j

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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National Treasury
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Preparation Instructions

Municipality Name: LIM331 Greater Giyani

CFO Name:

Tel: **Fax:**

E-Mail:

Budget for MTREF starting: 2026 **Budget Year:** 2026/27

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Energy Sources	Vote 1	Energy Sources		1
Vote 2 - Community and Social Services	1.1	Electricity	1.1 - Electricity	11
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	2.4	Cemeteries, Funeral Parlours and Crematoriums	2.4 - Cemeteries, Funeral Parlours and Crematoriums	24
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	2.7	[Name of sub-vote]	2.7 - [Name of sub-vote]	27
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	5.4	[Name of sub-vote]	5.4 - [Name of sub-vote]	54
	5.5	[Name of sub-vote]	5.5 - [Name of sub-vote]	55
	5.6	[Name of sub-vote]	5.6 - [Name of sub-vote]	56
	5.7	[Name of sub-vote]	5.7 - [Name of sub-vote]	57
	5.8	[Name of sub-vote]	5.8 - [Name of sub-vote]	58
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	6.5	[Name of sub-vote]	6.5 - [Name of sub-vote]	65
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	7.7	[Name of sub-vote]	7.7 - [Name of sub-vote]	77
	7.8	[Name of sub-vote]	7.8 - [Name of sub-vote]	78
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	8.5	[Name of sub-vote]	8.5 - [Name of sub-vote]	85
	8.6	[Name of sub-vote]	8.6 - [Name of sub-vote]	86
	8.7	[Name of sub-vote]	8.7 - [Name of sub-vote]	87
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	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]	105
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]	106
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]	107
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]	108
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]	109
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	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]	114
	11.5	[Name of sub-vote]	11.5 - [Name of sub-vote]	115
	11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]	116
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	11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]	118
	11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]	119
	11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]	1110
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	12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]	125
	12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]	126
	12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]	127

12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]	128
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]	129
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13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	132
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	133
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	134
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	135
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	136
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	137
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	138
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	139
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	1310
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14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	144
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	145
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	146
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	147
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	148
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	149
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	1410
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15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	151
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	152
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	153
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	154
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	155
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	156
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	157
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	158
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	159
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	1510

LIM331 Greater Giyani - Contact Information

A. GENERAL INFORMATION

Municipality	**LIM331 Greater Giyani**
Grade	3
Province	**LIM LIMPOPO**
Web Address	**www.greatergiyani.gov.za**
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1 Grade in terms of the Remuneration of Public Office Bearers Act.

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City / Town	Giyani
Postal Code	826
General Contacts	
Telephone number	015 811 5500
Fax number	015 812 0268

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
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Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
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Title	Mrs	Title	Ms
Name	Zitha T	Name	Ngobene HA
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Cell number	072 519 5445 or 064 527 4668	Cell number	074 742 9232
Fax number		Fax number	
E-mail address	leahmakhubela3@gmail.com	E-mail address	NgobeneHA@ greatergiyani.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
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Fax number		Fax number	
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Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	9101281228087	ID Number	9705250618084
Title	Ms	Title	Ms
Name	Raliphada M P	Name	Ngoveni ZV
Telephone number	015 811 5564	Telephone number	015 811 5594
Cell number	065 977 7161	Cell number	076 507 5399
Fax number		Fax number	
E-mail address	Raliphadamp@greatergiyani.gov.za	E-mail address	Ngovenizv@greatergiyani.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
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Title	Mrs	Title	Mr
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	9608060953081	ID Number	
Title	Ms	Title	
Name	Mogane NR	Name	
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Fax number	015 812 0268	Fax number	
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Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

LIM331 Greater Giyani - 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	72,852	86,840	85,843	89,712	91,143	91,143	91,143	107,988	107,186	111,062
Service charges	8,282	9,068	13,652	13,051	15,724	15,724	15,724	16,244	16,780	17,316
Investment revenue	17,351	25,579	25,853	23,236	20,468	20,468	20,468	27,000	27,891	28,784
Transfer and subsidies - Operational	396,155	394,013	411,216	426,958	426,958	426,958	426,958	398,162	392,123	420,027
Other own revenue	50,848	60,631	87,097	48,786	43,131	43,131	43,131	65,997	78,708	77,362
Total Revenue (excluding capital transfers and contributions)	545,488	576,132	623,660	601,743	597,424	597,424	597,424	615,390	622,687	654,552
Employee costs	161,581	170,974	185,363	225,949	214,690	214,690	214,690	237,574	241,904	250,388
Remuneration of councillors	25,184	26,274	29,764	27,719	30,788	30,788	30,788	36,059	37,249	38,440
Depreciation, amortisation and impairment	92,930	103,688	105,245	108,576	108,644	108,644	108,644	111,401	115,077	118,759
Interest, Dividends and Rent on Land	4,568	5,359	5,902	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	12,206	10,170	4,577	11,955	11,550	11,550	11,550	12,994	13,851	16,998
Transfers and subsidies	1,600	1,500	2,306	1,800	2,000	2,000	2,000	2,000	2,000	2,064
Other expenditure	262,216	277,706	274,959	373,897	355,945	355,945	355,945	346,058	362,502	390,583
Total Expenditure	560,285	595,671	608,116	749,897	723,617	723,617	723,617	746,086	772,582	817,233
Surplus/(Deficit)	(14,797)	(19,539)	15,544	(148,154)	(126,193)	(126,193)	(126,193)	(130,696)	(149,895)	(162,681)
Transfers and subsidies - capital (monetary allocations)	75,449	109,534	85,212	71,306	71,306	71,306	71,306	79,281	80,190	82,729
Transfers and subsidies - capital (in-kind)	13,871	28,368	14,247	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	74,524	118,363	115,003	(76,848)	(54,887)	(54,887)	(54,887)	(51,415)	(69,705)	(79,952)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	74,524	118,363	115,003	(76,848)	(54,887)	(54,887)	(54,887)	(51,415)	(69,705)	(79,952)
Capital expenditure & funds sources										
Capital expenditure	168,675	140,206	217,556	136,281	142,393	142,393	142,393	147,809	138,258	135,711
Transfers recognised - capital	22,957	(31,771)	75,163	62,005	62,005	62,005	62,005	68,940	69,730	71,938
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	145,718	171,977	142,393	74,275	80,387	80,387	80,387	78,869	68,528	63,773
Total sources of capital funds	168,675	140,206	217,556	136,281	142,393	142,393	142,393	147,809	138,258	135,711
Financial position										
Total current assets	507,416	545,712	603,802	1,090,780	381,557	381,557	381,557	469,946	394,201	400,057
Total non current assets	1,126,248	1,232,356	1,345,371	1,256,084	1,377,016	1,377,016	1,377,016	1,379,675	1,366,448	1,360,219
Total current liabilities	310,900	316,797	372,396	225,158	192,827	192,827	192,827	195,421	209,721	205,752
Total non current liabilities	–	–	–	–	(53,283)	(53,283)	(53,283)	(53,283)	(53,283)	(53,283)
Community wealth/Equity	10,055,283	10,857,209	11,805,170	2,121,712	1,619,033	1,619,033	1,619,033	1,650,193	1,604,215	1,607,812
Cash flows										
Net cash from (used) operating	122,006	192,028	232,971	(98,015)	(97,854)	(97,854)	(97,854)	51,512	39,614	42,374
Net cash from (used) investing	(190,501)	(187,419)	(211,966)	(156,723)	(163,752)	(163,752)	(163,752)	(169,980)	(158,996)	(156,068)
Net cash from (used) financing	96,546	(3,756)	(2)	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	248,013	248,866	269,869	171,854	164,765	164,765	164,765	236,382	117,000	3,306
Cash backing/surplus reconciliation										
Cash and investments available	248,013	248,866	269,869	171,854	164,765	164,765	164,765	236,382	117,000	3,306
Application of cash and investments	273,465	262,841	281,626	36,638	66,307	66,307	66,307	11,349	8,832	(19,756)
Balance - surplus (shortfall)	(25,452)	(13,976)	(11,758)	135,216	98,458	98,458	98,458	225,034	108,168	23,062
Asset management										
Asset register summary (WDV)	899,644	1,074,229	1,187,573	952,420	1,251,818	1,251,818		1,249,144	1,245,326	1,242,708
Depreciation	91,077	95,106	97,513	108,576	108,644	108,644		111,401	115,077	118,759
Renewal and Upgrading of Existing Assets	67,546	39,689	38,615	4,522	1,130	1,130		9,090	9,565	–
Repairs and Maintenance	11,618	25,803	14,136	61,401	64,805	64,805		51,726	53,844	68,695
Free services										
Cost of Free Basic Services provided	6	6	6	6	6	6		6	6	6
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

LIM331 Greater Giyani - 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		**596,037**	**653,471**	**678,350**	**641,639**	**671,906**	**671,906**	**644,435**	**640,450**	**676,722**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		596,037	653,471	678,350	641,639	671,906	671,906	644,435	640,450	676,722
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**591**	**8,487**	**1,058**	**1,008**	**1,541**	**1,541**	**1,782**	**1,841**	**1,900**
Community and social services		348	8,413	707	782	845	845	982	1,015	1,047
Sport and recreation		243	74	351	132	271	271	300	310	320
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	94	424	424	500	517	533
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**22,963**	**36,904**	**24,425**	**15,981**	**11,162**	**11,162**	**17,821**	**18,409**	**18,998**
Planning and development		829	28,921	896	6,101	2,140	2,140	7,403	7,647	7,891
Road transport		22,134	7,983	23,529	9,880	9,022	9,022	10,418	10,762	11,106
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**11,393**	**12,841**	**19,789**	**14,415**	**17,116**	**17,116**	**30,628**	**42,172**	**39,656**
Energy sources		–	–	–	–	–	–	12,900	23,859	20,757
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		11,393	12,841	19,789	14,415	17,116	17,116	17,728	18,313	18,899
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**630,984**	**711,704**	**723,622**	**673,044**	**701,724**	**701,724**	**694,665**	**702,871**	**737,275**
Expenditure - Functional										
Governance and administration		**233,397**	**306,846**	**376,355**	**432,798**	**418,732**	**418,732**	**589,051**	**594,146**	**619,257**
Executive and council		43,151	48,410	55,860	56,262	62,588	62,588	66,091	68,511	73,457
Finance and administration		187,235	255,423	317,515	372,499	352,376	352,376	518,811	521,348	541,352
Internal audit		3,011	3,014	2,980	4,037	3,768	3,768	4,148	4,287	4,447
Community and public safety		**21,064**	**23,284**	**19,471**	**30,894**	**31,988**	**31,988**	**34,558**	**35,721**	**37,378**
Community and social services		7,644	8,307	7,993	19,364	19,933	19,933	18,414	19,034	20,146
Sport and recreation		12,062	13,546	9,637	9,712	10,217	10,217	14,197	14,677	15,159
Public safety		–	–	296	–	–	–	–	–	–
Housing		1,358	1,431	1,545	1,818	1,839	1,839	1,947	2,010	2,073
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**131,375**	**68,920**	**39,347**	**202,104**	**195,979**	**195,979**	**194,795**	**198,612**	**213,022**
Planning and development		19,925	18,123	17,911	28,299	24,857	24,857	28,656	29,574	31,072
Road transport		111,450	50,797	21,436	173,805	171,122	171,122	166,139	169,038	181,950
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**67,206**	**91,668**	**65,512**	**84,100**	**76,887**	**76,887**	**75,491**	**82,360**	**83,287**
Energy sources		51,050	72,880	38,303	51,650	49,270	49,270	46,977	54,118	53,662
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		16,155	18,788	27,210	32,451	27,617	27,617	28,514	28,242	29,625
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**453,042**	**490,718**	**500,685**	**749,897**	**723,587**	**723,587**	**893,895**	**910,840**	**952,944**
Surplus/(Deficit) for the year		**177,942**	**220,986**	**222,937**	**(76,853)**	**(21,863)**	**(21,863)**	**(199,229)**	**(207,968)**	**(215,669)**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

LIM331 Greater Giyani - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Municipal governance and administration		**596,037**	**653,471**	**678,350**	**641,639**	**671,906**	**671,906**	**644,435**	**640,450**	**676,722**
Executive and council		–	–	–	–	–	–	–	–	–
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		596,037	653,471	678,350	641,639	671,906	671,906	644,435	640,450	676,722
Administrative and Corporate Support		–	–	–	–	–	–	–	–	–
Asset Management		–	545	–	–	–	–	–	–	–
Finance		489,555	521,509	519,792	526,400	554,900	554,900	509,629	505,541	537,029
Fleet Management		13	10	21	–	–	–	–	–	–
Human Resources		29	1,285	27,229	300	300	300	300	330	360
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		355	600	577	110	110	110	114	118	122
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		814	1,974	553	282	617	617	650	671	693
Valuation Service		105,270	127,549	130,177	114,548	115,979	115,979	133,742	133,790	138,518
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**591**	**8,487**	**1,058**	**1,008**	**1,541**	**1,541**	**1,782**	**1,841**	**1,900**
Community and social services		**348**	**8,413**	**707**	**782**	**845**	**845**	**982**	**1,015**	**1,047**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	5	8	8	10	10	11
Cemeteries, Funeral Parlours and Crematoriums		347	411	636	652	691	691	771	796	821
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	8,001	69	125	145	145	200	207	213
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		1	1	1	1	2	2	2	2	2
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**243**	**74**	**351**	**132**	**271**	**271**	**300**	**310**	**320**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		243	74	351	132	271	271	300	310	320
Public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**–**	**94**	**424**	**424**	**500**	**517**	**533**
Housing		–	–	–	94	424	424	500	517	533
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

Economic and environmental services		**22,963**	**36,904**	**24,425**	**15,981**	**11,162**	**11,162**	**17,821**	**18,409**	**18,998**
Planning and development		**829**	**28,921**	**896**	**6,101**	**2,140**	**2,140**	**7,403**	**7,647**	**7,891**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		208	337	454	760	356	356	1,133	1,170	1,207
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		621	28,584	442	5,341	1,784	1,784	6,270	6,477	6,684
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**22,134**	**7,983**	**23,529**	**9,880**	**9,022**	**9,022**	**10,418**	**10,762**	**11,106**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		22,134	7,983	23,279	9,857	8,989	8,989	10,348	10,689	11,032
Roads		–	–	250	23	33	33	70	72	75
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**11,393**	**12,841**	**19,789**	**14,415**	**17,116**	**17,116**	**30,628**	**42,172**	**39,656**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**12,900**	**23,859**	**20,757**
Electricity		–	–	–	–	–	–	12,900	23,859	20,757
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**11,393**	**12,841**	**19,789**	**14,415**	**17,116**	**17,116**	**17,728**	**18,313**	**18,899**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		11,393	12,841	19,789	14,415	17,116	17,116	17,728	18,313	18,899
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**630,984**	**711,704**	**723,622**	**673,044**	**701,724**	**701,724**	**694,665**	**702,871**	**737,275**

Expenditure - Functional									
Municipal governance and administration	**233,397**	**306,846**	**376,355**	**432,798**	**418,732**	**418,732**	**589,051**	**594,146**	**619,257**
Executive and council	43,151	48,410	55,860	56,262	62,588	62,588	66,091	68,511	73,457
Mayor and Council	41,810	46,946	53,822	54,268	59,344	59,344	63,084	65,405	70,252
Municipal Manager, Town Secretary and Chief Executive	1,341	1,464	2,038	1,994	3,244	3,244	3,007	3,106	3,206
Finance and administration	187,235	255,423	317,515	372,499	352,376	352,376	518,811	521,348	541,352
Administrative and Corporate Support	16,182	17,377	23,888	29,059	27,898	27,898	21,829	22,646	23,621
Asset Management	23,023	106,203	96,521	10,004	10,365	10,365	11,246	11,351	12,456
Finance	34,329	18,974	60,715	60,141	60,862	60,862	59,923	61,970	64,053
Fleet Management	20,953	27,787	26,648	135,004	120,365	120,365	269,055	263,238	265,433
Human Resources	14,857	15,658	21,730	27,843	25,093	25,093	33,471	34,339	36,179
Information Technology	9,380	8,911	9,933	17,821	15,926	15,926	23,118	24,880	27,029
Legal Services	14,628	6,314	16,872	13,442	13,254	13,254	10,409	10,593	11,617
Marketing, Customer Relations, Publicity and Media Co-ordination	–	–	–	–	–	–	–	–	–
Property Services	8,725	9,744	9,239	19,175	18,898	18,898	27,407	28,592	35,084
Risk Management	14,229	15,342	16,467	17,160	16,625	16,625	19,126	19,731	20,337
Security Services	16,869	21,872	25,971	30,815	31,205	31,205	31,316	31,806	32,848
Supply Chain Management	14,058	7,242	9,531	12,034	11,883	11,883	11,913	12,201	12,695
Valuation Service	–	–	–	–	–	–	–	–	–
Internal audit	3,011	3,014	2,980	4,037	3,768	3,768	4,148	4,287	4,447
Governance Function	3,011	3,014	2,980	4,037	3,768	3,768	4,148	4,287	4,447
Community and public safety	**21,064**	**23,284**	**19,471**	**30,894**	**31,988**	**31,988**	**34,558**	**35,721**	**37,378**
Community and social services	**7,644**	**8,307**	**7,993**	**19,364**	**19,933**	**19,933**	**18,414**	**19,034**	**20,146**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	1,285	407	1,045	2,055	2,008	2,008	1,868	1,932	1,992
Cemeteries, Funeral Parlours and Crematoriums	2,184	2,415	2,434	4,751	4,216	4,216	5,324	5,538	5,744
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	3,332	3,963	3,942	9,890	10,965	10,965	8,115	8,386	8,658
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	843	1,087	(23)	1,834	1,958	1,958	2,030	2,064	2,598
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	–	436	594	835	786	786	1,077	1,114	1,155
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**12,062**	**13,546**	**9,637**	**9,712**	**10,217**	**10,217**	**14,197**	**14,677**	**15,159**
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	–	–	–	–	–	–	–	–	–
Recreational Facilities	461	1,320	2,354	1,540	2,490	2,490	1,649	1,716	1,783
Sports Grounds and Stadiums	11,600	12,226	7,283	8,172	7,727	7,727	12,548	12,962	13,376
Public safety	**–**	**–**	**296**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	296	–	–	–	–	–	–
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control	–	–	–	–	–	–	–	–	–
Pounds	–	–	–	–	–	–	–	–	–
Housing	**1,358**	**1,431**	**1,545**	**1,818**	**1,839**	**1,839**	**1,947**	**2,010**	**2,073**
Housing	1,358	1,431	1,545	1,818	1,839	1,839	1,947	2,010	2,073
Informal Settlements	–	–	–	–	–	–	–	–	–
Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

Economic and environmental services		**131,375**	**68,920**	**39,347**	**202,104**	**195,979**	**195,979**	**194,795**	**198,612**	**213,022**
Planning and development		**19,925**	**18,123**	**17,911**	**28,299**	**24,857**	**24,857**	**28,656**	**29,574**	**31,072**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		5,996	6,435	6,082	7,823	6,797	6,797	8,286	8,560	8,834
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		2,004	2,493	2,761	3,076	3,020	3,020	3,685	3,760	3,893
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		4,630	4,964	3,856	11,680	9,556	9,556	10,088	10,340	11,101
Project Management Unit		7,295	4,230	5,212	5,721	5,484	5,484	6,598	6,915	7,243
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**111,450**	**50,797**	**21,436**	**173,805**	**171,122**	**171,122**	**166,139**	**169,038**	**181,950**
Public Transport		1,022	1,013	457	457	460	460	948	977	1,007
Road and Traffic Regulation		20,830	20,859	(5,120)	25,814	22,023	22,023	25,463	26,304	27,145
Roads		89,598	28,925	26,099	147,534	148,640	148,640	139,728	141,757	153,798
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**67,206**	**91,668**	**65,512**	**84,100**	**76,887**	**76,887**	**75,491**	**82,360**	**83,287**
Energy sources		**51,050**	**72,880**	**38,303**	**51,650**	**49,270**	**49,270**	**46,977**	**54,118**	**53,662**
Electricity		42,512	72,880	38,303	51,650	49,270	49,270	46,977	54,118	53,662
Street Lighting and Signal Systems		8,539	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**16,155**	**18,788**	**27,210**	**32,451**	**27,617**	**27,617**	**28,514**	**28,242**	**29,625**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		4,568	5,235	5,902	–	–	–	–	–	–
Solid Waste Removal		11,587	13,553	21,308	32,451	27,617	27,617	28,514	28,242	29,625
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**453,042**	**490,718**	**500,685**	**749,897**	**723,587**	**723,587**	**893,895**	**910,840**	**952,944**
Surplus/(Deficit) for the year		**177,942**	**220,986**	**222,937**	**(76,853)**	**(21,863)**	**(21,863)**	**(199,229)**	**(207,968)**	**(215,669)**

References

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

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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2402 2401

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5004	R
5003	R
5002	R
5001	R
	R
4404	R
4403	R
4402	R
4401	R
	R
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4303	R
4302	R
4301	R
	R
4203	R
4202	R
4201	R
	R
4103	R
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4101	R
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LIM331 Greater Giyani - 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 1 - Energy Sources		–	–	–	–	–	–	12,900	23,859	20,757
Vote 2 - Community and Social Services		348	8,413	707	782	845	845	982	1,015	1,047
Vote 3 - Finance & Administration		596,037	653,471	678,350	641,639	671,906	671,906	644,435	640,450	676,722
Vote 4 - Planning and Development		829	28,921	896	6,101	2,140	2,140	7,403	7,647	7,891
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		22,134	7,983	23,529	9,880	9,022	9,022	10,418	10,762	11,106
Vote 8 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		11,393	12,841	19,789	14,415	17,116	17,116	17,728	18,313	18,899
Vote 10 - Sports & Recreation		243	74	351	132	271	271	300	310	320
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	94	424	424	500	517	533
Vote 14 - Finance & Administration 2		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**630,984**	**711,704**	**723,622**	**673,044**	**701,724**	**701,724**	**694,665**	**702,871**	**737,275**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Energy Sources		51,050	72,880	38,303	51,650	49,270	49,270	46,977	54,118	53,662
Vote 2 - Community and Social Services		7,644	8,307	7,993	19,364	19,933	19,933	18,414	19,034	20,146
Vote 3 - Finance & Administration		144,804	207,262	257,724	294,803	277,346	277,346	442,548	442,015	457,854
Vote 4 - Planning and Development		19,925	18,123	17,911	28,299	24,857	24,857	28,656	29,574	31,072
Vote 5 - Executive & Council		43,151	48,410	55,860	56,262	62,588	62,588	66,091	68,511	73,457
Vote 6 - Internal Audit		3,011	3,014	2,980	4,037	3,768	3,768	4,148	4,287	4,447
Vote 7 - Road Transport		111,450	50,797	21,436	173,805	171,122	171,122	166,139	169,038	181,950
Vote 8 - Public Safety		–	–	296	–	–	–	–	–	–
Vote 9 - Waste Management		16,155	18,788	27,210	32,451	27,617	27,617	28,514	28,242	29,625
Vote 10 - Sports & Recreation		12,062	13,546	9,637	9,712	10,217	10,217	14,197	14,677	15,159
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 13 - Housing		1,358	1,431	1,545	1,818	1,839	1,839	1,947	2,010	2,073
Vote 14 - Finance & Administration 2		42,431	48,160	59,791	77,696	75,030	75,030	76,263	79,332	83,498
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**453,042**	**490,718**	**500,685**	**749,897**	**723,587**	**723,587**	**893,895**	**910,840**	**952,944**
Surplus/(Deficit) for the year	2	**177,942**	**220,986**	**222,937**	**(76,853)**	**(21,863)**	**(21,863)**	**(199,229)**	**(207,968)**	**(215,669)**

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

LIM331 Greater Giyani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Energy Sources		**–**	**–**	**–**	**–**	**–**	**–**	**12,900**	**23,859**	**20,757**
1.1 - Electricity		–	–	–	–	–	–	12,900	23,859	20,757
1.2 - Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 2 - Community and Social Services		**348**	**8,413**	**707**	**782**	**845**	**845**	**982**	**1,015**	**1,047**
2.1 - Animal Care and Diseases		–	–	–	5	8	8	10	10	11
2.2 - Community Halls and Facilities		–	8,001	69	125	145	145	200	207	213
2.3 - Libraries and Archives		1	1	1	1	2	2	2	2	2
2.4 - Cemeteries, Funeral Parlours and Crematoriums		347	411	636	652	691	691	771	796	821
2.5 - Disaster Management		–	–	–	–	–	–	–	–	–
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 3 - Finance & Administration		**596,037**	**653,471**	**678,350**	**641,639**	**671,906**	**671,906**	**644,435**	**640,450**	**676,722**
3.1 - Fleet Management		13	10	21	–	–	–	–	–	–
3.2 - Finance		489,555	521,509	519,792	526,400	554,900	554,900	509,629	505,541	537,029
3.3 - Asset Management		–	545	–	–	–	–	–	–	–
3.4 - Human Resources		29	1,285	27,229	300	300	300	300	330	360
3.5 - Legal Services		–	–	–	–	–	–	–	–	–
3.6 - Property Services		355	600	577	110	110	110	114	118	122
3.7 - Risk Management		–	–	–	–	–	–	–	–	–
3.8 - Supply Chain Management		814	1,974	553	282	617	617	650	671	693
3.9 - Valuation Service		105,270	127,549	130,177	114,548	115,979	115,979	133,742	133,790	138,518
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		**829**	**28,921**	**896**	**6,101**	**2,140**	**2,140**	**7,403**	**7,647**	**7,891**
4.1 - Town Planning, Building Regulations and Enforceme		621	28,584	442	5,341	1,784	1,784	6,270	6,477	6,684
4.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		208	337	454	760	356	356	1,133	1,170	1,207
4.3 - Economic Development/Planning		–	–	–	–	–	–	–	–	–
4.4 - Project Management Unit		–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.1 - Municipal Manager, Town Secretary and Chief Execu		–	–	–	–	–	–	–	–	–
5.2 - Mayor and Council		–	–	–	–	–	–	–	–	–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6.1 - Governance Function		–	–	–	–	–	–	–	–	–
6.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		**22,134**	**7,983**	**23,529**	**9,880**	**9,022**	**9,022**	**10,418**	**10,762**	**11,106**
7.1 - Taxi Ranks		–	–	–	–	–	–	–	–	–
7.2 - Road and Traffic Regulation		22,134	7,983	23,279	9,857	8,989	8,989	10,348	10,689	11,032
7.3 - Public Transport		–	–	–	–	–	–	–	–	–
7.4 - Roads		–	–	250	23	33	33	70	72	75
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - Cleansing		–	–	–	–	–	–	–	–	–
8.2 - Fencing and Fences		–	–	–	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

LIM331 Greater Giyani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

LIM331 Greater Giyani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 9 - Waste Management		**11,393**	**12,841**	**19,789**	**14,415**	**17,116**	**17,116**	**17,728**	**18,313**	**18,899**
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.2 - Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
9.3 - Solid Waste Removal		11,393	12,841	19,789	14,415	17,116	17,116	17,728	18,313	18,899
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - Sports & Recreation		**243**	**74**	**351**	**132**	**271**	**271**	**300**	**310**	**320**
10.1 - Recreational Facilities		–	–	–	–	–	–	–	–	–
10.2 - Sports Grounds and Stadiums		243	74	351	132	271	271	300	310	320
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
11.1 - Water Distribution		–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
12.1 - Sewerage		–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - Housing		**–**	**–**	**–**	**94**	**424**	**424**	**500**	**517**	**533**
13.1 - Housing		–	–	–	94	424	424	500	517	533
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
14.1 - Security Services		–	–	–	–	–	–	–	–	–
14.2 - Administrative and Corporate Support		–	–	–	–	–	–	–	–	–
14.3 - Information Technology		–	–	–	–	–	–	–	–	–
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**630,984**	**711,704**	**723,622**	**673,044**	**701,724**	**701,724**	**694,665**	**702,871**	**737,275**

