



MTREF BUDGET 2026/2027

31 MARCH 2026

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GLOSSARY

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations.

Also, includes details of the previous and current years' financial position.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at directorate / department level.

Part 1 –Annual Budget

1.1 Mayoral Budget Speech

The budget speech will be distributed at the meeting.

1.2 - Council Resolutions

The Council of Thabo Mofutsanyana District Municipality at a meeting that will take place on Monday , 31 March 2026 will consider the 2026/2027 draft MTREF budget. The following draft resolutions are contained in the agenda of the Ordinary Council meeting which is held on 31 March 2025.

RECOMMENDATION

That the following draft resolutions in terms of section 16 of the Municipal Finance Management Act, (Act 56 of 2003) be noted for approval in March 2026.

DRAFT RESOLUTIONS (To be noted for approval on 31 March 2026)

That the following resolutions in terms of section 16 of the Municipal Finance Management Act, (Act 56 of 2003) be considered for approval:

(a) that the following policies be approved:

1. Financial Management Policy;
2. Fixed Asset Management Policy;
3. Subsistence and Travel Policy (Amended);
4. Credit Policy;
5. Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy;
6. Cash Management and Investment Policy;
7. Supply Chain Management Policy;
8. Contingent Liabilities Policy
9. Contingent Policy.
10. Capital Replacement Reserve Policy
11. Petty Cash Policy
12. Preferential Procurement Policy

(b) that the annual budget for the financial year 2026/27 and indicative outer years 2027/28 and 2028/29 be tabled as set-out:

- (1) Capital expenditure by type as contained in Table A5 of the report;
- (2) Capital funding by source as contained as contained in Table A5 of the report;
- (3) Operating revenue by source as contained in Table A4 of the report;
- (4) Operating expenditure by type as contained in Table A4 of the report;

(c) that the annual budget documentation for 2026/27 – 2028/29 as outlined in the budget regulations be submitted to National and Provincial Treasury.

**1.3 – Budget 2024/25
Mid-year Review and Adjustments Budget**

The following table shows the original and adjustments budget for 2024/25.

	Original Budget 2025/26	Adjustment Budget 2025/26	Difference
Operating Income	191,513,318.96	198,044,240.86	6,530,921.91
Operating Expenditure	181,593,318.82	189,771,628.86	8,178,310.05
Capital Expenditure	9,920,000.14	8,272,612.00	(1,647,388.14)

The 2025/26 adjustment budget was considered in the preparation of the 2026/27 MTREF. The capital budget must be set at a level that is realistic in terms of the capacity to deliver and the ability to fund.

The Draft 2026/27 MTREF Budget already addresses some the goals indicated above which is also in line with the municipality’s IDP Strategic Objectives.

It was a challenge to ensure a cash funded budget is tabled in view of the financial constraints. As a district municipality which is highly dependent on grants, it is challenging to balance the budget when the equitable share increases with 1.0035% versus limited funding available for projects and capital budget.

The following 2026/27 Annual Budget is presented to Council for consideration:

1. HIGH LEVEL SUMMARY: BUDGET 2026/27

1.4 – Executive Summary

The Budget Committee was confronted with numerous challenges during the budget process. The following had an impact:

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease).

Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated.

The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In April 2024, the National Treasury initiated a comprehensive review of the budget process, with the goal of identifying and implementing reforms that would enhance the efficiency, transparency, and effectiveness of public resource allocation. It has resulted in a set of accountable reform proposals outlined below.

The 2025/26 adjustment budget in February 2026 again proved that the ability of Council to reduce costs is limited because the fixed cost component of the operating budget exceeds the variable costs by far. The impact of Preferential Procurement Regulations of 2022 affecting service delivery budget implementation plans. The adjustment budget nonetheless defined the basis for the draft 2026/27 budget.

A continued strategy was followed as outlined within this Council's long-term financial plan with the compilation of this budget, whereby the following was done:

- The municipality needs to focus on its core functions. During the February 2026 adjustment budget the Budget Committee, Portfolio Councillors in conjunction with the Heads of Departments, scrutinised the budget to affect all possible savings.
- A greater emphasis will be placed on improving our cash management practices, within the legal prescripts, to improve our liquidity position.
- All attempts need to be made to maximise available National and Provincial Government Grants to service part of our capital program.

MFMA Budget Circulars

National Treasury sent out MFMA Budget Circular No.132 on 05 December 2025 providing guidance to municipalities on their 2026/27 budgets and Medium-Term Revenue and Expenditure Framework (MTREF). MFMA Budget Circular No. 132 was followed up by Circular No. 134 dated 20 March 2026. MFMA Budget Circular No. 130 reminds us of the key focus areas for the 2026/27 budget process, and that it must be read together with MFMA Circulars No. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 89, 91,112,115, 122,123,126,128,129,130, 132 and 134. It is essential reading material to understand the background to this budget.

National Treasury has also set out the requirements for funding the budget and producing a credible budget.

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected.
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in Section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Under old budget formats a 'balanced' income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance (Income Statement), the Budgeted Statement of Financial Position (Balance Sheet) and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability and to ensure that the budget is funded.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality.
- Is achievable in terms of agreed service delivery and performance targets.
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions.
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation enough to meet their financial management responsibilities.

1.5 – Budget Overview of the 2025/26 MTREF

This section provides an overview of the Municipality’s 2026/2027 to 2028/2029 MTREF. It includes an assessment of how the budget links with the National and Provincial government contexts along with a review of the fiscal position of Thabo Mofutsanyana Municipality.

The Municipality’s budget must be seen within the context of the policies and financial priorities of National, Provincial and district government. In essence, the spheres of government are partners in meeting the service delivery challenges faced by our municipality. TMDM alone cannot meet these challenges. It requires support from the other spheres of Government through the direct allocation of resources as well as the achievement of their own policies.

MFMA Circular No. 130 shows the following headline inflation forecasts underpin the 2024/25 Budget

Fiscal Year	2025/26 Estimate	2026/27	2027/28 Forecast	2028/29
Consumer Price Inflation	3.2%	3.4%	3.3%	3.2%

Source: 2026 Budget Review

The budget process in Thabo Mofutsanyana District Municipality followed the requirements of the MFMA. A Table of key deadlines was tabled in Council by the Executive Mayor in July 2025.

A Budget Committee was established to examine, review and prioritise budget proposals from departments.

Over the 3-year period, in 2026/27 the capital budget is R5,600,000. Operating expenditure in 2026/27 is budgeted at R170,889,334.00 and the operating revenue is budgeted at R176,489,334.00.

The MFMA requires municipalities to set out measurable performance objectives when tabling their budgets. These “key deliverables” link the financial inputs of the budget to service delivery on the ground.

As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Draft Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality’s in year monitoring.

The following table is a consolidated overview of the proposed MTREF:

Table 1 – Consolidated Overview of the 2026/27 MTREF

AGGREGATE TOTAL				
DETAILS	ADJUSTMENT BUDGET	BUDGET	BUDGET	BUDGET
	2025/26	2026/27	2027/28	2028/29
Total Revenue	198,044,240.86	176,489,334.00	168,785,492.00	176,220,777.00
Total Operating Expenditure	189,771,628.86	170,889,334.00	168,785,492.00	176,220,777.00
Surplus/(Deficit) before Capital Expenditure	8,272,612.00	5,600,000.00	-	-
Total Capital Expenditure	8,272,612.00	5,600,000.00	-	-
Surplus/(Deficit)	-	-	-	-

1.6 Operating Revenue Framework

For Thabo Mofutsanyana District Municipality to continue maintaining/improving the quality of services provided to its citizens it needs to generate the required revenue.

