 707	144 707	59 275	73 214	88 829	92 031
Vote 06 - Financial Services		–	–	–	20 698	60	60	–	20 638	23 026	25 691
Vote 07 - Local Economic Development And Planning		–	–	–	1 020	20	20	–	1 000	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**
Single-year expenditure *to be appropriated*	2										
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 04 - Social Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Technical Services		–	–	–	–	–	–	–	–	–	–
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–
Vote 07 - Local Economic Development And Planning		–	–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Vote		**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**
Capital Expenditure - Functional											
Governance and administration		**974**	**1 535**	**1 579**	**28 288**	**4 450**	**4 450**	**2 162**	**29 540**	**27 606**	**30 417**
Executive and council		535	57	589	–	–	–	–	–	–	–
Finance and administration		439	1 478	991	28 288	4 450	4 450	2 162	29 540	27 606	30 417
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**4 401**	**781**	**3 511**	**4 747**	**5 776**	**5 776**	**1 693**	**15 321**	**2 734**	**2 819**
Community and social services		4 092	781	3 353	300	599	599	–	–	–	–
Sport and recreation		–	–	158	3 087	4 817	4 817	1 693	13 821	2 734	2 819
Public safety		309	–	–	1 360	360	360	–	1 500	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health											
Economic and environmental services		**25 147**	**23 693**	**25 136**	**21 928**	**23 761**	**23 761**	**9 284**	**15 445**	**33 996**	**8 810**
Planning and development		117	29	–	20	20	20	–	1 000	–	–
Road transport		25 030	23 664	25 136	21 908	23 741	23 741	9 284	14 445	33 996	8 810
Environmental protection											
Trading services		**108 453**	**56 553**	**74 797**	**107 244**	**120 915**	**120 915**	**49 990**	**61 707**	**54 833**	**83 221**
Energy sources		35 359	23 017	5 253	17 900	13 700	13 700	6 240	16 500	11 489	11 994
Water management		19 676	25 609	34 644	29 519	30 012	30 012	20 738	12 555	–	43 354
Waste water management		53 342	7 927	32 071	51 950	77 203	77 203	23 013	29 714	43 344	27 873
Waste management		77	–	2 828	7 875	–	–	–	2 937	–	–
Other		**–**	**–**	**–**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**
Funded by:											
National Government		136 353	79 190	55 635	94 446	129 326	129 326	57 013	67 283	90 526	93 780
Provincial Government		–	–	20 228	2 471	2 471	2 471	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	189	–	–	–
Transfers recognised - capital	4	**136 353**	**79 190**	**75 863**	**96 917**	**131 797**	**131 797**	**57 202**	**67 283**	**90 526**	**93 780**
Borrowing	6	–	–	–	20 638	–	–	–	22 138	23 026	25 691
Internally generated funds		2 622	3 372	29 160	45 651	23 106	23 106	5 928	32 592	5 616	5 796
Total Capital Funding	7	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**63 130**	**122 013**	**119 169**	**125 267**

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

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

Table 14 MBRR Table A6 -Budgeted Financial Position

FS204 Metsimaholo - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	163 391	125 593	82 888	379 434	379 434	379 434	(57 041)	458 109	501 220	516 877
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	536 828	332 029	564 873	1 126 320	1 126 320	1 126 320	142 444	714 400	735 091	758 614
Receivables from non-exchange transactions	3	35 233	46 160	93 606	28 003	28 003	28 003	(17 042)	190	3 732	3 895
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	1 669	1 590	1 415	79 927	79 927	79 927	(76 991)	118 494	122 404	126 321
VAT Receivable	6	575 936	2 306	4 723	341 884	341 884	341 884	95 925	341 884	353 166	364 467
Other current assets	7	8 151	30 059	32 727	14 402	14 402	14 402	706	14 402	14 878	15 354
Total current assets		**1 321 208**	**537 738**	**780 232**	**1 969 970**	**1 969 970**	**1 969 970**	**88 001**	**1 647 479**	**1 730 491**	**1 785 528**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	241 036	440 764	335 837	236 165	236 165	236 165	(842)	236 165	243 958	251 765
Property, plant and equipment	10	1 391 227	1 417 827	1 234 747	1 783 362	1 775 058	1 775 058	9 671	1 810 043	1 864 968	1 926 931
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	4 429	4 429	4 160	4 428	4 428	4 428	–	4 428	4 574	4 721
Intangible assets	14	3 510	1 875	4 211	6 052	6 052	6 052	(521)	9 174	7 411	7 648
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	45	–	–	45	45	45	–	45	47	48
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**1 640 248**	**1 864 894**	**1 578 956**	**2 030 052**	**2 021 748**	**2 021 748**	**8 309**	**2 059 855**	**2 120 958**	**2 191 113**
TOTAL ASSETS		**2 961 456**	**2 402 632**	**2 359 188**	**4 000 022**	**3 991 718**	**3 991 718**	**96 310**	**3 707 334**	**3 851 449**	**3 976 641**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	(0)	(0)	(0)	–	–	–	–	–	–	–
Consumer deposits	19	29 271	30 583	30 482	29 712	29 712	29 712	803	29 513	30 487	31 463
Trade and other payables from exchange transactions	20	224 860	367 807	446 365	448 839	448 839	448 839	(156 816)	477 661	493 424	509 213
Trade and other payables from non-exchange transaction	21	6 902	3 352	35 990	–	–	–	27 297	–	6 076	–
Provision	22	89 687	113 644	121 056	1 209	1 209	1 209	–	–	–	–
VAT Payable	23	893 768	(3 361)	8 321	742 214	742 214	742 214	90 615	709 876	733 301	756 767
Other current liabilities	24	2 132	2 615	2 873	3 348	3 348	3 348	–	–	–	–
Total current liabilities		**1 246 619**	**514 640**	**645 086**	**1 225 321**	**1 225 321**	**1 225 321**	**(38 102)**	**1 217 050**	**1 263 289**	**1 297 443**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	12 165	8 496	629	104 666	104 666	104 666	–	104 666	108 120	111 580
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	48 523	48 906	56 699	84 841	84 841	84 841	–	–	–	–
Total non current liabilities		**60 688**	**57 402**	**57 328**	**189 507**	**189 507**	**189 507**	**–**	**104 666**	**108 120**	**111 580**
TOTAL LIABILITIES		**1 307 308**	**572 042**	**702 414**	**1 414 829**	**1 414 829**	**1 414 829**	**(38 102)**	**1 321 716**	**1 371 409**	**1 409 023**
NET ASSETS		**1 654 148**	**1 830 590**	**1 656 774**	**2 585 193**	**2 576 890**	**2 576 890**	**134 412**	**2 385 618**	**2 480 040**	**2 567 617**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1 654 361	1 830 590	1 656 774	2 320 197	2 260 697	2 260 697	165 331	1 740 274	2 011 092	2 031 317
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**1 654 361**	**1 830 590**	**1 656 774**	**2 320 197**	**2 260 697**	**2 260 697**	**165 331**	**1 740 274**	**2 011 092**	**2 031 317**

Explanatory notes to Table A6 - Budgeted Financial Position

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

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

3. Table 52 is supported by an extensive table of notes providing a detailed analysis of the major components of a number of items, including:
   - Call investments deposits;
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;
   - Provisions non- current;
   - Changes in net assets; and
   - Reserves

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

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

Table 15 MBRR Table A7 - Budgeted Cash Flow Statement

FS204 Metsimaholo - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		128 668	129 010	154 749	174 970	174 970	174 970	132 265	174 970	180 744	186 528
Service charges		505 666	536 095	685 454	993 400	993 400	993 400	605 488	1 209 563	1 248 601	1 288 530
Other revenue		1 079 021	616 082	463 458	276 270	276 270	276 270	725 249	125 613	133 184	140 505
Transfers and Subsidies - Operational	1	126 658	244 810	350 899	321 127	321 127	321 127	351 955	335 980	351 489	358 968
Transfers and Subsidies - Capital	1	95 857	36 397	65 164	72 110	72 110	72 110	49 468	67 283	90 526	93 780
Interest		3 564	10 186	27 056	14 156	14 156	14 156	1 085	14 156	14 623	15 091
Dividends		133	148	164	104	104	104	179	109	114	114
Payments											
Suppliers and employees		(1 898 136)	(1 436 811)	(1 108 442)	(1 501 014)	(1 522 295)	(1 522 295)	(1 175 844)	(1 780 265)	(1 844 336)	(1 901 069)
Finance charges		–	–	–	(4 184)	(4 184)	(4 184)	–	(4 184)	(4 322)	(4 460)
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**41 431**	**135 916**	**638 503**	**346 940**	**325 659**	**325 659**	**689 845**	**143 225**	**170 623**	**177 986**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	854	8 097	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		1 810	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(138 974)	(61 919)	(104 585)	(172 315)	(172 315)	(172 315)	(61 691)	(138 590)	(137 044)	(144 057)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(137 164)**	**(61 066)**	**(96 488)**	**(172 315)**	**(172 315)**	**(172 315)**	**(61 691)**	**(138 590)**	**(137 044)**	**(144 057)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	(1 024)	1 100	314	314	314	776	115	119	123
Payments											
Repayment of borrowing		(38)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(38)**	**(1 024)**	**1 100**	**314**	**314**	**314**	**776**	**115**	**119**	**123**
NET INCREASE/ (DECREASE) IN CASH HELD		**(95 771)**	**73 826**	**543 115**	**174 939**	**153 658**	**153 658**	**628 930**	**4 750**	**33 698**	**34 052**
Cash/cash equivalents at the year begin:	2	**117 479**	**163 201**	**125 950**	**135 508**	**135 508**	**135 508**	**–**	**135 509**	**140 259**	**173 958**
Cash/cash equivalents at the year end:	2	**21 708**	**237 027**	**669 065**	**310 447**	**289 166**	**289 166**	**628 930**	**140 259**	**173 958**	**208 010**

Table 16 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

FS204 Metsimaholo - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	21 708	237 027	669 065	310 447	289 166	289 166	628 930	140 259	173 958	208 010
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**21 708**	**237 027**	**669 065**	**310 447**	**289 166**	**289 166**	**628 930**	**140 259**	**173 958**	**208 010**
Application of cash and investments											
Unspent conditional transfers		6 902	3 352	35 990	–	–	–	27 297	–	6 076	–
Unspent borrowing		–	–	–	13 280	13 280	13 280	–	10 892	8 227	5 254
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	181 212	163 634	85 610	50 316	49 585	49 585	(287 846)	125 384	102 755	109 494
Other provisions		88 111	106 602	117 091	–	–	–	117 091	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**276 225**	**273 588**	**238 690**	**63 596**	**62 865**	**62 865**	**(143 458)**	**136 276**	**117 059**	**114 749**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Ben		**(254 517)**	**(36 561)**	**430 375**	**246 851**	**226 301**	**226 301**	**772 387**	**3 984**	**56 899**	**93 261**
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Bene		**(254 517)**	**(36 561)**	**430 375**	**246 851**	**226 301**	**226 301**	**772 387**	**3 984**	**56 899**	**93 261**

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2026/2027 MTREF was funded owing to the significant surplus.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2026/2027 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA. The budget is funded in all three financial years.
7. Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.

Table 17 MBRR Table A9 - Asset Management

FS204 Metsimaholo - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	**106 446**	**60 546**	**57 343**	**39 596**	**68 987**	**68 987**	**43 443**	**70 350**	**76 023**
Roads Infrastructure		17 681	1 039	96	3 000	14 141	14 141	1 200	16 190	8 810
Storm water Infrastructure		–	12 092	360	–	10 500	10 500	945	17 806	–
Electrical Infrastructure		34 571	21 121	4 153	10 400	12 000	12 000	10 000	11 489	11 994
Water Supply Infrastructure		7 111	16 548	–	750	100	100	–	–	23 354
Sanitation Infrastructure		42 606	7 602	29 477	11 606	24 826	24 826	10 714	20 994	27 873
Solid Waste Infrastructure		–	–	–	7 500	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	1 050	500	500	1 050	1 085	1 120
Infrastructure		***101 968***	***58 401***	***34 087***	***34 306***	***62 067***	***62 067***	***23 909***	***67 564***	***73 151***
Community Facilities		4 092	781	3 511	2 441	4 171	4 171	11 281	2 734	2 819
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***4 092***	***781***	***3 511***	***2 441***	***4 171***	***4 171***	***11 281***	***2 734***	***2 819***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		77	–	289	–	–	–	1 800	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***77***	**–**	***289***	**–**	**–**	**–**	***1 800***	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**25**	**174**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**1 360**	**1 160**	**1 160**	**1 615**	**52**	**53**
Machinery and Equipment		**309**	**1 339**	**11 314**	**1 489**	**1 589**	**1 589**	**400**	**–**	**–**
Transport Assets		**–**	**–**	**7 969**	**–**	**–**	**–**	**4 437**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**16 773**	**2 597**	**38 063**	**98 963**	**66 685**	**66 685**	**66 015**	**48 819**	**49 244**
Roads Infrastructure		–	–	9 325	21 908	9 700	9 700	13 500	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		788	742	–	4 500	1 300	1 300	4 000	–	–
Water Supply Infrastructure		4 159	47	24 774	3 971	10 381	10 381	–	–	20 000
Sanitation Infrastructure		10 736	325	2 594	41 344	41 877	41 877	19 000	22 350	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***15 683***	***1 115***	***36 693***	***71 723***	***63 258***	***63 258***	***36 500***	***22 350***	***20 000***

Community Facilities		–	–	–	–	299	299	1 000	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	***299***	***299***	***1 000***	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	1 200	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	***1 200***	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	2 000	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	***2 000***	**–**	**–**
Computer Equipment		**496**	**1 340**	**782**	**3 150**	**2 130**	**2 130**	**3 337**	**3 443**	**3 553**
Furniture and Office Equipment		**60**	**142**	**–**	**2 990**	**910**	**910**	**1 340**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**462**	**87**	**87**	**–**	**–**	**–**
Transport Assets		**535**	**–**	**589**	**20 638**	**–**	**–**	**20 638**	**23 026**	**25 691**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	**15 755**	**19 419**	**9 617**	**24 648**	**19 232**	**19 232**	**12 555**	**–**	**–**
Roads Infrastructure		7 349	10 405	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		8 406	9 014	9 617	24 648	19 232	19 232	12 555	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***15 755***	***19 419***	***9 617***	***24 648***	***19 232***	***19 232***	***12 555***	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**122 013**	**119 169**	**125 267**
Roads Infrastructure		25 030	11 444	9 422	24 908	23 841	23 841	14 700	16 190	8 810
Storm water Infrastructure		–	12 092	360	–	10 500	10 500	945	17 806	–
Electrical Infrastructure		35 359	21 863	4 153	14 900	13 300	13 300	14 000	11 489	11 994
Water Supply Infrastructure		19 676	25 609	34 390	29 369	29 712	29 712	12 555	–	43 354
Sanitation Infrastructure		53 342	7 927	32 071	52 950	66 703	66 703	29 714	43 344	27 873
Solid Waste Infrastructure		–	–	–	7 500	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	1 050	500	500	1 050	1 085	1 120
Infrastructure		***133 406***	***78 935***	***80 396***	***130 677***	***144 557***	***144 557***	***72 964***	***89 914***	***93 151***
Community Facilities		4 092	781	3 511	2 441	4 470	4 470	12 281	2 734	2 819
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***4 092***	***781***	***3 511***	***2 441***	***4 470***	***4 470***	***12 281***	***2 734***	***2 819***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		77	–	289	–	–	–	3 000	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***77***	–	***289***	–	–	–	***3 000***	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	2 000	–	–
Intangible Assets		–	–	–	–	–	–	***2 000***	–	–
Computer Equipment		**496**	**1 364**	**955**	**3 150**	**2 130**	**2 130**	**3 337**	**3 443**	**3 553**
Furniture and Office Equipment		**60**	**142**	–	**4 350**	**2 070**	**2 070**	**2 955**	**52**	**53**
Machinery and Equipment		**309**	**1 339**	**11 314**	**1 951**	**1 676**	**1 676**	**400**	–	–
Transport Assets		**535**	–	**8 557**	**20 638**	–	–	**25 075**	**23 026**	**25 691**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**138 974**	**82 562**	**105 023**	**163 207**	**154 903**	**154 903**	**122 013**	**119 169**	**125 267**
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 281 807	1 381 751	1 055 708	1 693 640	1 685 336	1 685 336	1 723 443	1 773 445	1 832 478
Roads Infrastructure		158 423	128 954	5 329	383 664	393 097	393 097	376 366	389 791	394 367
Storm water Infrastructure		44 040	49 787	164 228	12 215	12 215	12 215	10 728	27 912	10 429
Electrical Infrastructure		207 676	205 329	153 322	343 395	341 795	341 795	447 261	459 048	473 874
Water Supply Infrastructure		84 439	108 183	78 158	238 075	238 418	238 418	221 260	215 593	265 845