LIM331 Greater Giyani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote	1									
Vote 1 - Energy Sources		**51,050**	**72,880**	**38,303**	**51,650**	**49,270**	**49,270**	**46,977**	**54,118**	**53,662**
1.1 - Electricity		42,512	72,880	38,303	51,650	49,270	49,270	46,977	54,118	53,662
1.2 - Street Lighting and Signal Systems		8,539	–	–	–	–	–	–	–	–
1.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 2 - Community and Social Services		**7,644**	**8,307**	**7,993**	**19,364**	**19,933**	**19,933**	**18,414**	**19,034**	**20,146**
2.1 - Animal Care and Diseases		1,285	407	1,045	2,055	2,008	2,008	1,868	1,932	1,992
2.2 - Community Halls and Facilities		3,332	3,963	3,942	9,890	10,965	10,965	8,115	8,386	8,658
2.3 - Libraries and Archives		–	436	594	835	786	786	1,077	1,114	1,155
2.4 - Cemeteries, Funeral Parlours and Crematoriums		2,184	2,415	2,434	4,751	4,216	4,216	5,324	5,538	5,744
2.5 - Disaster Management		843	1,087	(23)	1,834	1,958	1,958	2,030	2,064	2,598
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
2.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 3 - Finance & Administration		**144,804**	**207,262**	**257,724**	**294,803**	**277,346**	**277,346**	**442,548**	**442,015**	**457,854**
3.1 - Fleet Management		20,953	27,787	26,648	30,582	33,599	33,599	29,285	30,252	31,254
3.2 - Finance		34,329	18,974	60,715	164,563	147,628	147,628	299,692	294,956	298,232
3.3 - Asset Management		23,023	106,203	96,521	10,004	10,365	10,365	11,246	11,351	12,456
3.4 - Human Resources		14,857	15,658	21,730	27,843	25,093	25,093	33,471	34,339	36,179
3.5 - Legal Services		14,628	6,314	16,872	13,442	13,254	13,254	10,409	10,593	11,617
3.6 - Property Services		8,725	9,744	9,239	19,175	18,898	18,898	27,407	28,592	35,084
3.7 - Risk Management		14,229	15,342	16,467	17,160	16,625	16,625	19,126	19,731	20,337
3.8 - Supply Chain Management		14,058	7,242	9,531	12,034	11,883	11,883	11,913	12,201	12,695
3.9 - Valuation Service		–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		**19,925**	**18,123**	**17,911**	**28,299**	**24,857**	**24,857**	**28,656**	**29,574**	**31,072**
4.1 - Town Planning, Building Regulations and Enforceme		4,630	4,964	3,856	11,680	9,556	9,556	10,088	10,340	11,101
4.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		5,996	6,435	6,082	7,823	6,797	6,797	8,286	8,560	8,834
4.3 - Economic Development/Planning		2,004	2,493	2,761	3,076	3,020	3,020	3,685	3,760	3,893
4.4 - Project Management Unit		7,295	4,230	5,212	5,721	5,484	5,484	6,598	6,915	7,243
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		**43,151**	**48,410**	**55,860**	**56,262**	**62,588**	**62,588**	**66,091**	**68,511**	**73,457**
5.1 - Municipal Manager, Town Secretary and Chief Execu		1,341	1,464	2,038	1,994	3,244	3,244	3,007	3,106	3,206
5.2 - Mayor and Council		41,810	46,946	53,822	54,268	59,344	59,344	63,084	65,405	70,252
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		**3,011**	**3,014**	**2,980**	**4,037**	**3,768**	**3,768**	**4,148**	**4,287**	**4,447**
6.1 - Governance Function		3,011	3,014	2,980	4,037	3,768	3,768	4,148	4,287	4,447
6.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		**111,450**	**50,797**	**21,436**	**173,805**	**171,122**	**171,122**	**166,139**	**169,038**	**181,950**
7.1 - Taxi Ranks		–	–	–	–	–	–	–	–	–
7.2 - Road and Traffic Regulation		20,830	20,859	(5,120)	25,814	22,023	22,023	25,463	26,304	27,145
7.3 - Public Transport		1,022	1,013	457	457	460	460	948	977	1,007
7.4 - Roads		89,598	28,925	26,099	147,534	148,640	148,640	139,728	141,757	153,798
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		**–**	**–**	**296**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - Cleansing		–	–	–	–	–	–	–	–	–
8.2 - Fencing and Fences		–	–	296	–	–	–	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

LIM331 Greater Giyani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–

LIM331 Greater Giyani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 9 - Waste Management		**16,155**	**18,788**	**27,210**	**32,451**	**27,617**	**27,617**	**28,514**	**28,242**	**29,625**
9.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.2 - Solid Waste Disposal (Landfill Sites)		4,568	5,235	5,902	–	–	–	–	–	–
9.3 - Solid Waste Removal		11,587	13,553	21,308	32,451	27,617	27,617	28,514	28,242	29,625
9.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 10 - Sports & Recreation		**12,062**	**13,546**	**9,637**	**9,712**	**10,217**	**10,217**	**14,197**	**14,677**	**15,159**
10.1 - Recreational Facilities		461	1,320	2,354	1,540	2,490	2,490	1,649	1,716	1,783
10.2 - Sports Grounds and Stadiums		11,600	12,226	7,283	8,172	7,727	7,727	12,548	12,962	13,376
10.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
11.1 - Water Distribution		–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
12.1 - Sewerage		–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 13 - Housing		**1,358**	**1,431**	**1,545**	**1,818**	**1,839**	**1,839**	**1,947**	**2,010**	**2,073**
13.1 - Housing		1,358	1,431	1,545	1,818	1,839	1,839	1,947	2,010	2,073
13.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2		**42,431**	**48,160**	**59,791**	**77,696**	**75,030**	**75,030**	**76,263**	**79,332**	**83,498**
14.1 - Security Services		16,869	21,872	25,971	30,815	31,205	31,205	31,316	31,806	32,848
14.2 - Administrative and Corporate Support		16,182	17,377	23,888	29,059	27,898	27,898	21,829	22,646	23,621
14.3 - Information Technology		9,380	8,911	9,933	17,821	15,926	15,926	23,118	24,880	27,029
14.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**453,042**	**490,718**	**500,685**	**749,897**	**723,587**	**723,587**	**893,895**	**910,840**	**952,944**
Surplus/(Deficit) for the year	2	**177,942**	**220,986**	**222,937**	**(76,853)**	**(21,863)**	**(21,863)**	**(199,229)**	**(207,968)**	**(215,669)**

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

LIM331 Greater Giyani - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	8,282	9,068	13,652	13,051	15,724	15,724	15,724	16,244	16,780	17,316
Sale of Goods and Rendering of Services	2	1,703	3,054	2,319	1,799	2,630	2,630	2,630	3,630	3,750	3,871
Agency services	2	0	-	-	5,000	3,000	3,000	3,000	5,000	5,165	5,330
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	3,284	3,993	6,522	1,588	1,588	1,588	1,588	1,647	1,701	1,755
Interest earned from Current and Non Current Assets	2	17,351	25,579	25,853	23,236	20,468	20,468	20,468	27,000	27,891	28,784
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	446	274	642	361	851	851	851	1,071	1,106	1,141
Licence and permits	2	7,100	7,211	7,647	9,157	8,600	8,600	8,600	9,613	9,930	10,248
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	12,900	23,859	20,757
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	454	65	355	5,086	1,043	1,043	1,043	5,370	5,547	5,725
Non-Exchange Revenue											
Property rates	2	72,852	86,840	85,843	89,712	91,143	91,143	91,143	107,988	107,186	111,062
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1,164	772	1,635	710	402	402	402	750	775	800
Licences or permits	2	68	143	251	250	181	181	181	262	271	279
Transfer and subsidies - Operational	2	396,155	394,013	411,216	426,958	426,958	426,958	426,958	398,162	392,123	420,027
Interest	2	32,418	40,709	44,334	24,836	24,836	24,836	24,836	25,755	26,605	27,456
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	4,211	4,410	23,391	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**545,488**	**576,132**	**623,660**	**601,743**	**597,424**	**597,424**	**597,424**	**615,390**	**622,687**	**654,552**
Expenditure											
Employee related costs	2	161,581	170,974	185,363	225,949	214,690	214,690	214,690	237,574	241,904	250,388
Remuneration of councillors	2	25,184	26,274	29,764	27,719	30,788	30,788	30,788	36,059	37,249	38,440
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	12,206	10,170	4,577	11,955	11,550	11,550	11,550	12,994	13,851	16,998
Debt impairment	2,3	89,769	87,722	81,820	125,000	110,000	110,000	110,000	110,000	113,630	117,266
Depreciation, amortisation and impairment	2	92,930	103,688	105,245	108,576	108,644	108,644	108,644	111,401	115,077	118,759
Interest, Dividends and Rent on Land	2	4,568	5,359	5,902	-	-	-	-	-	-	-
Contracted services	2	87,454	109,215	76,818	145,162	139,732	139,732	139,732	123,824	132,266	146,780
Transfers and subsidies	2	1,600	1,500	2,306	1,800	2,000	2,000	2,000	2,000	2,000	2,064
Irrecoverable debts written off	2	19,881	-	25,306	-	-	-	-	-	-	-
Operational costs	2	57,113	71,462	88,625	103,735	106,213	106,213	106,213	112,234	116,605	126,536
Disposal of Fixed and Intangible Assets	2	4,206	2,307	2,643	-	-	-	-	-	-	-
Other Losses	2	3,792	7,000	(253)	-	-	-	-	-	-	-
Total Expenditure		**560,285**	**595,671**	**608,116**	**749,897**	**723,617**	**723,617**	**723,617**	**746,086**	**772,582**	**817,233**
Surplus/(Deficit)		**(14,797)**	**(19,539)**	**15,544**	**(148,154)**	**(126,193)**	**(126,193)**	**(126,193)**	**(130,696)**	**(149,895)**	**(162,681)**
Transfers and subsidies - capital (monetary allocations)	6	75,449	109,534	85,212	71,306	71,306	71,306	71,306	79,281	80,190	82,729
Transfers and subsidies - capital (in-kind)	6	13,871	28,368	14,247	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Debt impairment includes Impairment and Reversal of Impairment Losses

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

8. All materials consumed including water consumed and materials used in operations.

Western Cape: Saldanha Bay (WC014) - Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2024

A4 Code	A4 Description	Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousanc				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
0300	Exchange Revenue / Service charges - Electricity	Non-Cash	Debtor accrual - service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Service charges - Electricity Total												
0400	Exchange Revenue / Service charges - Water	Non-Cash	Debtor accrual - service charges water accrued through exchange receivables	-	-	-	-	40,176	40,176	40,176	40,176	40,176	40,176
			Non-Cash Total	**-**	**-**	**-**	**-**	**40,176**	**40,176**	**40,176**	**40,176**	**40,176**	**40,176**
	Exchange Revenue / Service charges - Water Total												
0500	Exchange Revenue / Service charges - Waste Water Management	Non-Cash	Debtor accrual - service charges waste water management accrued through exchange receivables	-	-	-	1,320	1,320	1,320	1,320	1,369	1,414	1,460
			Non-Cash Total	**-**	**-**	**-**	**1,320**	**1,320**	**1,320**	**1,320**	**1,369**	**1,414**	**1,460**
	Exchange Revenue / Service charges - Waste Water Management Total												
0600	Exchange Revenue / Service charges - Waste Management	Non-Cash	Debtor accrual - service charges waste management accrued through exchange receivables	57,788	71,096	86,039	84,141	15,719	15,719	15,719	16,238	16,774	17,311
			Non-Cash Total	**57,788**	**71,096**	**86,039**	**84,141**	**15,719**	**15,719**	**15,719**	**16,238**	**16,774**	**17,311**
	Exchange Revenue / Service charges - Waste Management Total												
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services	864,115	-	-	-	-	-	-	-	-	-
			Proceeds sale of PPE	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Sale of Goods and Rendering of Services Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
0800	Exchange Revenue / Agency services	Cash	Cash - agency services	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Agency services Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
0900	Exchange Revenue / Interest	Non-Cash	Deemed interest	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Interest Total												
1000	Exchange Revenue / Interest earned from Receivables	Non-Cash	Affiliates/related parties/associated companies	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding debtors accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			SARS	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Interest earned from Receivables Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1100	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	Cash - interest external investments	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Interest earned from Current and Non Current Assets Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1200	Exchange Revenue / Dividends	Cash	Cash - dividends received	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Dividends Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1300	Exchange Revenue / Rent on Land	Cash	Cash - rent on land	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Rent on Land Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1400	Exchange Revenue / Rental from Fixed Assets	Cash	Cash - rental from fixed assets	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

	Exchange Revenue / Rental from Fixed Assets Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1500	Exchange Revenue / Licence and permits	Cash	Cash - licence and permits	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Licence and permits Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1550	Exchange Revenue / Special rating levies	Cash	Cash - Special rating levies	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Special rating levies Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1600	Exchange Revenue / Operational Revenue	Cash	Cash - Operating revenue	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Exchange Revenue / Operational Revenue Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1800	Non-Exchange Revenue / Property rates	Non-Cash	Debtor accrual - property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Property rates Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1900	Non-Exchange Revenue / Surcharges and Taxes	Non-Cash	Debtor accrual - surcharges & taxes accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Surcharges and Taxes Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2000	Non-Exchange Revenue / Fines, penalties and forfeits	Non-Cash	Debtor accrual - Fines, penalties and forfeits revenue accrued through non-exchanges receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Fines, penalties and forfeits Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2100	Non-Exchange Revenue / Licences or permits	Cash	Cash - licences or permits	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Licences or permits Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2200	Non-Exchange Revenue / Transfer and subsidies - Operational	Cash	Cash - Operational transfers and subsidies	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Non-Cash	Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Transfer and subsidies - Operational Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2300	Non-Exchange Revenue / Interest	Non-Cash	Debtor accrual - interest outstanding property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste water management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Interest Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2400	Non-Exchange Revenue / Fuel Levy	Cash	Cash collection fuel levy	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Fuel Levy Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2500	Non-Exchange Revenue / Operational Revenue	Non-Cash	Debtor accrual - availability charges electricity accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste water management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges water accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Operational Revenue Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2600	Non-Exchange Revenue / Gains on disposal of Assets	Non-Cash	Biological assets	-	-	-	-	-	-	-	-	-	-

			Discontinued operations	-	-	-	-	-	-	-	-	-	-
			Heritage assets	-	-	-	-	-	-	-	-	-	-
			Intangible assets	-	-	-	-	-	-	-	-	-	-
			Investment property	-	-	-	-	-	-	-	-	-	-
			Land	-	-	-	-	-	-	-	-	-	-
			Living resources	-	-	-	-	-	-	-	-	-	-
			Other assets	-	-	-	-	-	-	-	-	-	-
			PPE	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Gains on disposal of Assets Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2700	Non-Exchange Revenue / Other Gains	Non-Cash	Fair value adjustment actuarial assesments - leave gratuity	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assesments - long service awards	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assesments - medical aid	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assesments - pension funds	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment biological assets	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment heritage assets	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment interest rate swap	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment investment property	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment investments	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment living resources	-	-	-	-	-	-	-	-	-	-
			Foreign exchange	-	-	-	-	-	-	-	-	-	-
			Inventory - fair value assessment	-	-	-	-	-	-	-	-	-	-
			Inventory - increase in net realisable value	-	-	-	-	-	-	-	-	-	-
			Debt Waived	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Other Gains Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2800	Revenue / Discontinued Operations	Non-Cash	Discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Revenue / Discontinued Operations Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3100	Expenditure / Employee related costs	Non-Cash	Cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - Employee related expenditure accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			In-kind benefits	-	-	-	-	-	-	-	-	-	-
			In-kind benefits - cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-
			Post-retirement benefit: medical	-	-	-	-	-	-	-	-	-	-
			Post-retirement benefit: pension	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Employee related costs Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3200	Expenditure / Remuneration of councillors	Non-Cash	Creditor Accrual - councillor remuneration accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			In-kind benefits to councillors	-	-	-	-	-	-	-	-	-	-
			Use of personal facilities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Remuneration of councillors Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3300	Expenditure / Bulk purchases - electricity	Non-Cash	Creditor accrual - bulk purchases electricity accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Bulk purchases - electricity Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3400	Expenditure / Inventory consumed	Non-Cash	Creditor accrual - bulk purchases water accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - agricultural	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - finished Goods	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - housing stock	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - land	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - materials and supplies	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - standard rated	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - water	-	-	-	-	-	-	-	-	-	-

			Inventory consumed - zero rated	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Inventory consumed Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3500	Expenditure / Debt impairment	Non-Cash	Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - electricity	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste water management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - electricity	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - waste management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - waste water mangement	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Debt impairment Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3600	Expenditure / Depreciation and amortisation	Non-Cash	Amortisation - intangible assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - heritage assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - intangible assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - investment property	-	-	-	-	-	-	-	-	-	-
			Depreciation - living resources	-	-	-	-	-	-	-	-	-	-
			Depreciation - PPE	-	-	-	-	-	-	-	-	-	-
			Depreciation - Land	-	-	-	-	-	-	-	-	-	-
			Impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - investment property	-	-	-	-	-	-	-	-	-	-
			Impairment loss - living resources	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - investment property	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - living resources	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

	Expenditure / Depreciation and amortisation Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3700	Expenditure / Interest	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Non-Cash	Accrual of finance charges - discounting of financial instruments	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs intercompany/parentsubsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs long service awards	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs non-current provisions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Interest Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3800	Expenditure / Contracted services	Non-Cash	Creditor Accrual - contracted services accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Contracted services Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3900	Expenditure / Transfers and subsidies	Cash	Capital monetary allocation	-	-	-	-	-	-	-	-	-	-
			Capital monetary allocation made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Non-Cash	Capital allocation in-kind	-	-	-	-	-	-	-	-	-	-
			Capital allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Transfers and subsidies Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4000	Expenditure / Irrecoverable debts written off	Non-Cash	Bad debt written off	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - property rates	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - electricity	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste water management	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - water	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Irrecoverable debts written off Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4100	Expenditure / Operational costs	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Non-Cash	Contribution to provisions	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - expenditure: discontinued operations	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

	Expenditure / Operational costs Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4200	Expenditure / Losses on disposal of Assets	Non-Cash	Losses - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Losses - disposal biological assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal heritage assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal intangible assets	-	-	-	-	-	-	-	-	-	-
			Losses - disposal investment property	-	-	-	-	-	-	-	-	-	-
			Losses - disposal living resources	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Losses on disposal of Assets Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4300	Expenditure / Other Losses	Non-Cash	Inventory - decrease in net realisable value	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:apparent losses:customer meter inaccuracies	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:apparent losses:unauthoried consumption	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:data transfer and management errors	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:real losses:leakage and overflows at storage tanks/reservoirs	-	-	-	-	-	-	-	-	-	-
			Inventory - water Losses:real losses:leakage on service connections up to the point of customer meter	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:real losses:leakage on transmission and distribution mains	-	-	-	-	-	-	-	-	-	-
			Inventory - water losses:unavoidable annual real losses	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-
			Losses - foreign exchange	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - leave gratuity	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - long service awards	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - medical aid	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - actuarial assesments - pension funds	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - heritage assets	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - interest rate swaps	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investment property	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - investments	-	-	-	-	-	-	-	-	-	-
			Losses fair value adjustments - living resources	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Other Losses Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4600	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations)	Cash	Cash - transfers and subsidies - capital (monetary allocations) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - foreign gov & international organisations	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - higher education institutions	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - households	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - national government	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - provincial governments	-	-	-	-	-	-	-	-	-	-
			Cash - transfers and subsidies - capital (monetary allocations) - public corporations	-	-	-	-	-	-	-	-	-	-
			Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Transfers and subsidies - capital (monetary allocations) Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4700	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind)	Non-Cash	Allocations in-kind (donated assets) - departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-

			Allocations in-kind (donated assets) - district municipalities	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - foreign gov & international organisation	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - higher educational institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - households	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - national government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - non-profit institutions	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - parent municipality	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - private enterprises	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - provincial government	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - public corporations	-	-	-	-	-	-	-	-	-	-
			Allocations in-kind (donated assets) - local municipalities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind) Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4900	Expenditure / Income Tax	Non-Cash	Taxation - continuing operations	-	-	-	-	-	-	-	-	-	-
			Taxation - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Income Tax Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5100	Expenditure / Share of Surplus/Deficit attributable to Joint Venture	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to joint venture	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Share of Surplus/Deficit attributable to Joint Venture Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5200	Expenditure / Share of Surplus/Deficit attributable to Minorities	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to minorities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Share of Surplus/Deficit attributable to Minorities Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5400	Expenditure / Share of Surplus/Deficit attributable to Associate	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to associate	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Share of Surplus/Deficit attributable to Associate Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5500	Expenditure / Intercompany/Parent subsidiary transactions	Non-Cash	Expenditure - intercompany/parent-subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Expenditure / Intercompany/Parent subsidiary transactions Total			**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total				**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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 1 - Energy Sources		–	–	–	–	–	–	–	–	–	–
Vote 2 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance & Administration		–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 10 - Sports & Recreation		–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be appropriated*	2										
Vote 1 - Energy Sources		8,057	4,454	19,442	6,522	9,826	9,826	9,826	7,739	435	435
Vote 2 - Community and Social Services		4,281	13,080	868	3,478	1,565	1,565	1,565	87	3,478	–
Vote 3 - Finance & Administration		107,718	102,771	9,876	8,791	8,761	8,761	8,761	9,651	10,074	14,890
Vote 4 - Planning and Development		–	733	773	7,304	14,543	14,543	14,543	870	1,043	1,130
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		7,265	14,994	165,353	82,315	83,443	83,443	83,443	93,833	104,123	113,202
Vote 8 - Public Safety		–	2,435	–	435	261	261	261	–	–	–
Vote 9 - Waste Management		–	450	7,780	870	870	870	870	7,261	943	973
Vote 10 - Sports & Recreation		23,680	1,288	13,463	21,304	18,819	18,819	18,819	23,873	13,565	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		17,674	0	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2		0	–	–	5,261	4,304	4,304	4,304	4,496	4,596	5,081
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**
Total Capital Expenditure - Vote		**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**
Capital Expenditure - Functional											
Governance and administration		**143,023**	**175,275**	**9,876**	**14,052**	**13,065**	**13,065**	**13,065**	**14,147**	**14,670**	**19,971**
Executive and council		–	–	–	–	–	–	–	–	–	–
Finance and administration		143,023	175,275	9,876	14,052	13,065	13,065	13,065	14,147	14,670	19,971
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		**34,685**	**(16,803)**	**14,331**	**25,217**	**20,645**	**20,645**	**20,645**	**23,960**	**17,043**	**–**
Community and social services		4,281	(13,080)	868	3,478	1,565	1,565	1,565	87	3,478	–
Sport and recreation		12,730	(1,288)	13,463	21,304	18,819	18,819	18,819	23,873	13,565	–
Public safety		–	(2,435)		435	261	261	261	–	–	–
Housing		17,674	(0)		–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**(7,265)**	**(14,261)**	**166,126**	**89,620**	**97,987**	**97,987**	**97,987**	**94,702**	**105,166**	**114,332**
Planning and development		–	733	773	7,304	14,543	14,543	14,543	870	1,043	1,130
Road transport		(7,265)	(14,994)	165,353	82,315	83,443	83,443	83,443	93,833	104,123	113,202
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**(1,768)**	**(4,004)**	**27,223**	**7,391**	**10,696**	**10,696**	**10,696**	**15,000**	**1,378**	**1,408**
Energy sources		(1,768)	(4,454)	19,442	6,522	9,826	9,826	9,826	7,739	435	435
Water management		–	–		–	–	–	–	–	–	–
Waste water management		–	–		–	–	–	–	–	–	–
Waste management		–	450	7,780	870	870	870	870	7,261	943	973
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**
Funded by:											
National Government		22,957	(31,771)	75,163	62,005	62,005	62,005	62,005	68,940	69,730	71,938
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**22,957**	**(31,771)**	**75,163**	**62,005**	**62,005**	**62,005**	**62,005**	**68,940**	**69,730**	**71,938**
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		145,718	171,977	142,393	74,275	80,387	80,387	80,387	78,869	68,528	63,773
Total Capital Funding	7	**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

LIM331 Greater Giyani - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Energy Sources		–	–	–	–	–	–	–	–	–	–
1.1 - Electricity									–	–	–
1.2 - Street Lighting and Signal Systems									–	–	–
1.3 - [Name of sub-vote]									–	–	–
1.4 - [Name of sub-vote]									–	–	–
1.5 - [Name of sub-vote]									–	–	–
1.6 - [Name of sub-vote]									–	–	–
1.7 - [Name of sub-vote]									–	–	–
1.8 - [Name of sub-vote]									–	–	–
1.9 - [Name of sub-vote]									–	–	–
1.10 - [Name of sub-vote]									–	–	–
Vote 2 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
2.1 - Animal Care and Diseases									–	–	–
2.2 - Community Halls and Facilities									–	–	–
2.3 - Libraries and Archives									–	–	–
2.4 - Cemeteries, Funeral Parlours and Crematoriums									–	–	–
2.5 - Disaster Management									–	–	–
2.6 - [Name of sub-vote]									–	–	–
2.7 - [Name of sub-vote]									–	–	–
2.8 - [Name of sub-vote]									–	–	–
2.9 - [Name of sub-vote]									–	–	–
2.10 - [Name of sub-vote]									–	–	–
Vote 3 - Finance & Administration		–	–	–	–	–	–	–	–	–	–
3.1 - Fleet Management									–	–	–
3.2 - Finance									–	–	–
3.3 - Asset Management									–	–	–
3.4 - Human Resources									–	–	–
3.5 - Legal Services									–	–	–
3.6 - Property Services									–	–	–
3.7 - Risk Management									–	–	–
3.8 - Supply Chain Management									–	–	–
3.9 - Valuation Service									–	–	–
3.10 - [Name of sub-vote]									–	–	–
Vote 4 - Planning and Development		–	–	–	–	–	–	–	–	–	–
4.1 - Town Planning, Building Regulations and Enforcement, and City Engineer									–	–	–
4.2 - Corporate Wide Strategic Planning (IDPs, LEDs)									–	–	–
4.3 - Economic Development/Planning									–	–	–
4.4 - Project Management Unit									–	–	–
4.5 - [Name of sub-vote]									–	–	–
4.6 - [Name of sub-vote]									–	–	–
4.7 - [Name of sub-vote]									–	–	–
4.8 - [Name of sub-vote]									–	–	–
4.9 - [Name of sub-vote]									–	–	–
4.10 - [Name of sub-vote]									–	–	–
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–	–
5.1 - Municipal Manager, Town Secretary and Chief Executive									–	–	–
5.2 - Mayor and Council									–	–	–
5.3 - [Name of sub-vote]									–	–	–
5.4 - [Name of sub-vote]									–	–	–
5.5 - [Name of sub-vote]									–	–	–
5.6 - [Name of sub-vote]									–	–	–
5.7 - [Name of sub-vote]									–	–	–
5.8 - [Name of sub-vote]									–	–	–
5.9 - [Name of sub-vote]									–	–	–
5.10 - [Name of sub-vote]									–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–	–
6.1 - Governance Function									–	–	–
6.2 - [Name of sub-vote]									–	–	–
6.3 - [Name of sub-vote]									–	–	–
6.4 - [Name of sub-vote]									–	–	–
6.5 - [Name of sub-vote]									–	–	–
6.6 - [Name of sub-vote]									–	–	–
6.7 - [Name of sub-vote]									–	–	–
6.8 - [Name of sub-vote]									–	–	–
6.9 - [Name of sub-vote]									–	–	–
6.10 - [Name of sub-vote]									–	–	–
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–
7.1 - Taxi Ranks									–	–	–
7.2 - Road and Traffic Regulation									–	–	–
7.3 - Public Transport									–	–	–
7.4 - Roads									–	–	–
7.5 - [Name of sub-vote]									–	–	–
7.6 - [Name of sub-vote]									–	–	–
7.7 - [Name of sub-vote]									–	–	–
7.8 - [Name of sub-vote]									–	–	–
7.9 - [Name of sub-vote]									–	–	–
7.10 - [Name of sub-vote]									–	–	–