The municipality’s revenue strategy is built around the following key components:

- National Treasury’s guidelines, MFMA Budget Circular No. 132 & 134

Table 3 - Summary of Revenue Classes by Main Revenues Sources

SUMMARY OF INCOME BY SOURCE 2026/27				
DETAILS	ADJUSTMENT BUDGET	BUDGET	BUDGET	BUDGET
	2025/26	2026/27	2027/28	2028/29
Interest on Investments	6,780,199	4,710,646	3,077,218	3,094,898
Operating Grants & Subsidies (DORA)	156,565,000	154,449,000	155,017,000	162,417,000
Other Income (Non-Cash depreciation))	3,434,532	3,944,156	4,005,623	4,023,228
Service In-Kind	6,367,235	6,385,532	6,685,652	6,685,652
Capital Replacement Reserve	1,000,000			
CASH BACKED ACCUMULATED FUNDS (PRIOR YEAR SURPLUS)	23,897,274	7,000,000		
TOTAL INCOME	198,044,241	176,489,334	168,785,492	176,220,777

- The operating revenue indicates an overall decrease from R198,044,241 to R176,489,334, this resulted in an 11% decrease in revenue. While analyzing different revenue by sources the following results were identified.
- Decrease in interest on investments of R2 069 533; from R6 780 199; -2025/26 to R4 710 646.25; – 2026/27
- Decrease in operating grants of R2116 000 from R156 565 000; – 2025/26 to R154 449 000; – 2026/27.
- Increase in other income (non-cash depreciation) of R509 624; from R3 434 532 – 2025/26 to R3 944 156 – 2026/27.
- Increase in service in-kind of R18 297; from R6 367 235 – 2025/26 to R6 685 532 – 2026/27.
- Decrease in capital replacement reserve of R1 000 000 from R1 000 000 – 2025/26 to R0 - 2025/2026.
- Decrease in cash backed accumulated funds of R16 897 274; from R23 897 274 – 2025/26 to 7000 000 – 2026/2027

Table 2: Local Government Allocations 2026/27 – 2028/29

OPERATING GRANTS & SUBSIDIES (DORA)	MEDIUM - TERM ESTIMATES		
	2026/27	2027/28	2028/29
Equitable Share	141,686,000	143,366,000	151,571,000
INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT (INEP)	5,000,000	6,000,000	5,000,000
Financial Management Grant (FMG)	2,500,000	2,600,000	2,700,000
Rural Roads Asset Management Systems (RRAMS) Grant	2,934,000	3,051,000	3,146,000
Expanded Public Works Programme (EPWP) Incentive Grant	1,879,000	-	-
AGRI SITA	450,000	-	-
Total Operating Grants & Subsidies (DORA)	154,449,000	155,017,000	162,517,000

- An increase in Operating Grants & Subsidies that are gazette on Division of Revenue Act (DORA) – is mainly due to the following movements on the grant:
 - The Equitable Share allocation has increased from R141,6 million – 2026/27 to R143,3 million – 2027/28 and to R 151,5million – 2028/29.
 - The Financial Management Grant has increased from R2.5 million - 2026/27 to R2,6million - 2027/28 and R2,7million -2028/29.
 - INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT (INEP) increase from R5 million – 2026/27 to R6 million – 2027/28 and decrease to R6,5million 2028/29.
 - The Expanded Public Works Program Grant is at R1,9 million -2026/27 and nothing on the outer years.
 - The Rural Asset Management Grant increases from R2,9 million – 2026/27 to R3.1million– 2027/28 and R3.1million – 2028/29
 - The Agri Sita Grant decreases from R 450 000 – 2026/27 and nothing on the outer years.

1.7 – Operating Expenditure Framework

The expenditure framework for the 2026/2027 budget and MTREF is informed by the National Treasury’s guidelines and the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

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

Table 4: Summary of operating expenditure by category

EXPENDITURE ALLOCATION BY CATEGORY 2026/27				
Description	ADJUSTMENT BUDGET 2025/26	Proposed Budget 2026/2027	Proposed Budget 2027/2028	Proposed Budget 2028/2029
Employee Related Costs	112,667,892	116,471,921	122,019,107	127,136,874
Remuneration of Councilors	8,922,004	9,484,283	10,101,488	10,434,807
Depreciation	3,434,532	3,944,156	4,005,623	4,023,228
Repairs and Maintenance	440,000	478,800	250,000	250,000
Conditional Grants	12,838,000	12,763,000	11,651,000	10,846,000
Services In-Kind	6,367,235	6,385,532	6,685,652	6,685,652
General Expenditure	53,374,578	26,961,642	14,072,622	16,844,217
TOTAL	198,044,241	176,489,334	168,785,492	176,220,777

The operating expenditure has decreased from R198,044,241 (Adjustment Budget 2025/26) to R176,489,334 in 2026/27. The decrease can be attributed to financial constraint.

Reasons for significant cost variances:

- Employee related cost remuneration: increase of 1,03% is caused by the projected employee related costs on the proposed staff establishment.
- Remuneration of Councilors: decrease of 1,06% due to the CPIx estimated inflation.
- Repairs and maintenance: decrease of 1.09% due acquisition of new assets,
- Depreciation: increase of 1,15% due acquisition of new assets,
- General expenditure: decrease of 49% is attributable to budget constraints in comparison to the previous financial period.
- Services-in-kind increase 1,02% due to increase in the value of the building.

1.8 – Capital Budget

The capital budget decreased from R8,272,612 to R5,600,000 (2025/26). The decrease of 4.6% is due to limited resources available.

The Budget Steering Committee went through several stages of prioritising the capital budget to contain the budget within the available funding.

This capital budget has been compiled with due consideration to the direct impact that it would have on the operating budget and our cash position where they are to be funded internally.

The capital budget reflects the following budget allocation to the various Departments and reflects the strategic priorities outlined in the IDP:

Table 5: Summary of Capital Budget

PROPERTY PLANT & EQUIPMENT (ACQUISITION)	Approved Budget 2023/2024	Proposed Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027
FENCING OF GRAVESITES	3,325,316.00	-	-	-
FURNITURE AND OFFICE EQUIPMENT	676,296.00			
COMPUTER	960,000.00			
VEHICLES (ACQUISITION)	1,700,000.00		-	-
UPGRADE OF GRAVEL ROAD	1,000,000.00	5,600,000.00		
PLANT & EQUIPMENT	111,000.00			
RESCUE EQUIPMENT	500,000.00		-	-
	8,272,612.00	5,600,000.00	-	-

The capital budget decreased from the previous year due to the limited revenue sources.

1.9 – Budget Schedules

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

Narrative will only be provided at certain tables to clarify certain aspects otherwise it will be a repetition of what has already been documented.

