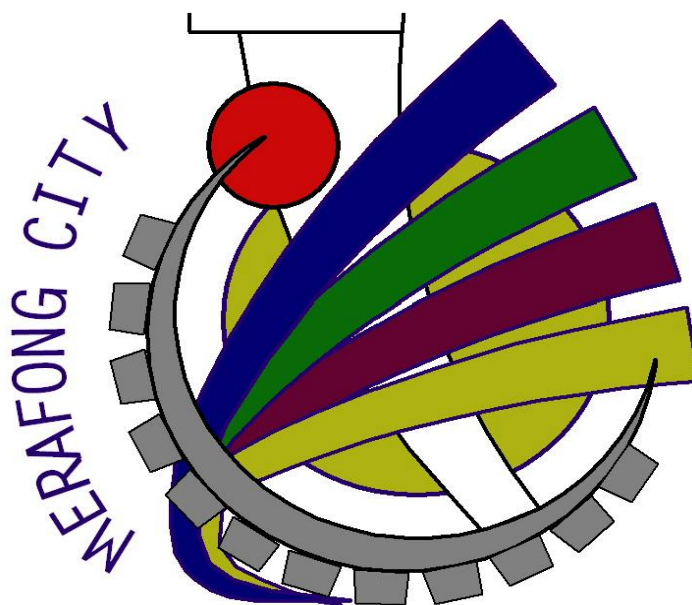


# **MERAFONG LOCAL MUNICIPALITY**



## **FINAL BUDGET**

**2025/2026**

### **Medium Term Revenue and Expenditure Framework**

<b>ABBREVIATIONS</b>	
<b>MFMA</b>	<b>Municipal Finance Management Act</b>
<b>WSIG</b>	<b>Municipal Water Infrastructure Grant</b>
<b>INEP</b>	<b>Integrated National Electrification Programme</b>
<b>EPWP</b>	<b>Expanded Public Works Programme</b>
<b>FMG</b>	<b>Financial Management Grant</b>
<b>DoRA</b>	<b>Division of Revenue Act</b>
<b>mSCOA</b>	<b>Municipal Standard Chart of Accounts</b>
<b>MTREF</b>	<b>Medium Term Revenue and Expenditure Framework</b>
<b>MMC</b>	<b>Member of Mayoral Committee</b>
<b>CPIX</b>	<b>Consumer Price Inflation Index</b>
<b>GDP</b>	<b>Gross Domestic Product</b>
<b>FFC</b>	<b>Financial and Fiscal Commission</b>
<b>IDP</b>	<b>Integrated Development Plan</b>
<b>SDBIP</b>	<b>Service Delivery Budget Implementation Plan</b>
<b>MFRS</b>	<b>Municipal Financial Recovery Services</b>
<b>FRP</b>	<b>Financial Recovery Plan</b>
<b>MEC</b>	<b>Member of Executive Council</b>
<b>GRAP 17</b>	<b>General Reporting Accounting Practices</b>
<b>YTD</b>	<b>Year to date</b>
<b>SERO</b>	<b>Socio Economic Review and Outlook</b>

## **Mayors Report**

Speech will circulate under separate Cover.

### **ANNUAL BUDGETS MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF): 2025/2026 TO 2027/2028 AS REQUIRED BY SECTION 24 OF THE MFMA**

#### **1. PURPOSE**

To submit the Annual Medium-Term Revenue and Expenditure Framework for the 2025/2026 to 2027/2028 financial period in terms of Section 24 of the Municipal Finance Management Act.

#### **2. BACKGROUND**

In terms of the legislative process, the municipal Council must at least 30 days before the start of the budget year consider approval of the annual budget.

The Mayoral Imbizo on stakeholder and public participation have been concluded in the month of May 2025.

##### **2.1. Section 24 (2) of the MFMA dealing with the approval of annual budgets, inter alia, reads as follows:**

An annual budget must-

- a) Must be approved before the start of the budget year;
- b) Is approved by the adoption by the Council of resolution referred to in section 17 (3) (a)(i); and
- c) Must be approved together with the adoption of resolutions as may be necessary-
  - i. Imposing any municipal tax for the budget year;
  - ii. Setting any municipal tariffs for the budget year;
  - iii. Approving measurable performance objectives for revenue from each revenue source and for each vote in the budget;
  - iv. Approving any changes to the municipality's integrated development plan; and
  - v. Approving any changes to the municipality's budget related policies.

The Accounting Officer of the municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

#### **3. Process Followed**

The key deadlines for the compilation of the IDP and Medium-Term Revenue and Expenditure Framework (MTREF, or Budget) was submitted to Council for approval during the month of August 2024.

The timelines that were set to attain the milestones of the budget process were as follows:

- 15 April 2025 (Submission to the Section Finance Committee. This timeline was not met as the meeting did not quorate and had to be postponed to the 21 May 2025) and further discussion on the 26<sup>th</sup> May 2025
- The budget was presented to the Budget Steering Committee for inputs on the 20<sup>th</sup> of May 2025.
- The budget was presented to the Mayoral Committee on the 22<sup>th</sup> of May 2025.
- The final budget for adoption will then be submitted to the Council for adoption before the end of May 2025.

## **ECONOMIC OUTLOOK**

### **2025/26 National budget**

Honourable Minister of Finance, Enoch Godongwana delivered the budget speech on the 21<sup>st</sup> of May 2025 and the following are the key highlights:

A reflection of the difficult trade-offs needed to balance fiscal sustainability while addressing our developmental goals.

It is unsurprising then that the increase to Value Added Tax (VAT) proposed on March 12 created so much debate. VAT will remain at 15 per cent. The reality, however, is that the decision to do away with the VAT increase, without a viable alternative source of revenue, significantly reduced our ability to fund additional government programmes and projects to the extent we had deemed necessary. Nevertheless, this budget supports sustainable finances, the social wage and investments in economic growth. This is not an austerity budget. It increases non-interest expenditure by an average of 5.4 per cent over three years. In real terms, this is 0.8 per cent growth. This budget invests over R1 trillion in critical infrastructure to lift economic growth prospects and improve access to basic services.

We now estimate real GDP to grow at 1.4 per cent in 2025. This is lower than the 1.9 per cent we projected in March. Over the next two years, we project real GDP growth to rise moderately to 1.6 per cent in 2026 and 1.8 per cent in 2027.

In 2025/26, government debt is projected to stabilize at 77.4 per cent of GDP. While this is 1.2 per cent higher than projected in the March 12 budget, it is mainly due to lower nominal GDP. The main budget deficit decreases by R8 billion over the MTEF, compared to our estimates in March. This narrower deficit is enabled by the steadily expanding primary surplus. By 2027/28, the primary surplus will grow from an estimated 0.8 per cent of GDP in this financial year to 2.1 per cent.

## **FOSTERING FASTER INCLUSIVE GROWTH**

Our strategy to achieve faster growth remains anchored on the following four pillars:

- Maintaining macroeconomic stability,
- Implementing structural reforms,
- Improving state capability, and
- Accelerating infrastructure investment

In maintaining macroeconomic stability promotes low and stable inflation, and lower interest rates while enhancing the country's ability to withstand external shocks. In turn, this creates a conducive environment for investment, savings and job creation.

## **CUSHIONING HOUSEHOLDS**

The proposed increases in the VAT rate in 2025/26 and 2026/27 have been dropped.

As a result, the expansion of the zero-rated basket, which was included to cushion poorer households from the VAT rate increase, falls away.

In this difficult environment, it remains vital that we still take actions to increase revenue to protect and bolster frontline services, while expanding infrastructure investments to drive economic activity.

To this end, this budget proposes an inflation-linked increase to the general fuel levy. For the 2025/26 fiscal year, this is the only new tax proposal that I am announcing.

This is the first fuel levy increase in three years. It means from the fourth of June this year, the general fuel levy will increase by 16 cents per litre for petrol, and by 15 cents per litre for diesel. Unfortunately, this tax measure alone will not close the fiscal gap over the medium term.

The following **macro-economic forecasts** must be considered when preparing the 2025/26 MTREF municipal budgets:

<b>Table 1: Macroeconomic performance and projections 2023 – 2028</b>					
<b>Fiscal year</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
	Actual	Estimate	Forecast		
<b>CPI Inflation</b>	6.0%	4.4%	4.3%	4.6%	4.4%
<i>Source: National Treasury Budget Review 2025.</i>					

Key Focus areas for the **2025/2026 budget process** as provided by National Treasury in Circular No. 130:

1. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).
2. **Review of the Municipal Capacity Building Programme:** The programme will align with the National Treasury's Capability Development Framework and adopt a differentiated approach tailored to the unique needs and maturity levels of municipalities.
3. **Update on the conditional grant for smart prepaid meters:** As indicated in the 2024/25 financial year, the National Treasury now oversees the smart meters grant as an indirect grant through a transversal contract to regulate distribution quality and costs. This grant aims to enhance energy efficiency and support the integration of renewable energy to better meet consumer needs.
4. **Improving regulatory levers and reforms:** By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), municipal infrastructure grant (MIG) and the urban settlements development grant (USDG) will improve the quality and impact of these projects.
5. Further, requiring municipalities to use the results of **green drop, blue drop and no drop assessments** in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

6. Discontinuing the municipal systems improvement grant (MSIG). Its baseline will be redirected to the Department of Cooperative Governance and earmarked for national government to support municipalities.
7. **Review of the local government fiscal framework:** This will be achieved by conducting an in-depth examination of existing policies, practices, and mechanisms governing the allocation, management, and utilisation of fiscal resources at the local government level.
8. **Funding for Local Economic Development (LED) Programmes:** National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives.
9. **Criteria for the release of the Equitable Share:** Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.
10. **Prioritise funding the Electricity Revenue Protection Program-** Municipalities are advised to prioritise the following Revenue Protection measures in the 2025/26 and future MTREFs.
  11. A dedicated Revenue Protection Unit for Electricity administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate taking into consideration the recommendations and standards the recommendations and standards set-out in NRS055 (Code of Practice for Revenue Protection).
  12. The municipality to demonstrate in its MTREF submission that a percentage of the revenue from the Energy function is ring-fenced to fund the municipal Revenue Protection Program operational need(s) towards developing the program to fruition
13. **Management of Water Tankers:** As such, municipalities are encouraged to protect their revenue through avoiding protracted long contracts of water tankers. Where possible the municipality should use its internal water tankers as a temporary measure with a clear intention to restore the service.
14. If the municipality provides a long-term service, such as water for informal settlements, it is advised that tanks should be purchased and refilled with municipal

water tankers. The aim should always be to strike a balance between the provision of service and protecting municipal revenue.

#### **4.b GAUTENG PROVINCIAL GOVERNMENT SOCIO-ECONOMIC REVIEW AND OUTLOOK 2025**

The Gauteng economy faced numerous challenges and opportunities in 2024. The province grew by 0.3% in the third quarter, outpacing the national economy which experienced a contraction of 0.3%. Growth in the province was mainly attributed to the consistent increase in the finance sector. Gauteng constitutes the largest share of the national GDP.

#### **4. State of the Municipality**

Merafong' s economy is dependent on mining sector. In 2026 financial year the mining sector in South Africa is projected to experience a slight decrease in production, with a focus on unlocking the full potential of the sector to boost government revenue and address infrastructure challenges which can have an impact on the municipality.