Vote 8 - Public Safety	–	–	–	–	–	–	–	–	–	–
8.1 - Cleansing								–	–	–
8.2 - Fencing and Fences								–	–	–
8.3 - [Name of sub-vote]								–	–	–
8.4 - [Name of sub-vote]								–	–	–
8.5 - [Name of sub-vote]								–	–	–
8.6 - [Name of sub-vote]								–	–	–
8.7 - [Name of sub-vote]								–	–	–
8.8 - [Name of sub-vote]								–	–	–
8.9 - [Name of sub-vote]								–	–	–
8.10 - [Name of sub-vote]								–	–	–
Vote 9 - Waste Management	–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]								–	–	–
9.2 - Solid Waste Disposal (Landfill Sites)								–	–	–
9.3 - Solid Waste Removal								–	–	–
9.4 - [Name of sub-vote]								–	–	–
9.5 - [Name of sub-vote]								–	–	–
9.6 - [Name of sub-vote]								–	–	–
9.7 - [Name of sub-vote]								–	–	–
9.8 - [Name of sub-vote]								–	–	–
9.9 - [Name of sub-vote]								–	–	–
9.10 - [Name of sub-vote]								–	–	–
Vote 10 - Sports & Recreation	–	–	–	–	–	–	–	–	–	–
10.1 - Recreational Facilities								–	–	–
10.2 - Sports Grounds and Stadiums								–	–	–
10.3 - [Name of sub-vote]								–	–	–
10.4 - [Name of sub-vote]								–	–	–
10.5 - [Name of sub-vote]								–	–	–
10.6 - [Name of sub-vote]								–	–	–
10.7 - [Name of sub-vote]								–	–	–
10.8 - [Name of sub-vote]								–	–	–
10.9 - [Name of sub-vote]								–	–	–
10.10 - [Name of sub-vote]								–	–	–
Vote 11 - Water Management	–	–	–	–	–	–	–	–	–	–
11.1 - Water Distribution								–	–	–
11.2 - [Name of sub-vote]								–	–	–
11.3 - [Name of sub-vote]								–	–	–
11.4 - [Name of sub-vote]								–	–	–
11.5 - [Name of sub-vote]								–	–	–
11.6 - [Name of sub-vote]								–	–	–
11.7 - [Name of sub-vote]								–	–	–
11.8 - [Name of sub-vote]								–	–	–
11.9 - [Name of sub-vote]								–	–	–
11.10 - [Name of sub-vote]								–	–	–
Vote 12 - Waste Water Management	–	–	–	–	–	–	–	–	–	–
12.1 - Sewerage								–	–	–
12.2 - [Name of sub-vote]								–	–	–
12.3 - [Name of sub-vote]								–	–	–
12.4 - [Name of sub-vote]								–	–	–
12.5 - [Name of sub-vote]								–	–	–
12.6 - [Name of sub-vote]								–	–	–
12.7 - [Name of sub-vote]								–	–	–
12.8 - [Name of sub-vote]								–	–	–
12.9 - [Name of sub-vote]								–	–	–
12.10 - [Name of sub-vote]								–	–	–
Vote 13 - Housing	–	–	–	–	–	–	–	–	–	–
13.1 - Housing								–	–	–
13.2 - [Name of sub-vote]								–	–	–
13.3 - [Name of sub-vote]								–	–	–
13.4 - [Name of sub-vote]								–	–	–
13.5 - [Name of sub-vote]								–	–	–
13.6 - [Name of sub-vote]								–	–	–
13.7 - [Name of sub-vote]								–	–	–
13.8 - [Name of sub-vote]								–	–	–
13.9 - [Name of sub-vote]								–	–	–
13.10 - [Name of sub-vote]								–	–	–
Vote 14 - Finance & Administration 2	–	–	–	–	–	–	–	–	–	–
14.1 - Security Services								–	–	–
14.2 - Administrative and Corporate Support								–	–	–
14.3 - Information Technology								–	–	–
14.4 - [Name of sub-vote]								–	–	–
14.5 - [Name of sub-vote]								–	–	–
14.6 - [Name of sub-vote]								–	–	–
14.7 - [Name of sub-vote]								–	–	–
14.8 - [Name of sub-vote]								–	–	–
14.9 - [Name of sub-vote]								–	–	–
14.10 - [Name of sub-vote]								–	–	–
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]								–	–	–
15.2 - [Name of sub-vote]								–	–	–
15.3 - [Name of sub-vote]								–	–	–
15.4 - [Name of sub-vote]								–	–	–
15.5 - [Name of sub-vote]								–	–	–
15.6 - [Name of sub-vote]								–	–	–
15.7 - [Name of sub-vote]								–	–	–
15.8 - [Name of sub-vote]								–	–	–
15.9 - [Name of sub-vote]								–	–	–
15.10 - [Name of sub-vote]								–	–	–
Capital multi-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 1 - Energy Sources		**8,057**	**4,454**	**19,442**	**6,522**	**9,826**	**9,826**	**9,826**	**7,739**	**435**	**435**
1.1 - Electricity		3,145	2,233	19,442	3,043	1,652	1,652	1,652	1,652	435	435
1.2 - Street Lighting and Signal Systems		4,913	2,221		3,478	8,174	8,174	8,174	6,087	–	–
1.3 - [Name of sub-vote]		–	–		–	–	–	–	–	–	–
1.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 2 - Community and Social Services		**4,281**	**13,080**	**868**	**3,478**	**1,565**	**1,565**	**1,565**	**87**	**3,478**	**–**
2.1 - Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–
2.2 - Community Halls and Facilities		4,281	13,080	868	3,478	1,565	1,565	1,565	87	3,478	–
2.3 - Libraries and Archives		–	–	–	–	–	–	–	–	–	–
2.4 - Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–	–
2.5 - Disaster Management		–	–	–	–	–	–	–	–	–	–
2.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
2.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
2.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
2.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
2.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance & Administration		**107,718**	**102,771**	**9,876**	**8,791**	**8,761**	**8,761**	**8,761**	**9,651**	**10,074**	**14,890**
3.1 - Fleet Management		0	0		8,696	8,743	8,743	8,743	9,565	10,024	14,832
3.2 - Finance		–	–		–	–	–	–	43	–	–
3.3 - Asset Management		107,718	69,363	9,876	–	–	–	–	–	–	–
3.4 - Human Resources		–	–		–	–	–	–	–	–	–
3.5 - Legal Services		–	–		96	17	17	17	43	50	58
3.6 - Property Services		–	33,408		–	–	–	–	–	–	–
3.7 - Risk Management		–	–		–	–	–	–	–	–	–
3.8 - Supply Chain Management		–	–	–	–	–	–	–	–	–	–
3.9 - Valuation Service		–	–	–	–	–	–	–	–	–	–
3.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		**–**	**733**	**773**	**7,304**	**14,543**	**14,543**	**14,543**	**870**	**1,043**	**1,130**
4.1 - Town Planning, Building Regulations and Enforce		–	733	773	2,087	2,087	2,087	2,087	–	–	–
4.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–		5,217	12,456	12,456	12,456	870	1,043	1,130
4.3 - Economic Development/Planning		–	–	–	–	–	–	–	–	–	–
4.4 - Project Management Unit		–	–	–	–	–	–	–	–	–	–
4.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
5.1 - Municipal Manager, Town Secretary and Chief Ex		–	–	–	–	–	–	–	–	–	–
5.2 - Mayor and Council		–	–	–	–	–	–	–	–	–	–
5.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6.1 - Governance Function		–	–	–	–	–	–	–	–	–	–
6.2 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		**7,265**	**14,994**	**165,353**	**82,315**	**83,443**	**83,443**	**83,443**	**93,833**	**104,123**	**113,202**
7.1 - Taxi Ranks		6,037	–	–	–	–	–	–	–	–	–
7.2 - Road and Traffic Regulation		–	–	–	43	43	43	43	43	45	46
7.3 - Public Transport		–	–	–	–	–	–	–	–	–	–
7.4 - Roads		1,228	14,994	165,353	82,272	83,400	83,400	83,400	93,789	104,078	113,156
7.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		**–**	**2,435**	**–**	**435**	**261**	**261**	**261**	**–**	**–**	**–**
8.1 - Cleansing		–	–	–	–	–	–	–	–	–	–
8.2 - Fencing and Fences		–	2,435		435	261	261	261	–	–	–
8.3 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.4 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.5 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.6 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.7 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.8 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.9 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–
8.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–	–	–

Vote 9 - Waste Management	**–**	**450**	**7,780**	**870**	**870**	**870**	**870**	**7,261**	**943**	**973**
9.1 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.2 - Solid Waste Disposal (Landfill Sites)	–	450	7,780	–	–	–	–	5,478	–	–
9.3 - Solid Waste Removal	–	–	–	870	870	870	870	1,783	943	973
9.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
9.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 10 - Sports & Recreation	**23,680**	**1,288**	**13,463**	**21,304**	**18,819**	**18,819**	**18,819**	**23,873**	**13,565**	**–**
10.1 - Recreational Facilities	5,475	–		2,609	435	435	435	7,351	–	–
10.2 - Sports Grounds and Stadiums	18,205	1,288	13,463	18,696	18,384	18,384	18,384	16,522	13,565	–
10.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
10.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
11.1 - Water Distribution	–	–	–	–	–	–	–	–	–	–
11.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
11.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
12.1 - Sewerage	–	–	–	–	–	–	–	–	–	–
12.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
12.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing	**17,674**	**0**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
13.1 - Housing	17,674	0		–	–	–	–	–	–	–
13.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
13.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2	**0**	**–**	**–**	**5,261**	**4,304**	**4,304**	**4,304**	**4,496**	**4,596**	**5,081**
14.1 - Security Services	–	–		2,043	2,043	2,043	2,043	843	857	870
14.2 - Administrative and Corporate Support	0	–		1,348	1,348	1,348	1,348	1,391	1,435	1,565
14.3 - Information Technology	–	–		1,870	913	913	913	2,261	2,304	2,647
14.4 - [Name of sub-vote]	–	–		–	–	–	–	–	–	–
14.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
14.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15.1 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.2 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
15.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**
Total Capital Expenditure	**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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LIM331 Greater Giyani - 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	396,921	397,781	270,235	294,019	172,015	172,015	172,015	236,382	150,486	170,018
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	135,461	173,120	202,669	41,545	61,712	61,712	61,712	75,030	87,955	82,980
Receivables from non-exchange transactions	3	(88,469)	(97,600)	47,845	627,954	11,436	11,436	11,436	20,777	17,596	5,643
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	31,810	31,514	35,920	33,517	35,920	35,920	35,920	35,920	35,920	35,920
VAT Receivable	6	31,449	40,654	46,888	93,746	100,473	100,473	100,473	101,836	102,243	105,494
Other current assets	7	244	244	244	–	–	–	–	–	–	–
Total current assets		**507,416**	**545,712**	**603,802**	**1,090,780**	**381,557**	**381,557**	**381,557**	**469,946**	**394,201**	**400,057**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	34,327	62,097	75,310	44,207	76,083	76,083	76,083	76,050	76,049	76,048
Property, plant and equipment	10	1,090,719	1,167,854	1,268,140	1,205,898	1,296,038	1,296,038	1,296,038	1,304,996	1,291,724	1,285,500
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	206	340	340	340	340	340	340	340	340	340
Intangible assets	14	996	2,065	1,581	5,639	4,555	4,555	4,555	(1,710)	(1,665)	(1,669)
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**1,126,248**	**1,232,356**	**1,345,371**	**1,256,084**	**1,377,016**	**1,377,016**	**1,377,016**	**1,379,675**	**1,366,448**	**1,360,219**
TOTAL ASSETS		**1,633,664**	**1,778,068**	**1,949,173**	**2,346,864**	**1,758,572**	**1,758,572**	**1,758,572**	**1,849,621**	**1,760,648**	**1,760,276**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	–	–	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions	20	194,869	214,780	253,361	149,065	166,264	166,264	166,264	166,623	179,280	175,766
Trade and other payables from non-exchange transactions	21	3,759	2	4,000	2	–	–	–	300	300	310
Provision	22	96,729	82,100	90,515	56,323	2,043	2,043	2,043	2,043	2,043	2,043
VAT Payable	23	15,544	19,915	24,520	19,767	24,520	24,520	24,520	26,455	28,099	27,634
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**310,900**	**316,797**	**372,396**	**225,158**	**192,827**	**192,827**	**192,827**	**195,421**	**209,721**	**205,752**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	–	–	–	–	(22,658)	(22,658)	(22,658)	(22,658)	(22,658)	(22,658)
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	(30,625)	(30,625)	(30,625)	(30,625)	(30,625)	(30,625)
Total non current liabilities		**–**	**–**	**–**	**–**	**(53,283)**	**(53,283)**	**(53,283)**	**(53,283)**	**(53,283)**	**(53,283)**
TOTAL LIABILITIES		**310,900**	**316,797**	**372,396**	**225,158**	**139,544**	**139,544**	**139,544**	**142,138**	**156,439**	**152,469**
NET ASSETS		**1,322,764**	**1,461,271**	**1,576,776**	**2,121,706**	**1,619,028**	**1,619,028**	**1,619,028**	**1,707,483**	**1,604,210**	**1,607,807**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	10,055,283	10,857,209	11,805,170	2,121,712	1,619,033	1,619,033	1,619,033	1,650,193	1,604,215	1,607,812
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**10,055,283**	**10,857,209**	**11,805,170**	**2,121,712**	**1,619,033**	**1,619,033**	**1,619,033**	**1,650,193**	**1,604,215**	**1,607,812**

References

1. Detail breakdown in Table SA3.

2. Detail breakdown in Table SA3.

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

4. Detail breakdown in Table SA3.

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

6. Detail breakdown in Table SA3.

Store Type	Classification	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
Agricultural	Opening balance - Agricultural	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Agricultural	–	–	–	–	–	–	–	–	–	–
	Adjustments - Agricultural	–	–	–	–	–	–	–	–	–	–
	Issues - Agricultural	–	–	–	–	–	–	–	–	–	–
	Write Off - Agricultural	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Agricultural	–	–	–	–	–	–	–	–	–	–
Agricultural Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumables Standard Rated	Opening balance - Consumables Standard Rated	–	–	–	1,977	–	–	–	–	–	–
	Acquisitions - Consumables Standard Rated	–	–	–	1,150	1,150	1,150	1,150	1,150	1,181	1,213
	Adjustments - Consumables Standard Rated	–	–	–	–	–	–	–	–	–	–
	Issues - Consumables Standard Rated	–	–	–	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,181)	(1,213)
	Write Off - Consumables Standard Rated	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Consumables Standard Rated	–	–	–	–	–	–	–	–	–	–
Consumables Standard Rated Total		**-**	**-**	**-**	**1,977**	**-**	**-**	**-**	**-**	**-**	**-**
Consumables Zero Rated	Opening balance - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
	Adjustments - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
	Issues - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
	Write Off - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Consumables Zero Rated	–	–	–	–	–	–	–	–	–	–
Consumables Zero Rated Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Finished Goods	Opening balance - Finished Goods	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Finished Goods	–	–	–	–	–	–	–	–	–	–
	Adjustments - Finished Goods	–	–	–	–	–	–	–	–	–	–
	Issues -Finished Goods	–	–	–	–	–	–	–	–	–	–
	Write Off - Finished Goods	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Finished Goods	–	–	–	–	–	–	–	–	–	–
Finished Goods Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Housing Stock	Opening balance - Housing Stock	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Housing Stock	–	–	–	–	–	–	–	–	–	–
	Sales - Housing Stock	–	–	–	–	–	–	–	–	–	–
	Transfer - Housing stock	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Housing stock	–	–	–	–	–	–	–	–	–	–
Housing Stock Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Land	Opening balance - Land	31,085	31,085	31,085	31,085	4,835	4,835	4,835	4,835	4,835	4,835
	Acquisitions - Land	–	–	–	–	–	–	–	–	–	–
	Sales - land	–	–	–	–	–	–	–	–	–	–
	Adjustments - Land	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Land	–	–	–	–	–	–	–	–	–	–
	Transfers - Land	–	–	–	–	–	–	–	–	–	–
Land Total		**31,085**	**31,085**	**31,085**	**31,085**	**4,835**	**4,835**	**4,835**	**4,835**	**4,835**	**4,835**
Materials and Supplies	Opening balance - Materials and Supplies	725	455	–	455	–	–	–	–	–	–
	Acquisitions - Materials and Supplies	(0)	(26)	7,081	10,805	10,400	10,400	10,400	11,844	12,670	15,785
	Adjustments - Materials and Supplies	–	–	–	–	–	–	–	–	–	–
	Issues - Materials and Supplies	–	–	(2,246)	(10,805)	(10,400)	(10,400)	(10,400)	(11,844)	(12,670)	(15,785)
	Write Off - Materials and Supplies	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Materials and Supplies	–	–	–	–	–	–	–	–	–	–
Materials and Supplies Total		**725**	**429**	**4,835**	**455**	**-**	**-**	**-**	**-**	**-**	**-**
Water	Opening balance - Water	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Water bulk purchases	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Water natural sources	–	–	–	–	–	–	–	–	–	–
	Acquisitions - Water treatment works	–	–	–	–	–	–	–	–	–	–
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	–	–	–	–	–	–	–	–	–	–
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	–	–	–	–	–	–	–	–	–	–
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	–	–	–	–	–	–	–	–	–	–
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	–	–	–	–	–	–	–	–	–	–
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	–	–	–	–	–	–	–	–	–	–
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	–	–	–	–	–	–	–	–	–	–
	Data Transfer and Management Errors	–	–	–	–	–	–	–	–	–	–
	Non-revenue Water	–	–	–	–	–	–	–	–	–	–
	Unavoidable Annual Real Losses	–	–	–	–	–	–	–	–	–	–
	Unbilled Authorised Consumption:Unbilled Metered Consumption	–	–	–	–	–	–	–	–	–	–
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	–	–	–	–	–	–	–	–	–	–
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	–	–	–	–	–	–	–	–	–	–
	Water Losses:Apparent Losses:Unauthorised Consumption	–	–	–	–	–	–	–	–	–	–
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	–	–	–	–	–	–	–	–	–	–
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	–	–	–	–	–	–	–	–	–	–
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	–	–	–	–	–	–	–	–	–	–
	Correction of Prior period errors - Water	–	–	–	–	–	–	–	–	–	–
Water Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Work-in-progress	Opening balance - WIP	–	–	–	–	31,085	31,085	31,085	31,085	31,085	31,085
	Materials - WIP	–	–	–	–	–	–	–	–	–	–
	Transfer - WIP	–	–	–	–	–	–	–	–	–	–
Work-in-progress Total		**-**	**-**	**-**	**-**	**31,085**	**31,085**	**31,085**	**31,085**	**31,085**	**31,085**
Grand Total		**31,810**	**31,514**	**35,920**	**33,517**	**4,835**	**4,835**	**4,835**	**4,835**	**4,835**	**4,835**

LIM331 Greater Giyani - 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		29,545	72,913	53,249	44,856	45,572	45,572	45,572	53,994	53,593	66,637
Service charges		8,463	8,835	10,114	6,522	7,859	7,859	7,859	8,119	8,387	10,387
Other revenue		2,070	3,279	34,689	22,363	33,732	33,732	33,732	40,530	53,982	51,265
Transfers and Subsidies - Operational	1	398,159	390,336	403,236	426,958	409,933	409,933	409,933	398,162	392,123	420,027
Transfers and Subsidies - Capital	1	63,037	80,991	75,163	71,306	71,306	71,306	71,306	79,281	80,190	82,729
Interest		–	25,482	25,978	23,236	20,468	20,468	20,468	27,000	27,891	28,784
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(377,668)	(388,308)	(367,858)	(691,456)	(684,723)	(684,723)	(684,723)	(553,575)	(574,551)	(615,390)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	(1,600)	(1,500)	(1,600)	(1,800)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,064)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**122,006**	**192,028**	**232,971**	**(98,015)**	**(97,854)**	**(97,854)**	**(97,854)**	**51,512**	**39,614**	**42,374**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(190,501)	(187,419)	(211,966)	(156,723)	(163,752)	(163,752)	(163,752)	(169,980)	(158,996)	(156,068)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(190,501)**	**(187,419)**	**(211,966)**	**(156,723)**	**(163,752)**	**(163,752)**	**(163,752)**	**(169,980)**	**(158,996)**	**(156,068)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		96,546	(3,756)	(2)	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**96,546**	**(3,756)**	**(2)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**28,051**	**852**	**21,003**	**(254,738)**	**(261,605)**	**(261,605)**	**(261,605)**	**(118,469)**	**(119,382)**	**(113,694)**
Cash/cash equivalents at the year begin:	2	**219,963**	**248,013**	**248,866**	**269,869**	**269,869**	**269,869**	**269,869**	**354,851**	**236,382**	**117,000**
Cash/cash equivalents at the year end:	2	**248,013**	**248,866**	**269,869**	**171,854**	**164,765**	**164,765**	**164,765**	**236,382**	**117,000**	**3,306**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	501,274	581,836	602,429	595,242	588,870	588,870	588,870	607,086	616,165	659,828
Total payments	(569,769)	(577,227)	(581,424)	(849,979)	(850,475)	(850,475)	(850,475)	(725,555)	(735,547)	(773,522)
	(68,495)	4,609	21,005	(254,738)	(261,605)	(261,605)	(261,605)	(118,469)	(119,382)	(113,694)
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	96,546	(3,756)	(2)	–	–	–	–	–	–	–
	28,051	852	21,003	(254,738)	(261,605)	(261,605)	(261,605)	(118,469)	(119,382)	(113,694)
	–	–	–	–	–	–	–	–	–	–

LIM331 Greater Giyani - 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	248,013	248,866	269,869	171,854	164,765	164,765	164,765	236,382	117,000	3,306
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**248,013**	**248,866**	**269,869**	**171,854**	**164,765**	**164,765**	**164,765**	**236,382**	**117,000**	**3,306**
Application of cash and investments											
Unspent conditional transfers		3,759	2	4,000	2	–	–	–	–	–	–
Unspent borrowing											
Statutory requirements	2	(18,123)	(23,014)	(24,642)	(92,722)	(91,873)	(91,873)	(91,873)	(91,254)	(90,566)	(94,833)
Other working capital requirements	3	191,101	203,753	211,753	73,034	156,137	156,137	156,137	100,560	97,355	73,034
Other provisions		96,729	82,100	90,515	56,323	2,043	2,043	2,043	2,043	2,043	2,043
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**273,465**	**262,841**	**281,626**	**36,638**	**66,307**	**66,307**	**66,307**	**11,349**	**8,832**	**(19,756)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**(25,452)**	**(13,976)**	**(11,758)**	**135,216**	**98,458**	**98,458**	**98,458**	**225,034**	**108,168**	**23,062**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**(25,452)**	**(13,976)**	**(11,758)**	**135,216**	**98,458**	**98,458**	**98,458**	**225,034**	**108,168**	**23,062**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

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

4. For example: sinking fund requirements for borrowing

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

Other working capital requirements										
Debtors	3,768	11,027	41,608	76,031	10,127	10,127	10,127	66,063	81,925	73,526
Creditors due	194,869	214,780	253,361	149,065	166,264	166,264	166,264	166,623	179,280	175,766
Total	(191,101)	(203,753)	(211,753)	(73,034)	(156,137)	(156,137)	(156,137)	(100,560)	(97,355)	(102,240)
Debtors collection assumptions										
Balance outstanding - debtors	46,992	75,520	250,514	669,498	73,148	73,148	73,148	95,807	105,551	88,624
Estimate of debtors collection rate	8.0%	14.6%	16.6%	11.4%	13.8%	13.8%	13.8%	69.0%	77.6%	83.0%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement	–	–	–	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases			–	–	–	–	–	–	–	–
Employee Benefit reserve			–	–	–	–	–	–	–	–
Non-current Provisions reserve			–	–	–	–	–	–	–	–
Valuation reserve			–	–	–	–	–	–	–	–
Investment in associate account			–	–	–	–	–	–	–	–
Capitalisation			–	–	–	–	–	–	–	–
6	–	–	–	–	–	–	–	–	–	–

Note:

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

LIM331 Greater Giyani - 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	**89,512**	**74,714**	**164,805**	**70,358**	**76,457**	**76,457**	**86,993**	**74,849**	**67,016**
Roads Infrastructure		16,680	16,680	49,533	20,871	18,595	18,595	42,063	50,234	44,461
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	1,851	3,478	9,565	9,565	7,304	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	5,478	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***16,680***	***16,680***	***51,383***	***24,349***	***28,160***	***28,160***	***54,846***	***50,234***	***44,461***
Community Facilities		13,641	561	2,202	7,652	13,152	13,152	957	3,478	–
Sport and Recreation Facilities		10,802	18,475	–	17,391	17,950	17,950	14,783	4,000	–
Community Assets		***24,443***	***19,036***	***2,202***	***25,043***	***31,102***	***31,102***	***15,739***	***7,478***	**–**
Heritage Assets		**206**	**340**	**340**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	2,609	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	***2,609***	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		13,059	16,966	21,114	3,574	2,974	2,974	2,130	2,354	2,530
Intangible Assets		***13,059***	***16,966***	***21,114***	***3,574***	***2,974***	***2,974***	***2,130***	***2,354***	***2,530***
Computer Equipment		**10,027**	**13,721**	**21,616**	**1,348**	**913**	**913**	**1,086**	**1,043**	**1,304**
Furniture and Office Equipment		**–**	**7,970**	**9,349**	**1,783**	**1,609**	**1,609**	**1,826**	**1,870**	**2,000**
Machinery and Equipment		**5,691**	**–**	**38,530**	**9,913**	**9,961**	**9,961**	**9,626**	**10,072**	**14,867**
Transport Assets		**19,405**	**–**	**20,270**	**1,739**	**1,739**	**1,739**	**1,739**	**1,797**	**1,854**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**19,106**	**28,298**	**30,840**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		696	696	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***696***	***696***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		1,066	1,066	1,066	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	1,031	–	–	–	–	–	–
Community Assets		***1,066***	***1,066***	***2,098***	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	354	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	***354***	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**3,919**	**4,469**	**4,462**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**13,424**	**22,066**	**23,926**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**48,440**	**11,391**	**7,775**	**4,522**	**1,130**	**1,130**	**9,090**	**9,565**	**–**
Roads Infrastructure		4,182	2,977	2,977	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***4,182***	***2,977***	***2,977***	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	174	–	–	–	–	–
Sport and Recreation Facilities		8,415	8,415	4,798	3,913	870	870	9,090	9,565	–
Community Assets		***8,415***	***8,415***	***4,798***	***4,087***	***870***	***870***	***9,090***	***9,565***	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		35,844	0	0	435	261	261	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***35,844***	***0***	***0***	***435***	***261***	***261***	**–**	**–**	**–**
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	**157,058**	**114,403**	**203,420**	**74,880**	**77,588**	**77,588**	**96,083**	**84,414**	**67,016**
Roads Infrastructure		21,558	20,353	52,509	20,871	18,595	18,595	42,063	50,234	44,461
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	1,851	3,478	9,565	9,565	7,304	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	5,478	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***21,558***	***20,353***	***54,360***	***24,349***	***28,160***	***28,160***	***54,846***	***50,234***	***44,461***
Community Facilities		14,708	1,628	3,269	7,826	13,152	13,152	957	3,478	–
Sport and Recreation Facilities		19,217	26,889	5,830	21,304	18,819	18,819	23,873	13,565	–
Community Assets		***33,925***	***28,517***	***9,098***	***29,130***	***31,971***	***31,971***	***24,830***	***17,043***	**–**
Heritage Assets		**206**	**340**	**340**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		35,844	0	354	3,043	261	261	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***35,844***	***0***	***354***	***3,043***	***261***	***261***	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		13,059	16,966	21,114	3,574	2,974	2,974	2,130	2,354	2,530
Intangible Assets		***13,059***	***16,966***	***21,114***	***3,574***	***2,974***	***2,974***	***2,130***	***2,354***	***2,530***
Computer Equipment		**10,027**	**13,721**	**21,616**	**1,348**	**913**	**913**	**1,086**	**1,043**	**1,304**
Furniture and Office Equipment		**3,919**	**12,440**	**13,811**	**1,783**	**1,609**	**1,609**	**1,826**	**1,870**	**2,000**
Machinery and Equipment		**19,115**	**22,066**	**62,456**	**9,913**	**9,961**	**9,961**	**9,626**	**10,072**	**14,867**
Transport Assets		**19,405**	**–**	**20,270**	**1,739**	**1,739**	**1,739**	**1,739**	**1,797**	**1,854**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**157,058**	**114,403**	**203,420**	**74,880**	**77,588**	**77,588**	**96,083**	**84,414**	**67,016**

ASSET REGISTER SUMMARY - PPE (WDV)	5	899,644	1,074,229	1,187,573	952,420	1,251,818	1,251,818	1,249,144	1,245,326	1,242,708
Roads Infrastructure		522,889	570,818	647,615	519,827	663,771	663,771	664,670	662,084	659,495
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		31,721	42,508	42,508	–	–	–	(875)	(904)	(933)
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***554,611***	***613,327***	***690,123***	***519,827***	***663,771***	***663,771***	***663,794***	***661,180***	***658,562***
Community Assets		116,404	152,831	173,869	148,114	269,294	269,294	268,175	267,054	267,054
Heritage Assets		206	340	340	340	340	340	340	340	340
Investment properties		**34,327**	**62,097**	**75,310**	**44,207**	**76,083**	**76,083**	**76,050**	**76,049**	**76,049**
Other Assets		95,365	134,870	128,763	130,718	123,389	123,389	121,874	121,618	121,618
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		996	2,065	1,581	5,639	4,555	4,555	(1,710)	(1,665)	(1,665)
Computer Equipment		4,392	7,634	12,733	5,645	11,361	11,361	6,380	6,058	6,058
Furniture and Office Equipment		7,807	7,318	7,230	3,873	3,505	3,505	5,421	5,425	5,425
Machinery and Equipment		33,711	43,864	43,863	46,443	47,986	47,986	54,935	55,380	55,380
Transport Assets		8,410	6,467	10,346	4,199	8,118	8,118	10,468	10,472	10,472
Land		43,416	43,416	43,416	43,416	43,416	43,416	43,416	43,416	43,416
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**899,644**	**1,074,229**	**1,187,573**	**952,420**	**1,251,818**	**1,251,818**	**1,249,144**	**1,245,326**	**1,242,708**
EXPENDITURE OTHER ITEMS		**102,695**	**120,909**	**111,649**	**169,977**	**173,449**	**173,449**	**163,126**	**168,921**	**187,454**
Depreciation	7	91,077	95,106	97,513	108,576	108,644	108,644	111,401	115,077	118,759
Repairs and Maintenance by Asset Class	3	**11,618**	**25,803**	**14,136**	**61,401**	**64,805**	**64,805**	**51,726**	**53,844**	**68,695**
Roads Infrastructure		2,011	11,302	3,890	41,023	42,223	42,223	32,400	33,979	43,500
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	4,000	3,864	3,864	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		356	228	888	500	400	400	500	517	533
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2,367***	***11,530***	***4,778***	***45,523***	***46,487***	***46,487***	***32,900***	***34,495***	***44,033***
Community Facilities		172	–	16	1,000	800	800	840	882	926
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***172***	***–***	***16***	***1,000***	***800***	***800***	***840***	***882***	***926***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1,684	2,600	842	7,728	7,728	7,728	8,000	8,100	13,000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1,684***	***2,600***	***842***	***7,728***	***7,728***	***7,728***	***8,000***	***8,100***	***13,000***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**150**	**70**	**70**	**150**	**173**	**198**
Furniture and Office Equipment		**–**	**–**	**–**	**50**	**–**	**–**	**50**	**52**	**53**
Machinery and Equipment		**7,019**	**10,244**	**7,399**	**5,950**	**8,720**	**8,720**	**8,786**	**9,110**	**9,384**
Transport Assets		**375**	**1,429**	**1,101**	**1,000**	**1,000**	**1,000**	**1,000**	**1,033**	**1,100**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**102,695**	**120,909**	**111,649**	**169,977**	**173,449**	**173,449**	**163,126**	**168,921**	**187,454**
Renewal and upgrading of Existing Assets as % of total capex		*43.0%*	*34.7%*	*19.0%*	*6.0%*	*1.5%*	*1.5%*	*9.5%*	*11.3%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn		*74.2%*	*41.7%*	*39.6%*	*4.2%*	*1.0%*	*1.0%*	*8.2%*	*8.3%*	*0.0%*
R&M as a % of PPE & Investment Property		*1.3%*	*2.4%*	*1.2%*	*6.5%*	*5.2%*	*5.2%*	*4.1%*	*4.3%*	*5.5%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*8.8%*	*6.1%*	*4.4%*	*7.0%*	*5.3%*	*5.3%*	*4.9%*	*5.1%*	*5.5%*

References

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

LIM331 Greater Giyani - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Refuse:										
Removed at least once a week		5,528	5,528	5,528	5,528	5,528	5,528	6,548	6,548	6,548
Minimum Service Level and Above sub-total		5,528	5,528	5,528	5,528	5,528	5,528	6,548	6,548	6,548
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**5,528**	**5,528**	**5,528**	**5,528**	**5,528**	**5,528**	**6,548**	**6,548**	**6,548**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		6	6	6	6	6	6	6	6	6
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