Table 6 – A1: Budget Summary

DC19 Thabo Mofutsanyana - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	1,929	1,365	-	4,334	1,000	5,334	5,334	4,711	3,077	3,095
Transfers recognised - operational	129,846	143,176	-	152,821	1,330	154,151	154,151	154,449	155,017	162,417
Other own revenue	10,543	-	30,270	20,875	9,394	30,270	30,270	17,330	10,691	10,709
Total Revenue (excluding capital transfers and contributions)	142,319	144,541	30,270	178,030	11,724	189,755	189,755	176,489	168,785	176,221
Employee costs	79,576	-	105,543	111,685	(0)	111,685	111,685	116,472	122,019	127,137
Remuneration of councillors	11,472	12,105	-	-	-	-	-	9,484	10,101	10,435
Depreciation & asset impairment	2,779	-	-	-	-	-	-	3,944	4,006	4,023
Finance charges	225	235	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	56,219	-	-	-	-	-	-	46,589	32,659	34,626
Total Expenditure	150,271	12,340	105,543	111,685	(0)	111,685	111,685	176,489	168,785	176,221
Surplus/(Deficit)	(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	0	0	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	5,600	-	-
Surplus/(Deficit) after capital transfers & contributions	(7,952)	132,201	-	66,345	11,724	78,069	78,069	5,600	0	(0)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7,952)	132,201	-	66,345	11,724	78,069	78,069	5,600	0	(0)
Capital expenditure & funds sources										
Capital expenditure	3,960	2,401	99,160	9,920	(1,647)	8,273	8,273	5,600	-	-
Transfers recognised - capital	-	4,171	4,802	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,190	-	8,755	9,920	(1,245)	8,273	8,273	5,600	-	-
Total sources of capital funds	2,190	4,171	13,557	9,920	(1,245)	8,273	8,273	5,600	-	-
Financial position										
Total current assets	1,555	28,781	54,313	204,290	(175,434)	28,857	28,857	42,276	43,515	45,142
Total non current assets	2,593	10,411	21,027	29,875	(5,536)	24,339	24,339	18,923	19,672	20,227
Total current liabilities	6,168	7,424	15,069	224,084	(212,353)	11,731	11,731	19,723	20,336	21,033
Total non current liabilities	8,782	8,627	9,758	10,558	(800)	9,758	9,758	10,877	11,258	11,652
Community wealth/Equity	(10,801)	8,627	-	39,516	10,216	49,732	49,732	30,600	31,594	32,685
Cash flows										
Net cash from (used) operating	(4,326)	4,171	(1,243)	99,230	-	(187,470)	(88,240)	(254)	(6,147)	956
Net cash from (used) investing	(4,570)	(8,780)	(1,395)	-	-	-	-	(0)	(500)	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(8,895)	28,348	44,265	142,948	(7,673)	(195,143)	(52,195)	36,321	29,673	30,629
Cash backing/surplus reconciliation										
Cash and investments available	1,450	27,444	44,265	197,857	(171,000)	26,857	26,857	33,570	34,719	37,651
Application of cash and investments	6,131	7,424	15,978	181,322	(212,353)	11,090	1,923	14,381	18,486	19,133
Balance - surplus (shortfall)	(4,681)	20,021	28,287	16,535	41,353	15,767	24,934	19,189	16,233	18,518
Asset management										
Asset register summary (WDV)	2,593	7,867	-	-	-	-	-	18,863	19,486	20,129
Depreciation	4,459	3,731	2,779	3,064	3,933	3,064	3,064	3,944	4,006	4,023
Renewal and Upgrading of Existing Assets	-	-	-	500	500	500	500	5,600	-	-
Repairs and Maintenance	1,775	2,010	1,144	1,955	2,449	2,734	2,734	515	286	286
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table 7– A2: Budgeted Financial Performance by standard classification

DC19 Thabo Mofutsanyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
<i>Governance and administration</i>		94,591	95,483	–	104,536	111,639	111,639	98,268	110,935	111,201
Executive and council		48,367	46,704	–	50,053	53,418	53,418	47,000	53,868	53,239
Finance and administration		46,224	48,779	–	54,482	58,221	58,221	51,268	57,067	57,962
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		57,931	–	–	39,786	40,048	40,048	43,383	44,535	44,796
Community and social services		22,849	–	–	33,381	33,838	33,838	36,092	36,613	36,677
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		35,082	–	–	6,404	6,210	6,210	7,291	7,922	8,119
<i>Economic and environmental services</i>		24,520	–	–	33,709	38,068	38,068	34,839	24,798	27,100
Planning and development		24,520	–	–	33,709	38,068	38,068	34,839	24,798	27,100
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	177,042	95,483	–	178,030	189,755	189,755	176,489	180,268	183,098
Expenditure - Functional										
<i>Governance and administration</i>		90,926	46,284	–	104,536	111,166	111,166	98,061	110,485	110,801
Executive and council		47,367	46,284	–	50,053	53,163	53,163	46,901	53,568	52,939
Finance and administration		43,559	–	–	54,482	58,003	58,003	51,160	56,917	57,862
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		22,849	33,312	–	39,786	40,048	40,048	43,364	44,535	44,796
Community and social services		22,849	–	–	33,381	33,838	33,838	36,015	36,613	36,677
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	33,312	–	6,404	6,210	6,210	7,349	7,922	8,119
<i>Economic and environmental services</i>		26,072	–	–	25,606	29,965	29,965	29,465	24,798	27,100
Planning and development		9,345	–	–	25,606	29,965	29,965	29,465	24,798	27,100
Road transport		16,727	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	139,847	79,596	–	169,927	181,179	181,179	170,889	179,818	182,698
Surplus/(Deficit) for the year		37,195	15,887	–	8,103	8,575	8,575	5,600	450	400

Table 8 – A3: Budgeted Financial Performance by municipal vote

DC19 Thabo Mofutsanyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive and Council		48,367	46,704	-	50,053	53,418	53,418	47,000	53,868	53,239
Vote 2 - Finance and Administration		46,224	48,779	-	54,482	58,221	58,221	51,268	57,067	57,962
Vote 3 - Community and Social Services		22,849	4,134	-	67,091	71,906	71,906	70,930	61,411	63,777
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	6,404	6,210	6,210	7,291	7,922	8,119
Vote 6 - Planning and Development		9,345	24,520	-	-	-	-	-	-	-
Vote 7 - Road Transport		16,727	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	143,511	124,137	-	178,030	189,755	189,755	176,489	180,268	183,098
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		48,367	46,704	-	50,053	53,163	53,163	46,901	53,568	52,939
Vote 2 - Finance and Administration		46,224	48,779	-	54,482	58,003	58,003	51,160	56,917	57,862
Vote 3 - Community and Social Services		22,849	4,134	-	58,987	63,803	63,803	65,480	61,411	63,777
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	6,404	6,210	6,210	7,349	7,922	8,119
Vote 6 - Planning and Development		13,009	28,691	-	-	-	-	-	-	-
Vote 7 - Road Transport		16,727	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	147,176	128,308	-	169,927	181,179	181,179	170,889	179,818	182,698
Surplus/(Deficit) for the year	2	(3,665)	(4,171)	-	8,103	8,575	8,575	5,600	450	400

Table 9 – A4: Budgeted Financial Performance by revenue source and expenditure type