The ongoing mining dispute with some of the mining houses has also added to this situation.

The dolomite and sinkholes have put a strain of our aging infrastructure stretching our limited financial resources. The Municipality has made a request to have Merafong declared as a Disaster Area, and this would enable the National Government to allocate necessary resources to address the situation rapidly and effectively. This status will enable access to emergency relief and support mechanisms, ensuring the safety of residents.

The Municipality has consulted all relevant community members and stakeholders in preparation of the 2025/26 original budget.

The redemption date for the long-term debt that the municipality undertook with Nedbank Limited is June 2025, which means that a saving of the capital and interest repayments of approximately R8.1m is anticipated in the 2025/26 financial year.

The cashflow constraints of the municipality are affecting the ability to service obligations within 30 days as prescribed by the legislation, especially bulk suppliers, i.e. Rand Water and Eskom.



The Municipality's credit control is being implemented as the Municipal Systems Act urges the collection of all money due to them and to implement a credit control and debt collection policy.

The policy is consistent with rates and tariffs and comply with the MSA's provisions. Section 96 of the MSA specifically requires municipalities to adopt, maintain, and implement a credit control and debt collection policy to ensure revenue collection.

### **Debt Relief compliance**

Eskom Approved the municipality's Debt relief application in December 2023. As it stands now in the fourth quarter of 2024/25 financial year, the municipality is still within the Debt Relief and reports monthly pertaining the progress on the 14 conditions of the programme. The Municipality has therefore budgeted conservatively and realistically for the related benefit as reflected in the Operational Budget at an amount of R209m and the related interest is approximately R37m.

### **Revenue Management:**

In light of the Municipality being unable to meet its payment obligations to Eskom, water boards and other creditors, it is imperative that the municipality must maximise revenue generating potential and collect what is due to it and concurrently, eliminate wasteful and non-core spending. Provision **of R25m** has been made in the 2025/26 budget for installation of Smart Meters, alongside a public procurement process currently in place to obtain proposals from the public to cover :

- Infrastructure financing for the acquisition and installation of water and electricity prepaid meters.
- Infrastructure financing development and expansion of bulk infrastructure for water, and electricity.
- Capital raising to service outstanding accounts with Rand Water and Eskom to ensure uninterrupted utility services.

Indigent Management remains a critical component as it has a direct impact on the Local Government Equitable Share (LGES) and the Municipality must ensure that a credible indigent register is established and maintained. The Political Management Team (PMT) is committed to actively partake in making compatriots aware of the Indigent Subsidy initiative through community engagements.

### **Financial Recovery plan**

Merafong City Local Municipality is under Section 139 of the MFMA and the Financial Recovery Plan was developed and approved by Council in June 2024. The section

further requires the Municipality to report monthly to the MEC for Finance on the progress made. Financial Recovery Plan (FRP) Technical Committee has been established ensuring full execution and that proper accountability is attained.

The Municipality considered some of the budgeting parameters as stipulated in the approved Financial Recovery Plan to prepare the 2025/26 MTREF budget.

The Municipality must ensure that expenditure is limited to the maximum revenue collected.

#### 4.1. Budget Summary

The operating revenue for 2025/2026 financial year is budgeted at **R2 898 488 757 (R2.8 Billion)** which is an increase of 23.46% from the **R2 347 723 120 (R2.3 Billion)** 2024/2025 adjusted budget.

The significant increase in the projected revenue for 2025/26 financial year is due to the following:

- Provision of the Municipal Debt Relief
- Installation of Smart electricity and water metres expected to reduce losses
- A portion relates to the inclusion of the basic charge in water services

The operating expenditure for 2025/26 financial year is budgeted at **R2 762 021 079 (R2.7 Billion)** which is an increase of 18.21% from the **R2 336 443 119 (R2.3 Billion)** 2024/25 adjusted budget.

The debt impairment provision has been calculated at 25%. The municipality anticipates collection rate of 75% in the 2025/26 financial year and this will be achievable based on the implementation of the Smart Metering System. Continued effort will be put to urge sector department to consider the municipality's Smart Meter grant application made during 2024/25 financial year.

The budgeted surplus of **R136 467 678** will be used to finance own capital projects and the repayment of bulk accounts.

These imperatives affect the estimates for the 2025/2026 and the MTREF period.

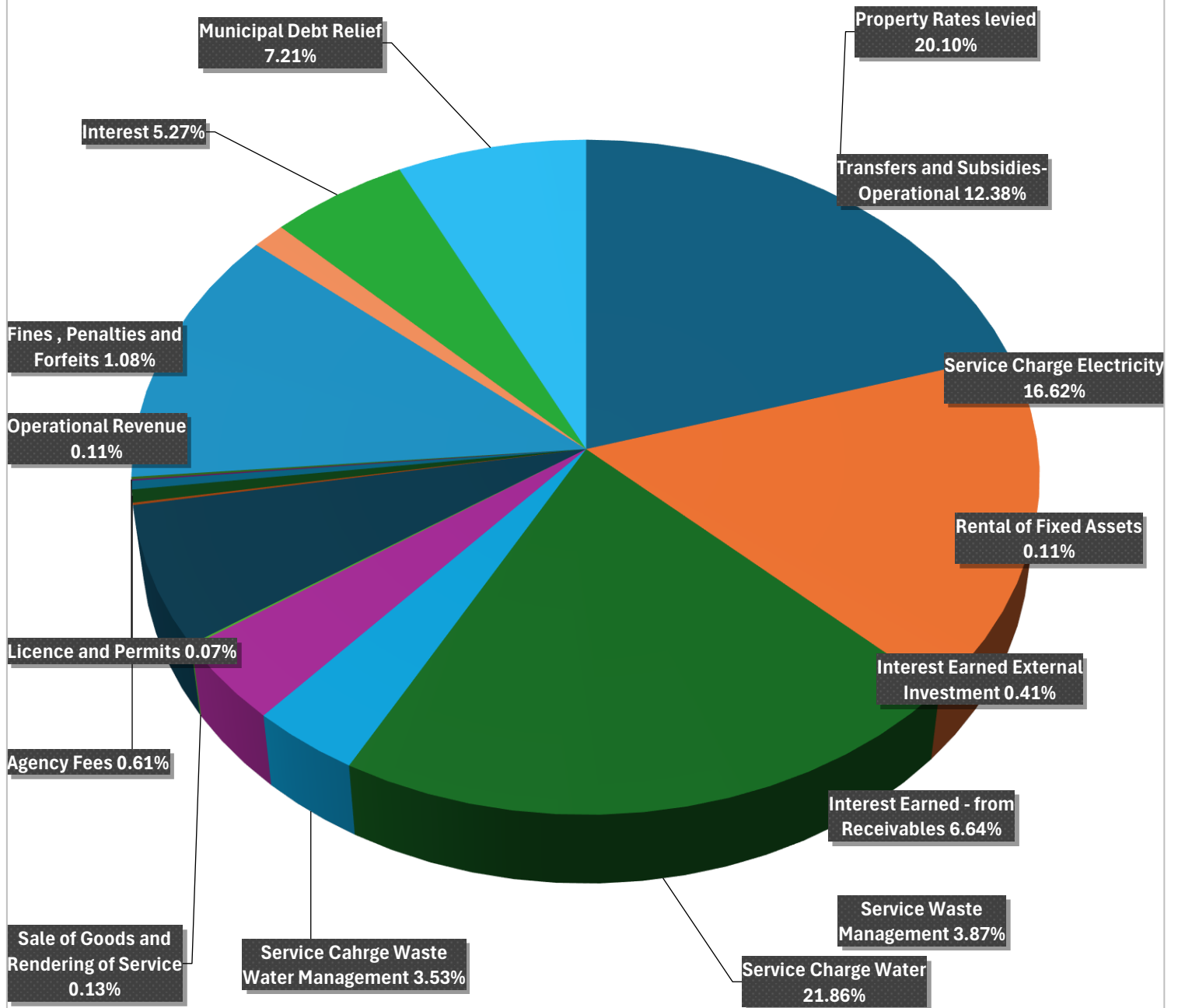
The proposed 2025/26 budget estimates are as follows:

<u>Details</u>	<u>2024/25</u>	<u>2024/25 Adjustment</u>	<u>2025/26</u>
Revenue	2 639 887 893	2 347 723 120	2 898 488 757
Expenditure	2 598 895 124	2 336 443 119	2 762 021 079
<b>Surplus</b>	<b>40 992 769</b>	<b>11 200 00.47</b>	<b>136 467 678</b>
<b>Capital Budget</b>	<b>191 640 000</b>	<b>160 293 884</b>	<b>R159 631 999</b>

**4.2. The 2025/2026 budgeted revenue by source:**

<b>OPERATING REVENUE</b>	<b>R</b>
Service Charges- Electricity	(481 628 227.53)
Service Charges-Water	(633 536 924.64)
Service Charges- Waste Water Management	(102 354 863.95)
Service Charges – Waste Management	(112 285 270.74)
Sale of Goods and Rendering of Services	(3 646 127.00)
Interest Earned from receivables	(192 598 560.00)
Rental of Fixed Assets	(3 163 700.00)
Agency services	(17 694 530.00)
Interest Earned - External Investments	(11 743 821.60)
Licence and permits	(2 068 953.44)
Operational Revenue	(3 201 066.00)
Transfers and Subsidies- Operational	(358 783 100.00)
Fines, penalties and forfeits	(31 290 284.00)
Property Rates	(582 735 312.54)
Interest	(152 698 527.00)
Municipal Debt Relief	(209 059 488.77)
<b>Total Revenue (Excl. of Capital transfers)</b>	<b>(2 898 488 756.78)</b>

## OPERATING REVENUE



### **Analysis**

The operating Revenue for 2025/26 is budgeted at R2 898 488 757 (**R2.8 billion**) (an increase of 23.46% from R2 347 723 120 (**R2.3 billion**) of the 2024/25 Adjusted budget).