Sanitation Infrastructure		283 809	209 192	89 752	226 500	240 253	240 253	160 727	178 680	167 540
Solid Waste Infrastructure		1	364	391	7 804	304	304	1 572	1 624	1 676
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		(21)	–	–	1 500	950	950	1 500	1 550	1 599
Infrastructure		***778 368***	***701 810***	***491 179***	***1 213 152***	***1 227 032***	***1 227 032***	***1 219 414***	***1 274 196***	***1 315 330***
Community Assets		99 964	172 137	167 194	143 666	145 695	145 695	153 955	149 083	153 850
Heritage Assets		**4 429**	**4 429**	**4 160**	**4 428**	**4 428**	**4 428**	**4 428**	**4 574**	**4 721**
Investment properties		**241 036**	**440 764**	**335 837**	**236 165**	**236 165**	**236 165**	**236 165**	**243 958**	**251 765**
Other Assets		116 517	25 239	16 678	–	–	–	2 980	(20)	(21)
Biological or Cultivated Assets										
Intangible Assets		3 510	1 875	4 211	6 052	6 052	6 052	9 174	7 411	7 648
Computer Equipment		**1 688**	**4 032**	**3 107**	**5 531**	**4 511**	**4 511**	**5 549**	**5 727**	**5 911**
Furniture and Office Equipment		**1 117**	**2 306**	**1 890**	**5 404**	**3 124**	**3 124**	**4 822**	**1 980**	**2 043**
Machinery and Equipment		**22 095**	**18 529**	**19 732**	**7 884**	**7 609**	**7 609**	**12 062**	**12 047**	**12 432**
Transport Assets		**13 084**	**10 631**	**11 721**	**70 858**	**50 220**	**50 220**	**74 394**	**73 972**	**78 266**
Land		**–**	**–**	**–**	**500**	**500**	**500**	**500**	**517**	**533**
Zoo's, Marine and Non-biological Animals										
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**1 281 807**	**1 381 751**	**1 055 708**	**1 693 640**	**1 685 336**	**1 685 336**	**1 723 443**	**1 773 445**	**1 832 478**
EXPENDITURE OTHER ITEMS		**128 619**	**130 055**	**103 968**	**203 305**	**209 362**	**209 362**	**107 094**	**110 630**	**109 002**
Depreciation	7	99 005	85 479	70 230	88 313	88 313	88 313	75 454	77 988	75 865
Repairs and Maintenance by Asset Class	3	**29 613**	**44 576**	**33 738**	**114 992**	**121 049**	**121 049**	**31 639**	**32 642**	**33 138**
Roads Infrastructure		2 521	5 508	1 821	1 973	2 973	2 973	1 582	1 634	1 686
Storm water Infrastructure		–	5	–	5 231	1 231	1 231	1 231	1 272	1 312
Electrical Infrastructure		13 291	16 860	11 097	18 642	30 462	30 462	8 818	9 109	9 401
Water Supply Infrastructure		942	1 203	1 185	3 164	2 814	2 814	2 305	2 381	2 457
Sanitation Infrastructure		714	2 381	4 357	9 725	15 325	15 325	6 203	6 408	6 613
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***17 468***	***25 958***	***18 460***	***38 735***	***52 805***	***52 805***	***20 139***	***20 804***	***21 469***
Community Facilities		478	157	78	829	1 174	1 174	767	782	488
Sport and Recreation Facilities		–	–	–	290	210	210	290	290	290
Community Assets		***478***	***157***	***78***	***1 119***	***1 384***	***1 384***	***1 057***	***1 072***	***778***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–

Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		426	580	379	58 069	51 033	51 033	539	547	481
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***426***	***580***	***379***	***58 069***	***51 033***	***51 033***	***539***	***547***	***481***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		718	752	906	1 043	1 043	1 043	836	863	891
Intangible Assets		***718***	***752***	***906***	***1 043***	***1 043***	***1 043***	***836***	***863***	***891***
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**5 567**	**11 752**	**10 031**	**8 469**	**8 679**	**8 679**	**7 036**	**7 269**	**7 486**
Machinery and Equipment		**38**	**676**	**348**	**701**	**192**	**192**	**240**	**246**	**231**
Transport Assets		**4 919**	**4 701**	**3 535**	**6 857**	**5 913**	**5 913**	**1 793**	**1 841**	**1 801**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**128 619**	**130 055**	**103 968**	**203 305**	**209 362**	**209 362**	**107 094**	**110 630**	**109 002**
Renewal and upgrading of Existing Assets as % of total capex		*23,4%*	*26,7%*	*45,4%*	*75,7%*	*55,5%*	*55,5%*	*64,4%*	*41,0%*	*39,3%*
Renewal and upgrading of Existing Assets as % of deprecn		*32,9%*	*25,8%*	*67,9%*	*140,0%*	*97,3%*	*97,3%*	*104,1%*	*62,6%*	*64,9%*
R&M as a % of PPE & Investment Property		*2,3%*	*3,2%*	*3,1%*	*6,8%*	*7,2%*	*7,2%*	*1,8%*	*1,8%*	*1,8%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*4,8%*	*4,8%*	*7,7%*	*14,1%*	*12,3%*	*12,3%*	*6,4%*	*4,6%*	*4,5%*

Explanatory notes to Table A9 - Asset Management

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

2. **National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets. Allocations to repairs and maintenance should be 8 per cent of PPE.**

Table 18 MBRR Table A10 - Basic Service Delivery Measurement

FS204 Metsimaholo - 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		13 945	14 945	14 945	17 945	17 945	17 945	18 945	19 945	19 945
Piped water inside yard (but not in dwelling)		30 955	31 955	–	36 433	36 433	36 433	37 433	38 433	38 433
Using public tap (at least min.service level)	2	2 500	–	2 200	2 200	2 200	2 200	2 300	2 300	2 300
Other water supply (at least min.service level)	4	10	10	10	10	10	10	10	10	10
Minimum Service Level and Above sub-total		47 410	46 910	17 155	56 588	56 588	56 588	58 688	60 688	60 688
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**47 410**	**46 910**	**17 155**	**56 588**	**56 588**	**56 588**	**58 688**	**60 688**	**60 688**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		33 591	–	39 591	39 591	39 591	39 591	40 591	40 591	40 591
Flush toilet (with septic tank)		1 200	–	1 200	1 700	1 700	1 700	1 800	1 800	1 800
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		1 200	–	1 200	1 700	1 700	1 700	1 800	1 800	1 800
Other toilet provisions (> min.service level)		9 387	–	9 347	12 287	12 287	12 287	13 287	13 287	13 287
Minimum Service Level and Above sub-total		45 378	–	51 338	55 278	55 278	55 278	57 478	57 478	57 478
Bucket toilet		2 000	–	2 000	1 500	1 500	1 500	1 500	1 500	1 500
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		2 000	–	2 000	1 500	1 500	1 500	1 500	1 500	1 500
Total number of households	5	**47 378**	**–**	**53 338**	**56 778**	**56 778**	**56 778**	**58 978**	**58 978**	**58 978**
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		720	–	720	930	930	930	930	930	930
Electricity - prepaid (< min. service level)		39 239	–	39 239	42 280	42 280	42 280	43 280	43 280	43 280
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		39 959	–	39 959	43 210	43 210	43 210	44 210	44 210	44 210
Total number of households	5	**39 959**	**–**	**39 959**	**43 210**	**43 210**	**43 210**	**44 210**	**44 210**	**44 210**
Refuse:										
Removed at least once a week		55 000	–	55 000	56 000	56 000	56 000	56 000	56 000	56 000
Minimum Service Level and Above sub-total		55 000	–	55 000	56 000	56 000	56 000	56 000	56 000	56 000
Removed less frequently than once a week		10 000	–	10 000	56 000	56 000	56 000	56 000	56 000	56 000
Using communal refuse dump		–	–	–	10	10	10	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		10 000	–	10 000	10 000	10 000	10 000	10 000	10 000	10 000
No rubbish disposal		10 000	–	10 000	10 000	10 000	10 000	10 000	10 000	10 000
Below Minimum Service Level sub-total		30 000	–	30 000	76 010	76 010	76 010	76 000	76 000	76 000
Total number of households	5	**85 000**	**–**	**85 000**	**132 010**	**132 010**	**132 010**	**132 000**	**132 000**	**132 000**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
Sanitation (free minimum level service)		12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000

Electricity/other energy (50kwh per household per month)		12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
Refuse (removed at least once a week)		12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		837	(5 921)	(6 075)	(27 422)	(27 422)	(27 422)	(7 198)	(28 436)	(29 375)
Sanitation (free sanitation service to **indigent households**)		(11 589)	(9 763)	(10 438)	(10 684)	(10 684)	(10 684)	(8 977)	(11 079)	(11 445)
Electricity/other energy (50kwh per **indigent** household per month)		(4 936)	(3 029)	(8 369)	(13 654)	(13 654)	(13 654)	(18)	(14 884)	(15 375)
Refuse (removed once a week **for indigent households**)		(12 188)	(12 805)	(13 685)	(26 920)	(26 920)	(26 920)	(11 759)	(27 916)	(28 837)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	74 279	74 279	74 279	74 279	74 279	74 279
Total cost of FBS provided	8	**(27 876)**	**(31 517)**	**(38 567)**	**(4 400)**	**(4 400)**	**(4 400)**	**46 327**	**(8 036)**	**(10 752)**
Highest level of free service provided per household										
Property rates (R value threshold)		50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)		6	–	–	6	6	6	6	6	–
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		124	124	124	167	167	167	167	167	167
Electricity (kwh per household per month)		50	–	50	50	50	50	50	50	50
Refuse (average litres per week)		132	132	132	152	152	152	152	152	152
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		38	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		(382)	(403)	(422)	(441)	(441)	(441)	(367)	(441)	(455)
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	17	20	20
Sanitation **(in excess of free sanitation service to indigent households)**		(10 967)	(10 690)	(14 109)	12 174	12 174	12 174	(13 607)	12 625	13 041
Electricity/other energy **(in excess of 50 kwh per indigent household per month**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**(11 311)**	**(11 093)**	**(14 532)**	**11 734**	**11 734**	**11 734**	**(13 957)**	**12 204**	**12 606**

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The Municipality continues to make good progress with the eradication of backlogs:
    a. Sanitation services – backlog will be partially reduced in 2026/27
3. Refuse services – additional refuse removal trucks will assist in delivering more efficient and extended services
4. The budget provides for a total 13 000 households to be registered as indigent in 2026/2027 and therefore entitled to receive Free Basic Services. The number is set to increase given the rapid rate of in-migration to the Municipality, especially by poor people seeking economic opportunities.
5. It is covered by the municipality's equitable share allocation from national government.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

Terms of reference were submitted to Council for approval.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2023) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Council approved the IDP and budget time schedule on 29 August 2025

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The principal legislation in so far as the development of IDP is concerned is the Municipal Systems Act 32 of 2000. Section 25 of the Act mandates each municipal council to adopt a single, inclusive and strategic plan for the development of the municipality. As a strategic plan of the municipality, the IDP should therefore provide a clear road map for the municipality that would take it from the current situation to its desired state in five years. To this effect, the IDP must:

- Link, integrate and coordinate plans and take into account proposals for the development of the municipality.
- Align the resources and capacity of the municipality with the implementation for the plan.
- Form the policy framework and general basis on which annual budgets must be based.
- Be compatible with national and provincial development plans and planning requirements that are binding on the municipality in terms of legislation.

Integrated development planning and the product of this process, the IDP is a constitutional and legal process required of municipalities. Planning in general and the IDP in particular, is a critically important management tool to help transformation, growth and development at local government level. It is an approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development,

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2026/2027 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2026/27 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery
- Water and electricity losses be minimised

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this IDP compilation process was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

The municipality has through its public participation processes ensured that the Municipal Strategic Priorities were unpacked by developing key performance areas (KPAs), programmes, objectives, key performance indicators (KPIs) and targets for each of the KPAs and programmes.

The said objectives, indicators and targets have been aligned to the Provincial Priority Outputs, where possible and will form the basis for the development of the municipality's Service Delivery and Budget Implementation Plan (SDBIP) and Annual Performance Plans of Senior Management.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic priorities mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the new five year IDP, including:

- Strengthening the analysis and strategic planning processes of the Municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2026/27 MTREF has been directly informed by the IDP compilation process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 19 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

FS204 Metsimaholo - 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		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	To encourage the involvement of communities and community organisations in the matters of local government.	E		566	–	–	–	–	–	–	–	–
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT	To provide democratic and accountable government for local communities	D		524	1 059	8 252	405	405	405	426	440	389
FINANCIAL VIABILITY AND FINANCIAL MANAGEMENT	To ensure financial management practices that enhance financial viability & compliance with the requirements of MFMA, relevant regulations and prescribed Treasury norms and standards	C		471 692	545 717	538 480	514 035	517 037	517 037	630 052	655 781	673 714
LOCAL ECONOMIC DEVELOPMENT	To promote social and economic development	B		7 438	7 589	8 461	25 821	17 471	17 471	27 411	27 734	28 039
BASIC SERVICE DELIVERY AND INFRASTRUCTURE INVESTMENT	To ensure the provision of services to communities in a sustainable manner.	A		1 003 867	1 149 338	1 202 397	1 574 215	1 576 422	1 576 422	1 723 589	1 545 701	1 630 904
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 484 086**	**1 703 703**	**1 757 589**	**2 114 475**	**2 111 335**	**2 111 335**	**2 381 477**	**2 229 656**	**2 333 046**

Table 20 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

FS204 Metsimaholo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	To encourage the involvement of communities and community organisations	E		52 865	59 255	70 194	67 767	67 927	67 927	73 728	76 446	78 740
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL	To provide democratic and accountable government for local communities	D		100 947	148 252	165 174	188 857	171 436	171 436	156 161	163 423	166 845
FINANCIAL VIABILITY AND FINANCIAL MANAGEMENT	To ensure financial management practices that enhance financial viability &	C		54 902	72 830	77 983	99 485	104 837	104 837	92 732	95 672	98 216
LOCAL ECONOMIC DEVELOPMENT	To promote social and economic development	B		50 526	33 118	33 244	50 865	51 305	51 305	41 911	43 451	43 190
BASIC SERVICE DELIVERY AND INFRASTRUCTURE INVESTMENT	To ensure the provision of services to communities in a sustainable manner.	A		1 244 987	1 420 186	1 340 624	1 456 647	1 453 822	1 453 822	1 421 344	1 461 554	1 498 486
Allocations to other priorities												
Total Expenditure			1	**1 504 226**	**1 733 640**	**1 687 220**	**1 863 621**	**1 849 328**	**1 849 328**	**1 785 876**	**1 840 546**	**1 885 478**

Table 21 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

FS204 Metsimaholo - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD GOVERNANCE AND COMMUNITY PARTICIPATION	To encourage the involvement of communities and community organisations	E		535	57	589	90	110	110	90	52	53
MUNICIPAL TRANSFORMATION AND INSTITUTIONAL	To provide democratic and accountable government for local communities	D		439	1 478	991	7 500	4 230	4 230	8 812	4 528	4 673
FINANCIAL VIABILITY AND FINANCIAL MANAGEMENT	To ensure financial management practices that enhance financial viability &	C		–	–	–	20 698	60	60	20 638	23 026	25 691
LOCAL ECONOMIC DEVELOPMENT	To promote social and economic development	B		–	–	–	1 020	20	20	1 000	–	–
BASIC SERVICE DELIVERY AND INFRASTRUCTURE INVESTMENT	To ensure the provision of services to communities in a sustainable manner.	A		138 001	81 027	103 444	133 899	150 483	150 483	91 473	91 563	94 850
Allocations to other priorities			3									
Total Capital Expenditure			1	138 974	82 562	105 023	163 207	154 903	154 903	122 013	119 169	125 267

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance *(at this stage only for the municipal manager and managers reporting directly to the municipal manager).*

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

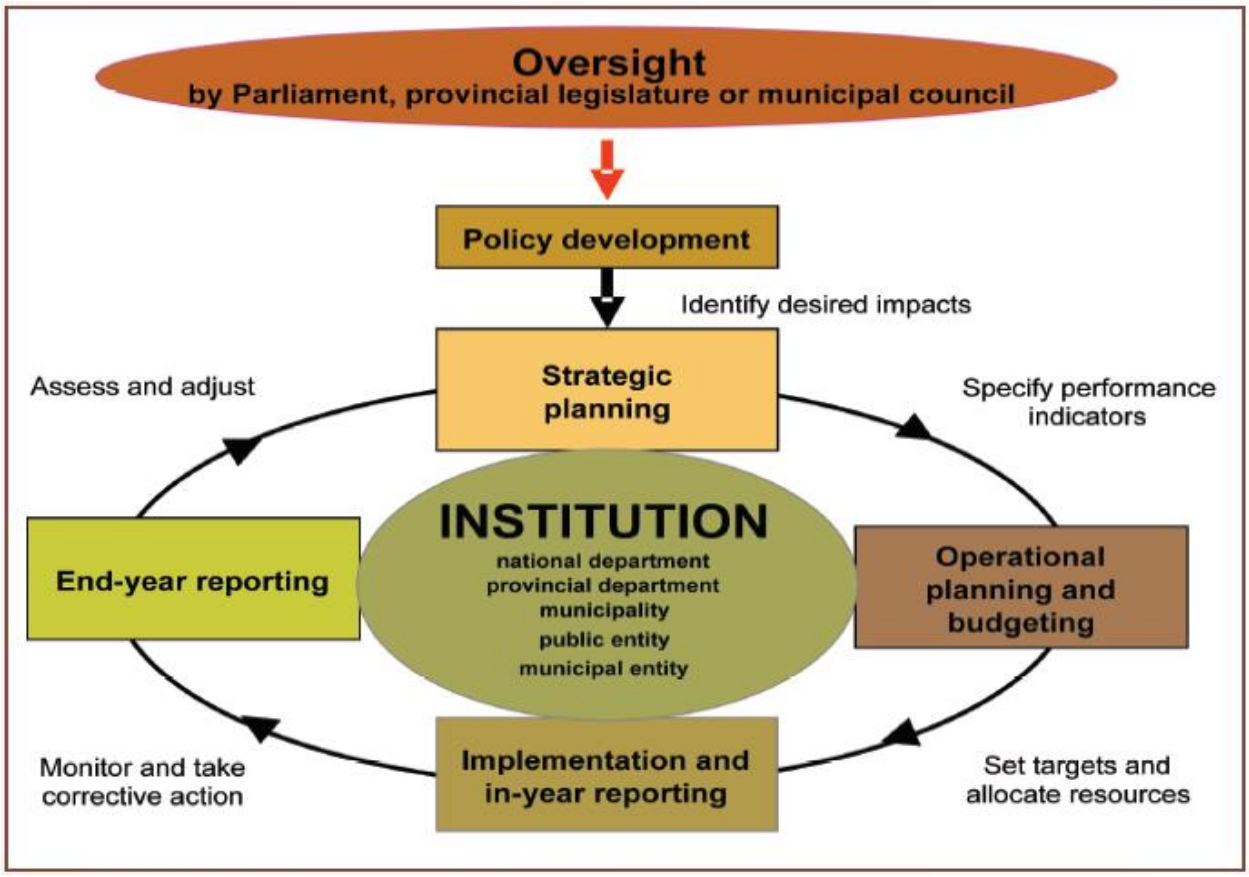

Figure 1 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system (framework) which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