DC19 Thabo Mofutsanyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment					-	-	-	-	-	-	-
Interest earned - external investments		1,929	1,365		4,334	1,000	5,334	5,334	4,711	3,077	3,095
Interest earned - outstanding debtors											
Dividends received											
Fines, penalties and forfeits											
Licences and permits											
Agency services											
Transfers and subsidies		129,846	143,176		152,821	1,330	154,151	154,151	154,449	155,017	162,417
Other revenue	2	10,543	-	30,270	20,875	9,394	30,270	30,270	17,330	10,691	10,709
Gains											
Total Revenue (excluding capital transfers and contributions)		142,319	144,541	30,270	178,030	11,724	189,755	189,755	176,489	168,785	176,221
Expenditure By Type											
Employee related costs	2	79,576	-	105,543	111,685	(0)	111,685	111,685	116,472	122,019	127,137
Remuneration of councillors		11,472	12,105						9,484	10,101	10,435
Debt impairment	3										
Depreciation & asset impairment	2	2,779	-	-	-	-	-	-	3,944	4,006	4,023
Finance charges		225	235								
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	-	-	-	-	-	-	-
Contracted services		9,474	-	-	-	-	-	-	12,763	13,455	12,550
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	46,745	-	-	-	-	-	-	33,826	19,204	22,076
Losses											
Total Expenditure		150,271	12,340	105,543	111,685	(0)	111,685	111,685	176,489	168,785	176,221
Surplus/(Deficit)		(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	0	0	(0)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)	6										
Transfers and subsidies - capital (in-kind - all)									5,600		
Surplus/(Deficit) after capital transfers & contributions		(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	5,600	0	(0)
Taxation											
Surplus/(Deficit) after taxation		(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	5,600	0	(0)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	5,600	0	(0)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	5,600	0	(0)

Table 10 – A5: Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		1,000	420	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		1,190	1,981	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	1,770	-	-	-	-	-	-	-	-
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	2,190	4,171	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	800	-	800	800	-	-	-
Vote 2 - Finance and Administration		-	-	-	2,810	-	2,810	2,810	-	-	-
Vote 3 - Community and Social Services		-	-	-	800	18	818	818	-	-	-
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	392	-	392	392	-	-	-
Vote 6 - Planning and Development		-	-	-	10,000	(1,263)	8,737	8,737	5,600	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	14,802	(1,245)	13,557	13,557	5,600	-	-
Total Capital Expenditure - Vote		2,190	4,171	-	14,802	(1,245)	13,557	13,557	5,600	-	-
Capital Expenditure - Functional											
Governance and administration		2,190	2,401	3,610	2,720	370	3,090	3,090	-	-	-
Executive and council		1,000	420	800	580	70	650	650	-	-	-
Finance and administration		1,190	1,981	2,810	2,140	300	2,440	2,440	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1,770	-	8,000	500	-	500	500	-	-	-
Community and social services		1,770	-	8,000	500	-	500	500	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	87,550	6,600	(2,216)	4,384	4,384	5,600	-	-
Planning and development		-	-	87,550	6,600	(2,216)	4,384	4,384	5,600	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	100	199	299	299	-	-	-
Total Capital Expenditure - Functional	3	3,960	2,401	99,160	9,920	(1,647)	8,273	8,273	5,600	-	-
Funded by:											
National Government		-	4,171	4,802	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	4,171	4,802	-	-	-	-	-	-	-
Borrowing	6										
Internally generated funds		2,190	-	8,755	9,920	(1,245)	8,273	8,273	5,600	-	-
Total Capital Funding	7	2,190	4,171	13,557	9,920	(1,245)	8,273	8,273	5,600	-	-

Table 11 – A6: Budgeted Financial Position

DC19 Thabo Mofutsanyana - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash		346	27,444	12,655	197,857	(171,000)	26,857	26,857	18,081	21,760	30,070
Call investment deposits	1	1,104		31,610					15,490	12,959	7,581
Consumer debtors	1	-	-	-	-	-	-	-	4,006	4,146	4,291
Other debtors		105	1,336	10,048	6,433	(4,434)	2,000	2,000	4,700	4,650	3,200
Current portion of long-term receivables											
Inventory	2	-	-	-	-	-	-	-	-	-	-
Total current assets		1,555	28,781	54,313	204,290	(175,434)	28,857	28,857	42,276	43,515	45,142
Non current assets											
Long-term receivables				-	-	-	-	-	-	-	-
Investments				-	-	-	-	-	-	-	-
Investment property				-	-	-	-	-	-	-	-
Investment in Associate				-	-	-	-	-	-	-	-
Property, plant and equipment	3	2,593	8,996	20,845	29,875	(5,536)	24,339	24,339	18,734	19,389	20,068
Biological											
Intangible			1,415	182					190	283	159
Other non-current assets											
Total non current assets		2,593	10,411	21,027	29,875	(5,536)	24,339	24,339	18,923	19,672	20,227
TOTAL ASSETS		4,149	39,191	75,340	234,165	(180,969)	53,196	53,196	61,199	63,187	65,369
LIABILITIES											
Current liabilities											
Bank overdraft	1			-	-	-	-	-	-	-	-
Borrowing	4	-	-	1,669	-	-	-	-	-	-	-
Consumer deposits				-	-	-	-	-	-	-	-
Trade and other payables	4	6,168	7,424	11,731	224,084	(212,353)	11,731	11,731	17,897	18,486	19,133
Provisions				1,669	-	-	-	-	1,825	1,850	1,900
Total current liabilities		6,168	7,424	15,069	224,084	(212,353)	11,731	11,731	19,723	20,336	21,033
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	-	-	-
Provisions		8,782	8,627	9,758	10,558	(800)	9,758	9,758	10,877	11,258	11,652
Total non current liabilities		8,782	8,627	9,758	10,558	(800)	9,758	9,758	10,877	11,258	11,652
TOTAL LIABILITIES		14,950	16,051	24,827	234,642	(213,153)	21,489	21,489	30,600	31,594	32,685
NET ASSETS	5	(10,801)	23,141	50,513	(477)	32,183	31,707	31,707	30,600	31,594	32,685
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(10,801)	8,627		39,416	10,316	49,732	49,732	30,600	31,594	32,685
Reserves	4	-	-	-	100	(100)	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	(10,801)	8,627	-	39,516	10,216	49,732	49,732	30,600	31,594	32,685

Table 12 – A7: Budgeted Cash Flow

DC19 Thabo Mofutsanyana - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-		110		263	373	-	-	-
Service charges		-	-		136,063		12,019	148,082	-	-	-
Other revenue		3,746	10,543	750	2,583		(2,583)	-	7,000	-	-
Transfers and Subsidies - Operational	1	129,846	143,176	148,351	-		-	-	154,449	155,017	162,417
Transfers and Subsidies - Capital	1	-	-	-	-		-	-	-	-	-
Interest		1,929	1,365	4,501					4,711	3,077	3,095
Dividends		-	-	-					-	-	-
Payments											
Suppliers and employees		(139,622)	(149,679)	(154,846)	(39,526)		(197,170)	(236,695)	(166,414)	(164,241)	(164,556)
Finance charges		(225)	(235)	-					-	-	-
Transfers and Grants	1	-	(1,000)	-					-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4,326)	4,171	(1,243)	99,230	-	(187,470)	(88,240)	(254)	(6,147)	956
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		85			-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(3,265)			-	-	-	-	-	-	-
Payments											
Capital assets		(1,390)	(8,780)	(1,395)					(0)	(500)	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4,570)	(8,780)	(1,395)	-	-	-	-	(0)	(500)	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					-	-	-	-	-	-	-
Borrowing long term/refinancing					-	-	-	-	-	-	-
Increase (decrease) in consumer deposits					-	-	-	-	-	-	-
Payments											
Repayment of borrowing					-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(8,895)	(4,609)	(2,639)	99,230	-	(187,470)	(88,240)	(254)	(6,647)	956
Cash/cash equivalents at the year begin:	2		32,957	46,903	43,718	(7,673)	(7,673)	36,045	36,575	36,321	29,673
Cash/cash equivalents at the year end:	2	(8,895)	28,348	44,265	142,948	(7,673)	(195,143)	(52,195)	36,321	29,673	30,629

Table 13 – A8: Cash backed reserves/accumulated surplus reconciliation.