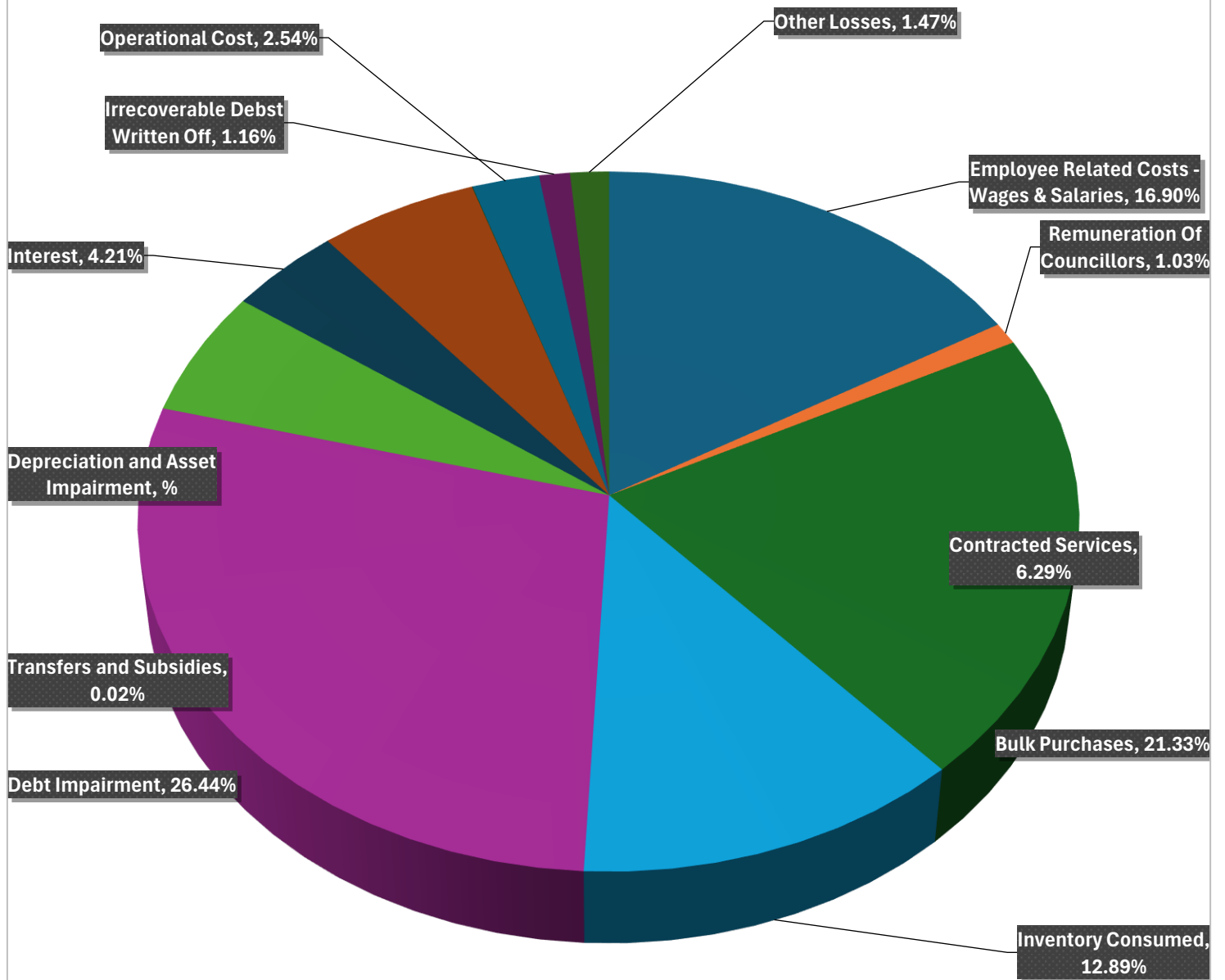
The above shows that the sale of Water and levying of Property rates are the municipality's two main revenue contributors at R633 536 925 and R582 735 313 respectively.

The municipality has made a revenue projection for Municipal Debt Relief for R209 million.

#### **4.3. The 2025/26 budgeted expenditure by source:**

<b>Operating expenditure</b>	<b>R</b>
Employee Related Costs	466 720 835.03
Remuneration Of Councillors	28 459 741.78
Bulk Purchases	589 037 307.00
Inventory Consumed	356 090 467.82
Debt Impairment	730 362 773.95
Depreciation and Amortisation	157 984 102.00
Interest	116 201 820.96
Contracted Services	173 858 925.00
jnTransfers and Subsidies	596 446.00
Irrecoverable debts written off	32 078 782.00
Operational Costs	70 070 792.00
Other Losses	40 559 085.00
<b>Total Operating Expenditure</b>	<b>2 762 021 078.54</b>

## OPERATIONAL EXPENDITURE



## **Analysis**

The operating expenditure for 2025/26 is budgeted at **R2 762 021 079 (R2.7 Billion)** reflecting an increase of 18.21% from **R2 336 443 199 (R2.3 Billion)** of the 2024/25 Adjusted budget).

The provision for debt impairment (non-cash item) and Bulk purchases have a great contribution in the overall operating expenditure.

### **5. Tariffs**

The tariff setting was informed by:

- Circular 130 that includes Macro-economic performance projections – CPI (4.3%)
- NERSA tariff
- Randwater Board approved tariff
- Merafong City Local Municipality's Policies

The tariff increases are above the projected inflation targets. Tariffs could not be contained within the targeted inflation limits due to increased cost of the provision of services.

Projected revenue collection to be at 75% of levied service with implementation of all revenue recover and protection strategies.

- An increase of 5% for some of the Property Rates categories and 4.4% for mines is being proposed. During 2025/26 financial year, revenue from this component is anticipated to increase post the implementation of the Land Audit.
- The increase in the provision of water and electricity services is affected by the increases that are approved by National Energy Regulator of South Africa (NERSA) for Eskom and Rand Water Board at **15.30%**.
- The municipality made use the National Treasury Cost Reflective Tariff Tool, but has also considered the Cost of Supply Study as prescribed by NERSA into determination of the tariff for electricity.
- The approved electricity tariff for Merafong is below the NERSA/Eskom approved tariff of **11.32%** and this reflects a slight loss.
- In order to fund the operational budget, the following average tariffs per category are proposed:

<b>Service Type</b>	<b>%</b>
Property Rates	5%
Agriculture and PSI	3%
Mine Property Rates	4.4%
Water Services	15.30%
Refuse Removal	6%
Sewerage	9.5%
Electricity*	8%-11.14%
Sundry Tariffs	6%

\* Electricity tariff increases as approved by the National Energy Regulator of South Africa (NERSA) range between 8% and 11.14% based on consumer group classification.

## 6. CAPITAL PROJECTS 2025/26

<b>MERAFONG CITY LOCAL MUNICIPALITY</b>		
<b>Project No.</b>	<b>Project Description</b>	<b>Budget 2025/2026</b>
	<b>MUNICIPAL INFRASTRUCTURE GRANT (MIG)</b>	
P620	PMU Operational Expenses	<b>4 541 100.00</b>
P (774)	Merafong Solar Highmast Lights & Solar Streetlights (Khutsong Proper, Kokosi Ext 6)	<b>2 047 850.00</b>
P (769/Ph8))	Khutsong Roads and Stormwater (Phase 8B)	<b>12 000 000.00</b>
P (794)	Khutsong Roads and Stormwater (Phase 10)	<b>1 500 000.00</b>
P (795)	Khutsong Roads and Stormwater (Phase 9)	<b>5 000 000.00</b>
P (770)	Kokosi Roads and Stormwater phase 4	<b>8 000 000.00</b>
P (771 Ph8))	Kokosi Roads and Stormwater phase 8b	<b>4 000 000.00</b>
P (733)	Khutsong North Water & Sewer Reticulation (Stage 4b)	<b>12 700 000.00</b>
P (784)	Merafong Water and Sanitation Maintenance	<b>4 500 000.00</b>
P (783)	Merafong Roads and Stormwater Maintenance	<b>6 033 050.00</b>
P (792)	Carletonville Cemetery Road Phase 2	<b>10 000 000.00</b>
P (776)	Upgrading of Kokosi Stadium	<b>2 000 000.00</b>
P (775)	Upgrading of Wedela Recreation Club	<b>2 000 000.00</b>
P (796)	Bulk supply line from Khutsong Reservoir	<b>8 000 000.00</b>
P (733)	Expansion of Carletonville Landfill Site	<b>4 500 000.00</b>
P (797)	Kokosi Waste Buyback Centre	<b>2 000 000.00</b>
P(798)	Wedela Industrial Hub	<b>2 000 000.00</b>
	<b>TOTAL MIG ALLOCATION</b>	<b>90 822 000.00</b>
	<b>INTEGRATED NATIONAL ELECTRIFICATION PROGRAM (INEP)</b>	
P (791)	Khutsong Electrification	<b>10 000 000.00</b>



P (765)	Plover Sub station	<b>7 533 000.00</b>
	<b>TOTAL INEP</b>	<b>17 533 000.00</b>
	<b>WATER SERVICES INFRASTRUCTURE GRANT (WSIG)</b>	
P (777)	Foundation stabilization of Addata reservoir	<b>7 280 281.00</b>
P (773)	Upgrading and Refurbishment of Khutsong WWTWs	<b>9 000 000.00</b>
P (789)	Refurbishment of Welverdiend WWTWs	<b>3 996 718.00</b>
	<b>TOTAL WSIG</b>	<b>20 276 999.00</b>
	<b>TOTAL CAPITAL PROJECTS</b>	<b>128 631 999.00</b>
	<b>OWN FUNDED PROJECTS</b>	
P (793)	Smart Meters (Water and Electrical)	<b>25 000 000.00</b>
P (780)	PMT Vehicles	<b>3 000 000.00</b>
P (764)	Refurbishment of 007 Reservoir	<b>3 000 000.00</b>
	<b>TOTAL OWN FUNDED</b>	<b>31 000 000.00</b>
	<b>GRAND TOTAL</b>	<b>159 631 999.00</b>

**The following projects are included under the operational budget (Contracted services) of R173 858 925:**

• Integrated Waste Management Plan	R850 000
• Land Audit	R1 500 000
• Re-Imagine Merafong Vision 2035 projects	R1 500 000
• GIS Implementation	R3 800 000
• Chemical Dosing	R8 000 000
• Water-Use License application (Kokosi, Khutsong and Welverdiend WWTW)	R1000 000
• Refurbishment of Municipal Buildings	R5 000 000
• Planning and Development for Khutsong South Extension 8 and Carletonville Extension 7	R15 000 000

- The capital grants allocations are essential for the betterment of the Municipality's infrastructure. Merafong City mainly spends its capital expenditure on Municipal Infrastructure Grant (MIG), Integrated National Electrification Program (INEP) and Water Services Infrastructure Grant (WSIG).

- Own-funded projects will be funded using the Surplus of the 2025/26 Operational Budget.
- The requirement is that at least 40% of the CAPEX budget is for upgrading of existing assets and in terms of maintenance spending thereof, 8% of the total assets.

## **6. Budget related policies**

The following budget related policies have been annually reviewed and are presented to Council for approval.

1. That the property rates policy as attached in annexures be approved and submitted with the final budget for approval.
2. That the Tariff policy as attached in annexures be approved and submitted with the final budget for approval.
3. That the Sundry tariff as attached in annexures be approved and submitted with the final budget for approval.
4. That the Credit control and debt collection policy as attached in annexures be approved and submitted with the final budget for approval.
5. That the Cash management policy as attached in annexures be approved and submitted with the final budget for approval.
6. That the Investment policy as attached in annexures be approved and submitted with the final budget for approval.
7. That the Borrowing policy as attached in annexures be approved and submitted with the final budget for approval.
8. That the Budget funding and Reserves policy as attached in annexures be approved and submitted with the final budget for approval.
9. That the Supply Chain Management policy as attached in annexures be approved and submitted with the final budget for approval.
10. That the Asset Management policy as attached in annexures be approved and submitted with the final budget for approval.
11. That the indigent policy as attached in annexures be approved and submitted with the final budget for approval.
12. That the Long-term financial planning policy as attached in annexures be approved and submitted with the final budget for approval.
13. That the Unauthorized Irregular, Fruitless and Wasteful Expenditure policy as attached in annexure be approved and submitted with the final budget for approval.
14. That the Cost containment policy as attached in annexures be approved and submitted with the final budget for approval.
15. That the Debt write off policy as attached in annexure be approved and submitted with the final budget for approval.
16. That the Virement policy as attached in annexures be approved and submitted with the final budget for approval.
17. That the Budget management Implementation policy as attached in annexures be approved and submitted with the final budget for approval.
18. That the Adjustment budget policy as attached in annexures be approved and submitted with the final budget for approval.
19. That the Donations policy as attached in annexures be approved and submitted with the final budget for approval.
20. That the Petty Cash policy as attached in annexures be approved and submitted with the final budget for approval.