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

5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

LIM331 Greater Giyani - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-	-
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		-	-	-	-	-	-	-	-	-	-
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges - Water	6										
Agricultural and Rural Water Service		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Disconnection		-	-	-	-	-	-	-	-	-	-
Industrial Water		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-	-
Sale		-	-	-	-	-	-	-	-	-	-
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	-
Total Service charges - Water		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges - Waste Water Management	6										
Agricultural and Rural		-	-	-	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-	-	-	-
Sanitation Charges		-	-	-	-	-	-	-	-	-	-
Treatment of Effluent		-	-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Service charges - Waste Management	6										
Availability Charges		-	-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	1,220	942	2,181	2,181	2,181	2,200	2,273	2,345
Refuse Bags		-	-	-	-	-	-	-	-	-	-
Refuse Removal		8,276	9,063	12,427	12,103	13,537	13,537	13,537	14,038	14,502	14,966
Skip		-	-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-	-
Total refuse removal revenue		**8,276**	**9,063**	**13,647**	**13,045**	**15,719**	**15,719**	**15,719**	**16,238**	**16,774**	**17,311**
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)		6	6	6	6	6	6	6	6	6	6
Net Service charges - Waste Management		**8,282**	**9,068**	**13,652**	**13,051**	**15,724**	**15,724**	**15,724**	**16,244**	**16,780**	**17,316**
Sales of Goods and Rendering of Services											
Academic Services		-	-	-	-	-	-	-	-	-	-
Advertisements		140	194	203	530	195	195	195	832	859	888
Amendment Fees		-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage		98	117	197	37	588	588	588	653	674	696
Building Plan Approval		54	146	160	150	309	309	309	380	393	405
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-	-
Cemetery and Burial		347	411	636	642	681	681	681	761	786	811
Cleaning and Removal		-	-	-	-	-	-	-	-	-	-
Clearance Certificates		11	6	24	7	42	42	42	43	45	46
Computer Services		-	-	-	-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-	-	-	-

Encroachment Fees	-	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Escort Fees	13	7	15	-	-	-	-	-	-	-
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-
Library Fees	1	1	1	1	2	2	2	2	2	2
Management Fees	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	16	10	10	10	30	31	32
Photo copies, Faxes and Telephone charges	-	-	-	-	-	-	-	-	-	-
Removal of Restrictions	-	-	-	10	10	10	10	10	10	11
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	1,039	2,173	703	407	795	795	795	920	950	981
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	380	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	-	-	-	-	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	**1,703**	**3,054**	**2,319**	**1,799**	**2,630**	**2,630**	**2,630**	**3,630**	**3,750**	**3,871**
Agency Services										
District Municipalities										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	0	-	-	5,000	3,000	3,000	3,000	5,000	5,165	5,330
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	**0**	**-**	**-**	**5,000**	**3,000**	**3,000**	**3,000**	**5,000**	**5,165**	**5,330**
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	**0**	**-**	**-**	**5,000**	**3,000**	**3,000**	**3,000**	**5,000**	**5,165**	**5,330**
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	97	111	162	110	110	110	110	114	118	122
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	126	148	243	157	157	157	157	163	169	174
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	3,060	3,734	6,116	1,320	1,320	1,320	1,320	1,369	1,414	1,460
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	**3,284**	**3,993**	**6,522**	**1,588**	**1,588**	**1,588**	**1,588**	**1,647**	**1,701**	**1,755**
Interest earned from Current and Non Current Assets										
Bank Accounts	6,851	8,912	8,238	8,970	7,500	7,500	7,500	10,000	10,330	10,661
Financial Assets	-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	10,501	16,667	17,615	14,266	12,968	12,968	12,968	17,000	17,561	18,123
Total Interest earned from Current and Non Current Assets	**17,351**	**25,579**	**25,853**	**23,236**	**20,468**	**20,468**	**20,468**	**27,000**	**27,891**	**28,784**
Dividends										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rental from Fixed Assets										
Market Related	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	60	62	64
Property Plant and Equipment	243	74	351	132	271	271	271	300	310	320
Total Market Related	**243**	**74**	**351**	**132**	**271**	**271**	**271**	**360**	**372**	**384**
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	83	87	91	94	424	424	424	500	517	533
Property Plant and Equipment	120	112	200	135	155	155	155	211	217	224
Total Non-market Related	**203**	**199**	**291**	**229**	**579**	**579**	**579**	**711**	**734**	**757**
Total Rental from Fixed Assets	**446**	**274**	**642**	**361**	**851**	**851**	**851**	**1,071**	**1,106**	**1,141**
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	7,100	7,211	7,647	9,157	8,600	8,600	8,600	9,613	9,930	10,248
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	**7,100**	**7,211**	**7,647**	**9,157**	**8,600**	**8,600**	**8,600**	**9,613**	**9,930**	**10,248**
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	-	-	-	-	-	-	-	12,900	23,859	20,757
Development Charges	-	-	-	-	-	-	-	-	-	-
Operational Revenue										
Administrative Handling Fees	453	61	318	2,086	214	214	214	2,190	2,262	2,335
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	20	20	20	30	31	32
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	-	-	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	-	-	-	-	-	-	-	-	-	-
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-
Sale of Property	1	-	31	3,000	810	810	810	3,150	3,254	3,358
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	3	6	-	-	-	-	-	-	-
Total Operational Revenue	**454**	**65**	**355**	**5,086**	**1,043**	**1,043**	**1,043**	**5,370**	**5,547**	**5,725**
Non-Exchange revenue										
Property Rates										
Agricultural Properties	638	656	30	27	8	8	8	28	9	9
Business and Commercial Properties	25,214	26,603	27,547	29,200	32,689	32,689	32,689	40,857	39,147	40,563
Industrial Properties	1,113	1,407	1,207	1,378	4	4	4	1,429	4	5
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	(26)	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	28,242	37,568	35,315	36,735	35,843	35,843	35,843	41,187	42,784	44,435
Residential Properties	17,645	20,632	21,743	22,372	22,599	22,599	22,599	24,486	25,242	26,050
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Property Rates	**72,852**	**86,840**	**85,843**	**89,712**	**91,143**	**91,143**	**91,143**	**107,988**	**107,186**	**111,062**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	-	-	-	-	-	-	-	-	-	-
Net Property Rates	**72,852**	**86,840**	**85,843**	**89,712**	**91,143**	**91,143**	**91,143**	**107,988**	**107,186**	**111,062**
Surcharges and Taxes										
Surcharges	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits										
Fines	1,164	772	1,635	710	402	402	402	750	775	800
Forfeits	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	**1,164**	**772**	**1,635**	**710**	**402**	**402**	**402**	**750**	**775**	**800**
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	68	143	251	250	181	181	181	262	271	279
Total Licences or Permits	**68**	**143**	**251**	**250**	**181**	**181**	**181**	**262**	**271**	**279**
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	288	302	337	300	300	300	300	300	330	360
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Governments	43,664	17,226	14,030	30,886	30,886	30,886	30,886	10,039	6,821	7,054
National Revenue Fund	352,203	376,486	396,848	395,772	395,772	395,772	395,772	387,823	384,972	412,613
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	**396,155**	**394,013**	**411,216**	**426,958**	**426,958**	**426,958**	**426,958**	**398,162**	**392,123**	**420,027**
Total Transfer and subsidies - Operational	**396,155**	**394,013**	**411,216**	**426,958**	**426,958**	**426,958**	**426,958**	**398,162**	**392,123**	**420,027**
Interest Receivables										
Property Rates	32,418	40,709	44,334	24,836	24,836	24,836	24,836	25,755	26,605	27,456
Service Charges										

Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables		**32,418**	**40,709**	**44,334**	**24,836**	**24,836**	**24,836**	**24,836**	**25,755**	**26,605**	**27,456**
Fuel Levy (RSC Replacement Grant)		-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges											
Electricity - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Water - Availability Charges		-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gains on Disposal of Fixed and Intangible Assets											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Gains											
Debt waived		-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-	-	-	-
Inventory											
Fair value assessment - Water stock		-	-	-	-	-	-	-	-	-	-
Increase to net-realisable Value		-	-	-	-	-	-	-	-	-	-
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Actuarial Assessments		-	-	-	-	-	-	-	-	-	-
Leave Gratuity		-	-	-	-	-	-	-	-	-	-
Long Service Awards		4,470	2,882	-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		**4,470**	**2,882**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Interest rate Swaps		-	-	-	-	-	-	-	-	-	-
Investment Property		(259)	1,528	(6,046)	-	-	-	-	-	-	-
Investments		-	-	29,437	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		**4,211**	**4,410**	**23,391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange		-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-
Total Other Gains		**4,211**	**4,410**	**23,391**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Discontinued Operations											
Total Revenue		**545,488**	**576,132**	**623,660**	**601,743**	**597,424**	**597,424**	**597,424**	**615,390**	**622,687**	**654,552**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	105,038	111,106	123,067	146,385	139,274	139,274	139,274	155,173	156,784	162,055
Bonuses		-	-	-	950	-	-	-	950	981	1,500
Allowance											
Accommodation, Travel and Incidental		40	25	23	70	70	70	70	74	76	78
Cellular and Telephone		946	1,039	1,098	1,320	1,209	1,209	1,209	1,387	1,432	1,478
Housing Benefits		406	397	411	442	405	405	405	425	439	453
Non-pensionable		-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle		11,816	13,274	13,904	16,869	14,821	14,821	14,821	16,611	17,159	17,708
Voluntary Work		-	-	-	-	-	-	-	-	-	-
Total Allowance		**13,207**	**14,734**	**15,435**	**18,701**	**16,506**	**16,506**	**16,506**	**18,496**	**19,106**	**19,718**
Service Related Benefits											
Acting		372	57	80	-	3	3	3	-	-	-
Bonus		7,412	7,523	8,257	10,420	10,302	10,302	10,302	10,941	11,302	11,664
Danger Allowance		-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-	-
Leave Pay		1,173	1,168	897	1,802	1,744	1,744	1,744	1,164	1,203	1,241
Lifeguard/Duty Squads		352	367	380	399	385	385	385	438	452	467
Long Service Award		891	1,745	678	1,608	1,727	1,727	1,727	1,626	1,679	1,733
Overtime		7,246	7,073	6,656	6,177	8,733	8,733	8,733	6,687	6,916	7,149
Scarcity		178	224	189	252	225	225	225	245	254	262
Standby Allowance		173	179	133	190	134	134	134	144	149	154
Tools Allowance		-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing		20	20	15	20	35	35	35	10	10	11
Leave gratuity		-	-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits		**17,817**	**18,355**	**17,285**	**20,869**	**23,287**	**23,287**	**23,287**	**21,255**	**21,965**	**22,680**
Total Salaries and Allowances		**136,062**	**144,196**	**155,787**	**186,905**	**179,066**	**179,066**	**179,066**	**195,873**	**198,837**	**205,953**
Social Contributions											
Bargaining Council		39	41	47	60	51	51	51	58	60	61
Group Life Insurance		-	-	-	-	-	-	-	-	-	-
Medical		7,123	7,800	8,918	9,597	10,206	10,206	10,206	10,880	11,239	11,599
Pension		17,665	18,233	19,873	28,479	24,226	24,226	24,226	29,873	30,858	31,846
Unemployment Insurance		693	703	738	909	1,141	1,141	1,141	891	910	930
Total Social Contributions		**25,520**	**26,778**	**29,576**	**39,045**	**35,624**	**35,624**	**35,624**	**41,701**	**43,067**	**44,435**
Post-retirement Benefit		-	-	-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	4	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sub-Total		**161,581**	**170,974**	**185,363**	**225,949**	**214,690**	**214,690**	**214,690**	**237,574**	**241,904**	**250,388**
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	1,5	**161,581**	**170,974**	**185,363**	**225,949**	**214,690**	**214,690**	**214,690**	**237,574**	**241,904**	**250,388**
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		17,125	17,839	20,982	18,454	22,872	22,872	22,872	26,839	27,725	28,612
Cell phone Allowance		2,667	2,858	2,892	3,107	1,825	1,825	1,825	3,045	3,145	3,246
Housing Allowance		-	-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		5,392	5,577	5,890	6,157	6,091	6,091	6,091	6,175	6,378	6,582
Office-bearer Allowance		-	-	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-	-
Travelling Allowance		-	-	-	-	-	-	-	-	-	-
Use of Personal Facilities		-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		**25,184**	**26,274**	**29,764**	**27,719**	**30,788**	**30,788**	**30,788**	**36,059**	**37,249**	**38,440**
Social Contributions											
Medial Aid Benefits		-	-	-	-	-	-	-	-	-	-
Pension Fund Contributions		-	-	-	-	-	-	-	-	-	-
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Remuneration of Councillors	1,5	**25,184**	**26,274**	**29,764**	**27,719**	**30,788**	**30,788**	**30,788**	**36,059**	**37,249**	**38,440**
Bulk Purchases - Electricity											
ESKOM		-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Inventory Consumed											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		5,606	2,241	257	1,150	1,150	1,150	1,150	1,150	1,181	1,213
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Materials and Supplies		6,600	7,929	4,320	10,805	10,400	10,400	10,400	11,844	12,670	15,785
Water		-	-	-	-	-	-	-	-	-	-
Sub-total		**12,206**	**10,170**	**4,577**	**11,955**	**11,550**	**11,550**	**11,550**	**12,994**	**13,851**	**16,998**
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	1	**12,206**	**10,170**	**4,577**	**11,955**	**11,550**	**11,550**	**11,550**	**12,994**	**13,851**	**16,998**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Shared Services		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	6	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Non Specific Accounts		(14,984)	(10,331)	-	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions		**(14,984)**	**(10,331)**	**6**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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		103,464	97,232	106,113	125,000	110,000	110,000	110,000	110,000	113,630	117,266
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Total Property Rates		**103,464**	**97,232**	**106,113**	**125,000**	**110,000**	**110,000**	**110,000**	**110,000**	**113,630**	**117,266**
Service Charges											
Service Charges General		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts		1,289	821	(24,299)	-	-	-	-	-	-	-
Total Other Receivables from Non-exchange Revenue		**104,754**	**98,053**	**81,814**	**125,000**	**110,000**	**110,000**	**110,000**	**110,000**	**113,630**	**117,266**
Total Debt Impairment	1	**89,769**	**87,722**	**81,820**	**125,000**	**110,000**	**110,000**	**110,000**	**110,000**	**113,630**	**117,266**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		3,290	2,838	4,632	-	-	-	-	5,421	5,600	5,780
Total Amortisation		**3,290**	**2,838**	**4,632**	**-**	**-**	**-**	**-**	**5,421**	**5,600**	**5,780**
Depreciation											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Assets		3,543	5,180	6,736	5,638	5,638	5,638	5,638	7,627	7,878	8,130
Computer Equipment		1,178	1,041	2,865	3,341	3,341	3,341	3,341	8,494	8,774	9,055
Electrical Infrastructure		-	-	-	-	-	-	-	875	904	933
Furniture and Office Equipment		1,236	1,362	1,479	2,819	2,890	2,890	2,890	1,192	1,231	1,271
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Investment Property		91	91	78	-	-	-	-	33	34	35
Land		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		2,967	3,672	4,413	7,308	7,308	7,308	7,308	25	25	26
Other Assets		4,373	4,343	6,548	6,264	6,264	6,264	6,264	7,779	8,036	8,293
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		72,886	75,262	69,380	79,240	79,237	79,237	79,237	78,338	80,924	83,513
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Transport Assets		1,514	1,317	1,381	3,967	3,967	3,967	3,967	1,617	1,670	1,723
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Depreciation		**87,787**	**92,268**	**92,881**	**108,576**	**108,644**	**108,644**	**108,644**	**105,979**	**109,477**	**112,980**
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Construction Work-in-progress		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	113	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		-	508	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Assets		110	1,129	5,391	-	-	-	-	-	-	-
Computer Equipment		2	17	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	7	30	-	-	-	-	-	-	-
Housing		3	761	1,318	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4	-	8	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Rails Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		1,444	6,048	985	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Transport Assets		289	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		**1,852**	**7,961**	**7,732**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Impairment Losses and Reversals		**1,852**	**8,582**	**7,732**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Depreciation, Amortisation and Impairment	1	**92,930**	**103,688**	**105,245**	**108,576**	**108,644**	**108,644**	**108,644**	**111,401**	**115,077**	**118,759**
Interest, Dividends and Rent on Land											
Dividends Paid		-	-	-	-	-	-	-	-	-	-
Interest Paid		4,568	5,359	5,902	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	1	**4,568**	**5,359**	**5,902**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Contracted Services											
Consultants and Professional Services		35,529	23,078	28,592	40,230	34,008	34,008	34,008	32,753	32,564	36,809
Contractors		44,966	73,631	31,401	81,910	82,590	82,590	82,590	72,046	80,429	90,102
Outsourced Services		6,958	12,505	16,825	23,022	23,134	23,134	23,134	19,025	19,274	19,869
Total Contracted Services	1	**87,454**	**109,215**	**76,818**	**145,162**	**139,732**	**139,732**	**139,732**	**123,824**	**132,266**	**146,780**
Transfers and Subsidies											
Capital											
Allocations In-kind		-	-	-	-	-	-	-	-	-	-

Monetary Allocations		-	-	-	-	-	-	-	-	-	-
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational											
Allocations In-kind		-	-	706	-	-	-	-	-	-	-
Monetary Allocations		1,600	1,500	1,600	1,800	2,000	2,000	-	2,000	2,000	2,064
Total Operational		**1,600**	**1,500**	**2,306**	**1,800**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,064**
Total Transfers and Subsidies	1	**1,600**	**1,500**	**2,306**	**1,800**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,064**
Irrecoverable Debts Written Off											
Bad debt written off		-	-	-	-	-	-	-	-	-	-
Exchange											
Electricity		19,881	-	-	-	-	-	-	-	-	-
Non Specific Accounts		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Exchange		**19,881**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-exchange											
Non Specific Accounts		-	-	-	-	-	-	-	-	-	-
Property Rates		-	-	25,306	-	-	-	-	-	-	-
Service Charges		-	-	-	-	-	-	-	-	-	-
Total Non-exchange		**-**	**-**	**25,306**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Irrecoverable Debts Written Off	1	**19,881**	**-**	**25,306**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		220	718	1,248	1,075	1,140	1,140	1,140	1,111	1,149	1,188
Advertising, Publicity and Marketing		1,258	3,396	5,132	6,822	7,044	7,044	7,044	6,948	6,997	7,354
Assets less than the Capitalisation Threshold		-	-	-	-	-	-	-	-	-	-
Atmospheric Emission Licence		-	-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees		310	348	326	400	410	410	410	450	465	480
Bargaining Council		2	1	-	-	1	1	1	-	-	-
Bond Issue Amortisation Costs		-	-	-	-	-	-	-	-	-	-
Brokers Fees		-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)		135	388	204	500	500	500	500	600	625	625
Cash Discount		-	-	-	-	-	-	-	-	-	-
Cleaning Services		-	-	-	-	-	-	-	-	-	-
Commission		-	-	-	-	-	-	-	-	-	-
Communication		764	487	252	1,320	912	912	912	935	1,075	1,237
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		-	-	-	57	57	57	57	77	86	97
Entrance Fees		-	-	-	-	-	-	-	-	-	-
Environmental Levy		-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees		-	-	-	-	-	-	-	-	-	-
External Audit Fees		4,836	5,465	6,043	6,400	6,600	6,600	6,600	6,900	7,128	7,356
External Computer Service		2,408	2,514	3,214	8,955	8,820	8,820	8,820	11,100	12,220	13,692
Fines and Penalties		-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees		-	-	-	-	-	-	-	-	-	-
Freight Services		-	-	-	-	-	-	-	-	-	-
Full Time Union Representative		-	-	-	-	-	-	-	-	-	-
Hire Charges		2,023	2,090	2,585	3,140	3,660	3,660	3,660	3,440	3,533	3,627
Honoraria (Voluntarily Workers)		-	66	-	100	125	125	125	130	132	133
Indigent Relief		7,433	10,879	11,232	11,200	12,000	12,000	12,000	12,000	12,200	13,343
Insurance Underwriting		1,931	2,237	2,849	3,500	3,500	3,500	3,500	4,000	4,000	4,500
Capitalisation of Wet Fuel Costs (Credit Account)		-	-	-	-	-	-	-	-	-	-
Land Alienation Costs		-	52	303	600	600	600	600	630	651	672
Learnerships and Internships		-	-	-	-	-	-	-	-	-	-
Levies Paid - Water Resource Management Charges		-	-	-	-	-	-	-	-	-	-
Licences		249	245	361	430	430	430	430	446	461	475
Management Fee		-	-	-	-	-	-	-	-	-	-
Municipal Services		1,751	2,078	4,042	5,000	5,000	5,000	5,000	5,000	5,250	6,512
Office Decorations		-	-	-	-	-	-	-	-	-	-
Parking Fees		-	-	-	-	-	-	-	-	-	-
Permits		-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]		-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books		585	490	735	1,390	1,195	1,195	1,195	1,138	1,179	1,219
Professional Bodies, Membership and Subscription		2,287	2,296	2,399	3,000	3,500	3,500	3,500	3,630	3,749	3,869
Registration Fees		2,266	1,639	2,732	4,376	4,311	4,311	4,311	5,276	5,318	5,479
Remuneration to Section 79 Committee Members		-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits		-	-	-	-	-	-	-	-	-	-
Resettlement Cost		-	-	-	-	-	-	-	-	-	-
Rewards Incentives		-	-	-	350	300	300	300	200	205	210
Road Worthy Test		-	-	-	-	-	-	-	-	-	-
Samples and Specimens		-	-	-	-	-	-	-	-	-	-
Search Fees		-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders		120	120	120	156	156	156	156	160	170	180
Servitudes and Land Surveys		-	-	-	-	-	-	-	-	-	-
Signage		-	-	-	100	200	200	200	210	220	230
Skills Development Fund Levy		1,420	1,508	1,641	1,517	1,634	1,634	1,634	1,681	1,736	1,792
Small Differences Tolerances		-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods		-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)		-	-	-	-	-	-	-	-	-	-
Supplier Development Programme		-	-	-	-	-	-	-	-	-	-
System Access and Information Fees		-	-	-	-	-	-	-	-	-	-
Taking over Contractual Obligations		-	-	-	-	-	-	-	-	-	-
Toll Gate Fees		-	-	-	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities		175	839	464	1,310	1,010	1,010	1,010	493	513	533
Travel Agency and Visas		-	-	-	-	-	-	-	-	-	-
Travel and Subsistence		9,202	11,172	16,564	14,950	16,021	16,021	16,021	17,067	17,833	18,442
Uniform and Protective Clothing		1,427	2,473	3,096	4,400	4,400	4,400	4,400	4,933	4,964	5,095
Vehicle Tracking		-	-	-	-	-	-	-	-	-	-
Ward Committees		7,056	9,115	9,916	10,100	10,100	10,100	10,100	11,000	11,650	14,548
Warrantees and Guarantees		-	-	-	-	-	-	-	-	-	-
Wet Fuel		6,681	8,488	9,639	10,000	10,000	10,000	10,000	10,000	10,330	10,661
Witness Fees		-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund		664	347	1,603	-	-	-	-	-	-	-
Total Operational Cost		**55,203**	**69,451**	**86,700**	**101,148**	**103,626**	**103,626**	**103,626**	**109,554**	**113,838**	**123,546**
Operating Leases											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1,911	2,011	1,925	2,587	2,587	2,587	2,587	2,681	2,767	2,990
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Operational Leases		**1,911**	**2,011**	**1,925**	**2,587**	**2,587**	**2,587**	**2,587**	**2,681**	**2,767**	**2,990**
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	1	**57,113**	**71,462**	**88,625**	**103,735**	**106,213**	**106,213**	**106,213**	**112,234**	**116,605**	**126,536**

Disposal of Fixed and Intangible Assets											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment		4,206	2,307	2,643	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	**4,206**	**2,307**	**2,643**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses											
Inventory											
Decrease in net-realisable Value		16	40	0	-	-	-	-	-	-	-
Total Inventory		**16**	**40**	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Unauthoried Consumption		-	-	-	-	-	-	-	-	-	-
Total Apparent Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment											
Actuarial Assessments		-	-	-	-	-	-	-	-	-	-
Leave Gratuity		-	-	-	-	-	-	-	-	-	-
Long Service Awards		3,776	6,960	-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		**3,776**	**6,960**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Interest rate Swaps		-	-	(253)	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		**3,776**	**6,960**	**(253)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange		-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-
Total Other Losses	1	**3,792**	**7,000**	**(253)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditure		**560,285**	**595,671**	**608,116**	**749,897**	**723,617**	**723,617**	**723,617**	**746,086**	**772,582**	**817,233**
Surplus/(Deficit)		**(14,797)**	**(19,539)**	**15,544**	**(148,154)**	**(126,193)**	**(126,193)**	**(126,193)**	**(130,696)**	**(149,895)**	**(162,681)**
Transfers and subsidies - capital (monetary allocations)								-			
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-	-
District Municipalities		-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-	-
National Government		75,449	109,534	85,212	71,306	71,306	71,306	71,306	79,281	80,190	82,729
Non-Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-	-
Provincial Governments		-	-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)		**75,449**	**109,534**	**85,212**	**71,306**	**71,306**	**71,306**	**71,306**	**79,281**	**80,190**	**82,729**
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts		-	-	250	-	-	-	-	-	-	-
District Municipalities		-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-	-
Local Municipalities		-	-	-	-	-	-	-	-	-	-
National Government		-	-	-	-	-	-	-	-	-	-
Non Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-	-
Provincial Governments		13,871	28,368	13,997	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		**13,871**	**28,368**	**14,247**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after capital transfers and contributions		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Income Tax											
Continuing Operations		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**74,524**	**118,363**	**115,003**	**(76,848)**	**(54,887)**	**(54,887)**	**(54,887)**	**(51,415)**	**(69,705)**	**(79,952)**
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-
Contracted Services		7,371	11,767	8,654	54,251	55,015	55,015	55,015	51,726	53,844	68,695
Operational Costs		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	**7,371**	**11,767**	**8,654**	**54,251**	**55,015**	**55,015**	**55,015**	**51,726**	**53,844**	**68,695**
	check	-	-	-	-	-	-		–	–	–

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

4. Expenditure to meet any 'unfunded obligations'
5 This total must agree with the total on SA22, but excluding councillor
6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

LIM331 Greater Giyani - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Energy Sources	Vote 2 - Community and Social Services	Vote 3 - Finance & Administration	Vote 4 - Planning and Development	Vote 5 - Executive & Council	Vote 6 - Internal Audit	Vote 7 - Road Transport	Vote 8 - Public Safety	Vote 9 - Waste Management	Vote 10 - Sports & Recreation	Vote 11 - Water Management	Vote 12 - Waste Water Management	Vote 13 - Housing	Vote 14 - Finance & Administration 2	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		–	–	–	–	–	–	–	–	16,238	–	–	–	–	–	–	16,238
Sale of Goods and Rendering of Services		–	772	968	1,730	–	–	40	–	120	–	–	–	–	–	–	3,630
Agency services		–	–	5,000	–	–	–	–	–	–	–	–	–	–	–	–	5,000
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	277	–	–	–	–	–	1,369	–	–	–	–	–	–	1,647
Interest earned from Current and Non Current Assets		–	–	27,000	–	–	–	–	–	–	–	–	–	–	–	–	27,000
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	200	–	71	–	–	–	–	–	300	–	–	500	–	–	1,071
Licence and permits		–	–	–	–	–	–	9,613	–	–	–	–	–	–	–	–	9,613
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges		12,900	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12,900
Operational Revenue		–	–	–	5,340	–	–	30	–	–	–	–	–	–	–	–	5,370
Non-Exchange Revenue																	
Property rates		–	–	107,988	–	–	–	–	–	–	–	–	–	–	–	–	107,988
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	10	5	–	–	–	735	–	–	–	–	–	–	–	–	750
Licences or permits		–	–	–	262	–	–	–	–	–	–	–	–	–	–	–	262
Transfer and subsidies - Operational		–	–	398,162	–	–	–	–	–	–	–	–	–	–	–	–	398,162
Interest		–	–	25,755	–	–	–	–	–	–	–	–	–	–	–	–	25,755
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributio		**12,900**	**982**	**565,154**	**7,403**	**–**	**–**	**10,418**	**–**	**17,728**	**300**	**–**	**–**	**500**	**–**	**–**	**615,384**
Expenditure																	
Employee related costs		4,734	9,515	82,553	18,793	2,437	3,150	48,510	–	20,945	8,027	–	–	1,692	37,218	–	237,574
Remuneration of councillors		–	–	–	–	36,059	–	–	–	–	–	–	–	–	–	–	36,059
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		2,000	1,350	3,950	–	–	–	3,620	–	2,074	–	–	–	–	–	–	12,994
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment		890	3,227	16,217	302	420	22	79,283	–	51	4,242	–	–	81	6,665	–	111,401
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		22,020	1,954	40,877	3,012	4,417	700	31,039	–	3,595	586	–	–	–	15,625	–	123,824
Transfers and subsidies		–	–	–	2,000	–	–	–	–	–	–	–	–	–	–	–	2,000
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		17,332	2,367	41,142	4,549	22,758	276	3,688	–	1,849	1,343	–	–	175	16,755	–	112,234
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**46,977**	**18,414**	**184,739**	**28,656**	**66,091**	**4,148**	**166,139**	**–**	**28,514**	**14,197**	**–**	**–**	**1,947**	**76,263**	**–**	**636,086**
Surplus/(Deficit)		**(34,077)**	**(17,432)**	**380,415**	**(21,254)**	**(66,091)**	**(4,148)**	**(155,721)**	**–**	**(10,786)**	**(13,897)**	**–**	**–**	**(1,447)**	**(76,263)**	**–**	**(20,702)**
Transfers and subsidies - capital (monetary allocations)		–	–	79,281	–	–	–	–	–	–	–	–	–	–	–	–	79,281
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(34,077)**	**(17,432)**	**459,696**	**(21,254)**	**(66,091)**	**(4,148)**	**(155,721)**	**–**	**(10,786)**	**(13,897)**	**–**	**–**	**(1,447)**	**(76,263)**	**–**	**58,580**