DC19 Thabo Mofutsanyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	(8,895)	28,348	44,265	142,948	(7,673)	(195,143)	(52,195)	36,321	29,673	30,629
Other current investments > 90 days		10,345	(903)	-	54,909	(163,327)	222,000	79,052	(2,750)	5,045	7,022
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1,450	27,444	44,265	197,857	(171,000)	26,857	26,857	33,570	34,719	37,651
Application of cash and investments											
Unspent conditional transfers		-	-	337	-	-	-	-	37	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	6,131	7,424	15,641	181,322	(212,353)	11,090	1,923	14,345	18,486	19,133
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		6,131	7,424	15,978	181,322	(212,353)	11,090	1,923	14,381	18,486	19,133
Surplus(shortfall)		(4,681)	20,021	28,287	16,535	41,353	15,767	24,934	19,189	16,233	18,518

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

Other working capital requirements

Debtors	37	-	249	42,762	-	641	9,808	3,516	-	-
Creditors due	6,168	7,424	15,890	224,084	(212,353)	11,731	11,731	17,861	18,486	19,133
Total	(6,131)	(7,424)	(15,641)	(181,322)	212,353	(11,090)	(1,923)	(14,345)	(18,486)	(19,133)

Debtors collection assumptions

Balance outstanding - debtors	105	1,336	10,048	6,433	(4,434)	2,000	2,000	8,706	8,796	7,491
Estimate of debtors collection rate	35.5%	0.0%	2.5%	664.7%	0.0%	32.0%	490.4%	40.4%	0.0%	0.0%

Table 14 – A9: Asset Management

DC19 Thabo Mofutsanyana - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	2,190	4,711	-	14,802	(1,245)	13,557	-	-	-
<i>Roads Infrastructure</i>		-	-	-	10,000	(1,263)	8,737	-	-	-
Infrastructure		-	-	-	10,000	(1,263)	8,737	-	-	-
Intangible Assets		-	-	-	262	-	262	-	-	-
Computer Equipment		1,000	320	-	960	18	978	-	-	-
Furniture and Office Equipment		250	2,251	-	2,280	-	2,280	-	-	-
Machinery and Equipment		400	1,600	-	800	-	800	-	-	-
Transport Assets		540	540	-	500	-	500	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	500	500	500	-	-	-
Intangible Assets		-	-	-	500	500	500	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	-	-	-	-	-	-	5,600	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	5,600	-	-
Infrastructure		-	-	-	-	-	-	5,600	-	-
Total Capital Expenditure	4	2,190	4,711	-	15,302	(745)	14,057	5,600	-	-
<i>Roads Infrastructure</i>		-	-	-	10,000	(1,263)	8,737	5,600	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	10,000	(1,263)	8,737	5,600	-	-
Intangible Assets		-	-	-	262	-	262	-	-	-
Computer Equipment		1,000	320	-	1,460	518	1,478	-	-	-
Furniture and Office Equipment		250	2,251	-	2,280	-	2,280	-	-	-
Machinery and Equipment		400	1,600	-	800	-	800	-	-	-
Transport Assets		540	540	-	500	-	500	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2,190	4,711	-	15,302	(745)	14,057	5,600	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,593	7,867	-	-	-	-	18,863	19,486	20,129
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,593	7,867	-	-	-	-	18,863	19,486	20,129
EXPENDITURE OTHER ITEMS										
Depreciation	7	6,235	5,741	3,923	5,019	6,382	5,798	4,459	4,292	4,310
Repairs and Maintenance by Asset Class	3	4,459	3,731	2,779	3,064	3,933	3,064	3,944	4,006	4,023
Infrastructure		1,775	2,010	1,144	1,955	2,449	2,734	515	286	286
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		403	206	150	156	887	887	479	250	250
Housing		-	-	-	-	-	-	-	-	-
Other Assets		403	206	150	156	887	887	479	250	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	340	-	-	-	36	36	36
Intangible Assets		-	-	340	-	-	-	36	36	36
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1,273	-	-	-	-	-	-	-	-
Machinery and Equipment		99	1,803	654	1,514	1,562	1,562	-	-	-
Transport Assets		-	-	-	285	-	285	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		6,235	5,741	3,923	5,019	6,382	5,798	4,459	4,292	4,310
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	3.3%	-67.1%	3.6%	100.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	0.0%	16.3%	12.7%	16.3%	142.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		68.5%	22.3%	5.5%	6.5%	-44.2%	11.2%	2.7%	1.5%	1.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>		68.0%	26.0%	0.0%	0.0%	0.0%	0.0%	32.0%	1.0%	1.0%

Table 15– A10: Basic Service delivery measurement

DC19 Thabo Mofutsanyana - 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)	2	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
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)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
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										
Other										
Total revenue cost of subsidised services provided	6									

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 to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Part 2 – Supporting documentation.

2.1 - Disclosure on implementation of the MFMA & other applicable legislation

Municipal Finance Management Act – No 56 of 2003

The MFMA became effective on 1st July 2004. The Act aims to modernise budget and financial management practices within the overall objective of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The various sections of the Act are phased in according to the designated financial management capacity of municipalities. Thabo Mofutsanyana District Municipality has been designated as a low-capacity municipality. The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing.

The MFMA and the budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

2.2 – The budget preparation process

2.2.1 – Overview

A central element of the reforms is a change to the way that municipalities prepare their budgets.

The MFMA requires a council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities (as contained in the IDP) and other finance-related policies.

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and on borrowing, investments, municipal entities and service delivery agreements, grant allocations and details of employment costs.

The budget may be funded only from reasonable estimates of revenue and cash backed surplus funds from the previous year and borrowings (the latter for capital items only).

2.2.2 – Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget related policies.

The budget preparation timetable should be prepared by senior management and tabled by the mayor for council adoption ten months before the commencement of the next budget year.

In terms of Section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

Schedule of Key Deadlines relating to the budget process (refer to the IDP)

THABO MOFUTSANYANA DISTRICT MUNICIPALITY				
2025-26 IDP PLAN (CYCLE FROM 2022-2027) & 2026-27 BUDGET PLAN (CYCLE FROM 2026- 2029)				
Date Deliverables	Activity Phases	Responsible		
31-Jul-25	Submit consolidated report for period ending 30 June on compliance with the prescribed minimum competency levels to Council, Provincial Treasury and National Treasury	Budget and Treasury Office	Submission of consolidated reports for period ending 30 June	PLANNING AND TABLING
31-Jul-25	Print and distribute final approved budget SDBIP and IDP	IDP and Budget Officials	Distribution of approved IDP, SDBIP and Budget to relevant Departments	
30-Aug-25	Table in Council budget and IDP time schedule of key deadlines	Executive Mayor, Speaker	Tabling of the final process plan to Council. Sec 21,22,&23 MFMA, Sec 34 of MSA	STRATEGY AND PLANNING
30-Aug-25	IDP & Budget Steering Committee Meeting	Municipal Manager, Senior Management, IDP/PMS & Budget Office	Internal Consultation: Presentation of KPAs, IDP and budget process plan. Distribution of budget input forms for operational budget.	
30-Aug-25	Advertise budget and IDP time schedule in terms of budget consultation policy	IDP and Budget Officials	Placement of a budget and IDP time schedule on the local newspaper or municipal website	
30-Aug-25	Compile and submit municipal audit file and Annual Financial Statements to Auditor General	Accounting Officer	Compile and submit municipal audit file and Annual Financial Statements to Auditor-General for Auditing	
30-Sep-25	Implement budget and IDP time schedule of key deadlines	IDP & Budget and Treasury office	Commence with the Implementation of budget and IDP Timeline	STRATEGY AND PLANNING
14-Oct-25	Submit monthly report on the budget to the Executive Mayor, Provincial treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial treasury and National Treasury in terms of section 71 and section 66 of the MFMA	STRATEGY AND PLANNING