21. That the 2025/26 the Funding Plan be approved

## **7. Municipal Regulations on a Standard Chart of Accounts (mSCOA)**

The municipality has prepared its budget and A schedules on the version 6.9 of the mSCOA classification framework. A high-level summary of the 2025/26 MTREF budget is provided in the table below:

<b><u>Details</u></b>	<b>2025/26</b>
Revenue	R2 898 488 757
Expenditure	R2 762 021 079
<b><u>Surplus</u></b>	<b><u>R136 467 678</u></b>
<b><u>Capital Budget</u></b>	<b><u>R159 631 999.00</u></b>

Currently the Municipality is compliant with the MSCOA framework, and an mSCOA Steering Committee has been established comprising of the Executive Managers as well as Managers and monthly meetings are taking place and this process ensures full implementation of mSCOA's latest version 6.9 and it's key changes. The municipality also has an updated mSCOA roadmap.

### **Conclusion**

Currently there are economic uncertainties affecting the municipality. Many households and businesses are in distress. The municipality is also operating the financial recovery mode without generating sufficient own revenue to meet its current obligations. It is important to note that expenditure is required to address the challenges facing the municipality and our communities will always exceed the available funding, hence the implementation of the financial strategies to achieve the balance to expenditure against realistically anticipated revenue as stipulated in Section 18 of the MFMA.

The litigation between the municipality and the mines for property rates is finalized, and this aggravates the unfunded position of the municipality's budget. The Budget Funding Plan has been developed with a water and electricity loss mitigation strategy.

### **Annual Budget tables**

The following budget tables will be completed and be attached on the final budget to be tabled.

- Table A1 – Budget Summary;
- Table A2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);
- Table A3 – Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);
- Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);

- Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding.
- Table A6 – Budgeted Financial Position;
- Table A7 – Budgeted Cash Flows.
- Table A8 – Cash Backed reserves / accumulated surplus reconciliation.
- Table A9 – Asset Management; and
- Table A10 - Basic service delivery measurement.

The supporting schedules SA1 to SA38 will submitted to National Treasury

## RECOMMENDATIONS

1. That the report regarding the Annual Budget Medium-Term Revenue and Expenditure Framework for the 2025/2026 to 2027/2028 financial period, be approved.
2. That the Annual Budget Medium-Term Revenue and Expenditure Framework for the 2025/2026 to 2027/2028 financial period, inclusive of tariffs, the budget related policies, be approved in terms of Section 24 of the Municipal Finance Management Act.
3. That the Annual Budget Medium-Term Revenue and Expenditure Framework for the 2025/2026 to 2027/2028 financial period, inclusive of tariffs, budget related Policies published on the municipal website.
4. That the Annual Budget Medium-Term Revenue and Expenditure Framework for the 2025/2026 financial period, inclusive of tariffs, budget related policies, Draft SDBIP be submitted to Council for final consideration on May 2024 as required by section 24 of the Municipal Finance Management Act.
5. That the Council of Merafong City Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves:

The Annual Budget of the municipality for the financial year 2025/26 and the multi-year and single-year capital appropriations as set out below:

- a. That the proposed operational and capital budget estimates for the 2025/2026 financial year be approved as follows:

**b. Operational budget**

Revenue	R2 898 488 757
Expenditure	R2 762 021 079
Surplus	R 136 467 678

**Capital Budget** R 159 631 999

2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table of Annexure A;
3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table of Annexure A; and
4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table of Annexure A.
5. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved.
6. Budgeted Financial Position as contained in Table of Annexure A;
7. Budgeted Cash Flows as contained in Table of Annexure A;

8. Cash backed reserves and accumulated surplus reconciliation as contained in Table of Annexure A.
9. Asset management as contained in Table of Annexure A; and
10. Basic service delivery measurement as contained in Table of Annexure A.
11. That the Medium-Term Budget estimates for 2025/26; 2026/2027 and 2027/28 as per the attached annexure A schedule be approved.

That the Council of Merafong City Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) APPROVES with effect from 1 July 2025 the tariffs as contained in Annexures:

2.1. the tariffs, rebates, and exemptions for property rates

2.2. the tariffs for electricity

2.3. the tariffs for the supply of water

2.4. the tariffs for sanitation services

2.5. the tariffs for solid waste services

That the Council of Merafong Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) with effect from 1 July 2025 the tariffs for other services.

2.6 That the tariffs for Property rates be approved as follows:

<b>RATES TARIFFS</b>	<b>Approved</b>	<b>Increase</b>	<b>Ratios</b>	<b>Proposed</b>
	<b>2024/25</b>			<b>2025/26</b>
<b>Category</b>				
Residential	0,0194	5.00%	1:1	0.0204
Industrial	0,0466	5.00%	1:2.40	0.0489
Business and Commercial	0,0466	5.00%	1:2.40	0.0489
Farms – Agriculture	0,0050	3.00%	1:0.25	0.0052
Mines	0.0588	4.40%	1:2.98	0.0614
PSI/80	0,0049	5.00%	1:0.25	0.0050
Place of Worship (100% exempt)	0,0194	5.00%	1:1	0.0204
Properties owned by an Organ of State and used for public service purposes	0,0466	5.00%	1:2.40	0.0489
Vacant Land	0,0194	5.00%	1:1	0.0204
*Multiple purpose will be all of the above				
<b>Rebate</b>				
Municipal properties	100%			100%
Residential Rebate	100 000			100 000
Pensioners Discount	0-100%			0-100%

Residential discount	0%			0%
Agricultural rebate	80 000			80 000
PBO rebate	100%			100%
PSI rebate	30%			30%
Government rebate	20%			20%

2.7 That the tariffs for water be increased as following:

		<u>Approved 2023- 2024</u>	<u>Approved 2024-2025</u>	<u>Proposed 2025-2026</u>	<u>Percentage increase</u>
		-	15.30%	15.30%	-
Basic charge (R/Month)		-		65.00	-
Prepaid water 0 – 6 kiloliters		15,89	17,40	20.06	15.30%
Prepaid water 7-15 kiloliters		19,25	21,08	24.31	15.30%
Prepaid water 16 – 35 kiloliters		25,58	28,01	32.30	15.30%
Prepaid water 36 – 50 kiloliters		42,09	46,09	53.14	15.30%
Prepaid water > 50kiloliters		54,34	59,50	68.60	15.30%
Residential 0 – 6 kiloliters		15,89	17,40	20.06	15.30%
Residential 7 – 15 kiloliters		19,25	21,08	24.31	15.30%
Residential 16-35 kiloliters		25,58	28,01	32.30	15.30%
Residential 36-50 kiloliters		42,09	46,09	53.14	15.30%
Residential 50 kiloliters and above		54,34	59,50	68.60	15.30%
Basic Charge : Business (R/Month)				150.00	
Business and Industrial	200 Kiloliters and below	42,54	46,58	53.71	15.30%
	Above 200 Kiloliters	54,34	59,50	68.60	15.30%
Special Consumers (Schools, Churches and welfare organisations)	200 Kiloliters and below	31,82	34,84	40.17	15.30%

	Above 200 Kiloliters	54,34	59,50	68.60	15.30%
Old Age Homes and Services Centre for the age		21,42	23,45	27.04	15.30%
Departmental		28,12	30,79	35.50	15.30%
Mines Domestic		28,79	31,53	36.35	15.30%
Mines Operations		28,79	31,53	36.35	15.30%
Availability Charge	Vacant Stands – Residential	108,89	119,23	137.47	15.30%
Availability Charge	Vacant stands- business	108,89	119,23	137.47	15.30%

2.8 That the tariffs for Refuse removal be increased as follows:

**6.0%**

		<u>Approved</u> <u>2023/2024</u> <u>4</u>	<u>Approved</u> <u>2024/2025</u> <u>5</u>	<u>Proposed</u> <u>2025-2026</u>	<u>% Increase</u>
Residential and Business	1 bin/week	226.02	239.58	253.95	6.00%
Business	Bin/3 x week	590.59	626.02	663.58	6.00%
Business	Bin/5 x week	991.6	1051.1	1114.17	6.00%
REFUSE DEPT MMH 3 X P.W.		6999.56	7419.54	7864.71	6.00%
REFUSE DEPT OTHER 1 X P.W. NO VAT		226.03	239.59	253.97	6.00%
Refuse 3 x P.W. Departmental		590.59	626.02	663.58	6.00%
MMH (1.75M³) 1x per week		2843.57	3014.19	3195.04	6.00%
MMH (1.75M³) 2x per week		4928.86	5224.59	5538.07	6.00%
MMH (1.75M³) 3x per week		6999.56	7419.54	7864.71	6.00%
MMH (1.75M³) 5x per week		12686.71	13447.91	14254.78	6.00%
Bulk container (30M³) 1x per week		40101.66	42507.76	45058.23	6.00%
Bulk container (30M³) 2x per week		61246.17	64920.94	68816.20	6.00%
Bulk container (30M³) 3x per week		110097.28	116703.12	123705.31	6.00%
Bulk container (30M³) 5x per week		180822.02	191671.34	203171.62	6.00%
Temporary service	Per Bin	107.03	113.45	120.26	6.00%
Bulky waste	Per m³	495.8	525.55	557.08	6.00%



Special Exemption	Per m <sup>3</sup>	247.9	262.78	278.55	6.00%
Garden services waste	LDV/Trailer	72.91	77.29	81.93	6.00%
Small Animal Carcasses		192.65	204.21	216.46	6.00%
Bulky garden waste	per 6m <sup>3</sup>	1051.69	1114.79	1181.68	6.00%
Building rubble	per m <sup>3</sup>	499.01	528.95	560.69	6.00%

2.8 That the tariffs for Sewerage be increased as follows:

PROPOSED SEWERAGE TARIFFS 2025/26				
				9,50%
	Tariff code	Descriptions	Proposed 2024- 2025	Proposed 2025-2026
Residential 0 – 6 kiloliters	0400/'0470/' 0471		7,09	7,76
Residential 7 – 15 kiloliters			7,27	7,96
Residential 16-35 kiloliters			7,49	8,20
Residential 36-50 kiloliters			7,77	8,51
Max 50KL				
Pre Paid Water Consumers	0490		180,60	197,76
Business and Industrial	0402/'0472	200 Kilolitres and below	7,70	8,43
		Above 200 Kilolitres	8,59	9,41
Departmental	0403/'0474	200 Kilolitres and below	7,70	8,43
		Above 200 Kilolitres	8,59	9,41
Special Consumers (Schools, Churches Welfare organisations; Old Age home)	0473	200 Kilolitres and below	7,29	7,98
		Above 200 Kilolitres	7,77	8,51
Basic Charge Pre-Paid Water Consumers	0490		184,54	202,07
Basic Charge (Payable by property owner)	0470		77,39	84,74
Basic Charge - Vacant Stands (Availability charge	0475		95,25	104,30

2.9 That the tariffs for electricity be increased as follows:

Proposed Tariff Structure - Merafong City Local Municipality				
Tariff Category		Current	Proposed	% change
<b>1. Domestic</b>				
Basic Charge (R/ month)		144,65	162,50	10,98%
Energy Charge	Block 1 (0 - 50kWh)	173,60	195,35	11,14%
	Block 2 (51 - 350kWh)	222,24	250.10	11.14%
	Block 3 (351 - 600kWh)	312,79	352.00	11.14%
	Block 4 (above 600kWh)	368,35	405.00	9.05%
<b>2. Commercial</b>				
Basic Charge		1615,53	1798,00	10,48%
Energy Charge		273,32	306,57	10,85%
*Pre-Paid		338,51	371,80	8,95%
<b>3. Industrial</b>				
Basic Charge		2344,95	2568,95	8,72%
Energy Charge		194,56	218,94	11,14%
Demand Charge		401,28	439,91	8,78%
<b>3. Industrial -3%</b>				
Basic Charge		2344,95	2549,00	8,00%
Energy Charge - 3 %		194,56	218,94	11,14%
Demand Charge -3%		401,28	436,18	8,00%

<b>Temporary Power</b>		316,88	344,42	8,00%
<b>Streetlights</b>		190,84	207,42	8,00%
<b>Council kWh</b>		190,84	207,42	8,00%

4. Indigent Tariffs be increased as follows

## **Provision of Free Basic Services to Indigent Households**

### **Formal Settlements**

The critical responsibility entrusted with local government in ensuring the effective functioning of the local economy is notable. This is expressed in Section 152 (1) [c] of the Constitution in terms of which local government is required to strive, 'within its financial and administrative capacity' to promote social and economic development.