References

1. Departmental columns to be based on municipal organisation structure

LIM331 Greater Giyani - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		345,586	391,986	228,064	259,320	–	–	–	–	–	–
Cash at Bank		51,252	5,711	42,100	34,700	172,015	172,015	172,015	236,382	150,486	170,018
Cash on Hand		83	84	72	–	–	–	–	–	–	–
Total Cash and Cash Equivalents		**396,921**	**397,781**	**270,235**	**294,019**	**172,015**	**172,015**	**172,015**	**236,382**	**150,486**	**170,018**
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		57,788	71,096	86,039	84,141	15,719	15,719	15,719	16,238	16,774	17,311
Waste Water Management		-	-	-	1,320	1,320	1,320	1,320	1,369	1,414	1,460
Water		-	-	-	-	40,176	40,176	40,176	40,176	40,176	40,176
Other trade receivables from exchange transactions		125,753	166,070	196,855	53,781	6,308	6,308	6,308	20,893	33,237	27,680
VAT Receivable Input Tax Accrual		-	-	-	1,875	1,875	1,875	1,875	39	39	40
Gross: Trade and other receivables from exchange transactions		**183,542**	**237,166**	**282,894**	**141,117**	**65,398**	**65,398**	**65,398**	**78,715**	**91,641**	**86,666**
Less: Impairment for debt											
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Management		(45,714)	(60,511)	(76,322)	(62,192)	(3,686)	(3,686)	(3,686)	(3,686)	(3,686)	(3,686)
Impairment for Waste Water Management		-	-	-	(3,686)	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivalbes from exchange transactions		(2,367)	(3,535)	(3,903)	(33,695)	-	-	-	-	-	-
Total Less: Impairment for debt		**(48,080)**	**(64,046)**	**(80,225)**	**(99,573)**	**(3,686)**	**(3,686)**	**(3,686)**	**(3,686)**	**(3,686)**	**(3,686)**
Total net Trade and other receivables from Exchange Transactions		**135,461**	**173,120**	**202,669**	**41,545**	**61,712**	**61,712**	**61,712**	**75,030**	**87,955**	**82,980**
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		(20,105)	(19,449)	(19,560)	5,044	4	4	4	14	4	4
Business and Commercial Properties		45,453	58,523	72,925	376,391	464,931	464,931	464,931	469,016	468,160	464,812
Industrial Properties		3,997	5,392	6,558	689	2	2	2	715	2	2
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		219,094	276,164	312,316	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	-	-	-	(2,956)	(2,956)	(2,956)	(2,956)	(2,956)	(2,956)
Public Service Purposes Properties		(92,502)	(117,292)	(139,752)	18,368	17,921	17,921	17,921	20,593	21,392	17,774
Residential Properties		144,239	158,453	216,024	36,022	(361,720)	(361,720)	(361,720)	(359,858)	(358,630)	(359,980)
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		**300,177**	**361,791**	**448,512**	**436,513**	**118,182**	**118,182**	**118,182**	**127,523**	**127,972**	**119,656**
Less: Impairment of Property rates		(236,986)	(307,922)	(397,856)	191,474	(110,000)	(110,000)	(110,000)	(110,000)	(113,630)	(117,266)
Net Property rates		**63,190**	**53,869**	**50,657**	**627,987**	**8,182**	**8,182**	**8,182**	**17,523**	**14,342**	**2,389**
Other receivables from non-exchange transactions		(125,224)	(124,214)	145	27,080	-	-	-	-	-	-
Less:Impairment for other receivables from non-exchange transactions		(26,435)	(27,256)	(2,956)	(27,114)	3,254	3,254	3,254	3,254	3,254	3,254
Net other receivables from non-exchange transactions		**(151,659)**	**(151,469)**	**(2,811)**	**(34)**	**3,254**	**3,254**	**3,254**	**3,254**	**3,254**	**3,254**
Total net Receivables from non-exchange transactions		**(88,469)**	**(97,600)**	**47,845**	**627,954**	**11,436**	**11,436**	**11,436**	**20,777**	**17,596**	**5,643**
Current Portion of Non-current Receivables											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Inventory											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		-	-	-	1,977	-	-	-	-	-	-
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		31,085	31,085	31,085	31,085	4,835	4,835	4,835	4,835	4,835	4,835
Materials and Supplies		725	429	4,835	455	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	31,085	31,085	31,085	31,085	31,085	31,085
Total Inventory		**31,810**	**31,514**	**35,920**	**33,517**	**35,920**	**35,920**	**35,920**	**35,920**	**35,920**	**35,920**
VAT Receivable											
Input Tax Capital		-	-	-	-	-	-	-	-	-	-
Input Tax General		178,555	230,078	279,324	230,015	(232,435)	(232,435)	(232,435)	(232,435)	(232,435)	(232,435)
VAT Control (Receivable)		(147,106)	(189,425)	(232,435)	(136,270)	332,908	332,908	332,908	334,271	334,678	337,930
Total VAT Receivable		**31,449**	**40,654**	**46,888**	**93,746**	**100,473**	**100,473**	**100,473**	**101,836**	**102,243**	**105,494**
Other current assets											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		244	244	244	-	-	-	-	-	-	-
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current assets		**244**	**244**	**244**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Current Assets		**507,416**	**545,712**	**603,802**	**1,090,780**	**381,557**	**381,557**	**381,557**	**469,946**	**394,201**	**400,057**
Non-current Assets											
Investments											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment Property											
Investment Property at Cost / Fair Value		35,018	63,386	76,677	45,497	-	-	-	-	-	-
Less: Accumulated Depreciation		(568)	(659)	(737)	(1,289)	(1,367)	(1,367)	(1,367)	(1,400)	(1,401)	(1,402)
Less: Accumulated Impairment		(122)	(630)	(630)	-	77,450	77,450	77,450	77,450	77,450	77,450
Total Investment Property		**34,327**	**62,097**	**75,310**	**44,207**	**76,083**	**76,083**	**76,083**	**76,050**	**76,049**	**76,048**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		1,514,476	1,719,119	1,853,812	1,714,514	2,034,776	2,034,776	2,034,776	2,035,267	2,034,902	2,039,884
Leases recognised as Property, Plant and Equipment	3	-	-	7,706	1,043	6,857	6,857	6,857	7,292	7,292	7,553
Less: Accumulated Depreciation		(638,964)	(692,135)	(733,963)	(804,849)	(806,403)	(806,403)	(806,403)	(803,706)	(807,202)	(810,704)
Less: Accumulated Impairment		(11,397)	(17,257)	(17,211)	(8,474)	(64,389)	(64,389)	(64,389)	(64,389)	(64,389)	(64,389)
Total Property, Plant and Equipment	2	**864,115**	**1,009,728**	**1,110,343**	**902,234**	**1,170,841**	**1,170,841**	**1,170,841**	**1,174,464**	**1,170,603**	**1,172,344**
Construction Work-in-progress											
Acquisitions		226,604	158,127	157,798	117,924	125,197	125,197	125,197	130,532	121,121	113,156
Opening Balance		-	-	-	185,740	-	-	-	-	-	-
Prior period corrections		-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-

Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-	-	-
Transfer to PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	2	**226,604**	**158,127**	**157,798**	**303,664**	**125,197**	**125,197**	**125,197**	**130,532**	**121,121**	**113,156**
Biological Assets											
Biological Assets at Cost / Fair Value		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources											
Living resources at Cost / Revaluation		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets											
Heritage Assets at Cost / Revaluation		206	340	340	340	340	340	340	340	340	340
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Heritage Assets		**206**	**340**	**340**	**340**	**340**	**340**	**340**	**340**	**340**	**340**
Intangible Assets											
Heritage Assets at Cost / Revaluation		13,059	16,966	21,114	20,540	(16,559)	(16,559)	(16,559)	(17,403)	(17,179)	(17,003)
Less: Accumulated Amortisation		(12,063)	(14,901)	(19,533)	(14,901)	21,114	21,114	21,114	15,692	15,513	15,334
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Intangible Assets		**996**	**2,065**	**1,581**	**5,639**	**4,555**	**4,555**	**4,555**	**(1,710)**	**(1,665)**	**(1,669)**
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Property Rental Debtors		-	-	-	-	-	-	-	-	-	-
Service Charges		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-current Receivables from Non-exchange Transactions											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Loans		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Property Rates		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current assets											
Deferred Tax Assets		-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture		-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary		-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable		-	-	-	-	-	-	-	-	-	-
Deposits		-	-	-	-	-	-	-	-	-	-
Total Other non-current assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets		**1,126,248**	**1,232,356**	**1,345,371**	**1,256,084**	**1,377,016**	**1,377,016**	**1,377,016**	**1,379,675**	**1,366,448**	**1,360,219**
TOTAL ASSETS		**1,633,664**	**1,778,068**	**1,949,173**	**2,346,864**	**1,758,572**	**1,758,572**	**1,758,572**	**1,849,621**	**1,760,648**	**1,760,276**
Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA		-	-	-	-	-	-	-	-	-	-
First National Bank		-	-	-	-	-	-	-	-	-	-
Nedbank		-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank		-	-	-	-	-	-	-	-	-	-
Standard Bank		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Financial Liabilities											
Concessionary Loan		-	-	-	-	-	-	-	-	-	-
Short-term Borrowings		-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities		-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings		-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumer Deposits											
Building Plans		-	-	-	-	-	-	-	-	-	-
Buying Card		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Hiring of Decorative Items		-	-	-	-	-	-	-	-	-	-
Library Books		-	-	-	-	-	-	-	-	-	-
Posters		-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-
Rental Properties		-	-	-	-	-	-	-	-	-	-
Sewer		-	-	-	-	-	-	-	-	-	-
Street Closure		-	-	-	-	-	-	-	-	-	-
Valuation Appeal		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Wayleave		-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Trade and Other Payable Exchange Transactions											
Accrued Interest		-	-	-	-	-	-	-	-	-	-
Advance Payments		24,327	23,814	25,458	25,031	26,846	26,846	26,846	26,846	26,846	26,846
Affiliates, Related Parties and Associated Companies		90,259	111,951	139,553	-	-	-	-	-	-	-
Agency Fees Payable		-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa		-	-	-	-	-	-	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-	-
Compensation Commission (COID)		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		741	837	784	22,842	28,609	28,609	28,609	28,609	28,609	28,609
Deferred Revenue		-	-	-	-	-	-	-	14,835	27,438	23,871
Dividends Declared		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Leave Accrual		-	-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	1,727	1,727	1,727	1,626	1,679	1,733
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Overtime		2,386	3,040	2,402	3,040	2,402	2,402	2,402	2,402	2,402	2,402
Payables and Accruals		25,989	24,323	36,509	49,196	59,918	59,918	59,918	45,543	45,543	45,543
PAYE Deductions		-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions		-	-	-	-	-	-	-	-	-	-
Retentions		47,657	46,917	42,915	46,917	42,915	42,915	42,915	42,915	42,915	42,915
Standby		-	-	-	-	-	-	-	-	-	-
Tender documentation		-	-	-	-	-	-	-	-	-	-
Unallocated Deposits		3,509	3,899	5,739	2,039	3,847	3,847	3,847	3,847	3,847	3,847
Water Inventory Bulk Purchases		-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	2, 5	**194,869**	**214,780**	**253,361**	**149,065**	**166,264**	**166,264**	**166,264**	**166,623**	**179,280**	**175,766**

Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital		-	-	-	-	-	-	-	-	-	-
Operational		-	-	-	-	-	-	-	300	300	310
Total Transfers and Subsidies Payable		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**300**	**300**	**310**
Transfers and Subsidies Unspent											
Capital		39,664	42,617	43,038	-	-	-	-	-	-	-
Operational		(35,905)	(42,614)	(39,038)	2	-	-	-	-	-	-
Total Transfers and Subsidies Unspent		**3,759**	**2**	**4,000**	**2**	**-**	**-**	**-**	**-**	**-**	**-**
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	**3,759**	**2**	**4,000**	**2**	**-**	**-**	**-**	**300**	**300**	**310**
Provision											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus		3,518	3,866	4,262	3,866	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities		43,374	23,863	24,701	23,863	2,043	2,043	2,043	2,043	2,043	2,043
Ex-gratia Pension		-	-	-	-	-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	-	-	-	-	-
Leave		23,870	22,345	23,570	-	-	-	-	-	-	-
Litigation		-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		19,105	19,790	24,071	28,594	-	-	-	-	-	-
Staff Parity		6,862	12,235	13,912	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-	-	-
Total Provision		**96,729**	**82,100**	**90,515**	**56,323**	**2,043**	**2,043**	**2,043**	**2,043**	**2,043**	**2,043**
VAT Payable											
VAT Payable: Output Tax		15,544	19,915	24,520	19,767	24,520	24,520	24,520	24,520	24,520	24,520
VAT Payable: VAT Control		-	-	-	-	-	-	-	1,935	3,579	3,114
Total VAT Payable		**15,544**	**19,915**	**24,520**	**19,767**	**24,520**	**24,520**	**24,520**	**26,455**	**28,099**	**27,634**
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits		-	-	-	-	-	-	-	-	-	-
Termination Benefits		-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-	-
Income Tax Payable		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current liabilities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Current Liabilities		**310,900**	**316,797**	**372,396**	**225,158**	**192,827**	**192,827**	**192,827**	**195,421**	**209,721**	**205,752**
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability		-	-	-	-	-	-	-	-	-	-
Finance Lease Liability		-	-	-	-	-	-	-	-	-	-
Government Loans		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Local Registered Stock		-	-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-	-
Non-annuity Loans		-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds		-	-	-	-	-	-	-	-	-	-
PPP Liabilities		-	-	-	-	-	-	-	-	-	-
Securities		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Total Borrowings	4	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operating Lease Liability		-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provisions											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities		-	-	-	-	(22,658)	(22,658)	(22,658)	(22,658)	(22,658)	(22,658)
Ex-gratia Pension		-	-	-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	-	-	-	-	-
Leave		-	-	-	-	-	-	-	-	-	-
Litigation		-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-	-	-
Staff Parity		-	-	-	-	-	-	-	-	-	-
Total Provisions		**-**	**-**	**-**	**-**	**(22,658)**	**(22,658)**	**(22,658)**	**(22,658)**	**(22,658)**	**(22,658)**
Long term Trade and other Payables											
Bulk Water		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Payables and Accruals		-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	(30,625)	(30,625)	(30,625)	(30,625)	(30,625)	(30,625)
Other Long-Term Benefits		-	-	-	-	-	-	-	-	-	-
Termination Benefits		-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		**-**	**-**	**-**	**-**	**(30,625)**	**(30,625)**	**(30,625)**	**(30,625)**	**(30,625)**	**(30,625)**
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities		**-**	**-**	**-**	**-**	**(30,625)**	**(30,625)**	**(30,625)**	**(30,625)**	**(30,625)**	**(30,625)**
Total non current liabilities		**-**	**-**	**-**	**-**	**(53,283)**	**(53,283)**	**(53,283)**	**(53,283)**	**(53,283)**	**(53,283)**
TOTAL LIABILITIES		**310,900**	**316,797**	**372,396**	**225,158**	**139,544**	**139,544**	**139,544**	**142,138**	**156,439**	**152,469**
CHANGES IN NET ASSETS		**1,322,764**	**1,461,271**	**1,576,776**	**2,121,706**	**1,619,028**	**1,619,028**	**1,619,028**	**1,707,483**	**1,604,210**	**1,607,807**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		-	-	-	-	-	-	-	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-	-	-
Opening Balance		-	-	-	2,198,559	1,673,921	1,673,921	1,673,921	1,701,608	1,673,921	1,687,764
Transfers to/from operating revenue and expenditure		10,055,283	10,857,209	11,805,170	(76,848)	(54,887)	(54,887)	(54,887)	(51,415)	(69,705)	(79,952)
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	**10,055,283**	**10,857,209**	**11,805,170**	**2,121,712**	**1,619,033**	**1,619,033**	**1,619,033**	**1,650,193**	**1,604,215**	**1,607,812**
Reserves and Funds											
Capital Replacement Reserve		-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve		-	-	-	-	-	-	-	-	-	-
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve		-	-	-	-	-	-	-	-	-	-
Revaluation Reserve		-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve		-	-	-	-	-	-	-	-	-	-
Valuation Reserve		-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other											
Equity											
Capital Contributed by Other Government Units		-	-	-	-	-	-	-	-	-	-
Ordinary Shares		-	-	-	-	-	-	-	-	-	-
Preference Shares		-	-	-	-	-	-	-	-	-	-
Share Premium		-	-	-	-	-	-	-	-	-	-
Total Equity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-controlling Interest											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Movement during the year		-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	
Total Other	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COMMUNITY WEALTH/EQUITY	2	**10,055,283**	**10,857,209**	**11,805,170**	**2,121,712**	**1,619,033**	**1,619,033**	**1,619,033**	**1,650,193**	**1,604,215**	**1,607,812**

LIM331 Greater Giyani - 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
Financial Viability	Responsive, accountable, effective and efficient local government	9	_	612,682	691,797	672,291	643,632	675,478	675,478	661,035	668,110	701,382
Infrastructure Development and Basic Service Delivery	Responsive, accountable, effective and efficient local government	9	_	18,001	17,985	23,455	28,351	25,589	25,589	32,197	33,259	34,324
Institutional Development and Transformation	Responsive, accountable, effective and efficient local government	9	_	84	1,578	27,421	300	300	300	300	330	360
Local Economic Development	Responsive, accountable, effective and efficient local government	9	_	217	344	455	761	357	357	1,134	1,172	1,209
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**630,984**	**711,704**	**723,622**	**673,044**	**701,724**	**701,724**	**694,665**	**702,871**	**737,275**

References

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

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

LIM331 Greater Giyani - 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
	Increased trade and investment	25	_	–	–	–	–	–	–	300	310	320
Financial Viability	An efficient, effective and development-oriented public service	12	_	7,168	11,613	8,314	6,000	9,000	9,000	9,000	9,297	9,628
Financial Viability	Protect and enhance our environmental assets and natural resources	10	_	–	86	66	90	150	150	93	96	99
Financial Viability	Responsive, accountable, effective and efficient local government	9	_	7,624	657	15,489	–	–	–	–	–	–
Financial Viability	Sustainable human settlements and improved quality of household life	8	_	171,662	153,229	185,039	181,783	180,208	180,208	83,259	85,438	89,826
Good Governance and Public Participation	An efficient, effective and development-oriented public service	12	_	200	120	–	350	–	–	50	52	53
Good Governance and Public Participation	An ethical, capable, and professional public service	42	_	859	336	695	690	850	850	716	739	763
Good Governance and Public Participation	Economic transformation and equitable inclusion of women, youth, and persons with disabilities	28	_	255	770	851	925	940	940	1,029	1,063	1,097
Good Governance and Public Participation	Enabling environment for investment and improved competitiveness	22	_	–	52	303	600	600	600	630	651	672
Good Governance and Public Participation	Improved access to affordable and quality healthcare	32	_	290	2,342	3,866	4,960	4,187	4,187	3,858	3,910	4,197
Good Governance and Public Participation	Improved education outcomes and skills	33	_	1,919	2,999	3,915	5,154	5,754	5,754	5,303	5,412	5,532
Good Governance and Public Participation	Improved service delivery in the local government sphere	40	_	1,612	1,951	1,695	1,500	2,350	2,350	600	627	653
Good Governance and Public Participation	Increased safety for women and children in communities	48	_	336	473	294	580	770	770	601	621	641
Good Governance and Public Participation	Mainstreaming of gender, youth, and disability empowerment	44	_	1,004	1,214	911	1,170	1,450	1,450	1,213	1,253	1,293
Good Governance and Public Participation	Supportive and sustainable economic policy environment	27	_	87	40	151	600	600	600	600	615	630
Good Governance and Public Participation	Sustainable human settlements and improved quality of household life	8	_	69,627	75,547	84,763	89,978	94,176	94,176	106,879	110,887	117,357
Infrastructure Development and Basic Service Delivery	A comprehensive, responsive and sustainable social protection system	13	_	172	–	16	1,500	1,300	1,300	1,640	1,722	1,808
Infrastructure Development and Basic Service Delivery	All people in South Africa are and feel safe	3	_	–	–	296	–	–	–	–	–	–
Infrastructure Development and Basic Service Delivery	An efficient, competitive and responsive economic infrastructure network	6	_	41,204	66,405	22,611	44,923	42,423	42,423	32,574	34,158	43,033
Infrastructure Development and Basic Service Delivery	An efficient, effective and development-oriented public service	12	_	6,819	2,587	291	14,668	13,393	13,393	10,676	26,096	20,923
Infrastructure Development and Basic Service Delivery	Enabling environment for investment and improved competitiveness	22	_	40	25	23	100	70	70	74	76	78
Infrastructure Development and Basic Service Delivery	Improved education outcomes and skills	33	_	–	–	–	–	–	–	1,425	1,451	1,477
Infrastructure Development and Basic Service Delivery	Improved service delivery in the local government sphere	40	_	115	241	221	11,271	8,896	8,896	9,756	681	705
Infrastructure Development and Basic Service Delivery	Increased employment and work opportunities	20	_	9,831	11,712	12,575	17,063	16,563	16,563	16,576	13,568	14,201
Infrastructure Development and Basic Service Delivery	Reduced poverty and improved livelihoods	30	_	7,489	11,038	11,232	11,905	12,800	12,800	13,000	13,200	14,843
Infrastructure Development and Basic Service Delivery	Supportive and sustainable economic policy environment	27	_	82	47	70	120	–	–	120	135	150
Infrastructure Development and Basic Service Delivery	Sustainable human settlements and improved quality of household life	8	_	156,088	175,661	153,399	220,223	198,794	196,794	294,785	304,498	314,803
Institutional Development and Transformation	An efficient, competitive and responsive economic infrastructure network	6	_	834	562	238	5,000	6,064	6,064	2,400	2,479	3,500
Institutional Development and Transformation	An efficient, effective and development-oriented public service	12	_	1,684	2,600	842	8,178	8,098	8,098	8,480	8,608	13,538
Institutional Development and Transformation	Enabling environment for investment and improved competitiveness	22	_	–	259	299	360	60	60	–	–	–
Institutional Development and Transformation	Improved access to affordable and quality healthcare	32	_	298	598	1,299	590	1,340	1,340	888	920	951
Institutional Development and Transformation	Improved education outcomes and skills	33	_	23	–	87	110	115	115	117	120	122
Institutional Development and Transformation	Improved service delivery in the local government sphere	40	_	195	–	173	250	270	270	300	350	350
Institutional Development and Transformation	Responsive, accountable, effective and efficient local government	9	_	60	110	40	200	200	200	300	300	300
Institutional Development and Transformation	Social cohesion and nation-building	35	_	82	41	24	150	150	150	180	193	205
Institutional Development and Transformation	Sustainable human settlements and improved quality of household life	8	_	64,599	65,201	88,898	107,310	101,050	101,050	127,845	132,797	142,916
Local Economic Development	A dynamic science, technology, and innovation ecosystem for growth	26	_	–	–	–	200	–	–	–	–	–
Local Economic Development	An efficient, effective and development-oriented public service	12	_	–	–	305	700	1,250	1,250	800	–	–
Local Economic Development	Enabling environment for investment and improved competitiveness	22	_	–	7	100	1,031	1,000	1,000	1,013	1,014	1,015
Local Economic Development	Improved education outcomes and skills	33	_	29	78	82	570	320	320	629	649	674
Local Economic Development	Increased employment and work opportunities	20	_	1,600	1,500	1,600	1,800	2,000	2,000	2,000	2,000	2,064
Local Economic Development	Social cohesion and nation-building	35	_	–	–	–	100	100	100	100	103	107
Local Economic Development	Supportive and sustainable economic policy environment	27	_	26	152	217	481	180	180	385	407	425
Local Economic Development	Sustainable human settlements and improved quality of household life	8	_	2,664	3,089	3,796	3,678	3,742	3,742	4,152	4,289	4,426
To develop an effective spatial framework that promotes integrated and sustainable development	An efficient, effective and development-oriented public service	12	_	2,534	653	1,589	1,500	900	900	–	–	–
To develop an effective spatial framework that promotes integrated and sustainable development	Sustainable human settlements and improved quality of household life	8	_	1,172	1,689	1,440	1,536	1,505	1,505	1,741	1,799	1,856
Allocations to other priorities												
Total Expenditure			1	**560,285**	**595,671**	**608,116**	**749,897**	**723,617**	**721,617**	**746,086**	**772,582**	**817,233**

References

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

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

LIM331 Greater Giyani - 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
Financial Viability	Create a better South Africa and contribute to a better Africa and a better world	11	_	206	340	340	–	–	–	–	–	–
Good Governance and Public Participation	An efficient, effective and development-oriented public service	12	_	–	–	985	1,348	1,348	1,348	1,391	1,435	1,565
Infrastructure Development and Basic Service Delivery	A dynamic science, technology, and innovation ecosystem for growth	26	_	1,452	–	5,077	3,478	9,565	9,565	7,304	–	–
Infrastructure Development and Basic Service Delivery	A long and healthy life for all South Africans	2	_	27,486	1,660	4,049	8,696	14,297	14,297	–	–	–
Infrastructure Development and Basic Service Delivery	Accelerated growth of strategic industrial and labour-intensive sectors	21	_	–	–	3,333	19,524	23,052	23,052	26,296	–	–
Infrastructure Development and Basic Service Delivery	An efficient, competitive and responsive economic infrastructure network	6	_	46,668	24,480	40,807	71,444	64,000	64,000	76,231	111,469	122,770
Infrastructure Development and Basic Service Delivery	An efficient, effective and development-oriented public service	12	_	67,232	18,308	3,623	11,087	16,413	16,413	1,913	4,466	1,020
Infrastructure Development and Basic Service Delivery	Improved access to affordable and quality healthcare	32	_	22,654	30,873	29,318	11,304	4,087	4,087	22,134	4,000	–
Infrastructure Development and Basic Service Delivery	Improved service delivery in the local government sphere	40	_		61,569	69,349	–	–	–	5,478	–	–
Infrastructure Development and Basic Service Delivery	Increased infrastructure investment, access, and efficiency	23	_	–	–	47,874	1,304	435	435	1,739	10,870	5,217
Infrastructure Development and Basic Service Delivery	Supportive and sustainable economic policy environment	27	_	–	–	–	–	–	–	870	–	–
Institutional Development and Transformation	An efficient, effective and development-oriented public service	12	_			9,824	7,052	3,235	3,235	3,583	3,646	4,008
Institutional Development and Transformation	Improved education outcomes and skills	33	_	–	–	–	870	870	870	870	1,043	1,130
To develop an effective spatial framework that promotes integrated and sustainable development	An efficient, competitive and responsive economic infrastructure network	6	_	2,977	2,977	2,977	–	5,091	5,091	–	1,329	–
To develop an effective spatial framework that promotes integrated and sustainable development	An efficient, effective and development-oriented public service	12	_	–	–	–	174	–	–	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**168,675**	**140,206**	**217,556**	**136,281**	**142,393**	**142,393**	**147,809**	**138,258**	**135,711**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. IUDF code must be used on Table SA36

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

LIM331 Greater Giyani - 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
Vote 650 - INFRASTRUCTURE DEVELOPMENT										
Function 1 - (COUNCIL SERVICES)										
Sub-function 6801 - SPEAKER		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%	1.4%	1.5%
Insert measure/s description										
Sub-function 6083 - MAYOR		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%	1.1%	1.1%
Insert measure/s description										
Sub-function 6085 - COUNCILLORS - OTHER		11.3%	9.6%	9.6%	9.5%	8.5%	8.5%	6.3%	5.7%	6.0%
Insert measure/s description										
Function 1 - (MANAGEMENT)										
6053 - MANAGEMENT		4.0%	3.0%	3.0%	3.2%	2.4%	2.4%	2.4%	2.3%	2.4%
Insert measure/s description										
Sub-function 6055 - PROJECT MANAGEMENT		0.5%	0.7%	0.7%	0.6%	0.7%	0.7%	0.6%	0.6%	0.6%
Insert measure/s description										
Sub-function 6057 - MANAGEMENT SUPPORT		1.7%	1.9%	1.9%	2.1%	1.5%	1.5%	1.0%	1.2%	1.3%
Insert measure/s description										
Vote 611 - CORPORATE SERVICES										
Function 1 - (CORPORATE SUPPORT										
Sub-function 6103 - HUMAN RESOURCES		1.6%	1.6%	1.6%	1.5%	1.4%	1.4%	1.2%	1.3%	1.3%
Insert measure/s description										
Sub-function 6105 - INFORMATION		0.4%	0.8%	0.8%	0.5%	1.1%	1.1%	0.6%	0.5%	0.6%
Insert measure/s description										
Sub-functin 6107 - PROPERTY SERVICES		3.3%	4.8%	4.8%	5.2%	6.1%	6.1%	6.6%	9.6%	10.5%
Insert measure/s description										
Function 2 - (name)										
Sub-function 6109 - 0THER ADMINISTRATION		4.1%	4.8%	4.8%	4.9%	4.8%	4.8%	4.0%	3.7%	3.9%
Insert measure/s description										
Sub-function 6351 - SECURITY SERVICES		1.6%	1.5%	1.5%	1.8%	1.1%	1.1%	1.7%	1.3%	1.4%
Insert measure/s description										
Sub-function 6111 - FLEET & MACHINERY		1.2%	1.2%	1.2%	2.2%	2.5%	2.5%	1.8%	1.7%	1.7%
Insert measure/s description										
Vote 610 - BUDGET & TREASURY										
Function 1 - (FINANCIAL MANAGEMENT)										
Sub-function 6113 - ASSETS & SUPPLY		5.1%	4.3%	4.3%	4.3%	3.7%	3.7%	3.5%	3.1%	3.2%
Insert measure/s description										
Sub-function 6115 - REVENUE		16.7%	12.7%	12.7%	13.3%	10.6%	10.6%	9.5%	9.7%	10.1%
Insert measure/s description										
Sub-function 6117 - EXPENDITURE		1.4%	2.0%	2.0%	1.5%	2.3%	2.3%	0.8%	0.7%	0.7%
Insert measure/s description										
Function 2 - (name)										
Sub-function 6119 - BUDGET & REPORTING		1.1%	1.6%	1.6%	1.5%	1.4%	1.4%	1.3%	1.2%	1.3%
Insert measure/s description										
Sub-function 6121 - PAYROLL		0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