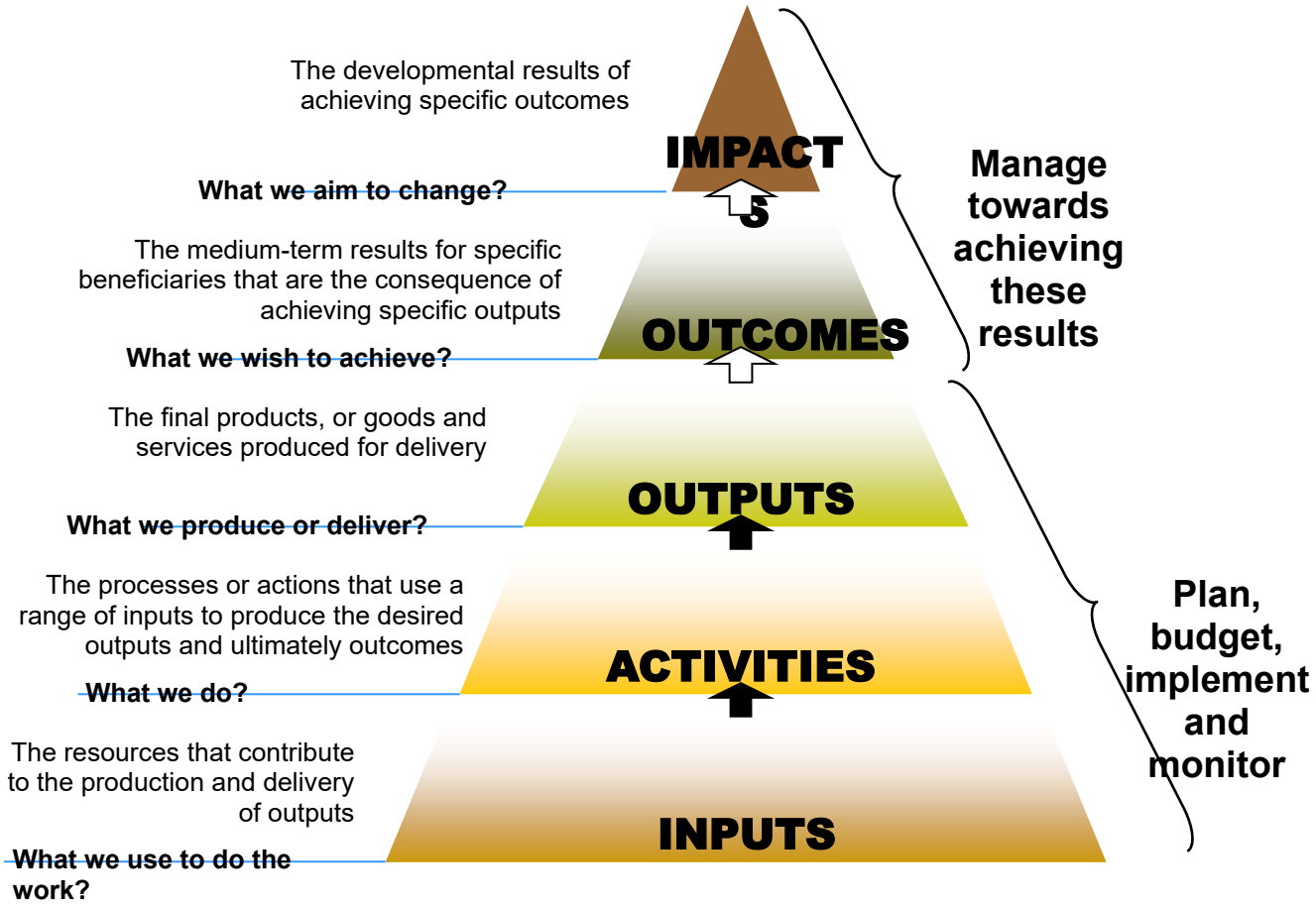

Figure 2 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve over the next five financial years

Table 22 MBRR Table SA7 - Measurable performance objectives

FS204 Metsimaholo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
04 - Social Services										
Waste Management										
Solid Waste Removal										
No Rubbish Disposal	Households	10 000		10 000	10 000	10 000	10 000	10 000	10 000	10 000
Removed At Least Once A Week	Households	55 000		55 000	56 000	56 000	56 000	56 000	56 000	56 000
Removed Less Frequently Than Once	Households	10 000		10 000	56 000	56 000	56 000	56 000	56 000	56 000
05 - Technical Services										
Energy Sources										
Electricity										
Electricity - Prepaid (< Min. Service	Households	39 239		39 239	42 280	42 280	42 280	43 280	43 280	43 280
Electricity (< Min.Service Level)	Households	720		720	930	930	930	930	930	930
Formal Settlement Households	Households	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
Informal Settlements (R000)	Rand Value				15007 000	15007 000	15007 000	15007 000	15007 000	15007 000
Waste Water Management										
Sewerage										
Bucket Toilet	Households	2 000		2 000	1 500	1 500	1 500	1 500	1 500	1 500
Flush Toilet (Connected To Sewerage)	Households	33 591		39 591	39 591	39 591	39 591	40 591	40 591	40 591
Flush Toilet (With Septic Tank)	Households	1 200		1 200	1 700	1 700	1 700	1 800	1 800	1 800
Formal Settlement Households	Households	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
Informal Settlements (R000)	Rand Value				18576 000	18576 000	18576 000	18576 000	18576 000	18576 000
No Toilet Provisions	Households									
Other Toilet Provisions (> Min.Service	Households	9 387		9 347	12 287	12 287	12 287	13 287	13 287	13 287
Pit Toilet (Ventilated)	Households	1 200		1 200	1 700	1 700	1 700	1 800	1 800	1 800
Water Management										
Water Distribution										
Formal Settlement Households	Households	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
Informal Settlements (R000)	Rand Value				14985 000	14985 000	14985 000	14985 000	14985 000	14985 000
No Water Supply	Households									
Other Water Supply (At Least	Households	10	10	10	10	10	10	10	10	10
Piped Water Inside Dwelling	Households	13 945	14 945	14 945	17 945	17 945	17 945	18 945	19 945	19 945
Piped Water Inside Yard (But Not In	Households	30 955	31 955		36 433	36 433	36 433	37 433	38 433	38 433
Using Public Tap (At Least Min.Service	Households	2 500		2 200	2 200	2 200	2 200	2 300	2 300	2 300

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

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. With the exception of water, electricity and basic sewer, only registered indigents qualify for the free basic services.

For the 2026/2027 financial year 13 000 registered indigents have been provided for in the budget. In terms of the Municipality's indigent policy registered households are entitled to 6kℓ fee water, basic water and electricity charges (availability charges),50 kWh of electricity, sanitation and free waste removal once a week, as well as a discount and additional up to maximum of R50.00 per month.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in MBRR A10 (Basic Service Delivery Measurement)

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

2.3.2 Providing clean water and managing waste water

The Municipality is the Water Services Authority for the entire municipality in terms of the Water Services Act, 1997 and acts as water services provider.

The Department of Water Affairs conducts an annual performance rating of water treatment works, presenting a Blue Drop or Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The following is briefly the main challenges facing the Municipality in this regard:

- The infrastructure at most of the waste water treatment works is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard;
  - ✓ Allocation from WSIG to fund Waste Water treatment is budgeted in 2026/2027 financial year and outer years.
- Electrical power supply to some of the plants is often interrupted which hampers the purification processes; and
- There is a lack of proper regional catchment management, resulting in storm water entering the sewerage system.

The following are some of the steps that have been taken to address these challenges:

- Infrastructure shortcomings are being addressed through the capital budget in terms of a 5-year upgrade plan;
  - ✓ The Municipality budgeted for the maintenance plan to ensure that measures are in place to address infrastructure shortcomings.
- The Division is working in consultation with the Department of Water Affairs to address catchment management.

2.4 Overview of budget related-policies

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

2.5 Overview of budget funding

2.5.1 Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.) from the remainder of the operating revenue.

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

- Growth in the Municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 85 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;

- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA),

2.5.2 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the budget complies with the funding requirements of the MFMA.

Table 23 MBRR SA10 – Funding compliance measurement

FS204 Metsimaholo Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	21 708	237 027	669 065	310 447	289 166	289 166	628 930	140 259	173 958	208 010
Cash + investments at the yr end less applications - R'000	18(1)b	2	149 329	(39 837)	417 174	446 105	426 894	426 894	727 836	238 956	350 372	389 166
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	1.6	4.8	1.9	1.8	1.8	4.9	0.9	1.1	1.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	46 202	(9 206)	141 031	264 997	316 193	316 193	126 118	662 885	479 636	541 348
Service charge rev % change - macro CPIX target exclusiv	18(1)a,(2)	5	N.A.	9.4%	(5.6%)	21.1%	(5.8%)	(6.0%)	(37.2%)	6.7%	(14.3%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	78.2%	53.1%	52.8%	51.8%	52.0%	52.0%	69.0%	82.2%	92.6%	91.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	37.8%	34.3%	16.3%	18.3%	18.2%	18.2%	22.1%	12.8%	14.1%	13.7%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								88.2%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(33.9%)	74.1%	75.3%	0.0%	0.0%	(89.1%)	469.8%	3.4%	3.2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	3.3%	3.2%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.3%	3.2%	3.1%	6.8%	7.2%	7.2%	1.8%	1.8%	1.8%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	12.1%	3.1%	36.2%	60.6%	43.0%	43.0%	0.0%	54.1%	41.0%	39.3%

Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	15.4%	0.4%	27.1%	0.2%	0.0%	(31.2%)	12.7%	(8.3%)	5.0%
% incr Property Tax	18(1)a		0.0%	4.8%	3.8%	(2.6%)	0.0%	0.0%	(11.2%)	35.6%	3.3%	3.2%
% incr Service charges - Electricity	18(1)a		0.0%	20.9%	5.4%	55.0%	0.5%	0.0%	(41.9%)	9.9%	3.3%	3.2%
% incr Service charges - Water	18(1)a		0.0%	18.4%	(5.7%)	26.9%	0.0%	0.0%	(33.4%)	9.2%	(27.3%)	9.3%
% incr Service charges - Waste Water Management	18(1)a		0.0%	11.2%	5.5%	4.5%	0.0%	0.0%	(8.4%)	3.7%	3.3%	3.2%
% incr Service charges - Waste Management	18(1)a		0.0%	4.5%	4.3%	(16.4%)	0.0%	0.0%	4.6%	3.7%	3.3%	3.2%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 086 976	1 254 109	1 259 004	1 600 457	1 603 561	1 603 561	1 103 239	1 807 285	1 656 645	1 740 178
Service charges			1 086 976	1 254 109	1 259 004	1 600 457	1 603 561	1 603 561	1 103 239	1 807 285	1 656 645	1 740 178
Property rates			211 327	221 436	229 909	223 924	223 924	223 924	198 947	303 676	313 697	323 736
Service charges - electricity revenue			313 985	379 454	399 835	619 729	622 834	622 834	362 039	684 314	706 896	729 517
Service charges - water revenue			444 571	526 547	496 316	629 837	629 837	629 837	419 761	687 631	500 042	546 564
Service charges - sanitation revenue			64 627	71 842	75 778	79 186	79 186	79 186	72 532	82 116	84 826	87 540
Service charges - refuse removal			52 466	54 830	57 165	47 781	47 781	47 781	49 961	49 549	51 184	52 822
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			2 622	3 372	29 160	66 290	23 106	23 106	5 928	54 730	28 643	31 487
Cash receipts from ratepayers	18(1)a		1 713 355	1 281 187	1 303 661	1 444 641	1 444 641	1 444 641	1 463 002	1 510 147	1 562 529	1 615 563
Ratepayer & Other revenue	18(1)a		2 190 474	2 411 841	2 469 919	2 789 748	2 780 124	2 780 124	2 121 503	1 837 724	1 687 524	1 771 014
Change in consumer debtors (current and non-current)			N/A	(193 917)	280 290	495 890	–	–	(1 028 967)	589 233	24 235	23 687
Operating and Capital Grant Revenue	18(1)a		353 674	375 315	373 291	402 750	427 127	427 127	375 469	402 717	441 469	452 748
Capital expenditure - total	20(1)(vi)		138 974	82 562	105 023	163 207	154 903	154 903	63 130	122 013	119 169	125 267
Capital expenditure - renewal	20(1)(vi)		16 773	2 597	38 063	98 963	66 685	66 685		66 015	48 819	49 244
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										389 409	350 943	358 968
DoRA capital grants total MFY										67 283	90 526	93 785
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										456 692	441 469	452 753
Average annual collection rate (arrears inclusive)												
DoRA operating												
										–	–	–
										–	–	–

Total Operating Revenue			1 484 086	1 703 703	1 757 589	2 114 475	2 111 335	2 111 335	1 568 932	2 381 477	2 229 656	2 333 046
Total Operating Expenditure			1 582 434	1 807 816	1 697 385	1 931 935	1 917 642	1 917 642	1 505 097	1 785 876	1 840 546	1 885 478
Operating Performance Surplus/(Deficit)			(98 348)	(104 113)	60 205	182 540	193 693	193 693	63 835	595 602	389 110	447 568
Cash and Cash Equivalents (30 June 2012)										140 259		
Revenue												
% Increase in Total Operating Revenue				14.8%	3.2%	20.3%	(0.1%)	0.0%	(25.7%)	12.8%	(6.4%)	4.6%
% Increase in Property Rates Revenue				4.8%	3.8%	(2.6%)	0.0%	0.0%	(11.2%)	52.6%	3.3%	3.2%
% Increase in Electricity Revenue				20.9%	5.4%	55.0%	0.5%	0.0%	(41.9%)	9.9%	3.3%	3.2%
% Increase in Property Rates & Services Charges				15.4%	0.4%	27.1%	0.2%	0.0%	(31.2%)	12.7%	(8.3%)	5.0%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	14.2%	(6.1%)	13.8%	(0.7%)	0.0%	(21.5%)	(6.9%)	3.1%	2.4%
% Increase in Employee Costs			0.0%	15.0%	9.4%	4.6%	(0.2%)	0.0%	(15.8%)	1.9%	3.7%	2.9%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	157663.2832	357171.1732	358273.2641	374379.4651	19597951.13	300901.555	364093.5924	395561.3704	21314484.78
Average Cost Per Councillor (Remuneration)			0	0	576587.7324	506691.4286	0	506691.4286	465952.7305	523921.4286	0	558529.2857
R&M % of PPE			2.3%	3.2%	3.1%	6.8%	7.2%	7.2%	1.8%	1.8%	1.8%	1.8%
Asset Renewal and R&M as a % of PPE			4.8%	4.8%	7.7%	14.1%	12.3%	12.3%	6.4%	6.4%	4.6%	4.5%
Debt Impairment % of Total Billable Revenue			37.8%	34.3%	16.3%	18.3%	18.2%	18.2%	22.1%	12.8%	14.1%	13.7%
Capital Revenue												
Internally Funded & Other (R'000)			2 622	3 372	29 160	45 651	23 106	23 106	5 928	32 592	5 616	5 796
Borrowing (R'000)			–	–	–	20 638	–	–	–	22 138	23 026	25 691
Grant Funding and Other (R'000)			136 353	79 190	75 863	96 917	131 797	131 797	57 202	67 283	90 526	93 780
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	68.9%	100.0%	100.0%	100.0%	59.6%	19.6%	18.4%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	31.1%	0.0%	0.0%	0.0%	40.4%	80.4%	81.6%
Grant Funding % of Total Funding			98.1%	95.9%	72.2%	59.4%	85.1%	85.1%	90.6%	55.1%	76.0%	74.9%
Capital Expenditure												
Total Capital Programme (R'000)			138 974	82 562	105 023	163 207	154 903	154 903	63 130	122 013	119 169	125 267
Asset Renewal			32 528	22 016	47 680	123 611	85 916	85 916	–	78 570	48 819	49 244
Asset Renewal % of Total Capital Expenditure			23.4%	26.7%	45.4%	75.7%	55.5%	55.5%	0.0%	64.4%	41.0%	39.3%
Cash												
Cash Receipts % of Rate Payer & Other			78.2%	53.1%	52.8%	51.8%	52.0%	52.0%	69.0%	82.2%	92.6%	91.2%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.8%	0.9%	1.0%	0.9%	0.2%	0.2%	0.0%	1.0%	1.0%	0.8%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			149 329	(39 837)	417 174	446 105	426 894	426 894	727 836	238 956	350 372	389 166
Free Services												
Free Basic Services as a % of Equitable Share			13.6%	13.7%	15.4%	52.0%	52.0%	52.0%	50.9%	50.9%	49.4%	49.2%
Free Services as a % of Operating Revenue (excl operational transfers)			3.8%	3.4%	3.6%	8.0%	8.0%	8.0%	11.4%	7.0%	7.8%	7.7%
High Level Outcome of Funding Compliance												
Total Operating Revenue			1 484 086	1 703 703	1 757 589	2 114 475	2 111 335	2 111 335	1 568 932	2 381 477	2 229 656	2 333 046
Total Operating Expenditure			1 582 434	1 807 816	1 697 385	1 931 935	1 917 642	1 917 642	1 505 097	1 785 876	1 840 546	1 885 478
Surplus/(Deficit) Budgeted Operating Statement			(98 348)	(104 113)	60 205	182 540	193 693	193 693	63 835	595 602	389 110	447 568
Surplus/(Deficit) Considering Reserves and Cash Backing			149 329	(39 837)	417 174	446 105	426 894	426 894	727 836	238 956	350 372	389 166
MTREF Funded (1) / Unfunded (0)		15	1	0	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓

2.6 Expenditure on grants and reconciliations of unspent funds

Table 24 MBRR SA19 - Expenditure on transfers and grant programmes

FS204 Metsimaholo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		130 082	173 320	207 980	313 545	285 541	285 541	201 630	208 405	214 682
Expanded Public Works Programme Integrated Grant		1 555	880	1 222	1 348	1 348	1 348	2 105	2 175	2 244
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 238	1 953	1 300	2 700	2 700	2 700	1 795	1 854	1 914
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		2 195	3 131	3 447	2 701	2 034	2 034	3 532	3 676	3 771
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		135 070	179 284	213 949	320 294	291 623	291 623	209 062	216 110	222 611
Total National Government		135 070	179 284	213 949	320 294	291 623	291 623	209 062	216 110	222 611
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		–	–	–	–	3 000	3 000	–	–	–
Total Monetary Allocations		-	-	-	-	3 000	3 000	-	-	-
Total Provincial Government		-	-	-	-	3 000	3 000	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Other Grant Providers										
Monetary Allocations										
Local Government Water and Related Service SETA		261	–	–	78	156	156	82	85	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		261	-	-	78	156	156	81 830	85 440	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		261	-	-	78	156	156	82	85	-
Total operating expenditure of Transfers and Grants		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