The Municipality will be offering the following Free Basic Services

Free Basic Water	6kl per month
Free basic Electricity	50 kWh per month
Free Basic waste removal	100% subsidy on tariff
Rebates on Property rates	Rebates ranging from 25% to 100% and first R100 000.00 market value being 100% exempted from rates.
Free Basic sanitation	6kl per month

The Municipality has an indigent register compiled in line with the approved indigent policy. The cost of free basic services for the deprived people households within the municipal area is reflected below. The latest indigent harvesting program reflected that the Municipality has 4788 indigent households. The income threshold to qualify for an indigent support will be a total household income equivalent to or less than two times Government old age grant (from the 01<sup>st</sup> July 2025, (R2315X 2 = R4, 630)

The Municipality will be offering the following free basic services:

### **2025/2026**

<b>Service</b>	<b>Units</b>	<b>Tariff</b>	<b>Amount</b>	<b>Vat</b>	<b>Total</b>
50 Kw/h of Electricity	50	1.86	R93.21	13.98	107.20
Electricity Basic	1	155.79	R155.79	R23.37	R179.16
6 Kl of water	6	20.06	R120.37	R18.06	R138.43
6 Kl of sewage	6	7.76	R46.56	R6.98	R53.54
Water basic	1	65.00	R65.00	R9.75	R74.75
Sewage Basic	1	92.79249	R92.79	R13.92	R106.71
Refuse	1	253.9561	R253.95607	R38.09	R292.05
					<b>R951.83</b>

**2024/2025**

Service	Units	Tariff	Amount	Vat	Total
50 Kw/h of Electricity	50	1.6774	R83.87	R12.5805	R96.4505
Electricity Basic	1	140.379	R140.379	R21.0568	R161.4358
6 Kl of water	6	17.3995	R104.3973	R15.6595	R120.0568
6 Kl of sewage	6	7.76355	R46.5813	R6.9871	R53.5689
Sewage Basic	1	84.742	R84.742	R12.7113	R97.4533
Refuse	1	239.5812	R239.5812	R35.93718	R275.52
					<b>R804.09</b>

6. That cognizance be taken that ESKOM has increased their tariffs from 1 July 2025 by **11.32%**.
7. That the tariff increase allowed by NERSA for the Municipality in the 2025/2026 financial year be implemented subject to their approval.
8. The sundry tariffs with an average increase of 6%.
9. That the capital budget for an amount of **R159 631 999** be approved.
10. Cognizance be taken that the capital budget is going to be funded as follows:

Item description	R
Municipal Infrastructure Grant (MIG)	R86 820 000.00
5% MIG Allocation (Operational)	R4 541 100.00
Integrated National Electrification Program (INEP)	R17 533 000.00
Water Services Infrastructure Grant (WSIG)	R20 276 999.00
Sub –Total	<b>R128 631 999.00</b>
Own funded capital projects	R34 800 000.00
<b>Total</b>	<b>R159 631 999.00</b>

11. That the property rates policy as attached in annexure be approved and submitted with the final budget for approval.
12. That the Tariff policy as attached in annexure B be approved and submitted with the final budget for approval.
13. That the Sundry tariff policy as attached in annexure B be approved and submitted with the final budget for approval.
14. That the Credit control and debt collection policy as attached in annexure B be approved and submitted with the final budget for approval.
15. That the Cash management policy as attached in annexure B be approved and submitted with the final budget for approval.

16. That the Investment policy as attached in annexure B be approved and submitted with the final budget for approval.
17. That the Borrowing policy as attached in annexure B be approved and submitted with the final budget for approval.
18. That the Budget funding and Reserves policy as attached in annexure B be approved and submitted with the final budget for approval.
19. That the Supply Chain Management policy as attached in annexure B be approved and submitted with the final budget for approval.
20. That the Asset Management policy as attached in annexure B be approved and submitted with the final budget for approval.
21. That the indigent policy as attached in annexure B be approved and submitted with the final budget for approval.
22. That the Long-term financial planning policy as attached in annexure B be approved and submitted with the final budget for approval.
23. That the Unauthorized Irregular, Fruitless and Wasteful Expenditure policy as attached In annexure B be approved and submitted with the final budget for approval.
24. That the Cost containment policy as attached in annexure B be approved and submitted with the final budget for approval.
25. That the Debt write off policy as attached in annexure B be approved and submitted with the final budget for approval.
26. That the Virement policy as attached in annexure B be approved and submitted with the final budget for approval.
27. That the Budget management policy as attached in annexure B be approved and submitted with the final budget for approval.
28. That the Adjustment budget policy as attached in annexure B be approved and submitted with the final budget for approval.
29. That the Donation policy as attached in annexure B be approved and submitted with the final budget for approval.
30. That the Petty Cash policy as attached in annexure B be approved and submitted with the final budget for approval.
31. That the Budget Funding Plan as attached in Annexure E be approved and submitted with the final budget for approval.

**GT484 Merafong City - Table A1 Budget Summary**

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b><u>Capital expenditure &amp; funds sources</u></b>										
<b>Capital expenditure</b>	–	182 714	40 531	3 100	188 768	188 768	289 304	156 124	(199 977)	(211 976)
Transfers recognised - capital	–	167 785	26 656	600	162 428	162 428	285 962	124 324	(166 269)	(176 245)
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	14 929	13 450	2 500	26 340	26 340	2 917	31 800	(33 708)	(35 730)
<b>Total sources of capital funds</b>	–	182 714	40 106	3 100	188 768	188 768	288 879	156 124	(199 977)	(211 976)
<b><u>Financial position</u></b>										
Total current assets	–	884 894	933 421	1 493 566	897 915	897 915	1 897 215	928 462	4 769 099	842 185
Total non current assets	–	3 496 214	3 445 815	3 138 950	3 330 235	3 330 235	3 420 369	3 191 566	(742 530)	(62 271)
Total current liabilities	–	2 046 915	2 252 638	2 249 860	1 885 342	1 885 342	3 098 367	2 094 141	3 507 971	3 663 346
Total non current liabilities	–	266 079	277 848	47 429	47 429	47 429	268 588	47 429	145 672	115 989
Community wealth/Equity	–	2 180 159	1 601 078	2 344 115	2 295 379	2 295 379	1 497 350	2 283 405	372 182	(3 000 210)
<b><u>Cash flows</u></b>										
Net cash from (used) operating	–	(12 873)	1 958 443	636 004	(486 838)	(486 838)	(101 665)	292 393	312 270	279 534
Net cash from (used) investing	–	–	–	209 470	416 904	416 904	113 101	(189 173)	205 513	217 844
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the year end</b>	–	(12 873)	1 958 443	845 473	(69 934)	(69 934)	11 436	261 253	779 036	1 276 415

### GT484 Merafong City - Table A1 Budget Summary

[illegible]



**GT484 Merafong City - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		–	1 121 124	1 299 581	1 624 601	1 345 773	1 345 773	1 325 272	1 427 401	1 508 421
Executive and council		–	6 849	10 749	561	–	–	–	–	–
Finance and administration		–	1 114 274	1 288 832	1 624 040	1 345 773	1 345 773	1 325 272	1 427 401	1 508 421
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	174 917	68 989	66 860	65 454	65 454	31 726	33 436	35 379
Community and social services		–	83 051	15 770	23 307	29 651	29 651	28 669	30 196	31 944
Sport and recreation		–	–	7	15	44	44	46	48	51
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	91 866	53 212	43 538	35 759	35 759	3 012	3 192	3 384
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	6 912	4 465	21 014	42 916	42 916	43 319	42 831	45 425
Planning and development		–	6 499	4 465	18 173	8 830	8 830	4 555	3 509	3 744
Road transport		–	414	–	2 841	34 086	34 086	38 763	39 322	41 681
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	834 365	1 354 986	1 212 313	1 170 369	1 170 369	1 383 835	1 500 479	1 634 121
Energy sources		–	299 258	913 288	455 685	444 682	444 682	541 144	607 600	687 387
Water management		–	406 029	373 059	575 619	694 107	694 107	724 833	769 080	816 164
Waste water management		–	44 032	35 629	83 458	29 781	29 781	102 384	107 928	113 748
Waste management		–	85 046	33 010	97 552	1 798	1 798	15 475	15 871	16 823
<b>Other</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	2 137 318	2 728 022	2 924 787	2 624 511	2 624 511	2 784 153	3 004 147	3 223 347

**GT484 Merafong City - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b><u>Expenditure - Functional</u></b>	-									
<b><i>Governance and administration</i></b>	-		312 430	503 414	579 693	468 442	468 442	347 925	341 574	362 598
Executive and council	-		56 664	86 090	168 715	79 536	79 536	84 201	91 716	97 219
Finance and administration	-		251 382	412 596	406 005	380 547	380 547	254 473	240 053	254 985
Internal audit	-		4 384	4 729	4 973	8 358	8 358	9 251	9 806	10 394
<b><i>Community and public safety</i></b>	-		100 211	129 691	109 621	122 276	122 276	117 159	125 529	133 060
Community and social services	-		71 279	86 523	65 857	72 853	72 853	68 150	72 239	76 574
Sport and recreation	-		22 414	25 913	33 209	28 017	28 017	27 831	30 841	32 692
Public safety	-		290	5 515	1 618	5 617	5 617	5 595	5 931	6 286
Housing	-		6 229	11 739	5 937	12 789	12 789	12 447	13 194	13 986
Health	-		-	-	3 000	3 000	3 000	3 135	3 323	3 522
<b><i>Economic and environmental services</i></b>	-		179 119	156 949	228 009	200 075	200 075	190 622	200 671	212 732
Planning and development	-		25 006	43 579	48 561	58 299	58 299	36 066	38 119	40 418
Road transport	-		154 113	113 370	179 448	141 776	141 776	154 556	162 552	172 314
<b><i>Trading services</i></b>	-		1 111 932	1 216 549	875 714	1 307 022	1 307 022	1 331 914	757 814	805 778
Energy sources	-		533 810	583 308	505 952	829 151	829 151	778 484	894 453	987 590
Water management	-		474 302	520 923	287 435	396 374	396 374	465 355	(223 640)	(274 032)
Waste water management	-		36 061	45 896	28 006	32 700	32 700	36 939	34 915	37 010
Waste management	-		67 759	66 422	54 321	48 797	48 797	51 137	52 085	55 210
<b>Total Expenditure - Functional</b>	3	-	1 703 692	2 006 603	1 793 037	2 097 815	2 097 815	1 987 620	1 425 588	1 514 169