LIM331 Greater Giyani - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

LIM331 Greater Giyani - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	-16.4%	1.5%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	-16.9%	1.6%	0.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.6	1.7	1.6	4.8	2.0	2.0	2.0	2.4	1.9	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.6	1.7	1.6	4.8	2.0	2.0	2.0	2.4	1.9	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	1.7	1.8	1.3	1.5	1.2	1.2	1.2	1.6	1.1	1.2
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	380.7%	674.3%	396.7%	346.0%	291.1%	291.1%	291.1%	312.5%	301.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		380.7%	674.3%	396.7%	346.0%	291.1%	291.1%	291.1%	312.5%	301.9%	363.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.7%	6.4%	33.0%	132.9%	37.5%	37.5%	37.5%	38.1%	37.2%	34.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		78.6%	86.3%	93.9%	86.7%	100.9%	100.9%	100.9%	70.5%	153.2%	5316.1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.6%	29.7%	29.7%	37.5%	35.9%	35.9%	35.9%	38.6%	38.8%	38.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.2%	34.2%	34.5%	42.2%	41.1%	41.1%	45.8%	44.5%	44.8%	44.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.1%	4.5%	2.3%	10.2%	10.8%	10.8%	8.7%	8.4%	8.6%	10.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	17.9%	18.9%	17.8%	18.0%	18.2%	18.2%	18.2%	18.1%	18.5%	18.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	18.7	22.2	26.8	29.4	29.2	29.2	22.1	22.1	21.6	22.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-252.5%	-209.8%	818.1%	3804.7%	692.3%	692.3%	692.3%	637.4%	606.2%	554.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.6	3.0	3.3	2.1	2.0	2.1	2.0	2.8	–	–

References

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

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days										
Monthly fixed operational expenditure	69,013	83,089	80,773	80,773	80,773	79,642	80,779	85,860	–	–
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	145,718	171,977	142,393	74,275	80,387	80,387	80,387	78,869	68,528	63,773
Borrowing	–	–	–	–	–	–	–	–	–	–

LIM331 Greater Giyani - 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		Census count/estimate	216	216	244	244	244	244	244	244	244	244
Females aged 5 - 14		Census count/estimate	36	36	37	37	37	37	37	37	37	37
Males aged 5 - 14		Census count/estimate	35	35	36	36	36	36	36	36	36	36
Females aged 15 - 34		Census count/estimate	41	41	47	47	47	47	47	47	47	47
Males aged 15 - 34		Census count/estimate	32	32	38	38	38	38	38	38	38	38
Unemployment		Census count/estimate	27	27	27	27	27	27	27	27	27	27
Monthly household income (no. of households)	1, 12											
No income		Census 2001, 2007 Census 2011										
R1 - R1 600		Census 2001, 2007 Census 2011	42,430	42,430	96,628	96,628	96,628	96,628	96,628	59,751	60,731	61,743
R1 601 - R3 200		Census 2001, 2007 Census 2011	4,867	4,867	5,010	5,010	5,010	5,010	5,010	5,010	5,010	5,010
R3 201 - R6 400		Census 2001, 2007 Census 2011	3,216	3,216	5,586	5,586	5,586	5,586	5,586	5,586	5,586	5,586
R6 401 - R12 800		Census 2001, 2007 Census 2011	1,257	1,257	4,280	4,280	4,280	4,280	4,280	4,280	4,280	4,280
R12 801 - R25 600		Census 2001, 2007 Census 2011	143	143	56	56	56	56	56	56	56	56
R25 601 - R51 200		Census 2001, 2007 Census 2011	76	76	59	59	59	59	59	59	59	59
R52 201 - R102 400		Census 2001, 2007 Census 2011	70	70	65	65	65	65	65	65	65	65
R102 401 - R204 800		Census 2001, 2007 Census 2011	58	58	127	127	127	127	127	127	127	127
R204 801 - R409 600		Census 2001, 2007 Census 2011	35	35	–	–	–	–	–	–	–	–
R409 601 - R819 200		Census 2001, 2007 Census 2011										
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2	Census2001, 2007Census 2011	1,400	1,400	2,000	2000.00	2000.00	2000.00	3000.00	5000.00	5000.00	5000.00
Household/demographics (000)												
Number of people in municipal area		Census2001, 2007Census 2011	216,377	216,377	244,217	244	244	244	244	244	244	244
Number of poor people in municipal area		Census2001, 2007Census 2011	-	-	-	–	–	–	–			
Number of households in municipal area		Census2001, 2007Census 2011	51,620	51,620	57,417	57	57	57	57	77	78	80
Number of poor households in municipal area		Census2001, 2007Census 2011										
Definition of poor household (R per month)		GGM Indigent policy	1,400	1,400	2,000	2,000	2,000	2,000	3,000	5,000	5,000	5,000
Housing statistics	3											
Formal		Census2001, 2007Census 2011										
Informal		Census2001, 2007Census 2011										
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						4,6%	4,1%	4,1%	3,3%	3,9%	4,2%	4,4%
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases									6,3%	4,9%	5,2%	5,4%
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges						60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Rental of facilities & equipment						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						60.0%	60.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

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	–	–	–	–	–	–	–	–	–
		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	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Refuse:									
		Removed at least once a week	5,528	5,528	5,528	5,528	5,528	5,528	6,548	6,548	6,548
		Minimum Service Level and Above sub-total	5,528	5,528	5,528	5,528	5,528	5,528	6,548	6,548	6,548
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**5,528**	**5,528**	**5,528**	**5,528**	**5,528**	**5,528**	**6,548**	**6,548**	**6,548**

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	–	–	–	–	–	–	–	–	–
		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	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		Refuse:									
		Removed at least once a week	5,528	5,528	5,528	5,528	5,528	5,528	6,548	6,548	6,548
		Minimum Service Level and Above sub-total	5,528	5,528	5,528	5,528	5,528	5,528	6,548	6,548	6,548
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**5,528**	**5,528**	**5,528**	**5,528**	**5,528**	**5,528**	**6,548**	**6,548**	**6,548**

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

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

Detail of Free Basic Services (FBS) provided			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

References

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

LIM331 Greater Giyani 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	248,013	248,866	269,869	171,854	164,765	164,765	164,765	236,382	117,000	3,306
Cash + investments at the yr end less applications - R'000	18(1)b	2	(25,452)	(13,976)	(11,758)	135,216	98,458	98,458	98,458	225,034	108,168	23,062
Cash year end/monthly employee/supplier payments	18(1)b	3	3.6	3.0	3.3	2.1	2.0	2.1	2.0	2.8	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	74,524	118,363	115,003	(76,848)	(54,887)	(54,887)	(54,887)	(51,415)	(69,705)	(79,952)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	12.2%	(2.3%)	(2.7%)	(2.0%)	(6.0%)	(6.0%)	10.2%	(6.2%)	(2.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	8.0%	14.6%	16.6%	11.4%	13.8%	13.8%	13.8%	69.0%	77.6%	83.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	110.6%	91.5%	82.2%	121.6%	102.9%	102.9%	102.9%	88.5%	91.7%	91.3%
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								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	60.7%	231.7%	167.2%	(89.1%)	0.0%	0.0%	31.0%	10.2%	(16.0%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	2.4%	1.2%	6.5%	5.2%	5.2%	4.1%	4.3%	5.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	11.3%	20.2%	14.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	18.2%	3.7%	3.3%	4.0%	0.0%	0.0%	16.2%	(0.2%)	3.6%
% incr Property Tax	18(1)a		0.0%	19.2%	(1.1%)	4.5%	1.6%	0.0%	0.0%	18.5%	(0.7%)	3.6%
% incr Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	9.5%	50.5%	(4.4%)	20.5%	0.0%	0.0%	3.3%	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		81,134	95,908	99,495	102,763	106,868	106,868	106,868	124,231	123,965	128,379
Service charges			81,134	95,908	99,495	102,763	106,868	106,868	106,868	124,231	123,965	128,379
Property rates			72,852	86,840	85,843	89,712	91,143	91,143	91,143	107,988	107,186	111,062
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			8,282	9,068	13,652	13,051	15,724	15,724	15,724	16,244	16,780	17,316
Agency services			0	–	–	5,000	3,000	3,000	3,000	5,000	5,165	5,330
Capital expenditure excluding capital grant funding			145,718	171,977	142,393	74,275	80,387	80,387	80,387	78,869	68,528	63,773
Cash receipts from ratepayers	18(1)a		40,078	85,027	98,052	73,742	87,163	87,163	87,163	102,643	115,962	128,289
Ratepayer & Other revenue	18(1)a		499,812	582,308	590,358	649,342	629,571	629,571	629,571	148,856	149,404	154,632
Change in consumer debtors (current and non-current)			N/A	28,527	174,994	418,984	(596,350)	–	–	22,659	9,744	(16,927)
Operating and Capital Grant Revenue	18(1)a		471,604	503,547	496,428	498,264	498,264	498,264	498,264	477,443	472,312	502,756
Capital expenditure - total	20(1)(vi)		168,675	140,206	217,556	136,281	142,393	142,393	142,393	147,809	138,258	135,711
Capital expenditure - renewal	20(1)(vi)		19,106	28,298	30,840	–	–	–		–	–	–
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										398,162	392,123	420,027
DoRA capital grants total MFY										79,281	80,190	82,729
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										477,443	472,312	502,756
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
Equitable Share										387,823	384,972	412,613
Finance Mnagement Grant										2,500	2,600	2,700
EPWP Incentives										3,366	–	–
LG Seta										300	330	360
Municipal Infrastructure Grant										4,173	4,221	4,354
										398,162	**392,123**	**420,027**
DoRA capital												
List capital grants												
Municipal Infrastructure Grant										79,281	80,190	82,729
										79,281	**80,190**	**82,729**
Trend												
Change in consumer debtors (current and non-current)			N/A	28,527	174,994	418,984	(596,350)	–	–	22,659	9,744	(16,927)
Total Operating Revenue			545,488	576,132	623,660	601,743	597,424	597,424	597,424	615,390	622,687	654,552
Total Operating Expenditure			560,285	595,671	608,116	749,897	723,617	723,617	723,617	746,086	772,582	817,233
Operating Performance Surplus/(Deficit)			(14,797)	(19,539)	15,544	(148,154)	(126,193)	(126,193)	(126,193)	(130,696)	(149,895)	(162,681)
Cash and Cash Equivalents (30 June 2012)										236,382		
Revenue												
% Increase in Total Operating Revenue				5.6%	8.2%	(3.5%)	(0.7%)	0.0%	0.0%	3.0%	1.2%	5.1%
% Increase in Property Rates Revenue				19.2%	(1.1%)	4.5%	1.6%	0.0%	0.0%	18.5%	(0.7%)	3.6%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				18.2%	3.7%	3.3%	4.0%	0.0%	0.0%	16.2%	(0.2%)	3.6%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	6.3%	2.1%	23.3%	(3.5%)	0.0%	0.0%	3.1%	3.6%	5.8%
% Increase in Employee Costs			0.0%	5.8%	8.4%	21.9%	(5.0%)	0.0%	0.0%	10.7%	1.8%	3.5%
% 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	219197.75	514898.1944	627637.0833	599693.6145	107345157	596361.9833	659928.1667	697128.6571	125194026.5
Average Cost Per Councillor (Remuneration)			0	0	480069.1129	447082.4032	0	496580	496580	581590.4194	0	620007.9677
R&M % of PPE			1.3%	2.4%	1.2%	6.5%	5.2%	5.2%	4.1%	4.1%	4.3%	5.5%
Asset Renewal and R&M as a % of PPE			8.8%	6.1%	4.4%	7.0%	5.3%	5.3%	4.9%	4.9%	5.1%	5.5%
Debt Impairment % of Total Billable Revenue			110.6%	91.5%	82.2%	121.6%	102.9%	102.9%	102.9%	88.5%	91.7%	91.3%
Capital Revenue												
Internally Funded & Other (R'000)			145,718	171,977	142,393	74,275	80,387	80,387	80,387	78,869	68,528	63,773
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			22,957	(31,771)	75,163	62,005	62,005	62,005	62,005	68,940	69,730	71,938
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			13.6%	(22.7%)	34.5%	45.5%	43.5%	43.5%	43.5%	46.6%	50.4%	53.0%
Capital Expenditure												
Total Capital Programme (R'000)			168,675	140,206	217,556	136,281	142,393	142,393	142,393	147,809	138,258	135,711
Asset Renewal			67,546	39,689	38,615	4,522	1,130	1,130	–	9,090	9,565	–
Asset Renewal % of Total Capital Expenditure			40.0%	28.3%	17.7%	3.3%	0.8%	0.8%	0.0%	6.2%	6.9%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			8.0%	14.6%	16.6%	11.4%	13.8%	13.8%	13.8%	69.0%	77.6%	83.0%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	–	–
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			(16.4%)	1.5%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			(25,452)	(13,976)	(11,758)	135,216	98,458	98,458	98,458	225,034	108,168	23,062
Free Services												
Free Basic Services as a % of Equitable Share			0.1%	0.2%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			545,488	576,132	623,660	601,743	597,424	597,424	597,424	615,390	622,687	654,552
Total Operating Expenditure			560,285	595,671	608,116	749,897	723,617	723,617	723,617	746,086	772,582	817,233
Surplus/(Deficit) Budgeted Operating Statement			(14,797)	(19,539)	15,544	(148,154)	(126,193)	(126,193)	(126,193)	(130,696)	(149,895)	(162,681)
Surplus/(Deficit) Considering Reserves and Cash Backing			(25,452)	(13,976)	(11,758)	135,216	98,458	98,458	98,458	225,034	108,168	23,062
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓

References
15. Subject to figures provided in Schedule.

LIM331 Greater Giyani - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		1900-01-00	1900-01-00	1900-01-00	45 474,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Financial year valuation used		1900-01-00	1900-01-00	1900-01-00	2025/26	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Municipal by-laws s6 in place? (Y/N)	2	1900-01-00	1900-01-00	1900-01-00	Yes	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Municipal/assistant valuer appointed? (Y/N)		1900-01-00	1900-01-00	1900-01-00	Yes	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Municipal partnership s38 used? (Y/N)		1900-01-00	1900-01-00	1900-01-00	Yes	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of assistant valuers (FTE)	3	1900-01-00	1900-01-00	1900-01-00	No	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of data collectors (FTE)	3	1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of internal valuers (FTE)	3	1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of external valuers (FTE)	3	1900-01-00	1900-01-00	1900-01-00	1,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of additional valuers (FTE)	4	1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Valuation appeal board established? (Y/N)		1900-01-00	1900-01-00	1900-01-00	Yes	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Implementation time of new valuation roll (mths)		1900-01-00	1900-01-00	1900-01-00	12,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of properties	5	1900-01-00	1900-01-00	1900-01-00	8 048,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of sectional title values	5	1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of unreasonably difficult properties s7(2)		1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of supplementary valuations		1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of valuation roll amendments		1900-01-00	1900-01-00	1900-01-00	17,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of objections by rate payers		1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of appeals by rate payers		1900-01-00	1900-01-00	1900-01-00	17,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of successful objections	8	1900-01-00	1900-01-00	1900-01-00	1,00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
No. of successful objections > 10%	8	1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Supplementary valuation		1900-01-00	1900-01-00	1900-01-00	-	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Public service infrastructure value (Rm)	5	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Municipality owned property value (Rm)		1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00	1900-01-00
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	15 000,00	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)		–	–	–	–	–	–	–	–	–
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5	–	–	–	–	–	–	–	–	–
Total land value (Rm)	5	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	5	–	–	–	–	–	–	–	–	–
Total market value (Rm)	5	–	–	–	5 677 473 000,0	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	Yes	-	-	0	-	-
Differential rates used? (Y/N)	5	0	0	0	Yes	-	-	0	-	-
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	-	-	0	-	-
Special rating area used? (Y/N)		0	0	0	0	-	-	0	-	-
Phasing-in properties s21 (number)		-	-	-	-	0	0	-	-	0
Rates policy accompanying budget? (Y/N)		-	-	-	Yes	0	0	-	-	0
Fixed amount minimum value (R'000)		-	-	-	-	0	0	-	-	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	–	–	–	-	–	–	–	–	–
Rate revenue expected to collect (R'000)	6	–	–	–	-	–	–	–	–	–
Expected cash collection rate (%)		0,0%	0,0%	0,0%	0,60	–	–	0,0%	0,0%	–
Special rating areas (R'000)	7	–	–	–	-	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	5 000,00	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	-	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	-	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	-	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

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

LIM331 Greater Giyani - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		294			6,393	3	53	205	10	1,090		
No. of sectional title property values		–	–		–	–	–	–	–	–		
No. of unreasonably difficult properties s7(2)		–	–		–	–	–	–	–	–		
No. of supplementary valuations		–	–		–	–	–	–	–	–		
Supplementary valuation (Rm)		–	–		–	–	–	–	–	–		
No. of valuation roll amendments		–	–		–	–	–	–	–	–		
No. of objections by rate-payers		5	–		12	–	–	–	–	–		
No. of appeals by rate-payers		–	–		–	–	–	–	–	–		
No. of appeals by rate-payers finalised		–	–		–	–	–	–	–	–		
No. of successful objections	5	5	–		12	–	–	–	–	–		
No. of successful objections > 10%	5	–	–		–	–	–	–	–	–		
Estimated no. of properties not valued		–	–		–	–	–	–	–	–		
Years since last valuation **(select)**		–	–		–	–	–	–	–	–		
Frequency of valuation **(select)**		5	5		5	5	5	5	5	5		
Method of valuation used **(select)**		–	Market		Market	Market	Market	Market	Market	Market		
Base of valuation **(select)**		–	Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.		
Phasing-in properties s21 (number)		–	–		–	–	–	–	–	–		
Combination of rating types used? (Y/N)		Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes		
Flat rate used? (Y/N)		Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes		
Is balance rated by uniform rate/variable rate?		Uniform	Uniform		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform		
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–		–	–	–	–	–	–		
Valuation reductions-nature reserves/park (Rm)		–	–		–	–	–	–	–	–		
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		0	0		0	0	0	0	0	0		
Valuation reductions-public worship (Rm)		Exempt	Exempt		Exempt	Exempt	Exempt	Exempt	Exempt	Exempt		
Valuation reductions-other (Rm)	2	–	–		–	–	–	–	–	–		
Total valuation reductions:												
Total value used for rating (Rm)	6	–	–		–	–	–	–	–	–		
Total land value (Rm)	6	–	–		–	–	–	–	–	–		
Total value of improvements (Rm)	6	–	–		–	–	–	–	–	–		
Total market value (Rm)	6	–			–	–	–	–	–	–		
Rating:												
Average rate	3	0.036590	0.018120		0.009150	0.002320	–	0.058120	–	–		
Rate revenue budget (R '000)		#############	1,378,495.000000		#############	27,248.000000	–	#############	–	–		
Rate revenue expected to collect (R'000)		#############	827,097.000000		#############	16,348.800000	–	#############	–	–		
Expected cash collection rate (%)	4	0.600000	0.600000		0.600000	0.600000	0.600000	0.600000	0.600000	0.600000		
Special rating areas (R'000)		–	–		–	–	–	–	–	–		
Rebates, exemptions - indigent (R'000)		–	–		5,000.000000	–	–	–	–	–		
Rebates, exemptions - pensioners (R'000)		–	–		5,000.000000	–	–	–	–	–		
Rebates, exemptions - bona fide farm. (R'000)		–	–		–	–	–	–	–	–		
Rebates, exemptions - other (R'000)		–	–		–	–	–	–	–	–		
Phase-in reductions/discounts (R'000)		–	–		–	–	–	–	–	–		
Total rebates,exemptns,reductns,discs (R'000)												

References

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

LIM331 Greater Giyani - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties				6,393	3	33	205	–	1,075			
No. of sectional title property values		–		–	–	–	–	–	–			
No. of unreasonably difficult properties s7(2)		–		–	–	–	–	–	–			
No. of supplementary valuations		–		–	–	–	–	–	–			
Supplementary valuation (Rm)		–		–	–	–	–	–	–			
No. of valuation roll amendments		–		–	–	–	–	–	–			
No. of objections by rate-payers		5		12	–	–	–	–	–			
No. of appeals by rate-payers		–		–	–	–	–	–	–			
No. of appeals by rate-payers finalised		–		–	–	–	–	–	–			
No. of successful objections	5	5		12	–	–	–	–	–			
No. of successful objections > 10%	5	–		–	–	–	–	–	–			
Estimated no. of properties not valued		–		–	–	–	–	–	–			
Years since last valuation **(select)**		–		–	–	–	–	–	–			
Frequency of valuation **(select)**		5		5	5	5	5	5	5			
Method of valuation used **(select)**		Market		Market	Market	Market	Market	Market	Market			
Base of valuation **(select)**		Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.			
Phasing-in properties s21 (number)		–		–	–	–	–	–	–			
Combination of rating types used? (Y/N)		Yes		Yes	Yes	Yes	Yes	Yes	Yes			
Flat rate used? (Y/N)		Yes		Yes	Yes	Yes	Yes	Yes	Yes			
Is balance rated by uniform rate/variable rate?		Uniform		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–		–	–	–	–	–	–			
Valuation reductions-nature reserves/park (Rm)		–		–	–	–	–	–	–			
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		0		0	0	0	0	0	0			
Valuation reductions-public worship (Rm)		Exempt		Exempt	Exempt	Exempt	Exempt	Exempt	Exempt			
Valuation reductions-other (Rm)	2	–		–	–	–	–	–	–			
Total valuation reductions:												
Total value used for rating (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	**6**	–	–	–	–	–	–	–	–	–	–	–
Rating:												
Average rate	3	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	–	–	–	–	–	–	–	–	–	–	–
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

LIM331 Greater Giyani - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates *(rate in the Rand)*	1								
Residential properties			0.0076	0.0079	0.0084	0.0088	0.0092	0.0096	0.0100
Residential properties - vacant land			0.0076	0.0079	0.0084	0.0088	0.0092	0.0096	0.0100
Formal/informal settlements					-	-	-	-	-
Small holdings					-	-	-	-	-
Farm properties - used			0.0019	0.0020	0.0021	0.0022	0.0023	0.0024	0.0025
Farm properties - not used			0.0019	0.0020	0.0021	0.0022	0.0023	0.0024	0.0025
Industrial properties			0.0150	0.0157	0.0166	0.0174	0.0181	0.0190	0.0198
Business and commercial properties			0.0303	0.0318	0.0335	0.0351	0.0359	0.0383	0.0400
Communal land - residential					-	-	-	-	-
Communal land - small holdings					-	-	-	-	-
Communal land - farm property					-	-	-	-	-
Communal land - business and commercial					-	-	-	-	-
Communal land - other					-	-	-	-	-
State-owned properties			0.0481	0.0504	0.0531	0.0557	0.0581	0.0608	0.0635
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			30,000	30,000	30,000	30,000	30,000	30,000	30,000
Indigent rebate or exemption			5,000	5,000	5,000	5,000	5,000	5,000	5,000
Pensioners/social grants rebate or exemption			5,000	5,000	5,000	5,000	5,000	5,000	5,000
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-

Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Water usage - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*			-	-	-	-	-	-	-
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter *(c/kwh)*			-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee			40	42	45	86	90	94	98
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

LIM331 Greater Giyani - Supporting Table SA13b Service Tariffs by category - explanatory

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

LIM331 Greater Giyani - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	290,373,231.00	290,373,231.00	345,586,347.00	############	231,251,580.00	–	–
Sanitation		–	–	–	–	–	–	–	–	28,505,325.00	28,505,325.00
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**–**	**–**	**–**	**290,373,231.00**	**290,373,231.00**	**345,586,347.00**	**(20.4%)**	**231,251,580.00**	**28,505,325.00**	**28,505,325.00**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total large household bill:		**–**	**–**	**–**	**290,373,231.00**	**290,373,231.00**	**345,586,347.00**	**(20.4%)**	**231,251,580.00**	**28,505,325.00**	**28,505,325.00**
% increase/-decrease		**–**	**–**	**–**	**–**	**–**	**19.0%**	**–**	**(33.1%)**	**(87.7%)**	**–**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase/-decrease			**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	–	–	–	–	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		–	–	–	–	–	–	–	–	–	–
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		–	–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase/-decrease			**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

References

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

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

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

LIM331 Greater Giyani - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments										
Bank Repurchase Agreements										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Deposit Taking Institutions		-	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-
Municipal Bonds										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Municipal Bonds		-	-	-	-	-	-	-	-	-
National Government Securities										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total National Government Securities		-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-
Unamortised Debt Expense										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Unamortised Debt Expense		-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-	-

LIM331 Greater Giyani - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

LIM331 Greater Giyani - Supporting Table SA17 Borrowing

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

References
1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

LIM331 Greater Giyani - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
EPWP Incentive	_	4,035	2,433	3,648	3,708	3,708	3,708	3,366	–	–
Finance Management	_	2,400	4,671	2,400	2,400	2,400	2,400	2,500	2,600	2,700
Local Government Equitable Share	_	352,203	376,486	396,848	395,772	395,772	395,772	387,823	384,972	412,613
Municipal Drought Relief	_	3,500	–	2		33,000	33,000			
Municipal Infrastructure Grant	_	–	–	3,558	3,753	3,753	3,753	4,173	4,221	4,354
Energy Efficiency and Demand Management		–	–	4,000	4,000	4,000	4,000			
Integrated National Electrification Programme		–	–							
Total Monetary Allocations		**362,138**	**383,590**	**410,456**	**409,633**	**442,633**	**442,633**	**397,862**	**391,793**	**419,667**
Total Operating/National Government		**362,138**	**383,590**	**410,456**	**409,633**	**442,633**	**442,633**	**397,862**	**391,793**	**419,667**
Provincial Government										
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
National Departmental Agencies_Local Government, Water and Related Service SETA_Receipts	_	**288**	**302**	**337**	**300**	**300**	**300**	**300,000**	**330,000**	**360,000**
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		**288**	**302**	**337**	**300**	**300**	**300**	**300**	**330**	**360**
Total Operating	5	**362,426**	**383,892**	**410,794**	**409,933**	**442,933**	**442,933**	**397,861,700**	**391,792,500**	**419,667,150**
Capital										
National Government										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	_	**75,449**	**80,991**	**71,163**	**71,306**	**71,306**	**71,306**	**79,281,300**	**80,189,500**	**82,728,850**
Integrated National Electrification Programme Grant	_				-	-	-	-	-	-
Monetary Allocations										

LIM331 Greater Giyani - 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										
EPWP Incentive	_	4,035	2,433	3,648	3,708	3,708	3,708	3,366	–	–
Finance Management	_	2,400	4,671	2,400	2,400	2,400	2,400	2,500	2,600	2,700
Local Government Equitable Share	_	352,203	376,486	396,848	395,772	395,772	395,772	387,823	384,972	412,613
Municipal Drought Relief	_	3,500	–	2		33,000	33,000			
Municipal Infrastructure Grant	_	–	–	3,558	3,753	3,753	3,753	4,173	4,221	4,354
Energy Efficiency and Demand Management		–	–	4,000	4,000	4,000	4,000			
Integrated National Electrification Programme		–	–							
Total Monetary Allocations		362,138	383,590	410,456	409,633	442,633	442,633	397,862	391,793	419,667
Total Operating/National Government		362,138	383,590	410,456	409,633	442,633	442,633	397,862	391,793	419,667
Provincial Government										
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
National Departmental Agencies-Local Government, Water and Related Service SETA-Transferred to Revenue/Capital Expenditure	_	288,319	301,675	337,498	300,000	300,000	300,000	300,000	330,000	360,000
Other Transfers Public Corporations	_	–	–	–				–	–	–
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		288	302	337	300	300	300	300	330	360
Total operating expenditure of Transfers and Grants		362,138	383,590	410,456	409,633	442,633	442,633	397,862	391,793	419,667
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	_	-				-	-	-	-	-
Municipal Infrastructure Grant	_	75,449	80,991	71,163	71,306	71,306	71,306	79,281	80,190	82,729
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		75,449	80,991	71,163	71,306	71,306	71,306	79,281	80,190	82,729
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		362,138	383,590	410,456	409,633	442,633	442,633	397,862	391,793	419,667

References

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

LIM331 Greater Giyani - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		362,138	383,590	410,456	409,633	442,633	442,633	397,862	391,793	419,667
Repayment of grants										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		362,138	383,590	410,456	409,633	442,633	442,633	397,862	391,793	419,667
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		288	302	337	300	300	300	300	330	360
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		288	302	337	300	300	300	300	330	360
Total operating transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total operating transfers and grants - CTBM	2	**362,426**	**383,892**	**410,794**	**409,933**	**442,933**	**442,933**	**398,162**	**392,123**	**420,027**
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		75,449	80,991	71,163	71,306	71,306	71,306	79,281	80,190	82,729
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		75,449	80,991	71,163	71,306	71,306	71,306	79,281	80,190	82,729
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	**75,449**	**80,991**	**71,163**	**71,306**	**71,306**	**71,306**	**79,281**	**80,190**	**82,729**
TOTAL TRANSFERS AND GRANTS REVENUE		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		**437,876**	**464,883**	**481,957**	**481,239**	**514,239**	**514,239**	**477,443**	**472,312**	**502,756**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