Capital									
National Government									
Monetary Allocations									
Integrated National Electrification Programme Grant	34 299	21 121	4 559	10 000	10 000	10 000	10 000	10 452	10 924
Municipal Disaster Recovery Grant	–	512	–	–	–	–	–	–	–
Municipal Disaster Relief Grant	–	–	–	–	10 500	10 500	–	–	–
Municipal Infrastructure Grant	46 693	41 009	34 350	63 592	62 466	62 466	38 283	57 724	59 502
Regional Bulk Infrastructure Grant	41 409	–	14 221	–	18 000	18 000	–	–	–
Water Services Infrastructure Grant	13 951	16 548	2 505	20 854	28 360	28 360	19 000	22 350	23 354
Total Monetary Allocations	**136 353**	**79 190**	**55 635**	**94 446**	**129 326**	**129 326**	**67 283**	**90 526**	**93 780**
Total National Government	**136 353**	**79 190**	**55 635**	**94 446**	**129 326**	**129 326**	**67 283**	**90 526**	**93 780**
Provincial Government									
Monetary Allocations									
Infrastructure Grant	–	–	20 228	2 471	2 471	2 471	–	–	–
Total Monetary Allocations	**-**	**-**	**20 228**	**2 471**	**2 471**	**2 471**	**-**	**-**	**-**
Total Provincial Government	**-**	**-**	**20 228**	**2 471**	**2 471**	**2 471**	**-**	**-**	**-**
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									
Buildings and Construction	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Human Settlement Re-development Programme	–	–	–	–	–	–	–	–	–
Production	–	–	–	–	–	–	–	–	–
South Africa Sport Commission	–	–	–	–	–	–	–	–	–
South Africa Tourism	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total capital expenditure of Transfers and Grants	**136 353**	**79 190**	**75 863**	**96 917**	**131 797**	**131 797**	**67 283**	**90 526**	**93 780**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**#N/A**	**#N/A**	**#N/A**	**#N/A**	**#N/A**	**#N/A**	**#N/A**	**#N/A**	**#N/A**

2.7 Councillor and employee benefits

Table 25 MBRR SA22 - Summary of councillor and staff benefits

FS204 Metsimaholo - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		14 521	16 674	18 448	15 799	15 799	15 799	16 336	16 875	17 415
Cell phone Allowance		1 877	2 078	2 160	1 818	1 818	1 818	1 880	1 942	2 004
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance										
Office-bearer Allowance		1 055	1 200	1 229	1 153	1 153	1 153	1 192	1 232	1 271
Out of pocket Expenses										
Travelling Allowance		2 494	2 521	2 380	2 511	2 511	2 511	2 596	2 682	2 768
Use of Personal Facilities										
Total Allowances and Service Related Benefits		**19 947**	**22 473**	**24 217**	**21 281**	**21 281**	**21 281**	**22 005**	**22 731**	**23 458**
Social Contributions										
Medial Aid Benefits										
Pension Fund Contributions										
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Councillors		**19 947**	**22 473**	**24 217**	**21 281**	**21 281**	**21 281**	**22 005**	**22 731**	**23 458**
% increase	4		**12,7%**	**7,8%**	**(12,1%)**	**–**	**–**	**3,4%**	**3,3%**	**3,2%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		5 945	6 510	8 202	9 314	10 174	10 174	7 472	7 719	7 966
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	243	161	170	190	190	190	177	183	189
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable										
Travel or Motor Vehicle	3	750	1 157	1 500	1 535	1 780	1 780	1 620	1 674	1 727
Voluntary Work										
Total Allowance		**993**	**1 318**	**1 670**	**1 725**	**1 970**	**1 970**	**1 797**	**1 856**	**1 916**
Service Related Benefits										
Acting	3	513	1 049	660	1 069	157	157	683	706	729
Bonus	3									
Danger Allowance	3									
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									

Leave gratuity									
Long Term Service Award									
Total Service Related Benefits		513	1 049	660	1 069	157	157	683	706	729
Total Salaries and Allowances		7 451	8 878	10 531	12 108	12 301	12 301	9 953	10 281	10 610
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance		7	11	11	12	12	12	11	11	11
Total Social Contributions		7	11	11	12	12	12	11	11	11
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		7 457	8 889	10 542	12 120	12 313	12 313	9 964	10 293	10 622
% increase	4		19,2%	18,6%	15,0%	1,6%	–	(19,1%)	3,3%	3,2%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		186 236	203 958	226 350	247 190	245 446	245 446	249 588	256 069	264 175
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	1 677	1 943	2 139	2 247	2 380	2 380	2 256	2 330	2 380
Housing Benefits	3	1 569	1 652	1 637	1 669	1 751	1 751	1 781	1 840	1 876
Non-pensionable										
Travel or Motor Vehicle	3	23 630	28 063	31 076	32 044	32 165	32 165	33 397	34 502	35 260
Voluntary Work										
Total Allowance		26 875	31 658	34 853	35 960	36 297	36 297	37 433	38 673	39 516
Service Related Benefits										
Acting	3	2 422	3 162	4 162	4 713	4 469	4 469	3 686	4 085	4 156
Bonus	3	15 603	16 088	19 577	23 449	23 415	23 415	21 448	24 598	25 215
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	2 691	2 569	6 069	2 322	2 378	2 378	3 227	3 338	3 051
Lifeguard/Duty Squads										
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		32 250	41 510	41 995	43 717	43 377	43 377	42 445	43 846	45 245
Scarcity	3									
Standby Allowance	3	6 199	6 619	7 335	7 333	7 791	7 791	8 794	10 094	10 427
Tools Allowance	3									
Uniform/Special/Protective Clothing	3	–	–	13	25	–	–	26	27	–
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		59 165	69 948	79 152	81 559	81 431	81 431	79 627	85 988	88 094
Total Salaries and Allowances		272 276	305 563	340 355	364 709	363 173	363 173	366 648	380 730	391 785

Social Contributions									
Bargaining Council		96	103	117	120	120	120	130	134	139
Group Life Insurance		164	167	158	161	161	161	276	285	282
Medical		21 985	24 195	28 746	28 639	28 747	28 747	32 549	33 623	34 691
Pension		32 706	36 087	40 531	41 285	41 455	41 455	45 057	46 544	48 017
Unemployment Insurance		1 535	1 574	1 729	1 758	1 758	1 758	1 806	1 866	1 925
Total Social Contributions		56 486	62 126	71 281	71 961	72 239	72 239	79 818	82 452	85 053
Post-retirement Benefit	6									
Medical		4 607	5 581	4 437	2 750	2 785	2 785	2 692	2 782	2 773
Other Benefits										
Pension										
Total Post-retirement Benefit		4 607	5 581	4 437	2 750	2 785	2 785	2 692	2 782	2 773
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		333 369	373 270	416 073	439 421	438 198	438 198	449 158	465 963	479 611
% increase	4		12,0%	11,5%	5,6%	(0,3%)	–	2,5%	3,7%	2,9%
Total Parent Municipality		360 773	404 633	450 833	472 822	471 792	471 792	481 127	498 987	513 691
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									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										

Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers 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									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-

Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		–	–	–	–	–	–	–	–
Other Staff 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									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		360 773	404 633	450 833	472 822	471 792	471 792	481 127	498 987	513 691
% increase	4		12,2%	11,4%	4,9%	(0,2%)	–	2,0%	3,7%	2,9%
TOTAL MANAGERS AND STAFF	5,7	340 826	382 159	426 616	451 541	450 511	450 511	459 122	476 256	490 233

Table 26 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

FS204 Metsimaholo - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4				924 850			924 850
Chief Whip					718 460			718 460
Executive Mayor			723 870		334 460			1 058 330
Deputy Executive Mayor								–
Executive Committee			3 091 850		852 170			3 944 020
Total for all other councillors			12 520 650		2 838 390			15 359 040
Total Councillors	8	–	**16 336 370**	**–**	**5 668 330**			**22 004 700**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 607 750	2 130	385 160	–		1 995 040
Chief Finance Officer			1 303 250	2 130	349 820	–		1 655 200
SM					–			–
SM D05			1 303 250	2 130	349 820	–		1 655 200
SM DCH			1 303 250	2 130	467 690	–		1 773 070
SM DPS			651 630	1 070	612 110	–		1 264 810
SM DTS			1 303 250	1 090	316 010	–		1 620 350
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**7 472 380**	**10 680**	**2 480 610**	**–**		**9 963 670**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**23 808 750**	**10 680**	**8 148 940**	**–**		**31 968 370**

Table 27 MBRR SA24–Summary of personnel numbers

FS204 Metsimaholo - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		42	–	42	42	–	42	42	–	42
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	–	6	6	1	5	6	1	5
Other Managers	7	49	46	–	49	47	1	49	47	1
Professionals		*38*	*36*	–	*38*	*36*	–	*38*	*36*	–
Finance		19	18	–	19	19	–	19	19	–
Spatial/town planning		8	7	–	8	6	–	8	6	–
Information Technology		3	3	–	3	3	–	3	3	–
Roads										
Electricity		2	2	–	2	2	–	2	2	–
Water		5	5	–	5	5	–	5	5	–
Sanitation		1	1	–	1	1	–	1	1	–
Refuse										
Other										
Technicians		*166*	*162*	*2*	*166*	*161*	–	*166*	*161*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		4	4	–	4	4	–	4	4	–
Information Technology		6	4	–	6	2	–	6	2	–
Roads		44	44	–	44	43	–	44	43	–
Electricity		69	69	–	69	69	–	69	69	–
Water		36	36	–	36	36	–	36	36	–
Sanitation										
Refuse		5	5	–	5	5	–	5	5	–
Other		2	–	2	2	2	–	2	2	–
Clerks (Clerical and administrative)		244	235	1	244	239	5	244	239	5
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		140	115	–	140	114	–	140	114	–
Elementary Occupations		618	606	–	618	606	12	618	606	12
TOTAL PERSONNEL NUMBERS	9	**1 303**	**1 200**	**51**	**1 303**	**1 204**	**65**	**1 303**	**1 204**	**65**
% increase					–	0,3%	27,5%	–	–	–
Total municipal employees headcount	6, 10	**1 303**	**1 200**	**51**	**1 303**	**1 204**	**65**	**1 303**	**1 204**	**65**
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

2.8 Monthly targets for revenue, expenditure and cash flow

Table 28 MBRR SA25 - Budgeted monthly revenue and expenditure

FS204 Metsimaholo - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		45 109	45 109	45 109	45 109	49 609	121 609	45 109	45 109	45 109	45 109	40 609	111 610	684 314	706 896	729 517
Service charges - Water		57 303	57 303	57 303	57 303	57 303	57 303	57 303	57 303	57 303	57 303	57 303	57 303	687 631	500 042	546 564
Service charges - Waste Water Management		6 843	6 843	6 843	6 843	6 843	6 843	6 843	6 843	6 843	6 843	6 843	6 843	82 116	84 826	87 540
Service charges - Waste Management		4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	49 549	51 184	52 822
Sale of Goods and Rendering of Services		1 906	1 906	1 906	1 906	1 906	1 906	1 906	1 906	1 906	1 906	1 906	1 906	22 875	23 053	22 760
Agency services																
Interest																
Interest earned from Receivables		13 753	13 753	13 753	13 753	13 753	13 753	13 753	13 753	13 753	13 753	13 753	13 753	165 031	146 665	156 947
Interest earned from Current and Non Current Assets		459	459	459	459	459	459	459	459	459	459	459	459	5 504	5 494	5 880
Dividends		9	9	9	9	9	9	9	9	9	9	9	9	105	106	107
Rent on Land																
Rental from Fixed Assets		711	711	711	711	711	711	711	711	711	711	711	711	8 528	8 810	9 053
Licence and permits																
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		27	27	27	27	27	27	27	27	27	27	27	27	319	330	339
Non-Exchange Revenue																
Property rates		25 306	25 306	25 306	25 306	25 306	25 306	25 306	25 306	25 306	25 306	25 306	25 306	303 676	313 697	323 736
Surcharges and Taxes																
Fines, penalties and forfeits		169	169	169	169	169	169	169	169	169	169	169	169	2 034	2 112	2 179
Licences or permits		4	4	4	4	4	4	4	4	4	4	4	4	51	53	55
Transfer and subsidies - Operational		27 719	27 719	27 719	27 719	27 719	27 719	27 719	30 519	27 719	27 719	27 719	27 720	335 434	350 943	358 968
Interest		2 429	2 429	2 429	2 429	2 429	2 429	2 429	2 429	2 429	2 429	2 429	2 429	29 151	30 113	31 077
Fuel Levy																
Operational Revenue		430	430	430	430	430	430	430	430	430	430	430	430	5 161	5 331	5 502
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**186 306**	**186 306**	**186 306**	**186 306**	**190 806**	**262 806**	**186 306**	**189 106**	**186 306**	**186 306**	**181 806**	**252 807**	**2 381 477**	**2 229 656**	**2 333 046**
Expenditure																
Employee related costs		38 260	38 260	38 260	38 260	38 260	38 260	38 260	38 260	38 260	38 260	38 260	38 257	459 122	476 256	490 233
Remuneration of councillors		1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	1 834	22 005	22 731	23 458
Bulk purchases - electricity		35 009	35 009	35 009	35 009	35 009	35 009	35 009	35 009	35 009	35 009	35 009	35 009	420 103	433 966	447 853
Inventory consumed		28 665	28 665	28 665	28 665	28 665	28 665	28 665	28 665	28 665	28 665	28 665	28 664	343 978	355 318	366 489
Debt impairment		19 271	19 271	19 271	19 271	19 271	19 271	19 271	19 271	19 271	19 271	19 271	19 271	231 256	232 964	238 149
Depreciation, amortisation and impairment		6 288	6 288	6 288	6 288	6 288	6 288	6 288	6 288	6 288	6 288	6 288	6 287	75 454	77 988	75 865
Interest, Dividends and Rent on Land		1 495	1 495	1 495	1 495	1 495	1 495	1 495	1 495	1 495	1 495	1 495	1 495	17 937	18 574	14 744
Contracted services		10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 329	10 328	123 947	127 660	130 366
Transfers and subsidies		48	48	48	48	48	48	48	48	48	48	48	48	580	598	601
Irrecoverable debts written off		431	431	431	431	431	431	431	431	431	431	431	431	5 177	5 348	5 519
Operational costs		7 107	7 107	7 107	7 107	7 107	7 107	7 107	7 107	7 107	7 107	7 107	7 106	85 288	88 113	91 171
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		86	86	86	86	86	86	86	86	86	86	86	86	1 029	1 030	1 031
Total Expenditure		**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 816**	**1 785 876**	**1 840 546**	**1 885 478**
Surplus/(Deficit)		**37 483**	**37 483**	**37 483**	**37 483**	**41 983**	**113 983**	**37 483**	**40 283**	**37 483**	**37 483**	**32 983**	**103 991**	**595 602**	**389 110**	**447 568**
Transfers and subsidies - capital (monetary allocations)		5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	67 283	90 526	93 780
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**43 090**	**43 090**	**43 090**	**43 090**	**47 590**	**119 590**	**43 090**	**45 890**	**43 090**	**43 090**	**38 590**	**109 598**	**662 885**	**479 636**	**541 348**
Income Tax																
Surplus/(Deficit) after income tax		**43 090**	**43 090**	**43 090**	**43 090**	**47 590**	**119 590**	**43 090**	**45 890**	**43 090**	**43 090**	**38 590**	**109 598**	**662 885**	**479 636**	**541 348**
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		**43 090**	**43 090**	**43 090**	**43 090**	**47 590**	**119 590**	**43 090**	**45 890**	**43 090**	**43 090**	**38 590**	**109 598**	**662 885**	**479 636**	**541 348**
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	1	**43 090**	**43 090**	**43 090**	**43 090**	**47 590**	**119 590**	**43 090**	**45 890**	**43 090**	**43 090**	**38 590**	**109 598**	**662 885**	**479 636**	**541 348**

Table 29 MBRR SA27 - Budgeted monthly revenue and expenditure (classification)

FS204 Metsimaholo - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**25 422**	**25 422**	**25 422**	**25 422**	**25 422**	**25 422**	**25 422**	**28 222**	**25 422**	**25 422**	**25 422**	**25 422**	**307 861**	**322 376**	**329 011**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		25 422	25 422	25 422	25 422	25 422	25 422	25 422	28 222	25 422	25 422	25 422	25 422	307 861	322 376	329 011
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**30 284**	**363 406**	**366 650**	**377 939**
Community and social services		64	64	64	64	64	64	64	64	64	64	64	64	768	794	799
Sport and recreation		970	970	970	970	970	970	970	970	970	970	970	970	11 636	3 256	3 333
Public safety		200	200	200	200	200	200	200	200	200	200	200	200	2 397	2 492	2 196
Housing		29 050	29 050	29 050	29 050	29 050	29 050	29 050	29 050	29 050	29 050	29 050	29 050	348 604	360 108	371 612
Health																
Economic and environmental services		**417**	**417**	**417**	**417**	**417**	**417**	**417**	**417**	**417**	**417**	**417**	**417**	**5 000**	**39 141**	**14 117**
Planning and development		339	339	339	339	339	339	339	339	339	339	339	339	4 065	5 156	5 318
Road transport		78	78	78	78	78	78	78	78	78	78	78	78	935	33 985	8 799
Environmental protection																
Trading services		**135 791**	**135 791**	**135 791**	**135 791**	**140 291**	**212 291**	**135 791**	**135 791**	**135 791**	**135 791**	**131 291**	**202 291**	**1 772 494**	**1 592 015**	**1 705 758**
Energy sources		48 594	48 594	48 594	48 594	53 094	125 094	48 594	48 594	48 594	48 594	44 094	115 094	726 130	750 215	774 373
Water management		68 693	68 693	68 693	68 693	68 693	68 693	68 693	68 693	68 693	68 693	68 693	68 693	824 320	604 461	679 917
Waste water management		11 121	11 121	11 121	11 121	11 121	11 121	11 121	11 121	11 121	11 121	11 121	11 121	133 455	150 508	161 835
Waste management		7 382	7 382	7 382	7 382	7 382	7 382	7 382	7 382	7 382	7 382	7 382	7 382	88 589	86 832	89 633
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**191 913**	**191 913**	**191 913**	**191 913**	**196 413**	**268 413**	**191 913**	**194 713**	**191 913**	**191 913**	**187 413**	**258 414**	**2 448 761**	**2 320 182**	**2 426 826**
Expenditure - Functional																
Governance and administration		**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 463**	**24 459**	**293 550**	**367 965**	**376 719**
Executive and council		4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 880	4 879	58 564	74 432	76 666
Finance and administration		19 499	19 499	19 499	19 499	19 499	19 499	19 499	19 499	19 499	19 499	19 499	19 497	233 991	289 441	295 830
Internal audit		83	83	83	83	83	83	83	83	83	83	83	83	996	4 091	4 222
Community and public safety		**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 966**	**11 964**	**143 591**	**148 795**	**151 210**
Community and social services		965	965	965	965	965	965	965	965	965	965	965	965	11 581	12 030	11 190
Sport and recreation		4 088	4 088	4 088	4 088	4 088	4 088	4 088	4 088	4 088	4 088	4 088	4 087	49 050	50 954	50 767
Public safety		5 348	5 348	5 348	5 348	5 348	5 348	5 348	5 348	5 348	5 348	5 348	5 347	64 174	66 376	69 598
Housing		1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 566	1 565	18 787	19 435	19 655
Health																
Economic and environmental services		**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**6 417**	**77 009**	**83 239**	**84 609**
Planning and development		2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	2 012	24 146	28 301	28 089
Road transport		4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	52 863	54 938	56 520
Environmental protection																
Trading services		**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 566**	**105 565**	**1 266 789**	**1 235 421**	**1 268 096**
Energy sources		48 174	48 174	48 174	48 174	48 174	48 174	48 174	48 174	48 174	48 174	48 174	48 174	578 088	546 512	561 830
Water management		41 050	41 050	41 050	41 050	41 050	41 050	41 050	41 050	41 050	41 050	41 050	41 050	492 598	501 421	513 752
Waste water management		8 658	8 658	8 658	8 658	8 658	8 658	8 658	8 658	8 658	8 658	8 658	8 657	103 890	96 568	103 672
Waste management		7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	7 684	92 212	90 920	88 842
Other		**411**	**411**	**411**	**411**	**411**	**411**	**411**	**411**	**411**	**411**	**411**	**411**	**4 936**	**5 126**	**4 843**
Total Expenditure - Functional		**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 824**	**148 816**	**1 785 876**	**1 840 546**	**1 885 478**
Surplus/(Deficit) before assoc.		**43 090**	**43 090**	**43 090**	**43 090**	**47 590**	**119 590**	**43 090**	**45 890**	**43 090**	**43 090**	**38 590**	**109 598**	**662 885**	**479 636**	**541 348**
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**43 090**	**43 090**	**43 090**	**43 090**	**47 590**	**119 590**	**43 090**	**45 890**	**43 090**	**43 090**	**38 590**	**109 598**	**662 885**	**479 636**	**541 348**