Surplus/(Deficit) for the year	–	433 627	721 418	1 131 751	526 696	526 696	796 533	1 578 559	1 709 178
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**GT484 Merafong City - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

[illegible]







Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		-	834 365	1 354 986	1 212 313	1 170 369	1 170 369	383 835 <sup>1</sup>	1 500 479	1 634 121
Energy sources		-	299 258	913 288	455 685	444 682	444 682	541 144	607 600	687 387
Electricity		-	299 258	913 288	455 685	444 682	444 682	541 144	607 600	687 387
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	406 029	373 059	575 619	694 107	694 107	724 833	769 080	816 164
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	406 029	373 059	575 619	694 107	694 107	724 833	769 080	816 164
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	44 032	35 629	83 458	29 781	29 781	102 384	107 928	113 748
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	44 032	30 646	83 458	29 781	29 781	102 384	107 928	113 748
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	4 983	-	-	-	-	-	-
Waste management		-	85 046	33 010	97 552	1 798	1 798	15 475	15 871	16 823
Recycling		-	-	-	-	-	-	-	-	

<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		-	85 046	33 010	97 552	1 798	1 798	15 475	15 871	16 823
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	2 137 318	2 728 022	2 924 787	2 624 511	2 624 511	784 153 <sup>2</sup>	3 004 147	3 223 347
<b>Expenditure - Functional</b>	-	-	-	-	-	-	-	-	-	-
<i>Municipal governance and administration</i>	-	-	312 430	503 414	579 693	468 442	468 442	347 925	341 574	362 598
Executive and council <i>Mayor and Council</i>	-	-	56 664	86 090	168 715	79 536	79 536	84 201	91 716	97 219
<i>Municipal Manager, Town Secretary and Chief Executive</i>	-	-	42 341	52 744	62 928	52 232	52 232	54 489	55 452	58 779
	-	-	14 323	33 346	105 787	27 304	27 304	29 711	36 264	38 440
Finance and administration <i>Administrative and Corporate Support</i>	-	-	251 382	412 596	406 005	380 547	380 547	254 473	240 053	254 985
<i>Asset Management</i>	-	-	486	15 541	-	5 441	5 441	8 587	9 102	9 648
<i>Finance</i>	-	-	-	-	-	-	-	-	-	-
<i>Fleet Management</i>	-	-	90 815	191 143	261 508	162 328	162 328	98 746	113 120	119 907
<i>Human Resources</i>	-	-	49 663	22 745	42 206	37 125	37 125	8 416	9 061	10 173
<i>Information Technology</i>	-	-	46 403	82 721	47 378	41 760	41 760	34 339	36 363	38 506
	-	-	18 397	6 227	6 212	6 719	6 719	7 010	7 431	7 877



[illegible]

<i>Libraries and Archives</i>	-	-	41 579	31 374	20 871	28 391	28 391	26 728	28 332	30 032
<i>Literacy Programmes</i>	-	-	677	130	6 689	1 706	1 706	1 056	1 119	1 186
<i>Media Services</i>	-	-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-	-	-	-	-	-	-
<i>Population Development</i>	-	-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>	-	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoo's</i>	-	-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>	-	-	22 414	25 913	33 209	28 017	28 017	27 831	30 841	32 692
<i>Beaches and Jetties</i>	-	-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	20 612	25 655	32 419	27 685	27 685	27 527	30 518	32 350
<i>Recreational Facilities</i>	-	-	1 798	258	790	332	332	305	323	342
<i>Sports Grounds and Stadiums</i>	-	-	4	-	-	-	-	-	-	-
<i>Public safety</i>	-	-	290	5 515	1 618	5 617	5 617	5 595	5 931	6 286
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-	50	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	290	5 515	1 568	5 617	5 617	5 595	5 931	6 286
<i>Pounds</i>	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	6 229	11 739	5 937	12 789	12 789	12 447	13 194	13 986

[illegible]

Road transport	-	-	154 113	113 370	179 448	141 776	141 776	154 556	162 552	172 314
Public Transport	-	-	5 557	1 566	12 754	15 323	15 323	16 759	17 778	18 854
Road and Traffic Regulation	-	-	59 316	42 281	39 965	42 265	42 265	46 747	50 911	53 966
Roads	-	-	89 240	69 524	126 729	84 188	84 188	91 050	93 863	99 494
Taxi Ranks	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-
Trading services	-	-	1 111 932	1 216 549	875 714	1 307 022	1 307 022	331 914 <sup>1</sup>	757 814	805 778
Energy sources	-	-	533 810	583 308	505 952	829 151	829 151	778 484	894 453	987 590
Electricity	-	-	533 810	583 308	505 952	829 151	829 151	778 484	894 453	987 590
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-
Water management	-	-	474 302	520 923	287 435	396 374	396 374	465 355	(223 640)	(274 032)
Water Treatment	-	-	19 570	22 458	43 165	19 827	19 827	20 680	21 921	23 236
Water Distribution	-	-	437 357	498 464	244 270	376 547	376 547	444 675	(245 561)	(297 268)
Water Storage	-	-	17 374	-	-	-	-	-	-	-
Waste water management	-	-	36 061	45 896	28 006	32 700	32 700	36 939	34 915	37 010
Public Toilets	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	20 718	7 142	4 435	8 616	8 616	12 466	8 974	9 512

<i>Storm Water Management</i>	-	-	11 929	24 803	7 474	24 072	24 072	24 473	25 941	27 497
<i>Waste Water Treatment</i>	-	-	3 414	13 951	16 097	11	11	-	-	-
Waste management	-	-	67 759	66 422	54 321	48 797	48 797	51 137	52 085	55 210
<i>Recycling</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	1 059	-	380	380	380	402	426
<i>Solid Waste Removal</i>		-	67 759	65 363	54 321	48 417	48 417	50 757	51 683	54 784
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	1 703 692	2 006 603	1 793 037	2 097 815	2 097 815	987 620 <sup>1</sup>	1 425 588	1 514 169
<b>Surplus/(Deficit) for the year</b>		-	433 627	721 418	1 131 751	526 696	526 696	796 533	1 578 559	1 709 178

**GT484 Merafong City - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b><u>Revenue by Vote</u></b>	1									
Vote 1 - Municipal Manager		–	6 849	10 749	561	–	–	–	–	–
Vote 2 - Finance		–	1 113 774	1 284 303	1 622 808	1 338 964	1 338 964	1 316 913	1 417 396	1 497 816
Vote 3 - Community and Social Services		–	83 051	15 770	23 307	29 651	29 651	28 669	30 196	31 944
Vote 4 - Sport and Recreation		–	–	7	15	44	44	46	48	51
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 6 - Housing		–	91 866	53 212	43 538	35 759	35 759	3 012	3 192	3 384
Vote 7 - Health		–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	6 499	4 465	18 173	8 830	8 830	4 555	3 509	3 744
Vote 9 - Road Transport		–	414	–	2 841	34 086	34 086	38 763	39 322	41 681
Vote 10 - Energy Sources		–	299 258	913 288	455 685	444 682	444 682	541 144	607 600	687 387
Vote 11 - Water Management		–	406 029	373 059	575 619	694 107	694 107	724 833	769 080	816 164
Vote 12 - [NAME OF VOTE 12]		–	44 032	35 629	83 458	29 781	29 781	102 384	107 928	113 748
Vote 13 - Waste Management		–	85 046	33 010	97 552	1 798	1 798	15 475	15 871	16 823
Vote 14 - Internal Audit		–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	500	4 529	1 232	6 810	6 810	8 360	10 005	10 605
<b>Total Revenue by Vote</b>	2	–	2 137 318	2 728 022	2 924 787	2 624 511	2 624 511	2 784 153	3 004 147	3 223 347

**GT484 Merafong City - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b><u>Expenditure by Vote to be appropriated</u></b>	1									
Vote 1 - Municipal Manager		–	56 664	86 090	168 715	79 536	79 536	84 201	91 716	97 219
Vote 2 - Finance		–	248 657	394 046	405 915	371 274	371 274	241 884	226 708	240 840
Vote 3 - Community and Social Services		–	71 279	86 523	65 857	72 853	72 853	68 150	72 239	76 574
Vote 4 - Sport and Recreation		–	22 414	25 913	33 209	28 017	28 017	27 831	30 841	32 692
Vote 5 - Public Safety		–	290	5 515	1 618	5 617	5 617	5 595	5 931	6 286
Vote 6 - Housing		–	6 229	11 739	5 937	12 789	12 789	12 447	13 194	13 986
Vote 7 - Health		–	–	–	3 000	3 000	3 000	3 135	3 323	3 522
Vote 8 - Planning and Development		–	25 006	43 579	48 561	58 299	58 299	36 066	38 119	40 418
Vote 9 - Road Transport		–	154 113	113 370	179 448	141 776	141 776	154 556	162 552	172 314
Vote 10 - Energy Sources		–	533 810	583 308	505 952	829 151	829 151	778 484	894 453	987 590
Vote 11 - Water Management		–	474 302	520 923	287 435	396 374	396 374	465 355	(223 640)	(274 032)
Vote 12 - [NAME OF VOTE 12]		–	36 061	45 896	28 006	32 700	32 700	36 939	34 915	37 010
Vote 13 - Waste Management		–	67 759	66 422	54 321	48 797	48 797	51 137	52 085	55 210
Vote 14 - Internal Audit		–	4 384	4 729	4 973	8 358	8 358	9 251	9 806	10 394
Vote 15 - Other		–	2 725	18 549	90	9 273	9 273	12 589	13 344	14 145
<b>Total Expenditure by Vote</b>	2	–	<b>1 703 692</b>	<b>2 006 603</b>	<b>1 793 037</b>	<b>2 097 815</b>	<b>2 097 815</b>	<b>1 987 620</b>	<b>1 425 588</b>	<b>1 514 169</b>









6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Health</b>		-	-	-	-	-	-	-	-	-
7.1 - Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	-	-	-	-	-	-
7.2 - Health Services		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Planning and Development</b>		-	6 499	4 465	18 173	8 830	8 830	4 555	3 509	3 744
8.1 - Project Management Unit		-	4 541	3 594	4 135	3 847	3 847	-	-	-
8.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	1	1	12 068	1 008	1 008	2 069	2 193	2 325
8.3 - Economic Development/Planning		-	359	394	1 570	3 784	3 784	2 288	1 105	1 196
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer		-	1 597	477	400	190	190	199	211	223
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]		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Road Transport</b>		-	414	-	2 841	34 086	34 086	38 763	39 322	41 681