31-Oct-25	Table in council quarterly consolidated report for the period ending 30 September	Budget and Treasury office	Table in council quarterly consolidated report for the period ending 30 September and submit report to provincial treasury and the auditor general	STRATEGY AND PLANNING
31-Oct-25	Submit quarterly (section 52) report for the period ending 30 September on the implementation of the budget and the state of affairs of the municipality to council	Budget and Treasury office	Submit quarterly (section 52) report for the period ending 30 September on the implementation of the budget and the state of affairs of the municipality to council	
8-Nov-25	Place Quarterly (section 52) report on the budget implementation on the website	Budget and Treasury office	Place Quarterly (section 52) report on the budget implementation on the website	
14-Nov-25	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury in terms of section 71 and section 66 of the MFMA	
14-Dec-25	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury in terms of section 71 and section 66 of the MFMA	

Date Deliverables	Activity Phases	Responsible	
16-Jan-26	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury in terms of section 71 and section 66 of the MFMA
25-Jan-26	Where necessary consider tabling and approval of an adjustment budget	Council, Executive Mayor and Municipal Manager	Hearing and tabling of the 2024/2025 Budget review to the Council and Public. Tabling 2025/2026 projects and budget. The first 2025/2026,2026/2027 and 2027/2028 draft MTREF to the council.

31-Jan-26	Table in Council mid-year financial report for the period ending 31 December of all withdrawals not approved in the budget	Budget and Treasury office	Table in Council mid-year financial report for the period ending 31 December	
31-Jan-25	Submit quarterly (section 52) report for the period ending 31 December on the implementation of the budget and the state of affairs of the municipality to Council	Budget and Treasury office	Submit quarterly (section 52) report for the period ending 31 December on the implementation of the budget and the state of affairs of the municipality to Council	
8-Feb-25	Place Quarterly (section 52) report on the budget implementation on the website	Budget and Treasury office	Place Quarterly (section 52) report on the budget implementation on the website	
14-Feb-25	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the mayor, provincial treasury and National Treasury in terms of section 71 and section 66 of the MFMA	
28-Feb-25	Submit the tabled adjustments budget to the Provincial Treasury, National treasury and other pertinent Spheres of government	Budget and Treasury office	Submit the tabled adjustments budget to the Provincial Treasury, National Treasury and other pertinent Spheres of government	

Date Deliverables	Activity Phases	Responsible	
1-Mar-26	Issue out budget input forms to the Head of Department	Budget and Treasury office	Issue out budget Input forms for the commencement of the budget
14-Mar-26	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	preparation Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury in terms of section 71 and section 66 of the MFMA
17-Mar-26	IDP & Budget Steering Committee Meeting	Municipal Manager, Senior Management, IDP/PMS & Budget Office	Internal Consultation: Presentation of the consolidated budget input forms for Draft budget.
			STRATEGY AND PLANNING

31-Mar-26	Table to council the annual IDP & Budget and supporting documents	Executive Mayor & Municipal Manager	Tabling to Council the 2025/2026, 2026/2027 and 2027/2028 draft budget, budget & two outer years, including budget related policies.	
31-Mar-26	Make public the tabled annual IDP & Budget and accompanying budget documentation	IDP & Budget and Treasury office	Make public the tabled annual budget and accompanying budget documentation invite the community to submit representations and submit to the provincial treasury, National Treasury and other affected organs of state.	
Date Activity Responsible Deliverables Phases				
14-Apr-26	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury in terms of section 71 and section 66 of the MFMA	
28-Apr-26	Commence process of consultation on tabled budget, publicize and conduct public hearings and meetings with Wards, Provincial Treasury, National Treasury, and other organs of state making a budget submission. Publish ward based information forward councilors.	Budget and Treasury office	Commence process of consultation on tabled budget, publicize and conduct public hearings and meetings with Wards, Provincial Treasury, National Treasury, and other organs of state making a budget submission. Publish ward based information forward councilors.	
28-Apr-26	Submit quarterly (section 52) report for period ending 31st march on implementation of the budget and financial state of affairs of the municipality to council	Budget and Treasury office	Submit quarterly (section 52) report for period ending 31st March on implementation of the budget and financial state of affairs of the municipality to council	
10-May-26	Place the quarterly (section 52) report on budget implementation on the municipal website	Budget and Treasury office	Place the quarterly (section 52) report on budget implementation on the municipal website	

15-May-26	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury in terms of section 71 and section 66 of the MFMA
26-May-26	Print and distribute all budget documents prior to meeting at which budget is approved	Budget and Treasury office	Print and Distribute all budget documents prior to meeting at which budget is approved
30-May-26	Consider approval of the annual IDP & budget	Executive Mayor, Mayco & Municipal Manager, Senior Management, IDP/PMS, Budget Office Stakeholders & Community.	Consider approval of the 2025/2026, 2026/2027 and 2027/2028 MTREF budget

Date Deliverables	Activity Phases	Responsible	
14-Jun-26	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury	Budget and Treasury office	Submit monthly report on the budget to the Executive Mayor, Provincial Treasury and National Treasury
30-Jun-26	Approve annual IDP & budget by council resolution	Executive Mayor, Mayco & Municipal Manager, Senior Management, IDP/PMS, Budget Office Stakeholders & community.	Approve annual budget by council resolution
4-Jul-26	Submit approved budget to Provincial and National Treasury	Budget and Treasury office	Submit approved budget to Provincial and National Treasury
4-Jul-26	Make Public the 2025/2026 Approved IDP & Budget on the Municipal Website and on the local newspapers.	IDP, Budget and Treasury office	Make Public the approved IDP & Budget documents in terms of the MFMA sec 22(a) and (b)
APPROVAL			
END OF 2025-2026 CYCLE			

2.2.3 – Tabling of the MTREF budget

The initial MTREF budget must be tabled by the mayor before council for review by 31 March.

Once tabled at council, the municipal manager must make public the appropriate budget documentation and submit it to both the national and the relevant provincial treasury and any other government departments as required. At this time, the local community will be invited to submit representations on what is contained in the budget.

2.2.4 – Consultation with the community and key stakeholders

When the draft budget is tabled, council must consider the views of the local community, the national and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

An extensive public participation process will be conducted as part of the IDP and Budget Road shows and will commence during April 2026. The overall objective of this road show was to ensure an authentic and inclusive public participation process for the IDP and budget. These road shows were driven by a steering committee constituted by politicians and officials from all Directorates.

A complete report regarding the feedback on the public participation process will be included in the Final IDP document.

2.3 – Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must within fourteen days after the approval of the annual budget submit to the mayor for approval a draft service delivery and budget implementation plan and draft annual performance agreements for all pertinent senior staff.

A service delivery and budget implementation plan is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The mayor must approve the draft service delivery and budget implementation plan within 28 days of the approval of the annual budget.

This plan must then be monitored by the mayor and reported on to council on a regular basis. The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

2.4 – Alignment of Annual Budget with IDP

Local priorities were identified as part of the IDP process which is directly aligned to that of national and provincial priorities.