Table 30 MBRR SA30 - Budgeted monthly cash flow

FS204 Metsimaholo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	14 581	14 581	14 581	14 581	14 581	14 581	14 581	14 581	14 581	14 581	14 581	14 581	174 970	180 744	186 528
Service charges - electricity revenue	53 283	53 283	53 283	53 283	57 783	58 283	53 283	53 283	53 283	53 283	48 783	48 283	639 392	659 840	680 911
Service charges - water revenue	40 164	40 164	40 164	40 164	40 164	40 164	40 164	40 164	40 164	40 164	40 164	40 164	481 969	497 648	513 590
Service charges - sanitation revenue	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	4 807	57 679	59 582	61 489
Service charges - refuse revenue	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	2 544	30 524	31 531	32 540
Rental of facilities and equipment	697	697	697	697	697	697	697	697	697	697	697	697	8 368	8 644	8 909
Interest earned - external investments	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	1 180	14 156	14 623	15 091
Interest earned - outstanding debtors															
Dividends received	9	9	9	9	9	9	9	9	9	9	9	9	109	114	114
Fines, penalties and forfeits	160	160	160	160	160	160	160	160	160	160	160	160	1 919	1 982	2 046
Licences and permits	4	4	4	4	4	4	4	4	4	4	4	4	51	53	55
Agency services															
Transfers and Subsidies - Operational	27 998	27 998	27 998	27 998	27 998	27 998	27 998	27 998	27 998	27 998	27 998	27 998	335 980	351 489	358 968
Other revenue	9 606	9 606	9 606	9 606	9 606	9 606	9 606	9 606	9 606	9 606	9 606	9 606	115 276	122 504	129 495
Cash Receipts by Source	**155 033**	**155 033**	**155 033**	**155 033**	**159 533**	**160 033**	**155 033**	**155 033**	**155 033**	**155 033**	**150 533**	**150 033**	**1 860 391**	**1 928 755**	**1 989 736**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	5 607	67 283	90 526	93 780
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans															
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	10	10	10	10	10	10	10	10	10	10	10	10	115	119	123
Vat Control (receipts)															
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital															
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**160 649**	**160 649**	**160 649**	**160 649**	**165 149**	**165 649**	**160 649**	**160 649**	**160 649**	**160 649**	**156 149**	**155 649**	**1 927 790**	**2 019 400**	**2 083 639**
Cash Payments by Type															
Employee related costs	39 065	39 065	39 065	39 065	39 065	39 065	39 065	39 065	39 065	39 065	39 065	39 062	468 779	484 248	499 744
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	349	349	349	349	349	349	349	349	349	349	349	349	4 184	4 322	4 460
Bulk purchases - Electricity	62 591	62 591	62 591	62 591	62 591	62 591	62 591	62 591	62 591	62 591	62 591	62 591	751 096	775 883	800 711
Acquisition inventory - water and other inventory	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 622	22 621	271 464	280 423	289 396
Contracted services	13 768	13 768	13 768	13 768	13 768	13 768	13 768	13 768	13 768	13 768	13 768	13 767	165 214	175 988	179 334
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	10 309	10 309	10 309	10 309	10 309	10 309	10 309	10 309	10 309	10 309	10 309	10 308	123 712	127 794	131 884
Cash Payments by Type	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 705**	**148 699**	**1 784 449**	**1 848 658**	**1 905 530**
Other Cash Flows/Payments by Type															
Capital assets	10 043	10 043	10 043	10 043	10 043	10 043	10 043	10 043	10 043	10 043	10 043	28 120	138 590	137 044	144 057
Retention (Capital)															
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**158 747**	**176 818**	**1 923 039**	**1 985 702**	**2 049 587**
NET INCREASE/(DECREASE) IN CASH HELD	**1 902**	**1 902**	**1 902**	**1 902**	**6 402**	**6 902**	**1 902**	**1 902**	**1 902**	**1 902**	**(2 598)**	**(21 169)**	**4 750**	**33 698**	**34 052**
Cash/cash equivalents at the month/year begin:	135 509	137 411	139 312	141 214	143 116	149 518	156 419	158 321	160 223	162 124	164 026	161 428	135 509	140 259	173 958
Cash/cash equivalents at the month/year end:	137 411	139 312	141 214	143 116	149 518	156 419	158 321	160 223	162 124	164 026	161 428	140 259	140 259	173 958	208 010

2.9 Annual budgets and SDBIPs

Strategic objectives indicate what the municipality intends doing (or producing) to achieve its strategic outcomes oriented goals. Each strategic objective is aligned with goals that are stated as performance statements that are SMART and allows for setting of performance targets the municipality can achieve by the end of the period of the IDP. The target were revised during the Adjustment Budget, in terms of S72 of the MFMA.

These strategic objectives are related to and discussed within the context of the approved budget and are aligned to the Strategic Oriented Goals above as well as various Outputs of Outcome 9 Delivery Agreement. In order to ensure further alignment with annual implementation plans (SDBIP), the priority needs / programmes and projects are packaged according to the 5 KPA's of Local Government as follows:

KPA1: Basic Service Delivery and Infrastructure Investment;
KPA2: Local Economic Development;
KPA3: Financial Viability and Financial Management;
KPA4: Municipal Transformation and Institutional Development;
KPA5: Good Governance and Community Participation

2.10 Capital expenditure details

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

Table 31 MBRR SA34a - Capital expenditure on new assets by asset class

FS204 Metsimaholo - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**101 968**	**58 401**	**34 087**	**34 306**	**62 067**	**62 067**	**23 909**	**67 564**	**73 151**
Roads Infrastructure		17 681	1 039	96	3 000	14 141	14 141	1 200	16 190	8 810
Roads		17 681	1 039	96	–	13 741	13 741	–	16 190	8 810
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	3 000	400	400	1 200	–	–
Capital Spares										
Storm water Infrastructure		–	12 092	360	–	10 500	10 500	945	17 806	–
Drainage Collection										
Storm water Conveyance		–	12 092	360	–	10 500	10 500	945	17 806	–
Attenuation										
Electrical Infrastructure		34 571	21 121	4 153	10 400	12 000	12 000	10 000	11 489	11 994
Power Plants										
HV Substations		–	–	(406)	400	2 000	2 000	–	–	–
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		271	–	–	–	–	–	–	1 037	1 070
LV Networks		34 299	21 121	4 559	10 000	10 000	10 000	10 000	10 452	10 924
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7 111	16 548	–	750	100	100	–	–	23 354
Dams and Weirs										
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs										
Pump Stations										
Water Treatment Works		3 215	16 548	–	–	–	–	–	–	23 354
Bulk Mains										
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points										
PRV Stations										
Capital Spares		3 896	–	–	750	100	100	–	–	–
Sanitation Infrastructure		42 606	7 602	29 477	11 606	24 826	24 826	10 714	20 994	27 873
Pump Station										
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		41 409	–	14 221	–	18 000	18 000	–	–	–
Outfall Sewers										
Toilet Facilities		1 196	7 602	15 256	11 606	6 826	6 826	10 714	20 994	27 873
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	7 500	–	–	–	–	–
Landfill Sites		–	–	–	7 500	–	–	–	–	–
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										

Capital Spares									
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	–	–	–	1 050	500	500	1 050	1 085	1 120
Data Centres									
Core Layers									
Distribution Layers	–	–	–	1 050	500	500	1 050	1 085	1 120
Capital Spares									
Community Assets	**4 092**	**781**	**3 511**	**2 441**	**4 171**	**4 171**	**11 281**	**2 734**	**2 819**
Community Facilities	4 092	781	3 511	2 441	4 171	4 171	11 281	2 734	2 819
Halls									
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria	4 092	781	3 353	–	–	–	–	–	–
Police									
Parks	–	–	158	–	–	–	–	–	–
Public Open Space	–	–	–	2 441	4 171	4 171	11 281	2 734	2 819
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities									
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares									

Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		77	–	289	–	–	–	1 800	–	–
Operational Buildings		77	–	289	–	–	–	1 800	–	–
Municipal Offices		77	–	–	–	–	–	1 800	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards		–	–	254	–	–	–	–	–	–
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares		–	–	35	–	–	–	–	–	–
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		–	25	174	–	–	–	–	–	–
Computer Equipment		–	25	174	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	1 360	1 160	1 160	1 615	52	53
Furniture and Office Equipment		–	–	–	1 360	1 160	1 160	1 615	52	53
Machinery and Equipment		309	1 339	11 314	1 489	1 589	1 589	400	–	–
Machinery and Equipment		309	1 339	11 314	1 489	1 589	1 589	400	–	–
Transport Assets		–	–	7 969	–	–	–	4 437	–	–
Transport Assets		–	–	7 969	–	–	–	4 437	–	–
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	**106 446**	**60 546**	**57 343**	**39 596**	**68 987**	**68 987**	**43 443**	**70 350**	**76 023**

Table 32 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

FS204 Metsimaholo - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**15 683**	**1 115**	**36 693**	**71 723**	**63 258**	**63 258**	**36 500**	**22 350**	**20 000**
Roads Infrastructure		–	–	9 325	21 908	9 700	9 700	13 500	–	–
Roads		–	–	9 325	21 908	9 700	9 700	13 500	–	–
Road Structures										
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		788	742	–	4 500	1 300	1 300	4 000	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks										
Capital Spares		788	742	–	4 500	1 300	1 300	4 000	–	–
Water Supply Infrastructure		4 159	47	24 774	3 971	10 381	10 381	–	–	20 000
Dams and Weirs										
Boreholes										
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations										
Water Treatment Works		–	–	24 568	1 500	7 910	7 910	–	–	20 000
Bulk Mains		–	–	–	2 471	2 471	2 471	–	–	–
Distribution		4 159	47	–	–	–	–	–	–	–
Distribution Points										
PRV Stations										
Capital Spares		–	–	206	–	–	–	–	–	–
Sanitation Infrastructure		10 736	325	2 594	41 344	41 877	41 877	19 000	22 350	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation										
Waste Water Treatment Works		10 736	–	2 505	40 344	41 877	41 877	19 000	22 350	–
Outfall Sewers										
Toilet Facilities										
Capital Spares		–	325	88	1 000	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										

Capital Spares									
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	**–**	**–**	**–**	**–**	**299**	**299**	**1 000**	**–**	**–**
Community Facilities	–	–	–	–	299	299	1 000	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria	–	–	–	–	299	299	–	–	–
Police									
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	1 000	–	–
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities									
Outdoor Facilities									

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		–	–	–	–	–	–	**1 200**	–	–
Operational Buildings		–	–	–	–	–	–	1 200	–	–
Municipal Offices		–	–	–	–	–	–	1 200	–	–
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		–	–	–	–	–	–	2 000	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	2 000	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	2 000	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		496	1 340	782	3 150	2 130	2 130	3 337	3 443	3 553
Computer Equipment		496	1 340	782	3 150	2 130	2 130	3 337	3 443	3 553
Furniture and Office Equipment		60	142	–	2 990	910	910	1 340	–	–
Furniture and Office Equipment		60	142	–	2 990	910	910	1 340	–	–
Machinery and Equipment		–	–	–	462	87	87	–	–	–
Machinery and Equipment		–	–	–	462	87	87	–	–	–
Transport Assets		535	–	589	20 638	–	–	20 638	23 026	25 691
Transport Assets		535	–	589	20 638	–	–	20 638	23 026	25 691
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	1	**16 773**	**2 597**	**38 063**	**98 963**	**66 685**	**66 685**	**66 015**	**48 819**	**49 244**
Renewal of Existing Assets as % of total capex		*12,1%*	*3,1%*	*36,2%*	*60,6%*	*43,0%*	*43,0%*	*54,1%*	*41,0%*	*39,3%*
Renewal of Existing Assets as % of deprecn"		*16,9%*	*3,0%*	*54,2%*	*112,1%*	*75,5%*	*75,5%*	*87,5%*	*62,6%*	*64,9%*

Table 33 MBRR SA34c - Repairs and maintenance expenditure by asset class

FS204 Metsimaholo - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**17 468**	**25 958**	**18 460**	**38 735**	**52 805**	**52 805**	**20 139**	**20 804**	**21 469**
Roads Infrastructure		2 521	5 508	1 821	1 973	2 973	2 973	1 582	1 634	1 686
Roads										
Road Structures		2 498	5 306	1 714	1 721	2 721	2 721	1 289	1 331	1 374
Road Furniture		23	201	107	252	252	252	293	303	312
Capital Spares										
Storm water Infrastructure		–	5	–	5 231	1 231	1 231	1 231	1 272	1 312
Drainage Collection										
Storm water Conveyance		–	5	–	5 231	1 231	1 231	1 231	1 272	1 312
Attenuation										
Electrical Infrastructure		13 291	16 860	11 097	18 642	30 462	30 462	8 818	9 109	9 401
Power Plants		12 827	14 699	10 746	15 854	25 854	25 854	6 251	6 457	6 664
HV Substations		99	56	61	948	768	768	768	794	819
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		365	2 106	289	1 840	3 840	3 840	1 799	1 858	1 918
Capital Spares										
Water Supply Infrastructure		942	1 203	1 185	3 164	2 814	2 814	2 305	2 381	2 457
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution		942	1 203	1 185	3 164	2 814	2 814	2 305	2 381	2 457
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		714	2 381	4 357	9 725	15 325	15 325	6 203	6 408	6 613
Pump Station		2 362	1 144	2 932	5 667	11 767	11 767	3 108	3 210	3 313
Reticulation		(2 611)	348	220	2 242	2 442	2 442	2 221	2 294	2 367
Waste Water Treatment Works		963	890	1 206	1 815	1 115	1 115	875	904	933
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										

Capital Spares									
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	**478**	**157**	**78**	**1 119**	**1 384**	**1 384**	**1 057**	**1 072**	**778**
Community Facilities	478	157	78	829	1 174	1 174	767	782	488
Halls	–	–	–	34	34	34	34	34	34
Centres	–	–	–	–	–	–	–	–	–
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria	–	–	–	167	167	167	175	182	–
Police									
Parks	–	107	78	315	56	56	284	289	175
Public Open Space	123	–	–	–	604	604	200	200	200
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals	355	50	–	313	313	313	74	76	79
Capital Spares									
Sport and Recreation Facilities	–	–	–	290	210	210	290	290	290
Indoor Facilities	–	–	–	4	4	4	4	4	4
Outdoor Facilities	–	–	–	286	206	206	286	286	286

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		**426**	**580**	**379**	**58 069**	**51 033**	**51 033**	**539**	**547**	**481**
Operational Buildings		426	580	379	58 069	51 033	51 033	539	547	481
Municipal Offices		426	580	379	57 756	50 407	50 407	226	234	168
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards		–	–	–	313	626	626	313	313	313
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		718	752	906	1 043	1 043	1 043	836	863	891
Servitudes										
Licences and Rights		718	752	906	1 043	1 043	1 043	836	863	891
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		718	752	906	1 043	1 043	1 043	836	863	891
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		5 567	11 752	10 031	8 469	8 679	8 679	7 036	7 269	7 486
Furniture and Office Equipment		5 567	11 752	10 031	8 469	8 679	8 679	7 036	7 269	7 486
Machinery and Equipment		38	676	348	701	192	192	240	246	231
Machinery and Equipment		38	676	348	701	192	192	240	246	231
Transport Assets		4 919	4 701	3 535	6 857	5 913	5 913	1 793	1 841	1 801
Transport Assets		4 919	4 701	3 535	6 857	5 913	5 913	1 793	1 841	1 801
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	**29 613**	**44 576**	**33 738**	**114 992**	**121 049**	**121 049**	**31 639**	**32 642**	**33 138**

R&M as a % of PPE & Investment Property		*2,3%*	*3,2%*	*3,1%*	*6,8%*	*7,2%*	*7,2%*	*1,8%*	*1,8%*	*1,8%*
R&M as % Operating Expenditure		*2,0%*	*2,6%*	*2,0%*	*6,2%*	*6,5%*	*6,5%*	*2,2%*	*1,8%*	*1,8%*

2.11 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
   Reporting to National Treasury in electronic format is fully complied with on a monthly basis. Section 71 reporting (Schedule C) to the Executive Mayor (within 10 working days) has progressively improved and the information is uploaded on GOMUNI on time.

2. Internship programme
   The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Budget and Treasury Office.

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

3. Audit Committee
   An Audit Committee has been established in terms of Section 166 of Municipal Finance Management Act No. 56 of 2003 and is fully functional.