9.1 - Public Transport		-	-	-	-	-	-	-	-	-
9.2 - Roads		-	-	-	-	-	-	-	-	-
9.3 - Road and Traffic Regulation		-	414	-	2 841	34 086	34 086	38 763	39 322	41 681
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]		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Energy Sources</b>		-	299 258	913 288	455 685	444 682	444 682	541 144	607 600	687 387
10.1 - Electricity		-	299 258	913 288	455 685	444 682	444 682	541 144	607 600	687 387
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Water Management</b>		-	406 029	373 059	575 619	694 107	694 107	724 833	769 080	816 164
11.1 - Water Treatment		-	-	-	-	-	-	-	-	-
11.2 - Water Distribution		-	406 029	373 059	575 619	694 107	694 107	724 833	769 080	816 164





15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	2 137 318	2 728 022	2 924 787	2 624 511	2 624 511	2 784 153	3 004 147	3 223 347
<b><u>Expenditure by Vote</u></b>	1									
<b>Vote 1 - Municipal Manager</b>		-	56 664	86 090	168 715	79 536	79 536	84 201	91 716	97 219
1.1 - Mayor and Council		-	42 341	52 744	62 928	52 232	52 232	54 489	55 452	58 779
1.2 - Municipal Manager, Town Secretary and Chief Executive		-	14 323	33 346	105 787	27 304	27 304	29 711	36 264	38 440
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]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance</b>		-	248 657	394 046	405 915	371 274	371 274	241 884	226 708	240 840
2.1 - Asset Management		-	-	-	-	-	-	-	-	-
2.2 - Finance		-	90 815	191 143	261 508	162 328	162 328	98 746	113 120	119 907
2.3 - Fleet Management		-	49 663	22 745	42 206	37 125	37 125	8 416	9 061	10 173
2.4 - Human Resources		-	46 403	82 721	47 378	41 760	41 760	34 339	36 363	38 506
2.5 - Information Technology		-	18 397	6 227	6 212	6 719	6 719	7 010	7 431	7 877
2.6 - Legal Services		-	16 017	28 403	200	45 905	45 905	22 021	23 342	24 743







<b>Vote 7 - Health</b>		-	-	-	3 000	3 000	3 000	3 135	3 323	3 522
7.1 - Health Surveillance and Prevention of Communicable Diseases including immunizations		-	-	-	3 000	3 000	3 000	3 135	3 323	3 522
7.2 - Health Services		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Planning and Development</b>		-	25 006	43 579	48 561	58 299	58 299	36 066	38 119	40 418
8.1 - Project Management Unit		-	6 661	23 846	26 372	40 997	40 997	12 119	16 047	17 023
8.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	2 659	3 594	5 115	5 175	5 175	5 410	5 734	6 078
8.3 - Economic Development/Planning		-	4 142	9 898	12 028	9 422	9 422	12 966	10 432	11 058
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer		-	11 545	6 240	5 047	2 706	2 706	5 571	5 905	6 259
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]		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Road Transport</b>		-	154 113	113 370	179 448	141 776	141 776	154 556	162 552	172 314
9.1 - Public Transport		-	5 557	1 566	12 754	15 323	15 323	16 759	17 778	18 854

9.2 - Roads	–	89 240	69 524	126 729	84 188	84 188	91 050	93 863	99 494
9.3 - Road and Traffic Regulation	–	59 316	42 281	39 965	42 265	42 265	46 747	50 911	53 966
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]	–	–	–	–	–	–	–	–	–
<b>Vote 10 - Energy Sources</b>	<b>–</b>	<b>533 810</b>	<b>583 308</b>	<b>505 952</b>	<b>829 151</b>	<b>829 151</b>	<b>778 484</b>	<b>894 453</b>	<b>987 590</b>
10.1 - Electricity	–	533 810	583 308	505 952	829 151	829 151	778 484	894 453	987 590
10.2 - Street Lighting and Signal Systems	–	–	–	–	–	–	–	–	–
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]	–	–	–	–	–	–	–	–	–
<b>Vote 11 - Water Management</b>	<b>–</b>	<b>474 302</b>	<b>520 923</b>	<b>287 435</b>	<b>396 374</b>	<b>396 374</b>	<b>465 355</b>	<b>(223 640)</b>	<b>(274 032)</b>
11.1 - Water Treatment	–	19 570	22 458	43 165	19 827	19 827	20 680	21 921	23 236
11.2 - Water Distribution	–	437 357	498 464	244 270	376 547	376 547	444 675	(245 561)	(297 268)
11.3 - Water Storage	–	17 374	–	–	–	–	–	–	–



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]		-	-	-	-	-	-	-	-	-
<b>Vote 14 - Internal Audit</b>		-	4 384	4 729	4 973	8 358	8 358	9 251	9 806	10 394
14.1 - Governance Function		-	4 384	4 729	4 973	8 358	8 358	9 251	9 806	10 394
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	2 725	18 549	90	9 273	9 273	12 589	13 344	14 145
15.1 - Tourism		-	-	-	-	-	-	-	-	-
15.2 - Valuation Service		-	-	-	-	-	-	-	-	-
15.3 - Marketing, Customer Relations, Publicity and Media Co-ordination		-	2 239	3 008	90	3 833	3 833	4 002	4 242	4 497
15.4 - Administrative and Corporate Support		-	486	15 541	-	5 441	5 441	8 587	9 102	9 648
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	1 703 692	2 006 603	1 793 037	2 097 815	2 097 815	1 987 620	1 425 588	1 514 169
<b>Surplus/(Deficit) for the year</b>	2	-	433 627	721 418	1 131 751	526 696	526 696	796 533	1 578 559	1 709 178

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	276 920	364 311	425 282	357 339	357 339	226 894	481 628	535 374	611 064
Service charges - Water	2	-	406 043	373 074	479 320	568 572	568 572	364 870	633 537	644 990	684 628
Service charges - Waste Water Management	2	-	75 873	69 135	83 542	112 703	112 703	61 310	102 355	107 897	113 715
Service charges - Waste Management	2	-	82 533	80 791	97 635	93 603	93 603	77 846	112 285	118 490	125 599
Sale of Goods and Rendering of Services		-	3 380	2 044	4 846	5 085	5 085	2 878	3 646	2 545	2 722
Agency services		-	12 830	10 991	-	18 500	18 500	6 911	17 695	22 532	23 884
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	156 145	310 770	239 231	197 161	197 161	66 899	192 599	203 068	215 252
Interest earned from Current and Non Current Assets		-	12 883	19 718	15 000	15 000	15 000	9 787	11 744	12 516	13 307
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	0	-	-	1 108	-	-	-
Rental from Fixed Assets		-	1 421	2 904	1 614	3 668	3 668	2 540	3 164	3 354	3 555
Licence and permits		-	415	1	13 568	1 008	1 008	4	2 069	2 193	2 325
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	865	51	10 615	9 717	9 717	9 391	3 201	6 093	6 459
<b>Non-Exchange Revenue</b>											
Property rates	2	-	581 883	765 344	737 199	550 199	550 199	433 746	582 735	612 371	649 113
Surcharges and Taxes		-	23 784	-	16 247	-	-	-	-	-	-
Fines, penalties and forfeits		-	24 191	34 365	2 176	34 317	34 317	380	31 290	39 567	41 941

Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	-	378 304	325 561	337 435	342 207	342 207	313 685	358 783	380 025	397 594
Interest	-	18 125	-	290 647	155 138	155 138	110 694	152 699	161 860	171 572
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	209 059	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	17 298	216 117	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>2 072 894</b>	<b>2 575 176</b>	<b>2 754 357</b>	<b>2 464 217</b>	<b>2 464 217</b>	<b>1 688 943</b>	<b>2 898 489</b>	<b>2 852 875</b>	<b>3 062 730</b>

[illegible]



<b>Surplus/(Deficit) after income tax</b>		–	(241 066)	(530 707)	220 310	171 574	171 574	(103 698)	260 559	686 869	760 912
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		–	(241 066)	(530 707)	220 310	171 574	171 574	(103 698)	260 559	686 869	760 912
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	1	–	(241 066)	(530 707)	220 310	171 574	171 574	(103 698)	260 559	686 869	760 912

**GT484 Merafong City - Table A5 CAPEX**

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 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 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital multi-year expenditure sub-total</b>	7	–	–	–	–	–	–	–	–	–	–
<b><u>Single-year expenditure to be appropriated</u></b>	2										
Vote 1 - Municipal Manager		–	–	–	–	2 340	2 340	2 340	–	–	–
Vote 2 - Finance		–	–	25 767	2 000	6 000	6 000	6 000	3 800	(4 028)	(4 270)
Vote 3 - Community and Social Services		–	34 787	(26 087)	–	4 000	4 000	4 000	5 000	(8 480)	(8 989)
Vote 4 - Sport and Recreation		–	–	–	–	5 118	5 118	5 118	2 000	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 6 - Housing		–	–	–	–	–	–	–	–	(1 060)	(1 124)
Vote 7 - Health		–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 9 - Road Transport		–	37 190	32 711	600	45 617	45 617	45 617	44 533	(37 630)	(39 888)
Vote 10 - Energy Sources		–	30 759	24 722	–	40 082	40 082	40 082	44 814	(46 196)	(48 967)
Vote 11 - Water Management		–	50 107	2 934	–	36 405	36 405	36 405	36 980	(51 177)	(54 248)
Vote 12 - [NAME OF VOTE 12]		–	29 872	(19 516)	–	46 707	46 707	46 707	10 497	(46 637)	(49 435)
Vote 13 - Waste Management		–	–	–	–	–	–	–	8 500	(4 770)	(5 056)
Vote 14 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	500	2 500	2 500	2 500	–	–	–
<b>Capital single-year expenditure sub-total</b>		–	182 714	40 531	3 100	188 768	188 768	188 768	156 124	(199 977)	(211 976)
<b>Total Capital Expenditure - Vote</b>		–	182 714	40 531	3 100	188 768	188 768	188 768	156 124	(199 977)	(211 976)

<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		–	–	25 767	2 500	10 840	10 840	2 085	3 800	(4 028)	(4 270)
Executive and council		–	–	–	–	2 340	2 340	–	–	–	–
Finance and administration		–	–	25 767	2 500	8 500	8 500	2 085	3 800	(4 028)	(4 270)
Internal audit		–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	34 787	(26 087)	–	9 118	9 118	9 237	7 000	(9 540)	(10 112)
Community and social services		–	34 787	(26 087)	–	4 000	4 000	9 237	5 000	(8 480)	(8 989)
Sport and recreation		–	–	–	–	5 118	5 118	–	2 000	–	–
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	(1 060)	(1 124)
Health		–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	37 190	32 711	600	45 617	45 617	95 736	44 533	(37 630)	(39 888)
Planning and development		–	–	–	–	–	–	–	–	–	–
Road transport		–	37 190	32 711	600	45 617	45 617	95 736	44 533	(37 630)	(39 888)
Environmental protection		–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	110 738	8 140	–	123 193	123 193	182 246	100 791	(148 779)	(157 706)
Energy sources		–	30 759	24 722	–	40 082	40 082	69 875	44 814	(46 196)	(48 967)
Water management		–	50 107	2 934	–	36 405	36 405	72 403	36 980	(51 177)	(54 248)
Waste water management		–	29 872	(19 516)	–	46 707	46 707	39 967	10 497	(46 637)	(49 435)
Waste management		–	–	–	–	–	–	–	8 500	(4 770)	(5 056)
<b>Other</b>		–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	3	–	182 714	40 531	3 100	188 768	188 768	289 304	156 124	(199 977)	(211 976)
<b>Funded by:</b>											
National Government		–	167 785	22 322	600	156 428	156 428	278 314	124 324	(166 269)	(176 245)