LIM331 Greater Giyani - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
District Municipalities	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities	2	1,600	1,500	1,600	1,800	2,000	2,000	2,000	2,000	2,000	2,064
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		**1,600**	**1,500**	**1,600**	**1,800**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,064**
Monetary Transfers to other Organs of State											
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations											
Foreign Government and International Organisations		–	–		–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals											
Households		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	**1,600**	**1,500**	**1,600**	**1,800**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,064**
In-Kind Transfers to other municipalities											
District Municipalities	1	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities	2	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts	3	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations											
Foreign Government and International Organisations	4	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Households	5	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	**1,600**	**1,500**	**1,600**	**1,800**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,064**

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

LIM331 Greater Giyani - 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		17,125	17,839	20,982	18,454	22,872	22,872	26,839	27,725	28,612
Cell phone Allowance		2,667	2,858	2,892	3,107	1,825	1,825	3,045	3,145	3,246
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		5,392	5,577	5,890	6,157	6,091	6,091	6,175	6,378	6,582
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		–	–	–	–	–	–	–	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**25,184**	**26,274**	**29,764**	**27,719**	**30,788**	**30,788**	**36,059**	**37,249**	**38,440**
Social Contributions										
Medial Aid Benefits		–	–	–	–	–	–	–	–	–
Pension Fund Contributions		–	–	–	–	–	–	–	–	–
Total Social Contributions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Councillors		**25,184**	**26,274**	**29,764**	**27,719**	**30,788**	**30,788**	**36,059**	**37,249**	**38,440**
% increase	4		**4.3%**	**13.3%**	**(6.9%)**	**11.1%**	**–**	**17.1%**	**3.3%**	**3.2%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4,360	5,246	4,531	4,968	8,475	8,475	8,982	9,279	9,576
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	80	54	84	109	139	139	180	186	192
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	777	1,310	1,203	1,662	1,501	1,501	1,608	1,661	1,714
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**857**	**1,364**	**1,287**	**1,771**	**1,639**	**1,639**	**1,788**	**1,847**	**1,906**
Service Related Benefits										
Acting	3	215	–	–	–	–	–	–	–	–
Bonus	3	–	–	–	–	–	–	–	–	–
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	155	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3	178	224	189	252	225	225	245	254	262
Standby Allowance	3	–	–	–	–	–	–	–	–	–
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**392**	**224**	**344**	**252**	**225**	**225**	**245**	**254**	**262**
Total Salaries and Allowances		**5,610**	**6,834**	**6,161**	**6,992**	**10,339**	**10,339**	**11,016**	**11,379**	**11,744**
Social Contributions										
Bargaining Council		–	–	–	–	–	–	–	–	–
Group Life Insurance		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–
Pension		201	63	–	1,220	652	652	1,303	1,346	1,389
Unemployment Insurance		10	12	10	9	15	15	9	9	10
Total Social Contributions		**211**	**74**	**10**	**1,229**	**666**	**666**	**1,312**	**1,355**	**1,399**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**5,821**	**6,908**	**6,171**	**8,221**	**11,005**	**11,005**	**12,328**	**12,735**	**13,142**
% increase	4		**18.7%**	**(10.7%)**	**33.2%**	**33.9%**	**–**	**12.0%**	**3.3%**	**3.2%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		100,678	105,861	118,536	141,417	130,799	130,799	146,190	147,505	152,479
Bonuses		–	–	–	950	–	–	950	981	1,500
Allowance										
Accommodation, Travel and Incidental		40	25	23	70	70	70	74	76	78
Cellular and Telephone	3	866	985	1,014	1,211	1,070	1,070	1,207	1,246	1,286
Housing Benefits	3	406	397	411	442	405	405	425	439	453
Non-pensionable		–	–	–	–	–	–	–	–	–

Travel or Motor Vehicle	3	11,039	11,963	12,701	15,207	13,321	13,321	15,003	15,498	15,994
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**12,350**	**13,370**	**14,149**	**16,929**	**14,866**	**14,866**	**16,708**	**17,259**	**17,812**
Service Related Benefits										
Acting	3	157	57	80	–	3	3	–	–	–
Bonus	3	7,412	7,523	8,257	10,420	10,302	10,302	10,941	11,302	11,664
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	1,173	1,168	742	1,802	1,744	1,744	1,164	1,203	1,241
Lifeguard/Duty Squads		352	367	380	399	385	385	438	452	467
Long Service Award		891	1,745	678	1,608	1,727	1,727	1,626	1,679	1,733
Overtime		7,246	7,073	6,656	6,177	8,733	8,733	6,687	6,916	7,149
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	173	179	133	190	134	134	144	149	154
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	20	20	15	20	35	35	10	10	11
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**17,425**	**18,131**	**16,941**	**20,616**	**23,062**	**23,062**	**21,009**	**21,712**	**22,418**
Total Salaries and Allowances		**130,452**	**137,362**	**149,626**	**179,913**	**168,727**	**168,727**	**184,858**	**187,457**	**194,209**
Social Contributions										
Bargaining Council		39	41	47	60	51	51	58	60	61
Group Life Insurance		–	–	–	–	–	–	–	–	–
Medical		7,123	7,800	8,918	9,597	10,206	10,206	10,880	11,239	11,599
Pension		17,464	18,170	19,873	27,259	23,575	23,575	28,570	29,512	30,457
Unemployment Insurance		682	692	729	900	1,126	1,126	882	901	920
Total Social Contributions		**25,308**	**26,704**	**29,567**	**37,816**	**34,958**	**34,958**	**40,389**	**41,712**	**43,037**
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**155,761**	**164,066**	**179,192**	**217,729**	**203,686**	**203,686**	**225,246**	**229,169**	**237,246**
% increase	4		**5.3%**	**9.2%**	**21.5%**	**(6.4%)**	**–**	**10.6%**	**1.7%**	**3.5%**
Total Parent Municipality		**186,766**	**197,248**	**215,128**	**253,668**	**245,478**	**245,478**	**273,633**	**279,152**	**288,829**
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		186,766	197,248	215,128	253,668	245,478	245,478	273,633	279,152	288,829
% increase	4		5.6%	9.1%	17.9%	(3.2%)	–	11.5%	2.0%	3.5%
TOTAL MANAGERS AND STAFF	5,7	161,581	170,974	185,363	225,949	214,690	214,690	237,574	241,904	250,388

References
"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"
"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"
References
1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

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

LIM331 Greater Giyani - 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		877,623		258,540	–	–	1,136,164
Chief Whip			823,142		246,776	–	–	1,069,919
Executive Mayor			1,097,022		312,549	–	–	1,409,571
Deputy Executive Mayor						–	–	–
Executive Committee			5,223,429		1,669,430	–	–	6,892,859
Total for all other councillors			18,818,173		6,731,920	–	–	25,550,093
Total Councillors	8	–	**26,839,389**	–	**9,219,216**			**36,058,605**
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
Municipal Manager (MM)			1,971,024	284,648	181,346			2,437,018
Chief Finance Officer			1,348,594	216,383	313,543			1,878,519
Director Corporate Services			1,482,794	181,121	376,437			2,040,352
Director Community Services			1,482,794	209,993	375,002			2,067,789
Director Planning Services			1,348,594	194,721	368,056			1,911,370
Director Technical Services			1,348,594	216,141	428,056			1,992,790
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**8,982,393**	**1,303,005**	**2,042,440**	–		**12,327,839**
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	–	**35,821,782**	**1,303,005**	**11,261,656**	–		**48,386,444**

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

10. Correct as at 30 June

LIM331 Greater Giyani - 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)		62		62	62		62	62		62
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	4	2	6	4	2	6	4	2
Other Managers	7	21	21	–	21	21	–	21	21	–
Professionals										
Finance		45	45	–	45	45	–	45	45	–
Spatial/town planning		13	13	–	13	13	–	13	13	–
Information Technology		2	2	–	2	2	–	2	2	–
Roads		28	28	–	28	28	–	28	28	–
Electricity		7	7	–	7	7	–	7	7	–
Water		7	7	–	7	7	–	7	7	–
Sanitation		4	4	–	4	4	–	4	4	–
Refuse		35	35	–	35	35	–	35	35	–
Other		181	181	–	181	181	–	181	181	–
Technicians		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		–	–	–	–	–	–	–	–	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		11	11	–	11	11	–	11	–	–
Elementary Occupations		–	–	–	–	–	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	**422**	**358**	**64**	**422**	**358**	**64**	**422**	**347**	**64**
% increase					–	–	–	–	(3.1%)	–
Total municipal employees headcount	6, 10	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Finance personnel headcount	8, 10	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Human Resources personnel headcount	8, 10	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

9. Correct as at 30 June

10. Must account for all budgeted positions, as per the municipal organogram

LIM331 Greater Giyani - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	16,244	16,780	17,316
Sale of Goods and Rendering of Services		302	302	302	302	302	302	302	302	302	302	302	302	3,630	3,750	3,871
Agency services		417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,165	5,330
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		137	137	137	137	137	137	137	137	137	137	137	137	1,647	1,701	1,755
Interest earned from Current and Non Current Assets		2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	27,891	28,784
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		89	89	89	89	89	89	89	89	89	89	89	89	1,071	1,106	1,141
Licence and permits		801	801	801	801	801	801	801	801	801	801	801	801	9,613	9,930	10,248
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,900	23,859	20,757
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		448	448	448	448	448	448	448	448	448	448	448	448	5,370	5,547	5,725
Non-Exchange Revenue																
Property rates		8,999	8,999	8,999	8,999	8,999	8,999	8,999	8,999	8,999	8,999	8,999	8,999	107,988	107,186	111,062
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		63	63	63	63	63	63	63	63	63	63	63	63	750	775	800
Licences or permits		22	22	22	22	22	22	22	22	22	22	22	22	262	271	279
Transfer and subsidies - Operational		33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	398,162	392,123	420,027
Interest		2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,755	26,605	27,456
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**51,282**	**615,390**	**622,687**	**654,552**
Expenditure																
Employee related costs		19,798	19,798	19,798	19,798	19,798	19,798	19,798	19,798	19,798	19,798	19,798	19,798	237,574	241,904	250,388
Remuneration of councillors		3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	36,059	37,249	38,440
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	12,994	13,851	16,998
Debt impairment		9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	110,000	113,630	117,266
Depreciation, amortisation and impairment		9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	111,401	115,077	118,759
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	10,319	123,824	132,266	146,780
Transfers and subsidies		167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	2,064
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,353	9,353	112,234	116,605	126,536
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**62,174**	**746,086**	**772,582**	**817,233**
Surplus/(Deficit)		**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(10,891)**	**(130,696)**	**(149,895)**	**(162,681)**
Transfers and subsidies - capital (monetary allocations)		6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	79,281	80,190	82,729
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(51,415)**	**(69,705)**	**(79,952)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(51,415)**	**(69,705)**	**(79,952)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(51,415)**	**(69,705)**	**(79,952)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(4,285)**	**(51,415)**	**(69,705)**	**(79,952)**

References

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

LIM331 Greater Giyani - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Energy Sources		1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,900	23,859	20,757
Vote 2 - Community and Social Services		82	82	82	82	82	82	82	82	82	82	82	82	982	1,015	1,047
Vote 3 - Finance & Administration		53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	644,435	640,450	676,722
Vote 4 - Planning and Development		617	617	617	617	617	617	617	617	617	617	617	617	7,403	7,647	7,891
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		868	868	868	868	868	868	868	868	868	868	868	868	10,418	10,762	11,106
Vote 8 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	17,728	18,313	18,899
Vote 10 - Sports & Recreation		25	25	25	25	25	25	25	25	25	25	25	25	300	310	320
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Vote 14 - Finance & Administration 2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**694,665**	**702,871**	**737,275**
Expenditure by Vote to be appropriated																
Vote 1 - Energy Sources		3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	46,977	54,118	53,662
Vote 2 - Community and Social Services		1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	18,414	19,034	20,146
Vote 3 - Finance & Administration		36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	36,879	442,548	442,015	457,854
Vote 4 - Planning and Development		2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	28,656	29,574	31,072
Vote 5 - Executive & Council		5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	66,091	68,511	73,457
Vote 6 - Internal Audit		346	346	346	346	346	346	346	346	346	346	346	346	4,148	4,287	4,447
Vote 7 - Road Transport		13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	166,139	169,038	181,950
Vote 8 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	28,514	28,242	29,625
Vote 10 - Sports & Recreation		1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	14,197	14,677	15,159
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		162	162	162	162	162	162	162	162	162	162	162	162	1,947	2,010	2,073
Vote 14 - Finance & Administration 2		6,355	6,355	6,355	6,355	6,355	6,355	6,355	6,355	6,355	6,355	6,355	6,355	76,263	79,332	83,498
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**893,895**	**910,840**	**952,944**
Surplus/(Deficit) before assoc.		**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(199,229)**	**(207,968)**	**(215,669)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(199,229)**	**(207,968)**	**(215,669)**

References

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

LIM331 Greater Giyani - 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		**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**53,703**	**644,435**	**640,450**	**676,722**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	53,703	644,435	640,450	676,722
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**149**	**149**	**149**	**149**	**149**	**149**	**149**	**149**	**149**	**149**	**149**	**149**	**1,782**	**1,841**	**1,900**
Community and social services		82	82	82	82	82	82	82	82	82	82	82	82	982	1,015	1,047
Sport and recreation		25	25	25	25	25	25	25	25	25	25	25	25	300	310	320
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,486**	**1,485**	**17,826**	**18,414**	**19,003**
Planning and development		617	617	617	617	617	617	617	617	617	617	617	617	7,408	7,652	7,897
Road transport		868	868	868	868	868	868	868	868	868	868	868	868	10,418	10,762	11,106
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**2,552**	**30,628**	**42,172**	**39,656**
Energy sources		1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,900	23,859	20,757
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	1,477	17,728	18,313	18,899
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**57,889**	**694,671**	**702,877**	**737,280**
Expenditure - Functional																
Governance and administration		**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**49,088**	**589,051**	**594,146**	**619,257**
Executive and council		5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	5,508	66,091	68,511	73,457
Finance and administration		43,234	43,234	43,234	43,234	43,234	43,234	43,234	43,234	43,234	43,234	43,234	43,234	518,811	521,348	541,352
Internal audit		346	346	346	346	346	346	346	346	346	346	346	346	4,148	4,287	4,447
Community and public safety		**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**2,880**	**34,558**	**35,721**	**37,378**
Community and social services		1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	1,535	18,414	19,034	20,146
Sport and recreation		1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	14,197	14,677	15,159
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		162	162	162	162	162	162	162	162	162	162	162	162	1,947	2,010	2,073
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**16,233**	**194,795**	**198,612**	**213,022**
Planning and development		2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	28,656	29,574	31,072
Road transport		13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	13,845	166,139	169,038	181,950
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**6,291**	**75,491**	**82,360**	**83,287**
Energy sources		3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	3,915	46,977	54,118	53,662
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	28,514	28,242	29,625
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**74,491**	**893,895**	**910,840**	**952,944**
Surplus/(Deficit) before assoc.		**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(199,224)**	**(207,963)**	**(215,663)**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(16,602)**	**(199,224)**	**(207,963)**	**(215,663)**

References

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

LIM331 Greater Giyani - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance & Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Sports & Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be appropriated***																
Vote 1 - Energy Sources		645	645	645	645	645	645	645	645	645	645	645	645	7,739	435	435
Vote 2 - Community and Social Services		7	7	7	7	7	7	7	7	7	7	7	7	87	3,478	–
Vote 3 - Finance & Administration		804	804	804	804	804	804	804	804	804	804	804	804	9,651	10,074	14,890
Vote 4 - Planning and Development		72	72	72	72	72	72	72	72	72	72	72	72	870	1,043	1,130
Vote 5 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	93,833	104,123	113,202
Vote 8 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		605	605	605	605	605	605	605	605	605	605	605	605	7,261	943	973
Vote 10 - Sports & Recreation		1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	23,873	13,565	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Finance & Administration 2		375	375	375	375	375	375	375	375	375	375	375	375	4,496	4,596	5,081
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**147,809**	**138,258**	**135,711**
Total Capital Expenditure	2	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**147,809**	**138,258**	**135,711**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

LIM331 Greater Giyani - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**1,179**	**14,147**	**14,670**	**19,971**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	14,147	14,670	19,971
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**1,997**	**23,960**	**17,043**	**–**
Community and social services		7	7	7	7	7	7	7	7	7	7	7	7	87	3,478	–
Sport and recreation		1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	1,989	23,873	13,565	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**7,892**	**94,702**	**105,166**	**114,332**
Planning and development		72	72	72	72	72	72	72	72	72	72	72	72	870	1,043	1,130
Road transport		7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	93,833	104,123	113,202
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**15,000**	**1,378**	**1,408**
Energy sources		645	645	645	645	645	645	645	645	645	645	645	645	7,739	435	435
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		605	605	605	605	605	605	605	605	605	605	605	605	7,261	943	973
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**147,809**	**138,258**	**135,711**
Funded by:																
National Government		5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	68,940	69,730	71,938
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**5,745**	**68,940**	**69,730**	**71,938**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		6,572	6,572	6,572	6,572	6,572	6,572	6,572	6,572	6,572	6,572	6,572	6,572	78,869	68,528	63,773
Total Capital Funding		**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	**12,317**	12,317	12,317	147,809	138,258	135,711

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

LIM331 Greater Giyani - 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	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	4,499	53,994	53,593	66,637
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	677	677	677	677	677	677	677	677	677	677	677	677	8,119	8,387	10,387
	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	84	84	84	84	84	84	84	84	84	84	84	84	1,011	1,044	1,077
Interest earned - external investments	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	27,891	28,784
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	106	106	106	106	106	106	106	106	106	106	106	106	1,275	1,317	1,360
Licences and permits	779	779	779	779	779	779	779	779	779	779	779	779	9,350	9,659	9,968
Agency services	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,165	5,330
Transfers and Subsidies - Operational	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	33,180	398,162	392,123	420,027
Other revenue	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	23,895	36,797	33,530
Cash Receipts by Source	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**43,984**	**527,805**	**535,975**	**577,099**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	6,607	79,281	80,190	82,729
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	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**50,591**	**607,086**	**616,165**	**659,828**
Cash Payments by Type															
Employee related costs	19,802	19,802	19,802	19,802	19,802	19,802	19,802	19,802	19,802	19,802	19,802	19,802	237,629	241,961	250,447
Remuneration of councillors	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	36,059	37,249	38,440
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	14,943	15,929	19,548
Acquisition inventory - water and other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	11,866	11,866	11,866	11,866	11,866	11,866	11,866	11,866	11,866	11,866	11,866	11,866	142,398	152,106	168,797
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,000	2,064
Other expenditure	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	122,546	127,306	138,158
Cash Payments by Type	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**46,298**	**555,575**	**576,551**	**617,454**
Other Cash Flows/Payments by Type															
Capital assets	14,165	14,165	14,165	14,165	14,165	14,165	14,165	14,165	14,165	14,165	14,165	14,165	169,980	158,996	156,068
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**60,463**	**725,555**	**735,547**	**773,522**
NET INCREASE/(DECREASE) IN CASH HELD	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(9,872)**	**(118,469)**	**(119,382)**	**(113,694)**
Cash/cash equivalents at the month/year begin:	354,851	344,979	335,106	325,234	315,362	305,489	295,617	285,744	275,872	266,000	256,127	246,255	354,851	236,382	117,000
Cash/cash equivalents at the month/year end:	344,979	335,106	325,234	315,362	305,489	295,617	285,744	275,872	266,000	256,127	246,255	236,382	236,382	117,000	3,306

References

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

LIM331 Greater Giyani - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

LIM331 Greater Giyani - Supporting Table SA32 List of external mechanisms

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

References

1. Total agreement period from commencement until end

2. Annual value

LIM331 Greater Giyani - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1 (Mode hope properties)		5 years	1,380	1,380	1,380	1,380	1,380							6,900
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	1,380	1,380	1,380	1,380	1,380	–	–	–	–	–	–	6,900
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**–**	**1,380**	**1,380**	**1,380**	**1,380**	**1,380**	**–**	**–**	**–**	**–**	**–**	**–**	6,900
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–

References

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

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

LIM331 Greater Giyani - 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		**16,680**	**16,680**	**51,383**	**24,349**	**28,160**	**28,160**	**54,846**	**50,234**	**44,461**
Roads Infrastructure		16,680	16,680	49,533	20,871	18,595	18,595	42,063	50,234	44,461
Roads				49,533	20,871	18,595	18,595	42,063	50,234	44,461
Road Structures		16,680	16,680	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	1,851	3,478	9,565	9,565	7,304	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	1,851	–	–	–	–	–	–
LV Networks					3,478	9,565	9,565	7,304	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	5,478	–	–
Landfill Sites					–	–	–	5,478	–	–
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	**24,443**	**19,036**	**2,202**	**25,043**	**31,102**	**31,102**	**15,739**	**7,478**	**–**
Community Facilities	13,641	561	2,202	7,652	13,152	13,152	957	3,478	–
Halls	13,080	–	868	3,304	1,565	1,565	87	3,478	–
Centres	561	561	561	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	870	–	–
Markets	–	–	773	4,348	11,587	11,587	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	10,802	18,475	–	17,391	17,950	17,950	14,783	4,000	–
Indoor Facilities	10,802	18,475	–	–	–	–	–	–	–
Outdoor Facilities				17,391	17,950	17,950	14,783	4,000	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	206	340	340	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	206	340	340	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**–**	**–**	**–**	**2,609**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	2,609	–	–	–	–	–
Municipal Offices				2,609	–	–	–	–	–
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	13,059	16,966	21,114	3,574	2,974	2,974	2,130	2,354	2,530
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	13,059	16,966	21,114	3,574	2,974	2,974	2,130	2,354	2,530
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	13,059	16,966	21,114	1,391	870	870	2,087	2,304	2,473
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	2,183	2,104	2,104	43	50	58
Computer Equipment	10,027	13,721	21,616	1,348	913	913	1,086	1,043	1,304
Computer Equipment	10,027	13,721	21,616	1,348	913	913	1,086	1,043	1,304
Furniture and Office Equipment	–	7,970	9,349	1,783	1,609	1,609	1,826	1,870	2,000
Furniture and Office Equipment		7,970	9,349	1,783	1,609	1,609	1,826	1,870	2,000
Machinery and Equipment	5,691	–	38,530	9,913	9,961	9,961	9,626	10,072	14,867
Machinery and Equipment	5,691		38,530	9,913	9,961	9,961	9,626	10,072	14,867
Transport Assets	19,405	–	20,270	1,739	1,739	1,739	1,739	1,797	1,854
Transport Assets	19,405		20,270	1,739	1,739	1,739	1,739	1,797	1,854
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	**89,512**	**74,714**	**164,805**	**70,358**	**76,457**	**76,457**	**86,993**	**74,849**	**67,016**

References

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

LIM331 Greater Giyani - 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		**696**	**696**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		696	696	–	–	–	–	–	–	–
Roads		696	696	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**1,066**	**1,066**	**2,098**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		1,066	1,066	1,066	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		1,066	1,066	1,066	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–

Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	1,031	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	1,031	–	–	–	–	–	–
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		–	–	354	–	–	–	–	–	–
Operational Buildings		–	–	354	–	–	–	–	–	–
Municipal Offices		–	–	354	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		3,919	4,469	4,462	–	–	–	–	–	–
Furniture and Office Equipment		3,919	4,469	4,462	–	–	–	–	–	–
Machinery and Equipment		13,424	22,066	23,926	–	–	–	–	–	–
Machinery and Equipment		13,424	22,066	23,926	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**19,106**	**28,298**	**30,840**	**–**	**–**	**–**	**–**	**–**	**–**
Renewal of Existing Assets as % of total capex		*12.2%*	*24.7%*	*15.2%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*21.0%*	*29.8%*	*31.6%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

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

LIM331 Greater Giyani - 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		**2,367**	**11,530**	**4,778**	**45,523**	**46,487**	**46,487**	**32,900**	**34,495**	**44,033**
Roads Infrastructure		2,011	11,302	3,890	41,023	42,223	42,223	32,400	33,979	43,500
Roads		1,177	10,749	3,653	40,023	40,023	40,023	30,000	31,499	40,000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		834	552	238	1,000	2,200	2,200	2,400	2,479	3,500
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	4,000	3,864	3,864	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	4,000	3,864	3,864	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		356	228	888	500	400	400	500	517	533
Landfill Sites		356	228	888	500	400	400	500	517	533
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		**172**	**–**	**16**	**1,000**	**800**	**800**	**840**	**882**	**926**
Community Facilities		172	–	16	1,000	800	800	840	882	926
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	172	–	16	1,000	800	800	840	882	926
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**1,684**	**2,600**	**842**	**7,728**	**7,728**	**7,728**	**8,000**	**8,100**	**13,000**
Operational Buildings	1,684	2,600	842	7,728	7,728	7,728	8,000	8,100	13,000
Municipal Offices	1,684	2,600	842	7,728	7,728	7,728	8,000	8,100	13,000
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	150	70	70	150	173	198
Computer Equipment	–	–	–	150	70	70	150	173	198
Furniture and Office Equipment	–	–	–	50	–	–	50	52	53
Furniture and Office Equipment	–	–	–	50	–	–	50	52	53
Machinery and Equipment	7,019	10,244	7,399	5,950	8,720	8,720	8,786	9,110	9,384
Machinery and Equipment	7,019	10,244	7,399	5,950	8,720	8,720	8,786	9,110	9,384
Transport Assets	375	1,429	1,101	1,000	1,000	1,000	1,000	1,033	1,100
Transport Assets	375	1,429	1,101	1,000	1,000	1,000	1,000	1,033	1,100
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	**11,618**	**25,803**	**14,136**	**61,401**	**64,805**	**64,805**	**51,726**	**53,844**	**68,695**

R&M as a % of PPE & Investment Property		*1.3%*	*2.4%*	*1.2%*	*6.5%*	*5.2%*	*5.2%*	*4.1%*	*4.3%*	*5.5%*
R&M as % Operating Expenditure		*2.1%*	*4.3%*	*2.3%*	*8.2%*	*9.0%*	*9.0%*	*7.1%*	*7.2%*	*8.9%*

References

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

LIM331 Greater Giyani - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**72,886**	**75,262**	**69,380**	**79,240**	**79,237**	**79,237**	**79,214**	**81,828**	**84,446**
Roads Infrastructure		72,886	75,262	69,380	79,240	79,237	79,237	78,338	80,924	83,513
Roads		72,886	75,262	69,380	79,240	79,237	79,237	78,338	80,924	83,513
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	875	904	933
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	286	295	305
Capital Spares		–	–	–	–	–	–	589	609	628
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Community Assets	**3,543**	**5,180**	**6,736**	**5,638**	**5,638**	**5,638**	**7,627**	**7,878**	**8,130**
Community Facilities	3,543	5,180	6,736	5,638	5,638	5,638	3,462	3,577	3,691
Halls	3,543	5,180	6,736	5,638	5,638	5,638	2,863	2,958	3,052
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	16	16	17
Cemeteries/Crematoria	–	–	–	–	–	–	112	116	119
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	472	487	503
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	4,164	4,302	4,439
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	4,164	4,302	4,439
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	**91**	**91**	**78**	**–**	**–**	**–**	**33**	**34**	**35**
Revenue Generating	91	91	78	–	–	–	33	34	35
Improved Property	–	–	–	–	–	–	33	34	35
Unimproved Property	91	91	78	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**4,373**	**4,343**	**6,548**	**6,264**	**6,264**	**6,264**	**7,779**	**8,036**	**8,293**
Operational Buildings	4,373	4,343	6,548	6,264	6,264	6,264	7,779	8,036	8,293
Municipal Offices	4,373	4,343	6,548	6,264	6,264	6,264	7,663	7,916	8,169
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	116	120	124
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	3,290	2,838	4,632	–	–	–	5,421	5,600	5,780
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	3,290	2,838	4,632	–	–	–	5,421	5,600	5,780
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	3,290	2,838	4,632	–	–	–	5,421	5,600	5,780
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	1,178	1,041	2,865	3,341	3,341	3,341	8,494	8,774	9,055
Computer Equipment	1,178	1,041	2,865	3,341	3,341	3,341	8,494	8,774	9,055
Furniture and Office Equipment	1,236	1,362	1,479	2,819	2,890	2,890	1,192	1,231	1,271
Furniture and Office Equipment	1,236	1,362	1,479	2,819	2,890	2,890	1,192	1,231	1,271
Machinery and Equipment	2,967	3,672	4,413	7,308	7,308	7,308	25	25	26
Machinery and Equipment	2,967	3,672	4,413	7,308	7,308	7,308	25	25	26
Transport Assets	1,514	1,317	1,381	3,967	3,967	3,967	1,617	1,670	1,723
Transport Assets	1,514	1,317	1,381	3,967	3,967	3,967	1,617	1,670	1,723

Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–

Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**91,077**	**95,106**	**97,513**	**108,576**	**108,644**	**108,644**	**111,401**	**115,077**	**118,759**

References

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

LIM331 Greater Giyani - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**4,182**	**2,977**	**2,977**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		4,182	2,977	2,977	–	–	–	–	–	–
Roads		2,977	2,977	2,977	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		1,205	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

Community Assets	**8,415**	**8,415**	**4,798**	**4,087**	**870**	**870**	**9,090**	**9,565**	**–**
Community Facilities	–	–	–	174	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	174	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	8,415	8,415	4,798	3,913	870	870	9,090	9,565	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	8,415	8,415	4,798	3,913	870	870	9,090	9,565	–
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	**35,844**	**0**	**0**	**435**	**261**	**261**	**–**	**–**	**–**
Operational Buildings	35,844	0	0	435	261	261	–	–	–
Municipal Offices	33,408	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	2,435	0	0	435	261	261	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–