The IDP strategic objectives and goals are set out in the IDP document

Generally, councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if council has approved the project. Expenditure incurred outside of these parameters may be unauthorised or, in some cases, irregular or fruitless and wasteful. Unauthorised expenditure must be reported and may result in criminal proceedings.

The 2026/27 MTREF has therefore been informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

Table 16 – SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue

DC19 Thabo Mofutsanyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	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
To improve economic growth of the District	increase of emerging farmers with pertinent skills and tools of trade			612	597		554	554	554	500	-	-
To contribute to Tourism Development and Marketing	100% Marketing and Promotion of the district tourism attraction areas			-	-			-	-	100	100	100
To improve economic growth of the district	SMME Assisted with the Tools of trade Development			100	650		500	500	500	500	-	-
To promote accessibility, mobility and safe integrated road infrastructure network	100 % expenditure on the RRAMS Grant			2,405	2,548		2,458	2,458	2,458	2,934	3,051	3,146
To improve economic growth of the District	10 SMMEs transported to exhibition their products (expo Exhibition)			20	-		-	-	-	-	-	-
To improve the capacity of our SMMEs with products that are tourism oriented	20 SMMEs Trained			-	-		-	-	-	-	-	-
To promote cultural and socio economic development of our community	Number of jobs creation through the municipality's EPWP			1,080	1,596		5,048	5,048	5,048	1,879	-	-
Proper Contingency Plans for Disasters at local municipal level and district level are in place	Purchasing Disaster Equipment			-	-		355	355	355	-	-	-
To increase access by local municipalities to electricity service and promote energy saving in four local municipalities	100% Feasibility in our local municipalities to electricity service and promote energy saving			8,000			4,000	4,000	4,000			
To promote public participation of women and people with disabilities in our district	Gender and disability Meetings			110	452		150	390	390			
To develop, coordinate and implement a coordinated and coherent Health, HIV/AIDS program in line with National and Provincial imperatives in our district	HIV/ AIDS campaigns			190	200				227	300	-	-
To ensure that Proper Contingency Plans for Disasters at local municipal level and district level are in place	Disaster and fire reporting software			-	-		355	355	355	-		
Facilitate provision of sufficient bulk food supply to all municipalities	Sampling of food			250	265		186	186	186			
Provide a variety of sport and recreation facilities for staff and communities	Participating in OR Tambo games			443	425					-		
To ensure proper spatial use that is compliant with SPLUMA Act by all local municipalities	To convene 4 B2B meetings by 2017/2018			-	-		-	-	-	-		
To create an efficient, effective and accountable administration	Credible IDP			250								
To create an efficient, effective and accountable administration	Annual Report printing			136,528	155,085					170,276	165,634	172,975
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	149,988	161,818	-	13,606	13,846	14,072	176,489	168,785	176,221

Table 17 – SA6: Reconciliation between IDP strategic objectives and budgeted capital expenditure

DC19 Thabo Mofutsanyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
To improve economic growth of the District	increase of Capital projects	A		597	4,171							
To improve economic growth of the District	increase of Capital projects	B		1,593								
To provide equiped workforce of Employees Equipment	Procurement of Furniture and Equipment	C				3,050						
To provide equiped workforce of Employees Equipment	Procurement of Computer Equipment for Municipal Officials	D				990	400	300				
To provide the necessary transport arrangement for employees	Procurement of Municipal Vehicles	E				500	-	-				
To enhance operation at the LAB	Procurement of Lab management Information System	F				262	-	-				
to provide community assets	Construction of a breach	G				10,000	-	-	5,600			
to provide maintain infrastructure roads assets	Construction of a two unpaved roads	H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	2,190	4,171	-	14,802	400	300	5,600	-	-

2.5 – Financial indicators and benchmarks the key financial indicators and ratios are expressed in the table below:

Tables 18 – SA8: Financial Indicators and benchmarks

DC19 Thabo Mofutsanyana - 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	0.1%	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.8%	17.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own n' capital expenditure	Borrowing/Capital expenditure ex cl. 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	0.3	3.9	3.6	0.9	0.8	2.5	2.5	2.1	2.1	2.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.3	3.9	3.6	0.9	0.8	2.5	2.5	2.1	2.1	2.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	3.7	2.9	0.9	0.8	2.3	2.3	1.7	1.7	1.8
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.1%	0.9%	33.2%	3.6%	-37.8%	1.1%	1.1%	4.9%	5.2%	4.3%
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		-69.3%	26.2%	13.3%	156.8%	2767.5%	-6.0%	-22.5%	14.2%	18.0%	18.0%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (KW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
Employee costs	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	55.9%	0.0%	348.7%	62.7%	0.0%	58.9%	58.9%	66.0%	72.3%	72.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	58.0%	62.9%	351.7%	62.6%	8.5%	59.3%		71.4%	78.3%	78.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.2%	1.4%	3.8%	1.1%	20.9%	1.4%		0.3%	0.2%	0.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.1%	0.2%	0.0%	0.0%	0.0%	0.0%		2.0%	2.4%	2.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	9.1	0.3	-	-	-	-	7.6	7.2	4.4	4.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.9)	27.6	5.0	15.4	6,138,400.0	(21.0)	(5.6)	2.9	2.3	2.3

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

Fixed operational expenditure % assumption

Own capex

Borrowing

9,954	1,028	8,795	9,307	(0)	9,307	9,307	12,422	12,771	13,246
40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
2,190	-	(4,802)	14,802	(1,245)	13,557	13,557	60	500	-
-	-	-	-	-	-	-	-	-	-

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

2.6 – Overview of budget related policies

Section 17 (3) (e) of the Municipal Finance Management Act, (Act No 56 of 2003) prescribes that the Municipality must review the budget related policies annually. Herewith follows suggested changes to Council's budget related policies.

The policies have been reviewed:

- Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
- Cash Management and Investment Policy;
- Supply Chain Management Policy;
- Credit Policy;
- Asset Management Policy;
- Budget related policy;
- Financial Management Policy;
- Subsistence & Travel Policy (Amended);
- Human Resource Policy;
- Fleet management and replacement policy;
- Contingent Policy;
- Capital Replacement Reserve Policy (Draft)
- Petty Cash Policy (Draft)
- PPR 2022 Policy

2.7 – Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

2.7.1 – National Treasury MFMA Budget Circular No. 132 & 134

These Circulars were issued on 04 December 2025 and 20 March 2026 respectively, and it provides further guidance to municipalities for the preparation of the 2026/27 budget and MTREF. The circulars were used in preparing this budget.

2.7.2 – Inflation Outlook

In terms of MFMA Circular No.130 inflation forecasts are estimated at 3.3%, 3.4%,3.3% and 3.2% respectively for the years 2026 to 2029.

2.7.3 – Average salary increases

The MTREF includes the following average percentage increases for wages and salary and for councillors' allowances.

Description	Approved Adjustment Budget 2024/2025	Proposed Budget 2025/2026	Proposed Budget 2026/2027	Proposed Budget 2027/2028
TOTAL EMPLOYEE RELATED COST	112,667,891.59	116,471,921.12	122,019,107.31	127,136,873.53
SUB-TOTAL REMUNERATION COUNCILLORS	8,922,004.00	9,484,283.00	10,101,488.00	10,434,807.00
	<u>121,589,895.59</u>	<u>125,956,204.12</u>	<u>132,120,595.31</u>	<u>137,571,680.53</u>
		104%	105%	104%

2.7.4 – Industrial relations climate, reorganisation and capacity building

The ability of the Municipality to deliver quality services is virtually entirely dependent on its staff. Failure by the Municipality to invest in its staff to ensure that the capacity and skills exist to meet the challenges being faced by TMDM will ultimately mean a failure to deliver services.