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

6. Risk management
   The municipality has an approved risk management strategy and policy in place.

7. Implementation of SCM
   The reviewed supply chain management policy of the municipality, in line with the MFMA and national treasury prescripts, was adopted by council in June 2020. All bid committees as required by the SCM regulations are in place and the bid adjudication is chaired by the chief financial officer and operates within delegated powers. The SCM policy is reviewed and updated.

8. Effectiveness of audit steering committees
   The audit steering committees is an ad-hoc committee established during the planning and execution of the annual audit. The committee usually comprise of officials of the municipality and the Auditor-General team performing the audit.

9. Reduction of short-term debt
   This regulation is not applicable to the municipality as overdraft facilities are managed within the context of section 45 of the MFMA relating to short-term debt.

10. Performance agreements
    The new performance agreements for 2026/2027 will be finalised after the SDBIP has been approved.

11. Implementation of GRAP

The key challenges for implementation of GRAP requirements are the following:

- Asset Register.
- Investment property guidelines
- Employee benefits fully captured.
- Unbundling of PPE as per guidelines
- Not all stands are transferred in terms of housing scheme
- Debtors impaired.
- Billing information to be updated to accurate information for statements.

12. Development of accounting policies

Several accounting policies have been developed to ensure the requirements of Circular 36 are complied with. The further development of accounting policies will be guided with exemptions as agreed with National Treasury on an annual basis.

13. Asset register

The physical asset count will be performed and communicated by the external service provider. The unbundling of PPE as well as impairment and investment property guidelines will be addressed.

2.12 Other supporting documents

Table 34 MBRR Table SA1-Supporting detail to budgeted financial performance

FS204 Metsimaholo - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	-	-	-	-	-	-
Availability Charges		15 105	17 405	18 936	20 728	20 728	20 728	18 574	24 297	25 099	25 902
Connection/Reconnection		8 811	16 916	7 596	12 263	15 367	15 367	12 592	16 421	16 963	17 506
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		296 999	350 462	384 225	603 292	603 292	603 292	333 328	661 662	683 497	705 369
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	0	-	1	1	1	-	1	1	1
Meter Reading Fees		36	26	32	47	47	47	35	52	53	55
Notice Revenues		-	-	-	-	-	-	2	3	3	3
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		**320 951**	**384 809**	**410 789**	**636 330**	**639 434**	**639 434**	**364 531**	**702 435**	**725 616**	**748 835**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(4 936)	(3 029)	(8 369)	(13 654)	(13 654)	(13 654)	(18)	(14 884)	(15 375)	(15 867)
Net Service charges - Electricity		**316 015**	**381 780**	**402 420**	**622 676**	**625 780**	**625 780**	**364 513**	**687 551**	**710 240**	**732 968**
Service charges - Water	6										
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-	-
Availability Charges		12 972	13 706	14 314	15 826	15 826	15 826	12 559	17 234	15 070	16 412
Connection/Disconnection		149	84	65	265	265	265	138	289	165	180
Industrial Water		191 551	228 544	217 311	268 892	268 892	268 892	217 448	411 313	256 026	278 812
Meter Reading Fees		95	87	107	208	208	208	118	226	141	154
Sale		241 305	292 455	273 172	377 697	377 697	377 697	198 901	292 824	264 026	287 524
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	-
Total Service charges - Water		**446 073**	**534 876**	**504 969**	**662 888**	**662 888**	**662 888**	**429 163**	**721 885**	**535 428**	**583 081**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	17	20	20	22
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		837	(5 921)	(6 075)	(27 422)	(27 422)	(27 422)	(7 198)	(28 436)	(29 375)	(30 315)
Net Service charges - Water		**446 910**	**528 955**	**498 893**	**635 467**	**635 467**	**635 467**	**421 982**	**693 469**	**506 073**	**552 788**
Service charges - Waste Water Management	6										
Agricultural and Rural		-	-	-	-	-	-	-	-	-	-
Availability Charges		7 637	8 175	8 565	9 048	9 048	9 048	7 405	9 383	9 693	10 003
Connection/Reconnection		2	4	-	86	86	86	21	89	92	95
Higher Level Service		-	-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-	-
Industrial Waste Water		40 628	42 493	48 374	51 469	51 469	51 469	49 197	53 374	55 135	56 899
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-	-
Sanitation Charges		40 340	43 136	45 003	18 748	18 748	18 748	39 874	19 442	20 084	20 726
Treatment of Effluent		-	-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		**88 607**	**93 808**	**101 941**	**79 352**	**79 352**	**79 352**	**96 497**	**82 288**	**85 003**	**87 723**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(10 967)	(10 690)	(14 109)	12 174	12 174	12 174	(13 607)	12 625	13 041	13 459
Less Cost of Free Basis Services (free sanitation service to indigent households)		(11 589)	(9 763)	(10 438)	(10 684)	(10 684)	(10 684)	(8 977)	(11 079)	(11 445)	(11 811)
Net Service charges - Waste Water Management		**66 051**	**73 355**	**77 394**	**80 842**	**80 842**	**80 842**	**73 913**	**83 833**	**86 600**	**89 371**
Service charges - Waste Management	6										
Availability Charges		0	0	0	0	0	0	0	0	0	0
Carrier Bags		-	-	-	-	-	-	-	-	-	-

Disposal Facilities	50	152	3	718	718	718	125	744	769	794
Refuse Bags	-	-	-	-	-	-	-	-	-	-
Refuse Removal	64 603	67 483	70 847	73 982	73 982	73 982	61 595	76 720	79 251	81 788
Skip	-	-	-	-	-	-	-	-	-	-
Waste Bins	-	-	-	-	-	-	-	-	-	-
Total refuse removal revenue	**64 654**	**67 635**	**70 850**	**74 700**	**74 700**	**74 700**	**61 720**	**77 464**	**80 021**	**82 581**
Less Revenue Foregone (in excess of one removal a week to indigent households)										
Less Cost of Free Basis Services (removed once a week to indigent households)	(12 188)	(12 805)	(13 685)	(26 920)	(26 920)	(26 920)	(11 759)	(27 916)	(28 837)	(29 760)
Net Service charges - Waste Management	**52 466**	**54 830**	**57 165**	**47 781**	**47 781**	**47 781**	**49 961**	**49 549**	**51 184**	**52 822**
Sales of Goods and Rendering of Services										
Academic Services	-	-	-	-	-	-	12	18	19	19
Advertisements	422	411	407	823	823	823	357	857	889	542
Amendment Fees										
Application Fees for Land Usage										
Building Plan Approval	-	7	20	(10)	(10)	(10)	4	(10)	(11)	(11)
Building Plan Clause Levy	291	240	518	448	448	448	206	448	463	478
Buyers Card										
Camping Fees										
Cemetery and Burial	324	406	364	614	614	614	285	614	635	655
Cleaning and Removal										
Clearance Certificates	443	388	577	518	518	518	429	619	639	660
Computer Services										
Day Care Fees										
Demolition Application Fees										
Development Charges										
Domestic Services										
Drainage Fees	9	6	4	10	10	10	9	14	15	15
Encroachment Fees										
Entrance Fees	238	318	248	464	464	464	217	484	500	510
Escort Fees										
Exempted Parking										
Fire Services										
Health Services										
Housing (Boarding Services)										
Immunisation Fees										
Laboratory Services										
Legal Fees	2 932	1 894	-	5 632	2 632	2 632	447	1 000	1 033	1 066
Library Fees										
Management Fees										
Meal and Refreshment										
Membership Fees										
Objections and Appeals										
Occupation Certificates										
Parking Fees	55	63	52	61	61	61	49	61	63	65
Photo copies, Faxes and Telephone charges	-	-	-	-	-	-	-	-	-	-
Removal of Restrictions										
Sale of Carbon Credits										
Sale of Goods	145	2	143	17 706	9 206	9 206	0	17 710	17 714	17 632
Scrap, Waste & Other Goods										
Shared Services										
Squatter Re-allocation										
Stone and Gravel										
Streets/Street Markets (Informal Traders)										
Town Planning and Servitudes	105	144	468	158	308	308	317	468	483	499

Traffic Control	892	700	710	866	866	866	423	590	610	629
Transport Fees										
Valuation Services	0	0	-	2	4	4	1	2	2	2
Water Meter Protectors										
Weighbridge Fees										
Total Sales of Goods and Rendering of Services	**5 855**	**4 579**	**3 512**	**27 292**	**15 944**	**15 944**	**2 757**	**22 875**	**23 053**	**22 760**
Agency Services										
District Municipalities										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National										
AARTO										
Department of Environmental Affairs										
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total Provincial	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Agency Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	7 878	9 756	13 396	9 505	9 505	9 505	11 282	14 758	15 245	15 733
Housing										
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts										
Property Rental Debtors										
SARS										
Service Charges	7 213	9 206	10 285	9 349	9 349	9 349	8 528	12 097	12 496	12 896
Sporting and Other Bodies										
Staff										
Waste Management	5 745	8 636	10 304	8 540	8 540	8 540	9 127	12 881	13 306	13 731
Waste Water Management	3 718	5 175	5 887	6 026	6 026	6 026	5 188	7 329	7 570	7 813
Water	59 535	81 269	97 707	108 326	108 326	108 326	81 706	117 967	98 048	106 774
Shared Services										
Total Interest earned from Receivables	**84 090**	**114 043**	**137 580**	**141 745**	**141 745**	**141 745**	**115 831**	**165 031**	**146 665**	**156 947**

Interest earned from Current and Non Current Assets										
Bank Accounts										
Financial Assets										
Short Term Investments and Call Accounts	13 829	12 037	7 973	-	3 000	3 000	3 758	5 504	5 494	5 880
Total Interest earned from Current and Non Current Assets	**13 829**	**12 037**	**7 973**	**-**	**3 000**	**3 000**	**3 758**	**5 504**	**5 494**	**5 880**
Dividends										
External Investment	133	148	164	104	104	104	179	105	106	107
Municipal Entities										
Total Dividends	**133**	**148**	**164**	**104**	**104**	**104**	**179**	**105**	**106**	**107**
Rent on Land										
Land										
Prospecting, Mining, Royalties										
Servitudes										
Total Rent on Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rental from Fixed Assets										
Market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment										
Total Market Related	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-market Related										
Biological Assets	424	409	601	730	730	730	367	730	754	778
Heritage Assets										
Investment Property										
Property Plant and Equipment	6 090	6 421	6 375	6 526	6 526	6 526	5 342	7 798	8 056	8 274
Total Non-market Related	**6 515**	**6 830**	**6 976**	**7 256**	**7 256**	**7 256**	**5 708**	**8 528**	**8 810**	**9 053**
Total Rental from Fixed Assets	**6 515**	**6 830**	**6 976**	**7 256**	**7 256**	**7 256**	**5 708**	**8 528**	**8 810**	**9 053**
Licences or Permits										
Angling/Fishing										
Atmospheric Emissions										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Storing)										
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading										
Total Licences or Permits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Special Rating Levies										
Agricultural Properties										
Business and Commercial Properties										
Industrial Properties										
Mining Properties										
Public Benefit Organisations										
Public Service Infrastructure Properties										

Public Service Purposes Properties										
Residential Properties										
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land										
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue										
Development Charges										
Operational Revenue										
Administrative Handling Fees	1	-	-	31	31	31	-	33	34	34
Arbor City Awards Competition										
Bad Debts Recovered										
Bontle Ke Botho Cleaning and Greening Award										
Breakages and Losses Recovered										
Bursary Repayment										
Collection Charges										
Commission										
Discounts and Early Settlements	-	200	3 108	-	-	-	-	-	-	-
Incidental Cash Surpluses										
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts										
Recovery Maintenance										
Registration Fees										
Request for Information										
Sale of Property										
Skills Development Levy Refund										
Staff and Councillors Recoveries	159	142	88	286	286	286	71	286	295	305
Total Operational Revenue	**159**	**343**	**3 196**	**317**	**317**	**317**	**71**	**319**	**330**	**339**
Non-Exchange revenue										
Property Rates										
Agricultural Properties	3 647	3 854	4 038	4 213	4 213	4 213	4 233	6 097	6 298	6 500
Business and Commercial Properties	41 553	41 597	41 029	49 777	49 777	49 777	35 661	49 777	51 420	53 065
Industrial Properties	48 246	51 093	55 865	56 163	56 163	56 163	47 788	56 163	58 016	59 872
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	2 976	3 118	3 242	3 426	3 426	3 426	2 777	3 426	3 539	3 652
Public Service Infrastructure Properties	219	231	242	109 331	109 331	109 331	211	109 331	112 938	116 553
Public Service Purposes Properties	5 021	5 330	5 599	5 795	5 795	5 795	5 189	5 795	5 986	6 178
Residential Properties	142 900	150 744	155 104	147 353	147 353	147 353	134 529	222 541	229 885	237 241
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land	3 058	3 091	3 070	3 221	3 221	3 221	2 602	5 901	6 096	6 291
Total Property Rates	**247 621**	**259 059**	**268 189**	**379 278**	**379 278**	**379 278**	**232 990**	**459 030**	**474 178**	**489 352**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(382)	(403)	(422)	(441)	(441)	(441)	(367)	(441)	(455)	(470)
Net Property Rates	**247 239**	**258 656**	**267 766**	**378 837**	**378 837**	**378 837**	**232 623**	**458 589**	**473 723**	**488 882**
Surcharges and Taxes										
Surcharges										
Taxes										
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-

Fines, Penalties and Forfeits										
Fines	2 786	3 050	3 870	668	738	738	1 160	1 408	1 465	1 512
Forfeits										
Penalties	112	113	131	626	326	326	142	626	646	667
Total Fines, Penalties and Forfeits	**2 898**	**3 163**	**4 001**	**1 293**	**1 063**	**1 063**	**1 303**	**2 034**	**2 112**	**2 179**
Licences or Permits										
Angling/Fishing										
Atmospheric Emission										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Storing)										
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading	7	5	215	292	292	292	42	51	53	55
Total Licences or Permits	**7**	**5**	**215**	**292**	**292**	**292**	**42**	**51**	**53**	**55**
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts										
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government										
Non-Profit Institutions										
Parent Municipality										
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government										
Public Corporations										
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monetary Allocations										
Departmental Agencies and Accounts	851	-	-	-	-	-	1 406	-	-	-
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Governments	4 568	4 129	5 163	6 749	6 082	6 082	5 041	6 409	5 938	6 032
National Revenue Fund	246 748	276 279	295 370	313 545	313 545	313 545	306 928	329 025	345 005	352 936
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Government	-	-	-	-	3 000	3 000	-	-	-	-
Public Corporations										
Total Monetary Allocations	**252 168**	**280 408**	**300 534**	**320 294**	**322 627**	**322 627**	**313 375**	**335 434**	**350 943**	**358 968**
Total Transfer and subsidies - Operational	**252 168**	**280 408**	**300 534**	**320 294**	**322 627**	**322 627**	**313 375**	**335 434**	**350 943**	**358 968**

Interest Receivables										
Property Rates	16 149	21 895	24 171	10 264	10 264	10 264	20 594	29 151	30 113	31 077
Service Charges										
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables	**16 149**	**21 895**	**24 171**	**10 264**	**10 264**	**10 264**	**20 594**	**29 151**	**30 113**	**31 077**
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges	2 373	2 694	1 751	3 394	3 394	3 394	1 629	3 394	3 506	3 618
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	24	23	23	27	27	27	19	28	28	29
Water - Availability Charges	1 374	1 435	457	1 740	1 740	1 740	398	1 740	1 797	1 855
Total Operational Revenue - Service Charges	**3 770**	**4 152**	**2 231**	**5 161**	**5 161**	**5 161**	**2 046**	**5 161**	**5 331**	**5 502**
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets										
Heritage Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property										
Living resources										
Property , Plant and Equipment	411	854	8 097	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	**411**	**854**	**8 097**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Gains										
Debt waived										
Discontinued Operations and Disposals of Non-current Assets										
Inventory										
Fair value assessment - Water stock										
Increase to net-realisable Value	134	32	21	-	-	-	28	-	-	-
Total Inventory	**134**	**32**	**21**	**-**	**-**	**-**	**28**	**-**	**-**	**-**
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity										
Long Service Awards	589	66	(442)	-	-	-	-	-	-	-
Medical	7 785	-	-	-	-	-	-	-	-	-
Pension Funds										
Total Actuarial Assessments	**8 374**	**66**	**(442)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property										
Investments	2 619	1 041	357	-	-	-	-	-	-	-
Living resources										
Total Fair Value Adjustment	**10 993**	**1 107**	**(85)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange										
Contributions to Provisions for landfill sites										
Total Other Gains	**11 127**	**1 139**	**(64)**	**-**	**-**	**-**	**28**	**-**	**-**	**-**
Discontinued Operations										
Total Revenue	**1 525 792**	**1 747 171**	**1 802 225**	**2 279 622**	**2 276 481**	**2 276 481**	**1 608 686**	**2 547 184**	**2 400 831**	**2 509 698**

EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	192 181	210 468	234 552	256 504	255 620	255 620	212 732	257 060	263 788	272 141
Bonuses		-	-	-	-	-	-	-	-	-	-
Allowance											
Accommodation, Travel and Incidental											
Cellular and Telephone		1 919	2 104	2 309	2 437	2 570	2 570	2 008	2 433	2 513	2 569
Housing Benefits		1 569	1 652	1 637	1 669	1 751	1 751	1 466	1 781	1 840	1 876
Non-pensionable											
Travel or Motor Vehicle		24 380	29 220	32 576	33 579	33 945	33 945	28 913	35 017	36 176	36 987
Voluntary Work											
Total Allowance		**27 868**	**32 976**	**36 522**	**37 684**	**38 266**	**38 266**	**32 387**	**39 231**	**40 529**	**41 432**
Service Related Benefits											
Acting		2 935	4 211	4 822	5 782	4 627	4 627	3 510	4 370	4 791	4 884
Bonus		15 603	16 088	19 577	23 449	23 415	23 415	17 722	21 448	24 598	25 215
Danger Allowance											
Entertainment		-	-	-	-	-	-	-	-	-	-
Fire Brigade											
In-kind Benefits											
Leave Pay		2 691	2 569	6 069	2 322	2 378	2 378	2 329	3 227	3 338	3 051
Lifeguard/Duty Squads											
Long Service Award		-	-	-	-	-	-	-	-	-	-
Overtime		32 250	41 510	41 995	43 717	43 377	43 377	35 368	42 445	43 846	45 245
Scarcity											
Standby Allowance		6 199	6 619	7 335	7 333	7 791	7 791	7 328	8 794	10 094	10 427
Tools Allowance											
Uniform-Special-Protective Clothing		-	-	13	25	-	-	-	26	27	-
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits		**59 678**	**70 996**	**79 812**	**82 629**	**81 588**	**81 588**	**66 258**	**80 310**	**86 695**	**88 823**
Total Salaries and Allowances		**279 727**	**314 441**	**350 886**	**376 817**	**375 474**	**375 474**	**311 377**	**376 601**	**391 012**	**402 396**
Social Contributions											
Bargaining Council		96	103	117	120	120	120	108	130	134	139
Group Life Insurance		164	167	158	161	161	161	220	276	285	282
Medical		21 985	24 195	28 746	28 639	28 747	28 747	26 911	32 549	33 623	34 691
Pension		32 706	36 087	40 531	41 285	41 455	41 455	37 149	45 057	46 544	48 017
Unemployment Insurance		1 542	1 585	1 740	1 770	1 770	1 770	1 505	1 817	1 877	1 936
Total Social Contributions		**56 492**	**62 137**	**71 292**	**71 974**	**72 252**	**72 252**	**65 892**	**79 829**	**82 463**	**85 064**
Post-retirement Benefit											
Medical		4 607	5 581	4 437	2 750	2 785	2 785	2 168	2 692	2 782	2 773
Other Benefits											
Pension											
Total Post-retirement Benefit	4	**4 607**	**5 581**	**4 437**	**2 750**	**2 785**	**2 785**	**2 168**	**2 692**	**2 782**	**2 773**
Sub-Total		**340 826**	**382 159**	**426 616**	**451 541**	**450 511**	**450 511**	**379 437**	**459 122**	**476 256**	**490 233**
Less: Employees costs capitalised to PPE											

Total Employee Related Cost	1,5	**340 826**	**382 159**	**426 616**	**451 541**	**450 511**	**450 511**	**379 437**	**459 122**	**476 256**	**490 233**
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		14 521	16 674	18 448	15 799	15 799	15 799	14 944	16 336	16 875	17 415
Cell phone Allowance		1 877	2 078	2 160	1 818	1 818	1 818	1 732	1 880	1 942	2 004
Housing Allowance		-	-	-	-	-	-	-	-	-	-
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance											
Office-bearer Allowance		1 055	1 200	1 229	1 153	1 153	1 153	1 038	1 192	1 232	1 271
Out of pocket Expenses											
Travelling Allowance		2 494	2 521	2 380	2 511	2 511	2 511	1 857	2 596	2 682	2 768
Use of Personal Facilities											
Total Allowances and Service Related Benefits		**19 947**	**22 473**	**24 217**	**21 281**	**21 281**	**21 281**	**19 570**	**22 005**	**22 731**	**23 458**
Social Contributions											
Medial Aid Benefits											
Pension Fund Contributions											
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Remuneration of Councillors	1,5	**19 947**	**22 473**	**24 217**	**21 281**	**21 281**	**21 281**	**19 570**	**22 005**	**22 731**	**23 458**
Bulk Purchases - Electricity											
ESKOM		338 622	396 913	456 528	489 626	489 626	489 626	352 174	420 103	433 966	447 853
Independent Power Producers											
Green Electricity											
Green Charges											
Green Rights and Certificates											
Total Green Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Renewable, Cogen, etc											
Total Independent Power Producers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
Total Bulk Purchases - Electricity	1	**338 622**	**396 913**	**456 528**	**489 626**	**489 626**	**489 626**	**352 174**	**420 103**	**433 966**	**447 853**
Inventory Consumed											
Agricultural											
Consumables		9 449	9 079	7 386	8 613	9 507	9 507	5 643	7 163	7 396	7 619
Finished Goods											
Housing Stock											
Land											
Materials and Supplies		14 598	16 978	38 256	23 791	18 746	18 746	3 897	9 365	9 666	9 791
Water		187 891	222 554	178 275	193 119	193 619	193 619	273 259	327 450	338 256	349 080
Sub-total		**211 938**	**248 611**	**223 916**	**225 523**	**221 872**	**221 872**	**282 800**	**343 978**	**355 318**	**366 489**
Less: Capitalisation of inventory consumed											
Total Inventory Consumed	1	**211 938**	**248 611**	**223 916**	**225 523**	**221 872**	**221 872**	**282 800**	**343 978**	**355 318**	**366 489**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		29 011	34 761	(18 048)	53 854	53 854	53 854	44 878	55 854	55 854	55 865
Shared Services											
Waste Management		29 226	30 894	20 544	12 701	12 701	12 701	10 584	12 701	12 701	12 851
Waste Water Management		18 250	15 921	8 268	20 979	20 979	20 979	17 483	22 479	22 479	27 600
Water		262 643	284 422	185 521	136 005	136 005	136 005	113 337	139 222	139 222	139 333
Non Specific Accounts		2 578	25 839	3 974	1 000	1 000	1 000	833	1 000	2 708	2 500
Total Trade and Other Receivables from Exchange Transactions		**341 708**	**391 837**	**200 259**	**224 539**	**224 539**	**224 539**	**187 116**	**231 256**	**232 964**	**238 149**

Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		-	-	-	-	-	-	-	-	-	-
Agricultural Properties		-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties		-	-	-	-	-	-	-	-	-	-
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties		-	-	-	-	-	-	-	-	-	-
Residential Properties		-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land											
Total Property Rates		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service Charges											
Service Charges General											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts											
Total Other Receivables from Non-exchange Revenue		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Debt Impairment	1	**341 708**	**391 837**	**200 259**	**224 539**	**224 539**	**224 539**	**187 116**	**231 256**	**232 964**	**238 149**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		1 636	1 636	1 212	3 094	3 094	3 094	521	3 209	3 317	3 153
Total Amortisation		**1 636**	**1 636**	**1 212**	**3 094**	**3 094**	**3 094**	**521**	**3 209**	**3 317**	**3 153**
Depreciation											
Biological or Cultivated Assets											
Coastal Infrastructure											
Community Assets		10 519	5 759	3 054	6 052	6 052	6 052	4 400	7 170	7 426	5 810
Computer Equipment		2 258	1 656	829	2 130	2 130	2 130	1 404	1 686	1 742	1 796
Electrical Infrastructure		12 993	12 475	5 066	13 739	13 739	13 739	9 365	11 480	11 862	11 980
Furniture and Office Equipment		798	790	340	1 318	1 318	1 318	501	1 181	1 225	806
Heritage Assets											
Information and Communication Infrastructure		-	-	-	10	10	10	-	11	11	-
Investment Property		1 043	1 054	818	937	937	937	842	1 237	1 278	1 223
Land											
Libraries											
Living resources											
Machinery and Equipment		3 871	3 756	3 351	10 044	10 044	10 044	3 066	3 969	4 101	4 113
Other Assets		1 652	1 654	2 224	3 728	3 728	3 728	1 133	4 630	4 793	3 657
Rail Infrastructure											
Roads Infrastructure		23 181	15 492	29 842	20 341	20 341	20 341	11 031	13 314	13 754	14 112
Sanitation Infrastructure		9 396	8 853	10 353	8 711	8 711	8 711	10 623	13 016	13 446	13 876
Solid Waste Infrastructure		1	1	1	1 323	1 323	1 323	0	0	0	0
Storm water Infrastructure		6 345	6 345	2 092	2 182	2 182	2 182	1 520	1 825	1 885	1 945
Transport Assets		1 573	2 267	4 175	4 799	4 799	4 799	2 052	2 690	2 781	2 695
Water Supply Infrastructure		23 741	23 741	6 873	9 907	9 907	9 907	8 362	10 037	10 368	10 698
Zoo, Marine and Non-biological Animals											
Total Depreciation		**97 370**	**83 844**	**69 018**	**85 219**	**85 219**	**85 219**	**54 301**	**72 245**	**74 671**	**72 712**

Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment											
Coastal Infrastructure											
Community Assets											
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Housing											
Information and Communication Infrastructure											
Land											
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Operational Buildings											
Other Assets											
Rails Infrastructure											
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure											
Transport Assets		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets											
Total Property, Plant and Equipment		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Impairment Losses and Reversals		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Depreciation, Amortisation and Impairment	1	**99 005**	**85 479**	**70 230**	**88 313**	**88 313**	**88 313**	**54 821**	**75 454**	**77 988**	**75 865**
Interest, Dividends and Rent on Land											
Dividends Paid											
Interest Paid		13 268	16 917	16 516	17 756	3 926	3 926	166	17 937	18 574	14 744
Rent on Land											
Total Interest, Dividends and Rent on Land	1	**13 268**	**16 917**	**16 516**	**17 756**	**3 926**	**3 926**	**166**	**17 937**	**18 574**	**14 744**
Contracted Services											
Consultants and Professional Services		12 264	41 538	51 709	97 666	71 094	71 094	30 344	44 529	45 992	46 496
Contractors		61 961	76 333	72 907	146 809	166 375	166 375	66 832	77 505	80 011	82 180
Outsourced Services		1 213	1 552	1 597	2 182	2 687	2 687	711	1 913	1 657	1 690
Total Contracted Services	1	**75 438**	**119 424**	**126 213**	**246 658**	**240 156**	**240 156**	**97 887**	**123 947**	**127 660**	**130 366**
Transfers and Subsidies											
Capital											
Allocations In-kind		-	-	-	14	14	14	-	14	15	-
Monetary Allocations											
Total Capital		**-**	**-**	**-**	**14**	**14**	**14**	**-**	**14**	**15**	**-**
Operational											
Allocations In-kind		137	131	140	678	678	678	330	396	409	422
Monetary Allocations		120	159	147	207	217	217	107	170	175	179
Total Operational		**257**	**290**	**287**	**884**	**894**	**894**	**437**	**566**	**583**	**601**
Total Transfers and Subsidies	1	**257**	**290**	**287**	**898**	**908**	**908**	**437**	**580**	**598**	**601**

Irrecoverable Debts Written Off											
Bad debt written off											
Exchange											
Electricity		-	-	2 325	1 565	1 565	1 565	765	918	948	979
Non Specific Accounts		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	384	1 565	1 565	1 565	256	307	317	327
Waste Water Management		-	-	332	1 565	1 565	1 565	173	208	215	222
Water		-	-	2 771	1 565	1 565	1 565	1 431	1 717	1 774	1 830
Total Exchange		**-**	**-**	**5 812**	**6 258**	**6 258**	**6 258**	**2 625**	**3 150**	**3 254**	**3 358**
Non-exchange											
Non Specific Accounts		-	-	2 532	2 608	2 608	2 608	1 689	2 027	2 094	2 161
Property Rates											
Service Charges											
Total Non-exchange		**-**	**-**	**2 532**	**2 608**	**2 608**	**2 608**	**1 689**	**2 027**	**2 094**	**2 161**
Total Irrecoverable Debts Written Off	1	**-**	**-**	**8 344**	**8 866**	**8 866**	**8 866**	**4 314**	**5 177**	**5 348**	**5 519**
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards											
Advertising, Publicity and Marketing		911	923	823	1 685	1 855	1 855	887	1 178	1 215	1 245
Assets less than the Capitalisation Threshold											
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees		1 496	1 169	588	701	1 377	1 377	1 168	1 401	1 448	1 494
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees											
Bursaries (Employees)		-	(71)	(28)	-	-	-	-	-	-	-
Cash Discount											
Cleaning Services		-	-	-	-	-	-	-	-	-	-
Commission		1 124	1 253	990	626	1 252	1 252	1 156	1 388	1 433	1 479
Communication		2 967	2 626	931	3 364	3 154	3 154	136	2 728	2 845	3 732
Contribution to Provisions											
Copy Right Fees											
Cost relating to the Sale of Houses											
Courier and Delivery Services											
Deeds											
Drivers Licences and Permits											
Dumping Fees (District Council)											
Electricity Compliance Certificate											
Entertainment		231	165	218	247	305	305	251	298	308	318
Entrance Fees		-	-	-	-	-	-	-	-	-	-
Environmental Levy											
Eskom Connection Fees											
External Audit Fees		10 750	10 215	11 738	11 661	16 861	16 861	16 573	19 887	20 543	21 201
External Computer Service		7 759	14 912	15 262	13 097	10 197	10 197	6 966	8 153	8 422	8 692
Fines and Penalties		-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees											
Freight Services											
Full Time Union Representative											
Hire Charges		82	74	191	327	339	339	136	289	294	299
Honoraria (Voluntarily Workers)											

Indigent Relief										
Insurance Underwriting	2 329	3 716	2 471	4 531	4 556	4 556	3 497	4 650	4 808	4 492
Capitalisation of Wet Fuel Costs (Credit Account)										
Land Alienation Costs										
Learnerships and Internships										
Levies Paid - Water Resource Management Charges										
Licences	760	658	704	928	928	928	655	811	838	864
Management Fee										
Municipal Services										
Office Decorations										
Parking Fees										
Permits										
Personnel Agency Fees [Personnel Recruitment Costs]										
Printing, Publications and Books	-	-	-	-	-	-	-	-	-	-
Professional Bodies, Membership and Subscription	62	4 902	5 088	5 288	5 085	5 085	4 776	5 785	5 976	6 147
Registration Fees	33	139	99	254	434	434	115	240	245	244
Remuneration to Section 79 Committee Members										
Repayment of Forfeited Deposits										
Resettlement Cost										
Rewards Incentives										
Road Worthy Test	19	13	16	73	73	73	10	12	12	13
Samples and Specimens										
Search Fees										
Seating Allowance for Traditional Leaders										
Servitudes and Land Surveys										
Signage										
Skills Development Fund Levy	2 389	2 780	3 502	3 640	3 646	3 646	3 135	3 806	3 933	4 060
Small Differences Tolerances	(0)	0	(0)	-	-	-	0	0	0	0
Storage of Assets and Goods	-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees	20	23	16	46	47	47	17	22	23	23
Transport Provided as Part of Departmental Activities										
Travel Agency and Visas										
Travel and Subsistence	1 361	1 759	1 842	2 598	2 419	2 419	1 252	1 565	1 616	1 639
Uniform and Protective Clothing	3 009	1 895	2 923	4 131	4 870	4 870	2 327	2 917	3 011	3 107
Vehicle Tracking	402	287	546	683	583	583	-	683	696	701
Ward Committees	2 548	2 547	2 496	2 920	2 920	2 920	1 910	2 292	2 368	2 443
Warrantees and Guarantees										
Wet Fuel	-	-	-	-	-	-	-	-	-	-
Witness Fees										
Workmens Compensation Fund	-	1 280	-	1 575	4 975	4 975	4 331	5 197	5 368	5 540
Total Operational Cost	**38 253**	**51 264**	**50 416**	**58 376**	**65 877**	**65 877**	**49 296**	**63 302**	**65 402**	**67 733**

Operating Leases											
Biological Assets											
Community Assets											
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment											
Heritage Assets											
Infrastructure											
Intangible Assets											
Investment Properties											
Land											
Libraries											
Machinery and Equipment		9 377	17 458	26 649	29 245	32 153	32 153	20 329	21 685	22 401	23 118
Other Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	300	300	-	300	310	320
Zoo, Marine and Non-biological Animals											
Total Operational Leases		**9 377**	**17 458**	**26 649**	**29 245**	**32 453**	**32 453**	**20 329**	**21 985**	**22 711**	**23 438**
Discontinued Operations											
Statutory Payments other than Income Taxes											
Total Operational Cost and Other Cost	1	**47 630**	**68 722**	**77 066**	**87 621**	**98 330**	**98 330**	**69 625**	**85 288**	**88 113**	**91 171**
Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Living resources											
Property, Plant and Equipment		15 030	-	(0)	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	**15 030**	**-**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses											
Inventory											
Decrease in net-realisable Value		555	68	373	-	-	-	24	29	30	31
Total Inventory		**555**	**68**	**373**	**-**	**-**	**-**	**24**	**29**	**30**	**31**
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		-	-	55 990	1 000	1 000	1 000	-	1 000	1 000	1 000
Unauthoried Consumption		-	-	-	-	-	-	-	-	-	-
Total Apparent Losses		**-**	**-**	**55 990**	**1 000**	**1 000**	**1 000**	**-**	**1 000**	**1 000**	**1 000**
Data Transfer and Management Errors		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Real Losses											
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Total Real Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Total Water Losses		**-**	**-**	**55 990**	**1 000**	**1 000**	**1 000**	**-**	**1 000**	**1 000**	**1 000**

Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards		-	-	-	-	-	-	-	-	-	-
Medical		-	748	665	-	-	-	-	-	-	-
Pension Funds											
Total Actuarial Assessments		**-**	**748**	**665**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments		-	-	-	-	-	-	-	-	-	-
Living resources											
Total Fair Value Adjustment		**-**	**748**	**665**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange											
Discontinued Operations and Disposals of Non-current Assets											
Contributions to Provisions for landfill sites											
Total Other Losses	1	**555**	**815**	**57 028**	**1 000**	**1 000**	**1 000**	**24**	**1 029**	**1 030**	**1 031**
Total Expenditure		**1 504 226**	**1 733 640**	**1 687 220**	**1 863 621**	**1 849 328**	**1 849 328**	**1 448 370**	**1 785 876**	**1 840 546**	**1 885 478**
Surplus/(Deficit)		**21 565**	**13 530**	**115 005**	**416 001**	**427 153**	**427 153**	**160 316**	**761 308**	**560 285**	**624 220**
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government		101 507	94 907	72 757	82 456	104 500	104 500	62 094	67 283	90 526	93 780
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments		-	-	-	-	-	-	-	-	-	-
Public Corporations											
Total Transfers and subsidies - capital (monetary allocations)		**101 507**	**94 907**	**72 757**	**82 456**	**104 500**	**104 500**	**62 094**	**67 283**	**90 526**	**93 780**
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts											
District Municipalities		-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises		43 043	-	8 069	-	-	-	189	-	-	-
Provincial Governments		-	-	-	-	18 000	18 000	-	-	-	-
Public Corporations											
Total Transfers and subsidies - capital (in-kind)		**43 043**	**-**	**8 069**	**-**	**18 000**	**18 000**	**189**	**-**	**-**	**-**