Total Capital Expenditure on upgrading of existing assets	1	**48,440**	**11,391**	**7,775**	**4,522**	**1,130**	**1,130**	**9,090**	**9,565**	**–**
Upgrading of Existing Assets as % of total capex		*30.8%*	*10.0%*	*3.8%*	*6.0%*	*1.5%*	*1.5%*	*9.5%*	*11.3%*	*0.0%*
Upgrading of Existing Assets as % of deprecn"		*53.2%*	*12.0%*	*8.0%*	*4.2%*	*1.0%*	*1.0%*	*8.2%*	*8.3%*	*0.0%*

References

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

LIM331 Greater Giyani - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 1 - Energy Sources		7,739	435	435				
Vote 2 - Community and Social Services		87	3,478	–				
Vote 3 - Finance & Administration		9,651	10,074	14,890				
Vote 4 - Planning and Development		870	1,043	1,130				
Vote 5 - Executive & Council		–	–	–				
Vote 6 - Internal Audit		–	–	–				
Vote 7 - Road Transport		93,833	104,123	113,202				
Vote 8 - Public Safety		–	–	–				
Vote 9 - Waste Management		7,261	943	973				
Vote 10 - Sports & Recreation		23,873	13,565	–				
Vote 11 - Water Management		–	–	–				
Vote 12 - Waste Water Management		–	–	–				
Vote 13 - Housing		–	–	–				
Vote 14 - Finance & Administration 2		4,496	4,596	5,081				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**147,809**	**138,258**	**135,711**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Energy Sources								
Vote 2 - Community and Social Services								
Vote 3 - Finance & Administration								
Vote 4 - Planning and Development								
Vote 5 - Executive & Council								
Vote 6 - Internal Audit								
Vote 7 - Road Transport								
Vote 8 - Public Safety								
Vote 9 - Waste Management								
Vote 10 - Sports & Recreation								
Vote 11 - Water Management								
Vote 12 - Waste Water Management								
Vote 13 - Housing								
Vote 14 - Finance & Administration 2								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**147,809**	**138,258**	**135,711**	**–**	**–**	**–**	**–**

References

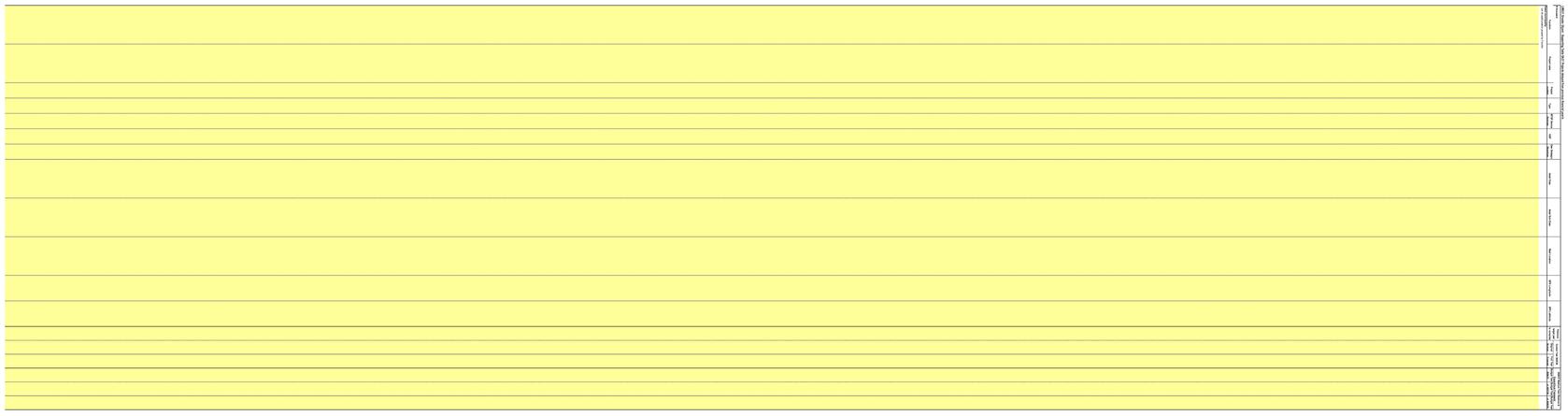
1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

LIM331 Greater Giyani - Supporting Table SA36 Detailed capital budget

R thousand													2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																					
List all capital projects grouped by Function																					
Roads	**Xikukwane Gravel To TARR(RAL)(D3804 & D3805)**	**PC001001002006001000000000000000000_00003**	**Upgrading**	*An efficient, competitive and responsive economic infrastructure network*	*Inclusion and access*	**develop an effective spatial framework that promotes integrated and sustainable developme**	*Roads Infrastructure*	*Roads*	**Roads**	30.42304039	-23.1357861				-						
Asset Management	**WIP ACCOUNTS**	**PC001003006001000000000000000000_00042**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Road Structures*	**Asset Management**	12435	55552			768,170	-						
Roads	**WIP ACCOUNTS**	**PC001003006001000000000000000000_00035**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	12435	55552			768,170	-						
Solid Waste Disposal (Landfill Sites)	**Waste Disposal Site Development**	**PC001002002001000000000000000000_00001**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Solid Waste Infrastructure*	*Landfill Sites*	**Solid Waste Disposal (Landfill Sites)**	30.3924406	-23.2110538			436,800	-	-			5,478,270	-	–
Roads	**Vuhehli Culert Bridge**	**PC001003006001000000000000000000_00041**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	0.001	0.001			-	-						
Road and Traffic Regulation	**Vehicle Lisencing & Reg**	**PC002003006000000000000000000_00005**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Machinery and Equipment*	*Machinery and Equipment*	**Road and Traffic Regulation**	30.44598961	-23.2459968			-	-						
Road and Traffic Regulation	**Vehicle Lisencing & Reg**	**PC002003006000000000000000000_00006**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Machinery and Equipment*	*Machinery and Equipment*	**Road and Traffic Regulation**	30.44598961	-23.2459968			-	-						
Street Lighting and Signal Systems	**Upgrading of Traffic Lights & R81 Lighting**	**PC001001002006000000000000000000_00002**	**Upgrading**	*An efficient, competitive and responsive economic infrastructure network*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Road Furniture*	**Street Lighting and Signal Systems**	30.41350331	-23.18391119			-	-						
Fencing and Fences	**Upgrading of Parking Lot**	**PC002002002030101050000000000000000_00002**	**Upgrading**	*An efficient, effective and development-oriented public service*	*Governance*	**Infrastructure Development and Basic Service Delivery**	*Operational Buildings*	*Yards*	**Fencing and Fences**	30.4131813	-23.18366432			561,384	-	434,783	260,870	260,870			
Roads	**Upgrading of Nkhensani Access**	**PC001001002006001000000000000000000_00001**	**Upgrading**	*An efficient, competitive and responsive economic infrastructure network*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Road Furniture*	**Roads**	30.42392521	-23.1905906			-0	-						
Roads	**Upgrading of Giyani Section F - Section View Internal Streets to Paving**	**PC001002006001000000000000000000_00036**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	11	1			-0	-						
Roads	**grading from gravel to paving Giyani Section F via Goleke to risinga view to Bright star primary shool junctio**	**PC001002006001000000000000000000_00040**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	1	5			9,582,730	-				-	1,304,348	5,217
Town Planning, Building Regulations	**Spatial Development Framework review**	**PC002003007002000000000000000000_00002**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Licences and Rights*	*Unspecified*	**wn Planning, Building Regulations and Enforcement, and City Enginee**	4563	6767			0	-	1,043,478	1,043,478	1,043,478			
Solid Waste Removal	**SOLID WASTE**	**PC002003006000000000000000000_00001**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Machinery and Equipment*	*Machinery and Equipment*	**Solid Waste Removal**	30.44598961	-23.2459968			5,460,850	32,651,436						
Community Halls and Facilities	**SIYANDHANI-JIM NGHALALUME (ACCESS TO TOMU) REGRAVELLING & CULVERT BRIDGE**	**PC002003002001020000000000000000000_00001**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Community Facilities*	*Centres*	**Community Halls and Facilities**	30.44598961	-23.2459968			2,490,443	92,000						
Electricity	**SIYANDHANI-JIM NGHALALUME (ACCESS TO TOMU) REGRAVELLING & CULVERT BRIDGE**	**PC001001002006001000000000000000000_00001**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Electrical Infrastructure*	*MV Networks*	**Electricity**	30.44598961	-23.2459968			2,490,443	92,000						
Roads	**SIYANDHANI-JIM NGHALALUME (ACCESS TO TOMU) REGRAVELLING & CULVERT BRIDGE**	**PC001002006001000000000000000000_00011**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.44598961	-23.2459968			2,490,443	92,000						
Roads	**Siyandhani Ring Road**	**PC001002006001000000000000000000_00028**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			-	-						
Roads	**Shimange Upgrading from gravel to paving**	**PC001002006001000000000000000000_00020**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	75412	5897			1,300,000	-						
Roads	**Shawela Upgrading from gravel to paving**	**PC001002006001000000000000000000_00035**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	1	1			26,634,466	1,524,619	-					
Town Planning, Building Regulations	**Servicing of 539 sites**	**PC001002006001000000000000000000_00021**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**wn Planning, Building Regulations and Enforcement, and City Enginee**	7899445	222222336			696,000	-	-					
Security Services	**Security Services**	**PC002003006000000000000000000_00008**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Machinery and Equipment*	*Machinery and Equipment*	**Security Services**	30.44598961	-23.2459968			4,238,167	-						
Security Services	**Security Services**	**PC002003006000000000000000000_00007**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Machinery and Equipment*	*Machinery and Equipment*	**Security Services**	30.44598961	-23.2459968			4,238,167	-						
Security Services	**Security Services**	**PC002003006000000000000000000_00013**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Machinery and Equipment*	*Machinery and Equipment*	**Security Services**	30.44598961	-23.2459968			4,238,167	-						
Roads	**Section E upgrading of 13km from gravel to paving**	**PC001002006001000000000000000000_00037**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	3	7			1,800,823	-	12,223,298	3,652,174	3,652,174	17,391,304	8,695,652	26,087
Sports Grounds and Stadiums	**Section E Sports Centre**	**PC002003002002020000000000000000000_00002**	**New**	*A long and healthy life for all South Africans*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Sports Grounds and Stadiums**	30.41464996	-23.1812817			-	1,000,000	8,695,652	3,652,174	3,652,174	14,782,609	4,000,000	–
Roads	**Rehabilitation of Streets in All Sections**	**PC001001001006000000000000000000_00051**	**Upgrade**	*An efficient, competitive and responsive economic infrastructure network*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.4131813	23.18366432			-	-						
Recreational Facilities	**Refurbishment of Sporting Facilities (Gawula)**	**PC002003002002020000000000000000000_00003**	**Upgrading**	*A long and healthy life for all South Africans*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Recreational Facilities**	30.53276825	23.18412209			0	-	2,608,696	434,783	434,783	7,351,304	-	–
Recreational Facilities	**Refurbishment of Shivulani Sports Centre**	**PC002003002002020000000000000000000_00004**	**Upgrading**	*A long and healthy life for all South Africans*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Recreational Facilities**	30.42462049	23.07027773			3,129,079	26,263,911						
Sports Grounds and Stadiums	**Refurbishment of Giyani Stadium & Section A Tennis Court**	**PC002003002002020000000000000000000_00002**	**Upgrading**	*A long and healthy life for all South Africans*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Sports Grounds and Stadiums**	30.42383931	-23.1935204			-	-						
Sports Grounds and Stadiums	**Refurbishment of Giyani Stadium & Section A Tennis Court**	**PC002003002002020000000000000000000_00005**	**Upgrading**	*A long and healthy life for all South Africans*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Sports Grounds and Stadiums**	30.44598961	-23.2459968			-	-	1,304,348	434,783	434,783	1,739,130	9,565,217	–
Community Halls and Facilities	**Refurbishment of Giyani Community Hall**	**PC002003002001011010000000000000000_00006**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Community Facilities*	*Halls*	**Community Halls and Facilities**	8765	1238			-	-	3,304,348	1,565,217	1,565,217	86,957	-	–
Roads	**Phikani Upgrading from Gravel to Paving**	**PC001002006001000000000000000000_00009**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			18,474,729	11,725,786	347,826	347,826	347,826	26,678,261	-	–
Roads	**Pavement Milling at Section A (Part A)**	**PC001002006001000000000000000000_00046**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	0.006	0.006			-0	270,000						
Roads	**Nwa- Mankena Upgrading of internal streets**	**PC001002006001000000000000000000_00042**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	1234	1234			1,688,179	26,263,911	19,053,599	22,596,454	22,596,454			
Roads	**Nobin Hook Upgrading from Gravel to Paving**	**PC001002006001000000000000000000_00043**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			-	7,375,505	347,826	347,826	347,826	18,823,568	28,978,261	–
Roads	**Ndhambi Upgrading from Gravel to Paving**	**PC001002006001000000000000000000_00050**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			-	-	347,826	347,826	347,826	3,121,400	44,407,689	–
Roads	**Muxyani Upgrading from Gravel to Paving**	**PC001002006001000000000000000000_00048**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			-	100,000	347,826	96,928	96,928	86,957	12,865,790	22,227
Sports Grounds and Stadiums	**Mavalani Indoor Sports Centre**	**PC002003002002010000000000000000000_00001**	**New**	*A long and healthy life for all South Africans*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Indoor Facilities*	**Sports Grounds and Stadiums**	30.42260742	-23.12325262			-	-						
Roads	**Makosha Upgrading from Gravel to Paving**	**PC001002006001000000000000000000_00003**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.44456863	-23.1509484			-	-						
Roads	**Makosha phase 2 upgrading from gravel to paving**	**PC001002006001000000000000000000_00004**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			0	-				-	5,217,391	–
Sports Grounds and Stadiums	**Magwa Sports Centre**	**PC002003002002020000000000000000000_00001**	**New**	*A long and healthy life for all South Africans*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Sports Grounds and Stadiums**	30.43328094	-23.3251209			-	-	8,695,652	14,297,391	14,297,391			
Legal Services	**Legal**	**PC002003007002000000000000000000_00001**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Licences and Rights*	*Unspecified*	**Legal Services**	30.44598961	-23.2459968			-	-						
Town Planning, Building Regulations	**Land Use Scheme Review**	**PC002003007002000000000000000000_00003**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Licences and Rights*	*Unspecified*	**wn Planning, Building Regulations and Enforcement, and City Enginee**	74352	4567			0	-	1,043,478	1,043,478	1,043,478			
Roads	**Khakhala Upgrading from gravel to paving**	**PC001002006001000000000000000000_00041**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	2346	9854			0	-	26,552,140	32,959,086	32,959,086			
Information Technology	**Information Technology**	**PC001002006002000000000000000000_00001**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Institutional Development and Transformation**	*Information and Communication Infrastructure*	*Core Layers*	**Information Technology**	30.44598961	-23.2459968			0	-						
Information Technology	**Information Technology**	**PC001003006001000000000000000000_00004**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Computer Equipment*	*Computer Equipment*	**Information Technology**	30.44598961	-23.2459968			0	-						
Information Technology	**Information Technology**	**PC002003004002000000000000000000_00005**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Computer Equipment*	*Computer Equipment*	**Information Technology**	30.44598961	-23.2459968			0	-						
Information Technology	**Information Technology**	**PC002003007002000000000000000000_00001**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Licences and Rights*	*Computer Software and Applications*	**Information Technology**	30.44598961	-23.2459968			0	-						
Roads	**Homu 14B to 14A Upgrading from Gravel to Tar**	**PC001003006001000000000000000000_00002**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.47422	-23.1913033			-0	-						
Roads	**Homela upgrading from Gravel to Paving**	**PC001002006001000000000000000000_00033**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	123	12			0	19,889,504	-					
Roads	**Guweta Culvert Bridge**	**PC001002006002000000000000000000_00044**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Road Structures*	**Roads**	0.002	0.0002			-	-						
Community Halls and Facilities	**GOLF COURSE DEVELOPMENT**	**PC002003002001020000000000000000000_00001**	**Upgrading**	*An efficient, effective and development-oriented public service*	*Inclusion and access*	**develop an effective spatial framework that promotes integrated and sustainable developme**	*Community Facilities*	*Centres*	**Community Halls and Facilities**	30.44598961	-23.2459968			3,632,078	-	173,913	-	-			
Roads	**Giyani Section F Streets Phase 3**	**PC001002006001000000000000000000_00004**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.42244911	-23.1729012			-	-						
Sports Grounds and Stadiums	**Giyani Section E Sports Precinct**	**PC002003002002020000000000000000000_00003**	**Upgrading**	*A long and healthy life for all South Africans*	*Inclusion and access*	**Infrastructure Development and Basic Service Delivery**	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Sports Grounds and Stadiums**	30.41464996	-23.1812817			655,904	3,568,793						
Electricity	**Generator**	**PC002003006000000000000000000_00015**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Machinery and Equipment*	*Machinery and Equipment*	**Electricity**	55555	12365			458,037	2,500,000						
Fleet Management	**Fleet and Machinery**	**PC002003006000000000000000000_00001**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Financial Viability**	*Machinery and Equipment*	*Machinery and Equipment*	**Fleet Management**	30.44598961	-23.2459968			452,348	2,400,000						
Fleet Management	**Fleet and Machinery**	**PC002003006000000000000000000_00002**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Financial Viability**	*Transport Assets*	*Transport Assets*	**Fleet Management**	30.44598961	-23.2459968			452,348	2,400,000						
Electricity	**Electrification of Sikhunyani village (200 units / stands)**	**PC001002001008000000000000000000_00028**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Electrical Infrastructure*	*LV Networks*	**Electricity**	-0.230712891	0.059051502			-	1,908,000						
Electricity	**Electricity Operations**	**PC002003005000000000000000000_00003**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Institutional Development and Transformation**	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Electricity**	30.44598961	-23.2459968			25,990,295	-						
Electricity	**Electrification of Maghongohona Village (200 units /stands)**	**PC001002001008000000000000000000_00038**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Electrical Infrastructure*	*LV Networks*	**Electricity**	1	1			0	-						
Electricity	**Electrification of Matsotsosela Village (150 units /stands)**	**PC001002001008000000000000000000_00037**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Electrical Infrastructure*	*LV Networks*	**Electricity**	1	1			0	-						
Electricity	**Electrification of Mahlathi Village (150 units /stands)**	**PC001002001008000000000000000000_00036**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Electrical Infrastructure*	*LV Networks*	**Electricity**	1	1			665,625	1,300,000						
Electricity	**Electrification of Magwavi Village (150 units /stands)**	**PC001002001008000000000000000000_00035**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Electrical Infrastructure*	*LV Networks*	**Electricity**	1	1			-	-						
Corporate Wide Strategic Planning (IDP	**Construction of market stalls (10 market stalls)**	**PC002003002001017000000000000000000_00002**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Community Facilities*	*Markets*	**Corporate Wide Strategic Planning (IDPs, LEDs)**	-0.230712891	0.059051502			5,166,673	-	4,347,826	11,586,903	11,586,903			
Housing	**Civic Centre Building Phase 3 and 4**	**PC002003003001000000000000000000_00004**	**Upgrading**	*An efficient, effective and development-oriented public service*	*Governance*	**Infrastructure Development and Basic Service Delivery**	*Operational Buildings*	*Municipal Offices*	**Housing**	30.41328339	23.1837635			-0	-						
Electricity	**Budget & Reporting**	**PC002003005000000000000000000_00002**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Financial Viability**	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Electricity**	30.44598961	-23.2459968			-	250,000						
Roads	**Bode Paving of Internal Streets**	**PC001002006001000000000000000000_00005**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.37445068	-23.2027721			-	100,000						
Roads	**Babangu Internal Streets Upgrading from gravel to paving**	**PC001002006001000000000000000000_00007**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	-0.230712891	0.059051502			-	1,000,000	23,051,662	23,051,662	23,051,662	26,296,245	-	–
869565.2174	**869565.2174**	**869,565**	**869,565**	*869565.2174*	*869565.2174*	**869565.2174**	*869565.2174*	*869565.2174*	**869565.2174**	869565.2174	869565.2174					869,565	869,565	869,565			
Roads	**ALTERNATIVE ROUTE FROM ELIM ROAD R578 TO GIYANI VIA SIYANDHANI**	**PC001002006001000000000000000000_00010**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.44598961	-23.2459968								869,565	-	–
Administrative and Corporate Support	**Administration**	**PC002003005000000000000000000_00001**	**New**	*An efficient, effective and development-oriented public service*	*Growth*	**Good Governance and Public Participation**	*Furniture and Office Equipment*	*Furniture and Office Equipment*	**Administrative and Corporate Support**	30.44598961	-23.2459968			-	1,500,000						
	Youth Database System													-	600,000						
	Development cost (By laws)													-	10,700,000	95,652	17,391	17,391	43,478	50,000	58
	Acquisitions (walk through metal detector & xeray machine)													-	200,000	956,522	956,522	956,522			
	Acquisitions (Vehicles)													-	500,000	1,739,130	1,739,130	1,739,130	1,739,130	1,796,522	1,854
	Acquisitions (tablets & printers)													-	600,000	304,348	304,348	304,348	42,609	-	
	Acquisitions (Purchase of skip bins)													-	1,500,000	869,565	869,565	869,565	913,043	943,174	973
	Acquisitions (Patrol management system (Clocking System)													-	600,000	521,739	521,739	521,739	260,870	269,565	278
	Acquisitions (Machinery & equipment)													-	10,700,000	6,956,522	7,004,214	7,004,214	7,826,087	8,227,826	12,919
	Acquisitions (Law enforcement equipment)													-	200,000	43,478	43,478	43,478	43,478	44,913	46
	Acquisitions (Installation of cameras & monitor)													2,982,099	500,000	565,217	565,217	565,217	582,609	586,957	591
	Acquisitions (Help desk system)													6,364,674	600,000	521,739	-	-	1,217,391	1,260,870	1,342
	Acquisitions (Furniture & Fittings)													-	1,500,000	1,347,826	1,347,826	1,347,826	1,391,304	1,434,783	1,565
	Acquisitions (Firearms)													-	50,000						
	Acquisitions (Computer equipment)													-	8,000,000	1,043,478	608,696	608,696	1,043,478	1,043,478	1,304
	Acquisitions (Air conditioners)													-	1,000,000	434,783	260,870	260,870	434,783	434,783	435
	Acquisitions (Purchase of Mobile toilets)																		869,565	-	–
Roads	**Access Roads to Tribal Offices**	**PC001002006001000000000000000000_00007**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	30.4718895	23.14522171			-							
Street Lighting and Signal Systems	**51 High Mast Lights in Crime Prone Areas**	**PC001002006002000000000000000000_00002**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Road Structures*	**Street Lighting and Signal Systems**	30.43160057	-23.1816597			-	2,200,000				1,217,391	-	–
Function:Energy Sources:Core Functi	**Electrification of Ioloka Village (150 units Istands)**	**LIM331_0151**					*Electrical Infrastructure*			-23.24599	30.44599			-	2,400,000						
	Electrification of Dzumeri village (100 units Istands)	**LIM331_0152**												-	270,000						
	Electrification of Dingamazi village (170 units Istands)	**LIM331_0189**												-	363,000						
	Electrification of Risinga view Village (100 units Istands)	**LIM331_0183**												-	270,000						
	Electrification of Xikukwani Village(150 units Istands)	**LIM331_0181**												-	3,800,000						
Function:Energy Sources:Core Functi	**Electrification of Ndindani village (100 units Istands)**	**LIM331_0168**					*Electrical Infrastructure*			-23.24599	30.44599			-	1,000,000						
Function:Energy Sources:Core Functi	**Electrification of Botshabelo village (160 units Istands)**	**LIM331_0162**					*Electrical Infrastructure*			-23.24599	30.44599			-	413,000						
Function:Energy Sources:Core Functi	**Electrification of Mawewanyi Village (250 units Istands)**	**LIM331_0159**					*Electrical Infrastructure*			-23.24599	30.44599			-	270,000						
Core Function:Roads	**Installation of energy saving street lights**	**LIM331_0100**					*Electrical Infrastructure*			-23.24599	30.44599			-	2,457,368	3,478,261	8,173,913	8,173,913	6,086,957	-	–
	Magwa Sports centre (Extension of soccer pitch)	**LIM331_0033**					*Electrical Infrastructure*			-23.24599	30.44599			-	1,400,000						
Function:Energy Sources:Core Functi	**Electrification of Section F (539 units Istands)**	**LIM331_0138**					*Electrical Infrastructure*			-23.24599	30.44599			-	1,000,000						
	Installation of Solar Roof Top in municipal buildings	**LIM331_0180**					*Electrical Infrastructure*			-23.24599	30.44599			-	1,000,000	2,608,696					
Street Lighting and Signal Systems	**Installation of High mast lights in Greater Giyani**									-23.24599	30.44599					-	1,391,304	1,391,304	-	3,478,261	–
	Refurbishment of Giyani Multi purpose centre													-	3,200,000				869,565	1,043,478	1,130
	Automated PMS System																		86,957	1,304,348	29,190
	Mapayeni Upgrading of Internal Streets from gravel to paving																		434,783	1,304,348	5,217
	Mapuve Upgrading of Internal Streets from gravel to paving																		-	-	25,217
	Nthirisano Upgrading of Internal Streets (4km) from gravel to paving																				
Function:Energy Sources:Core Functi	**Electrification of Ndindani village (100 units Istands)**	**LIM331_0168**					*Electrical Infrastructure*			-23.24599	30.44599			-	270,000						
Roads	**Shawela Upgrading from gravel to paving**	**PC001002006001000000000000000000_00035**	**New**	*An efficient, competitive and responsive economic infrastructure network*	*Growth*	**Infrastructure Development and Basic Service Delivery**	*Roads Infrastructure*	*Roads*	**Roads**	1	1			3,192,634	14,425,171						
Community Assets / Sport and Recreat	**LIM331_6001**																				
	Machinery and Equipment	**LIM331_6001**																			
	Infrastructure / Electrical Infrastructure / LV Networks	**LIM331_6000**																			
	Community Assets / Sport and Recreation Facilities / Outdoor Facilities	**LIM331_6001**										34,965,211									
	Municipal Offices	**LIM331_6001**										419,486									
	Intangible Assets / Licences and Rights / Computer Software and Applications	**LIM331_6001**										3,384,923									
	Machinery and Equipment	**LIM331_6001**										-21,348



Notes: **Column** Lists all parameters prepared by EHSL. **Units** Units used for each parameter. **Origin** Lab or field. **Qualifiers** Use "U" to record MDL (detection limit) for non-detect results. Use "J" to record estimated results (results below MDL). EPA validated results to include. Provide a legend stating qualifier or descriptor of qualifiers.																					
Column																					
Lab sample number prepared by EHSL																					
Units																					
Origin name																					

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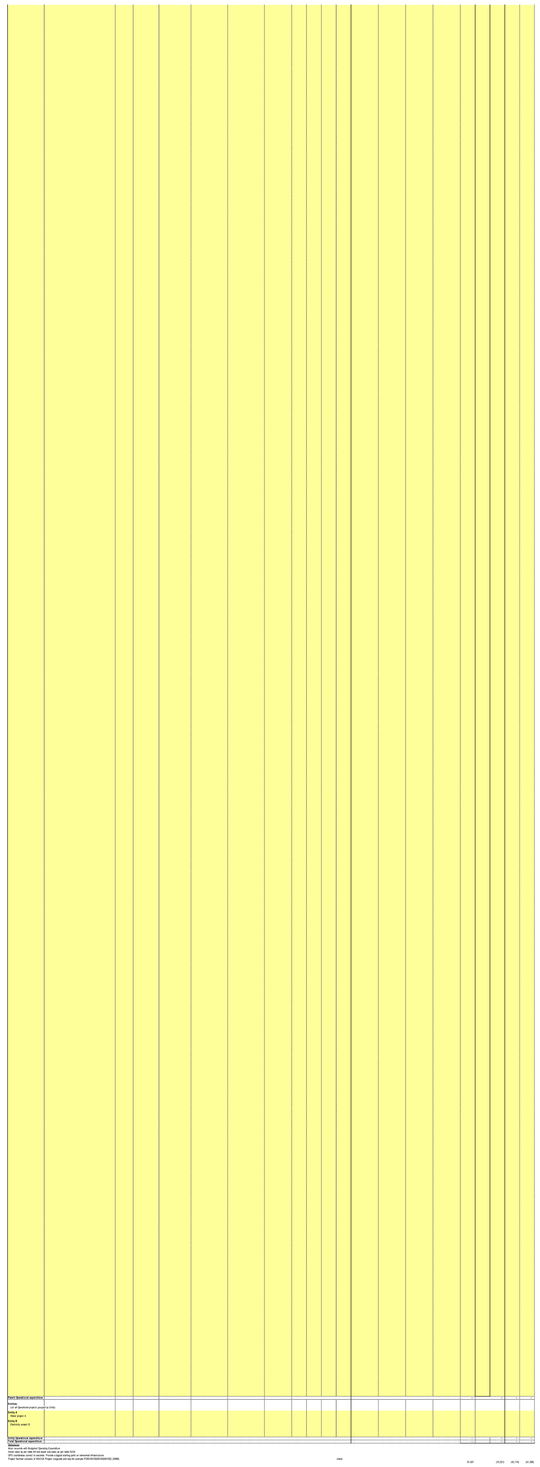
Path Spectral signature
Legend
Path operational project phase by Entity
Step 4
Other project 3
Step 3
Activity project 3
Path Spectral signature
Path Spectral signature
Disclaimer
This data is an off Subject Sparsity Controller
Path data is an item 30 of total 100 item as at date 2020
Project Number is 1 of 1 Project Number 1 is an item 1 of 1 in operational infrastructure
Project Number consists of 100 Path Project Length and Path Length FOOTHYSHEETHYSHEETHYSHEET