Provincial Government		-	-	4 333	-	6 000	6 000	7 648	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	167 785	26 656	600	162 428	162 428	285 962	124 324	(166 269)	(176 245)
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	14 929	13 450	2 500	26 340	26 340	2 917	31 800	(33 708)	(35 730)
<b>Total Capital Funding</b>	7	-	182 714	40 106	3 100	188 768	188 768	288 879	156 124	(199 977)	(211 976)

**GT484 Merafong City - Table A6 Budgeted Financial Performance (revenue and expenditure)**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		–	156 133	165 066	794 036	(330 913)	(330 913)	162 683	259 251	371 386	513 735
Trade and other receivables from exchange transactions	1	–	259 113	193 092	82 673	537 003	537 003	238 847	206 808	2 267 787	3 021
Receivables from non-exchange transactions	1	–	51 760	108 039	310 376	311 598	311 598	699 253	193 363	2 162 149	187 723
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	958	675	9 845	(4 843)	(4 843)	206 890	(77 029)	17 773	51 759
VAT		–	416 930	466 548	296 637	385 070	385 070	589 543	346 068	(49 995)	85 946
Other current assets		–	–	–	–	–	–	–	–	–	–
<b>Total current assets</b>		–	<b>884 894</b>	<b>933 421</b>	<b>1 493 566</b>	<b>897 915</b>	<b>897 915</b>	<b>1 897 215</b>	<b>928 462</b>	<b>4 769 099</b>	<b>842 185</b>
<b>Non current assets</b>											
Investment property		–	268 265	201 145 265.00	216 841	216 841	216 841	201 145	217 300	(202 189)	22 491
Property, plant and equipment	3	–	3 226 633	3 225 886	2 922 643	3 113 053	3 113 053	3 204 057	2 973 925	(541 859)	(84 794)
Biological assets		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	190	190	136	136	136	190	136	(104)	14
Intangible assets		–	1 127	18 593	(670)	205	205	14 976	205	1 622	18
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		–	<b>3 496 214</b>	<b>3 445 815</b>	<b>3 138 950</b>	<b>3 330 235</b>	<b>3 330 235</b>	<b>3 420 369</b>	<b>3 191 566</b>	<b>(742 530)</b>	<b>(62 271)</b>

<b>TOTAL ASSETS</b>		–	4 381 108	4 379 236	4 632 516	4 228 150	4 228 150	5 317 584	4 120 027	4 026 568	779 914
<b>LIABILITIES</b>											
<b>Current liabilities</b>	-										
Bank overdraft		–	–	–	51 960	51 960	51 960	–	51 960	112 494	122 143
Financial liabilities		–	12 206	12 773	13 521	13 521	13 521	11 417	13 521	42 046	31 784
Consumer deposits		–	31 943	33 339	–	–	–	33 634	–	–	–
Trade and other payables from exchange transactions	4	–	1 615 467	1 712 532	1 934 984	1 562 390	1 562 390	2 496 348	1 892 562	3 070 487	3 268 898
Trade and other payables from non-exchange transactions	5	–	47 894	76 798	31 294	31 294	31 294	107 498	31 294	85 101	73 562
Provision		–	42 757	46 748	39 388	39 388	39 388	46 748	39 388	127 824	92 590
VAT		–	296 647	370 447	178 713	186 789	186 789	402 721	65 415	70 019	74 370
<b>Total current liabilities</b>		–	2 046 915	2 252 638	2 249 860	1 885 342	1 885 342	3 098 367	2 094 141	3 507 971	3 663 346
<b>Non current liabilities</b>											
Financial liabilities	6	–	20 708	7 963	17 535	17 535	17 535	(1 297)	17 535	42 207	45 717
Provision	7	–	139 319	151 725	29 894	29 894	29 894	151 725	29 894	103 465	70 272
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	106 051	118 161	–	–	–	118 161	–	–	–
<b>Total non current liabilities</b>		–	266 079	277 848	47 429	47 429	47 429	268 588	47 429	145 672	115 989
<b>TOTAL LIABILITIES</b>		–	2 312 994	2 530 486	2 297 289	1 932 771	1 932 771	3 366 956	2 141 570	3 653 643	3 779 336
<b>NET ASSETS</b>		–	2 068 115	1 848 749	2 335 228	2 295 379	2 295 379	1 950 628	1 978 458	372 925	(2 999 422)
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	–	(378 128)	(935 540)	2 344 115	2 295 379	2 295 379	(1 038 721)	2 287 813	372 182	(3 000 210)
Reserves and funds	9	–	2 558 287	2 536 618	–	–	–	2 536 071	–	–	–
Other											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	–	2 180 159	1 601 078	2 344 115	2 295 379	2 295 379	1 497 350	2 287 813	372 182	(3 000 210)

(112

044)

247 672

(8 887)

453 278

(309 355)

743

788

References

### GT484 Merafong City - Table A7 Budgeted Cash Flows

[illegible]

Capital assets		-	-	-	209 470	416 904	416 904	113 101	(189 173)	205 513	217 844
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	<b>209 470</b>	<b>416 904</b>	<b>416 904</b>	<b>113 101</b>	<b>(189 173)</b>	<b>205 513</b>	<b>217 844</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits									-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	(12 873)	1 958 443	845 473	(69 934)	(69 934)	11 436	103 221	517 783	497 379
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	158 032	261 253	779 036
Cash/cash equivalents at the year end:	2	-	(12 873)	1 958 443	845 473	(69 934)	(69 934)	11 436	261 253	779 036	1 276 415



**GT484 Merafong City - Table A8 Cash backed reserves/accumulated surplus  
reconciliation**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b><u>Cash and investments available</u></b>											
Cash/cash equivalents at the year end	1	–	(12 873)	1 958 443	845 473	(69 934)	(69 934)	11 436	261 253	779 036	1 276 415
Other current investments > 90 days		–	169 006	(1 793 377)	(103 398)	(312 939)	(312 939)	151 247	(53 962)	(520 144)	(884 822)
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>		–	156 133	165 066	742 076	(382 873)	(382 873)	162 683	207 291	258 892	391 593
<b><u>Application of cash and investments</u></b>											
Unspent conditional transfers		–	47 894	76 798	31 294	31 294	31 294	106 568	31 294	85 101	73 562
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	–	1 615 467	1 685 592	1 838 234	1 408 075	1 408 075	2 306 394	1 683 212	1 707 418	3 088 190
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		–	1 663 361	1 762 391	1 869 528	1 439 369	1 439 369	2 412 962	1 714 506	1 792 519	3 161 752
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		–	(1 507 228)	(1 597 325)	(1 127 452)	(1 822 242)	(1 822 242)	(2 250 279)	(1 507 215)	(1 533 627)	(2 770 159)
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		–	(1 507 228)	(1 597 325)	(1 127 452)	(1 822 242)	(1 822 242)	(2 250 279)	(1 507 215)	(1 533 627)	(2 770 159)

### GT484 Merafong City - Table A9 Asset Management

[illegible]





Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b><u>Total Upgrading of Existing Assets</u></b>	6	-	8 694	9 537	2 000	16 000	16 000	8 300	(7 208)	(7 640)
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	3 000	3 000	1 500	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	8 694	9 537	-	10 000	10 000	-	-	-
<b>Infrastructure</b>		-	8 694	9 537	-	13 000	13 000	1 500	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	2 000	2 000	6 000	(6 360)	(6 742)
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	2 000	2 000	6 000	(6 360)	(6 742)

<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	2 000	1 000	1 000	800	(848)	(899)
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b><u>Total Capital Expenditure</u></b>	4	-	177 504	223 245	3 100	183 152	183 152	156 124	(178 707)	(189 430)
<i>Roads Infrastructure</i>		-	31 986	70 612	600	55 617	55 617	44 533	(37 630)	(39 888)
<i>Storm water Infrastructure</i>		-	-	-	-	3 000	3 000	6 500	(5 300)	(5 618)
<i>Electrical Infrastructure</i>		-	30 759	55 481	-	34 466	34 466	44 814	(25 986)	(27 545)
<i>Water Supply Infrastructure</i>		-	41 116	47 343	-	37 981	37 981	36 980	(51 177)	(54 248)
<i>Sanitation Infrastructure</i>		-	36 218	11 855	-	25 131	25 131	3 997	(41 337)	(43 817)
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	8 500	(4 770)	(5 056)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	8 694	9 537	-	11 500	11 500	-	-	-







Intangible Assets		–	1 127	18 593	(670)	205	205	205	1 622	18
Computer Equipment		–	6 718	9 131	–	468	(3	(3	(1	(1 834)
Furniture and Office Equipment		–	16 275	14 119	823	(9	(9	(9	(10	(13 394)
Machinery and Equipment		–	9 703	3 026	188	(3	(4	(4	(2	(3 258)
Transport Assets		–	22 250	17 763	–	189	(1	(1	(2	(2 842)
Land		–	142 723	142 723	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>–</b>	<b>3 387 933</b>	<b>3 404 120</b>	<b>2 817 685</b>	<b>3 003 354</b>	<b>3 003 354</b>	<b>2 870 300</b>	<b>(735 717)</b>	<b>(72 977)</b>
<b>EXPENDITURE OTHER ITEMS</b>		–	<b>159 432</b>	<b>153 428</b>	<b>182 619</b>	<b>176 009</b>	<b>176 009</b>	<b>166 928</b>	<b>174 294</b>	<b>184 751</b>
<u>Depreciation</u>	7	–	156 240	150 555	171 600	165 983	165 983	163 984	171 173	181 444
<u>Repairs and Maintenance by Asset Class</u>	3	–	<b>3 192</b>	<b>2 872</b>	<b>11 019</b>	<b>10 026</b>	<b>10 026</b>	<b>2 944</b>	<b>3 120</b>	<b>3 308</b>
Roads Infrastructure		–	–	685	2 945	1 707	1 707	1 275	1 351	1 433
Storm water Infrastructure		–	81	–	281	–	–	–	–	–
Electrical Infrastructure		–	–	–	433	52	52	306	324	344
Water Supply Infrastructure		–	2	2 188	4 618	8 268	8 268	1 363	1 445	1 531
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	3 109	–	2 702	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>–</b>	<b>3 192</b>	<b>2 872</b>	<b>10 978</b>	<b>10 026</b>	<b>10 026</b>	<b>2 944</b>	<b>3 120</b>	<b>3 308</b>

Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	41	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	159 432	153 428	182 619	176 009	176 009	166 928	174 294	184 751
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	4.9%	6.2%	64.5%	16.1%	16.1%	6.6%	7.0%	7.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	5.6%	9.2%	1.2%	17.8%	17.8%	6.3%	-7.3%	-7.3%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>		0.0%	0.1%	0.1%	0.4%	0.3%	0.3%	0.1%	-0.4%	-4.5%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i>		0.0%	0.4%	0.5%	0.5%	1.3%	1.3%	0.5%	1.3%	13.6%