Surplus/(Deficit) after capital transfers and contributions		**166 116**	**108 437**	**195 831**	**498 457**	**549 653**	**549 653**	**222 598**	**828 591**	**650 811**	**718 000**
Income Tax											
Continuing Operations											
Discontinued Operations											
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax		**166 116**	**108 437**	**195 831**	**498 457**	**549 653**	**549 653**	**222 598**	**828 591**	**650 811**	**718 000**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**166 116**	**108 437**	**195 831**	**498 457**	**549 653**	**549 653**	**222 598**	**828 591**	**650 811**	**718 000**
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
Surplus/(Deficit) for the year		**166 116**	**108 437**	**195 831**	**498 457**	**549 653**	**549 653**	**222 598**	**828 591**	**650 811**	**718 000**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Inventory Consumed (Project Maintenance)		13 549	13 640	16 000	20 668	15 432	15 432	1 767	6 933	7 161	7 223
Contracted Services		12 949	20 720	9 070	87 173	98 465	98 465	12 606	18 741	19 318	19 554
Operational Costs		3 116	10 216	8 668	7 152	7 152	7 152	5 138	5 966	6 163	6 360
Total Repairs and Maintenance Expenditure	9	**29 613**	**44 576**	**33 738**	**114 992**	**121 049**	**121 049**	**19 511**	**31 639**	**32 642**	**33 138**

Table 35 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

FS204 Metsimaholo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 01 - Executive & Council	Vote 02 - Municipal Manager	Vote 03 - Corporate Services	Vote 04 - Social Services	Vote 05 - Technical Services	Vote 06 - Financial Services	Vote 07 - Local Economic Development	Vote 08 -	Vote 09 -	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity						684 314	–										**684 314**
Service charges - Water						687 631											**687 631**
Service charges - Waste Water Management						82 116	–										**82 116**
Service charges - Waste Management					49 549												**49 549**
Sale of Goods and Rendering of Services				78	2 037	4	1 698	19 058									**22 875**
Agency services																	**–**
Interest																	**–**
Interest earned from Receivables					12 881	140 053	12 097										**165 031**
Interest earned from Current and Non Current Assets							5 504										**5 504**
Dividends							105										**105**
Rent on Land																	**–**
Rental from Fixed Assets					175			8 353									**8 528**
Licence and permits																	**–**
Special rating levies																	**–**
Construction Contract Revenue																	**–**
Development Charges																	**–**
Operational Revenue			–	286			33	–									**319**
Non-Exchange Revenue																	
Property rates							303 676										**303 676**
Surcharges and Taxes																	**–**
Fines, penalties and forfeits			626		1 408												**2 034**
Licences or permits					51												**51**
Transfer and subsidies - Operational			2 015	–	23 223	32 347	277 850										**335 434**
Interest					–	–	29 151										**29 151**
Fuel Levy																	**–**
Operational Revenue					–	5 161											**5 161**
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–									**–**
Other Gains							–										**–**
Discontinued Operations																	**–**
Total Revenue (excluding capital transfers and con		**–**	**2 641**	**364**	**89 322**	**1 631 626**	**630 113**	**27 411**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 381 477**

Expenditure																
Employee related costs	31 864	35 059	39 636	150 172	121 161	52 353	28 877									**459 122**
Remuneration of councillors	22 005															**22 005**
Bulk purchases - electricity					420 103											**420 103**
Inventory consumed	691	738	480	4 654	336 996	264	154									**343 978**
Debt impairment		–	–	13 701	217 555	–	–									**231 256**
Depreciation, amortisation and impairment	204	5 403	2 696	5 364	52 868	413	8 506									**75 454**
Interest, Dividends and Rent on Land	–	–	–	13 327	4 610	–	–									**17 937**
Contracted services	1 091	43 572	15 245	5 543	36 964	18 100	3 432									**123 947**
Transfers and subsidies	437			143	–											**580**
Irrecoverable debts written off				325	2 843	2 010										**5 177**
Operational costs	3 204	11 563	14 855	19 901	8 443	26 380	942									**85 288**
Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–									**–**
Other Losses					1 000	29										**1 029**
Total Expenditure	**59 496**	**96 335**	**72 913**	**213 130**	**1 202 544**	**99 548**	**41 911**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 785 876**
Surplus/(Deficit)	**(59 496)**	**(93 695)**	**(72 548)**	**(123 807)**	**429 082**	**530 566**	**(14 500)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**595 602**
Transfers and subsidies - capital (monetary allocations)		–	–	14 069	53 214	–										**67 283**
Transfers and subsidies - capital (in-kind)		–		–	–											**–**
Surplus/(Deficit) after capital transfers & contributions	**(59 496)**	**(93 695)**	**(72 548)**	**(109 738)**	**482 296**	**530 566**	**(14 500)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**662 885**

References

1. Departmental columns to be based on municipal organisation structure

Table 36 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

FS204 Metsimaholo - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			116	131	149	174	–	–	174	174	174	174
Females aged 5 - 14			32	–	39	46	–	–	46	46	46	–
Males aged 5 - 14			80	–	103	129	–	–	129	129	129	–
Females aged 15 - 34			4	–	7	7	–	–	7	7	7	–
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1,											
No income			–	–	–	12 366	–	–	12 366	12 366	12 366	–
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600			–	–	14 374	–	–	–	–	–	–	–
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800			–	–	–	–	–	–	–	–	–	–
R204 801 - R409 600												
R409 601 - R819 200			–	–	–	–	–	–	–	–	–	–
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13		-	-	-	27510,00	0,00	0,00	27510,00	27510,00	0,00	0,00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			131 025	149 108	153 608	174	–	–	174	174	174	–
Number of poor people in municipal area			72 063	82 009	89 375	96	–	–	96	96	96	–
Number of households in municipal area			39 000	45 757	54 500	58	–	–	58	58	58	–
Number of poor households in municipal area			22 519	25 627	27 968	30	–	–	30	30	30	–
Definition of poor household (R per month)												
Housing statistics	3											
Formal			-	-	-	-	-	-	-	-	-	-
Informal			-	-	-	53	-	-	53	53	-	-
Total number of households			-	-	-	53	-	-	53	53	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												

Collection rates	7												
Property tax/service charges						0,0%	0,0%	0,0%	85,0%	85,0%	85,0%	0,0%	
Rental of facilities & equipment													
Interest - external investments													
Interest - debtors													
Revenue from agency services						0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	

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:									
		Piped water inside dwelling	13 945	14 945	14 945	17 945	17 945	17 945	18 945	19 945	19 945
		Piped water inside yard (but not in dwelling)	30 955	31 955	–	36 433	36 433	36 433	37 433	38 433	38 433
	8	Using public tap (at least min.service level)	2 500	–	2 200	2 200	2 200	2 200	2 300	2 300	2 300
	10	Other water supply (at least min.service level)	10	10	10	10	10	10	10	10	10
		Minimum Service Level and Above sub-total	47 410	46 910	17 155	56 588	56 588	56 588	58 688	60 688	60 688
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**47 410**	**46 910**	**17 155**	**56 588**	**56 588**	**56 588**	**58 688**	**60 688**	**60 688**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	33 591	–	39 591	39 591	39 591	39 591	40 591	40 591	40 591
		Flush toilet (with septic tank)	1 200	–	1 200	1 700	1 700	1 700	1 800	1 800	1 800
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	1 200	–	1 200	1 700	1 700	1 700	1 800	1 800	1 800
		Other toilet provisions (> min.service level)	9 387	–	9 347	12 287	12 287	12 287	13 287	13 287	13 287
		Minimum Service Level and Above sub-total	45 378	–	51 338	55 278	55 278	55 278	57 478	57 478	57 478
		Bucket toilet	2 000	–	2 000	1 500	1 500	1 500	1 500	1 500	1 500
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	2 000	–	2 000	1 500	1 500	1 500	1 500	1 500	1 500
		Total number of households	**47 378**	**–**	**53 338**	**56 778**	**56 778**	**56 778**	**58 978**	**58 978**	**58 978**
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	720	–	720	930	930	930	930	930	930
		Electricity - prepaid (< min. service level)	39 239	–	39 239	42 280	42 280	42 280	43 280	43 280	43 280
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	39 959	–	39 959	43 210	43 210	43 210	44 210	44 210	44 210
		Total number of households	**39 959**	**–**	**39 959**	**43 210**	**43 210**	**43 210**	**44 210**	**44 210**	**44 210**
		Refuse:									
		Removed at least once a week	55 000	–	55 000	56 000	56 000	56 000	56 000	56 000	56 000
		Minimum Service Level and Above sub-total	55 000	–	55 000	56 000	56 000	56 000	56 000	56 000	56 000
		Removed less frequently than once a week	10 000	–	10 000	56 000	56 000	56 000	56 000	56 000	56 000
		Using communal refuse dump	–	–	–	10	10	10	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	10 000	–	10 000	10 000	10 000	10 000	10 000	10 000	10 000
		No rubbish disposal	10 000	–	10 000	10 000	10 000	10 000	10 000	10 000	10 000
		Below Minimum Service Level sub-total	30 000	–	30 000	76 010	76 010	76 010	76 000	76 000	76 000
		Total number of households	**85 000**	**–**	**85 000**	**132 010**	**132 010**	**132 010**	**132 000**	**132 000**	**132 000**

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:									
		Piped water inside dwelling	13 945	14 945	14 945	17 945	17 945	17 945	18 945	19 945	19 945
		Piped water inside yard (but not in dwelling)	30 955	31 955	–	36 433	36 433	36 433	37 433	38 433	38 433
	8	Using public tap (at least min.service level)	2 500	–	2 200	2 200	2 200	2 200	2 300	2 300	2 300
	10	Other water supply (at least min.service level)	10	10	10	10	10	10	10	10	10
		Minimum Service Level and Above sub-total	47 410	46 910	17 155	56 588	56 588	56 588	58 688	60 688	60 688
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**47 410**	**46 910**	**17 155**	**56 588**	**56 588**	**56 588**	**58 688**	**60 688**	**60 688**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	33 591	–	39 591	39 591	39 591	39 591	40 591	40 591	40 591
		Flush toilet (with septic tank)	1 200	–	1 200	1 700	1 700	1 700	1 800	1 800	1 800
		Chemical toilet									
		Pit toilet (ventilated)	1 200	–	1 200	1 700	1 700	1 700	1 800	1 800	1 800
		Other toilet provisions (> min.service level)	9 387	–	9 347	12 287	12 287	12 287	13 287	13 287	13 287
		Minimum Service Level and Above sub-total	45 378	–	51 338	55 278	55 278	55 278	57 478	57 478	57 478
		Bucket toilet	2 000	–	2 000	1 500	1 500	1 500	1 500	1 500	1 500
		Other toilet provisions (< min.service level)									
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	2 000	–	2 000	1 500	1 500	1 500	1 500	1 500	1 500
		Total number of households	**47 378**	**–**	**53 338**	**56 778**	**56 778**	**56 778**	**58 978**	**58 978**	**58 978**
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	720	–	720	930	930	930	930	930	930
		Electricity - prepaid (< min. service level)	39 239	–	39 239	42 280	42 280	42 280	43 280	43 280	43 280
		Other energy sources									
		Below Minimum Service Level sub-total	39 959	–	39 959	43 210	43 210	43 210	44 210	44 210	44 210
		Total number of households	**39 959**	**–**	**39 959**	**43 210**	**43 210**	**43 210**	**44 210**	**44 210**	**44 210**
		Refuse:									
		Removed at least once a week	55 000	–	55 000	56 000	56 000	56 000	56 000	56 000	56 000
		Minimum Service Level and Above sub-total	55 000	–	55 000	56 000	56 000	56 000	56 000	56 000	56 000
		Removed less frequently than once a week	10 000	–	10 000	56 000	56 000	56 000	56 000	56 000	56 000
		Using communal refuse dump	–	–	–	10	10	10	–	–	–
		Using own refuse dump									
		Other rubbish disposal	10 000	–	10 000	10 000	10 000	10 000	10 000	10 000	10 000
		No rubbish disposal	10 000	–	10 000	10 000	10 000	10 000	10 000	10 000	10 000
		Below Minimum Service Level sub-total	30 000	–	30 000	76 010	76 010	76 010	76 000	76 000	76 000
		Total number of households	**85 000**	**–**	**85 000**	**132 010**	**132 010**	**132 010**	**132 000**	**132 000**	**132 000**

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	***Location of households for each type of FBS***									
		Formal settlements - (50 kwh per indigent									
List type of FBS service		**household per month Rands)**	6 966 268	5 354 603	10 953 747	16 600 570	16 600 570	16 600 570	18 121 470	18 719 480	19 318 500
		Number of HH receiving this type of FBS	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
		Informal settlements (Rands)	–	–	–	15 007 000	15 007 000	15 007 000	15 007 000	15 007 000	15 007 000
		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	–	–	–	15 007 000	15 007 000	15 007 000	15 007 000	15 007 000	15 007 000
Water	Ref.	***Location of households for each type of FBS***									
		Formal settlements - (6 kilolitre per indigent									
List type of FBS service		**household per month Rands)**	1 502 715	8 328 608	8 652 394	33 051 570	33 051 570	33 051 570	34 274 490	35 405 540	36 538 520
		Number of HH receiving this type of FBS	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
		Informal settlements (Rands)	–	–	–	14 985 000	14 985 000	14 985 000	14 985 000	14 985 000	14 985 000
		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	–	–	–	14 985 000	14 985 000	14 985 000	14 985 000	14 985 000	14 985 000
Sanitation	Ref.	***Location of households for each type of FBS***									
		Formal settlements - (free sanitation service to									
List type of FBS service		**indigent households)**	13 013 308	11 276 175	12 053 692	12 339 940	12 339 940	12 339 940	12 796 530	13 218 820	13 641 810
		Number of HH receiving this type of FBS	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
		Informal settlements (Rands)	–	–	–	18 576 000	18 576 000	18 576 000	18 576 000	18 576 000	18 576 000
		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	–	–	–	18 576 000	18 576 000	18 576 000	18 576 000	18 576 000	18 576 000
Refuse Removal	Ref.	***Location of households for each type of FBS***									
		Formal settlements - (removed once a week to									
List type of FBS service		**indigent households)**	12 187 504	12 804 926	13 684 897	26 919 600	26 919 600	26 919 600	27 915 630	28 836 850	29 759 620
		Number of HH receiving this type of FBS	12 000	12 000	12 000	13 000	13 000	13 000	13 000	13 000	13 000
		Informal settlements (Rands)	–	–	–	25 711 000	25 711 000	25 711 000	25 711 000	25 711 000	25 711 000
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	25 711 000	25 711 000	25 711 000	25 711 000	25 711 000	25 711 000

Table 37: Service Delivery Standard

Free State: Metsimaholo Local Municipality(FS204) - Schedule of Service Delivery Standards

Description Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	5 Days
Premise based removal (Business Frequency)	6 Days
Bulk Removal (Frequency)	Frequency
Removal Bags provided(Yes/No)	No
Garden refuse removal Included (Yes/No)	Yes
Street Cleaning Frequency in CBD	Frequency
Street Cleaning Frequency in areas excluding CBD	Frequency
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	Longer
Recycling or environmentally friendly practices(Yes/No)	Yes
Licensed landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Blue Drop
Is free water available to all? (All/only to the indigent consumers)	Only to the indigent customers
Frequency of meter reading? (per month, per year)	Per month
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Three months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three months
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	4 hours
Up to 5 service connection affected (number of hours)	4 hours
Up to 20 service connection affected (number of hours)	N/A
Feeder pipe larger than 800mm (number of hours)	24 hours

What is the average minimum water flow in your municipality?	80 m3/hour
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty water meters? (days)	4 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	*95%
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes, Only in Sasolburg
How much do you estimate is the cost saving in utilizing the ripple control system?	Millions of Rands.
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Three Months
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	Three Months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	1 Day
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes
How long does it take to replace faulty meters? (days)	30 Days
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	30 Days
How long does the municipality take to provide electricity service where existing infrastructure can be used? (working days)	15 Days
How long does the municipality take to provide electricity service for low voltage users where network extension is not required? (working days)	30 Days
How long does the municipality take to provide electricity service for high voltage users where network extension is not required? (working days)	120 Days

Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Plants are being upgraded
To what extend do you subsidize your indigent consumers?	100% subsidized
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	24 hours
Sewer blocked pipes: Large pipes? (Hours)	24 hours
Sewer blocked pipes: Small pipes? (Hours)	24 hours
Spillage clean-up? (hours)	48 hours
Replacement of manhole covers? (Hours)	24 hours - availability
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	48 hours
Time taken to repair a single pothole on a minor road? (Hours)	96 hours
Time taken to repair a road following an open trench service crossing? (Hours)	96 hours
Time taken to repair walkways? (Hours)	More than 120 hours
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	One month
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Increase. MPAC is functional to investigate UIFW and ensure that controls are in place to reduce expenditure
Is the financial statement outsourced? (Yes/No)	Yes
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	Within 30 days

Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	7 Days
Time to respond to a verbal customer enquiry or request? (working days)	1 Day
Time to respond to a written customer enquiry or request? (working days)	Within 5 days
Time to resolve a customer enquiry or request? (working days)	Within 5 days
What percentage of calls are not answered? (5%,10% or more)	10%
How long does it take to respond to voice mails? (hours)	No voice mails
Does the municipality have control over locked enquiries? (Yes/No)	No
Is there a reduction in the number of complaints or not? (Yes/No)	Yes
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 Day
Community safety and licensing services	Competency of the Province
How long does it take to register a vehicle? (minutes)	Competency of the Province
How long does it take to renew a vehicle license? (minutes)	Competency of the Province
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	Competency of the Province
How long does it take to de-register a vehicle? (minutes)	Competency of the Province
How long does it take to renew a driver's license? (minutes)	15 Minutes
What is the average reaction time of the fire service to an incident? (minutes)	Ambulance services does not belong to Municipality
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	Same as above
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	
Economic development	
How many economic development projects does the municipality drive?	

How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	
What percentage of the projects have created sustainable job security?	
Does the municipality have any incentive plans in place to create a conducive environment for economic development? (Yes/No)	Yes
Other Service delivery and communication	
Is an information package handed to the new customer? (Yes/No)	No
Does the municipality have training or information sessions to inform the community? (Yes/No)	No
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

2.13 Municipal Manager's Quality Certificate

QUALITY CERTIFICATE

I **Fusi John Motloung**, the Municipal Manager of Metsimaholo Local Municipality, hereby certify that the - (mark as appropriate)

- [ ] The monthly budget statement
- [ ] Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- [ ] Mid-year budget and performance assessment
- [ ] Adjustment Budget
- [x] Annual budget and supporting documentation

has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature _____

Print Name: Mr. F.J Motloung

Municipal Manager of Metsimaholo Local Municipality – FS204

Date _____