The Municipality has made the following amounts available for training over the MTREF period.

Description	Proposed Budget 2026/2027	Proposed Budget 2027/2028	Proposed Budget 2028/2029
MFMA SUPPORT PROGRAMME (INTERNS) - TRAINING	R154 623	R154 623	R154 623
TRAINING	150,000.00	80,000.00	80,000.00
	<u>150,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>

2.8 – Other Supporting documents

2.8.1 Investment Particulars by Type

Table 19– SA15: Investment Particulars by Type

DC19 Thabo Mofutsanyana - 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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners		1,104	31,189	31,610	197,867	(171,000)	26,857	15,490	12,959	7,581
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	1,104	31,189	31,610	197,867	(171,000)	26,857	15,490	12,959	7,581
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		1,104	31,189	31,610	197,867	(171,000)	26,857	15,490	12,959	7,581

2.8.2 Borrowings

Table 20 – SA17: Borrowing

DC19 Thabo Mofutsanyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	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
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

2.8.3 Grants and subsidies

Table 21– SA18: Transfers and grants receipt

DC19 Thabo Mofutsanyana - 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		
		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 Transfers and Grants										
National Government:		129,622	133,463	148,351	148,082	-	148,082	153,999	155,017	162,417
Local Government Equitable Share		115,593	121,089	130,459	135,615	-	135,615	141,686	143,366	151,571
RSC Levy Replacement		-	-	-	-	-	-	-	-	-
Finance Management		1,785	2,000	2,300	2,300	-	2,300	2,500	2,600	2,700
Municipal Systems Improvement		-	300	-	-	-	-	-	-	-
EPWP Incentive		1,696	2,648	5,356	3,584	-	3,584	1,879	-	-
Energy Efficiency and Demand Management		8,000	5,000	8,000	4,000	-	4,000	5,000	6,000	5,000
Rural Roads Management System Grant		2,548	2,426	2,236	2,583	-	2,583	2,934	3,051	3,146
Provincial Government:		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>District Municipality</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	550	550	450	-	-
<i>SA National Biodiversity Institute</i>		-	-	-	-	550	550	-	-	-
<i>AgriSeta Grant</i>		-	-	-	-	-	-	450	-	-
Total Operating Transfers and Grants	5	129,622	133,463	148,351	148,082	550	148,632	154,449	155,017	162,417
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	-	-	-	-	-	-	-	-
Public Transport and Systems		-	-	-	-	-	-	-	-	-
Rural Transport Services and Infrastructure		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>District Municipality</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Cogta(LAB)</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		129,622	133,463	148,351	148,082	550	148,632	154,449	155,017	162,417

Table 22– SA19: Expenditure on transfers and grants

DC19 Thabo Mofutsanyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		129,622	133,463	148,351	148,082	-	148,082	153,999	155,017	162,417
Local Government Equitable Share		115,593	121,089	130,459	135,615	-	135,615	141,686	143,366	151,571
RSC Levy Replacement				-	-		-	-	-	-
Finance Management		1,785	2,000	2,300	2,300		2,300	2,500	2,600	2,700
Municipal Systems Improvement			300	-	-		-	-	-	-
EPWP Incentive		1,696	2,648	5,356	3,584		3,584	1,879	-	-
Energy Efficiency and Demand Management		8,000	5,000	8,000	4,000		4,000	5,000	6,000	5,000
AGRI SETA							0			
Rural Roads Management System Grant		2,548	2,426	2,236	2,583		2,583	2,934	3,051	3,146
Provincial Government:		-	-	-	-	-	-	-	-	-
Other										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>District Municipality</i>										
Other grant providers:		-	-	-	-	550	550	450	-	-
<i>SA National Biodiversity Institute</i>					-	550	550	-	-	-
<i>AgriSeta Grant</i>							450			
Total operating expenditure of Transfers and Grants		129,622	133,463	148,351	148,082	550	148,632	154,449	155,017	162,417
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		129,622	133,463	148,351	148,082	550	148,632	154,449	155,017	162,417

Table 23 – SA20: Reconciliation of transfers, grants receipts and unspent funds

DC19 Thabo Mofutsanyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				-	-					
Current year receipts		129,846	133,463	148,688	148,082	550	148,632	154,449	155,017	162,417
Conditions met - transferred to revenue		129,846	133,463	148,688	148,082	550	148,632	154,449	155,017	162,417
Conditions still to be met - transferred to liabilities										
Provincial Government:										
District Municipality:										
Other grant providers:										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		129,846	133,463	148,688	148,082	550	148,632	154,449	155,017	162,417
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
Provincial Government:										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
District Municipality:										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Other grant providers:										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		129,846	133,463	148,688	148,082	550	148,632	154,449	155,017	162,417
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

Table 25 – SA23: Salaries, allowances and benefits (political office bearers/councillors and senior managers)

DC19 Thabo Mofutsanyana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	Salary	Contribution	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum	No.		1.				2.
Councillors	3						
Speaker	4	630,175		210,058			840,233
Chief Whip		80,299		26,766			107,065
Executive Mayor		787,713		262,571			1,050,284
Deputy Executive Mayor		-		-			-
Executive Committee		3,399,560		1,133,187			4,532,747
Total for all other councillors		2,215,466		738,489			2,953,954
Total Councillors	8	-	-	2,371,071			9,484,283
Senior Managers of the Municipality	5						
Municipal Manager (MM)		1,416,000		354,000	162,452		1,932,452
Chief Finance Officer		1,014,000		253,500	120,898		1,388,398
Corporate Services: Executive Manager		1,014,000		253,500	120,898		1,388,398
Director :Technical		1,014,000		253,500	120,898		1,388,398
Community Services: Executive Manager		975,000		243,750	120,898		1,339,648
							-
<i>List of each official with packages >= senior manager</i>							
Total Senior Managers of the Municipality	8,10	-	-	1,358,250	646,043		7,437,293
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	-	-	3,729,321	646,043		16,921,576

2.8.5 Monthly targets for revenue, expenditure and cash flow

Table 26– SA25: Budgeted monthly revenue and expenditure by revenue source and expenditure type

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		1,000	420	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		1,190	1,981	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	1,770	-	-	-	-	-	-	-	-
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	2,190	4,171	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	800	-	800	800	-	-	-
Vote 2 - Finance and Administration		-	-	-	2,810	-	2,810	2,810	-	-	-
Vote 3 - Community and Social Services		-	-	-	800	18	818	818	-	-	-
Vote 4 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	392	-	392	392	-	-	-
Vote 6 - Planning and Development		-	-	-	10,000	(1,263)	8,737	8,737	5,600	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	14,802	(1,245)	13,557	13,557	5,600	-	-
Total Capital Expenditure - Vote		2,190	4,171	-	14,802	(1,245)	13,557	13,557	5,600	-	-
Capital Expenditure - Functional											
Governance and administration		2,190	2,401	3,610	2,720	370	3,090	3,090	-	-	-
Executive and council		1,000	420	800	580	70	650	650	-	-	-
Finance and administration		1,190	1,981	2,810	2,140	300	2,440	2,440	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		1,770	-	8,000	500	-	500	500	-	-	-
Community and social services		1,770	-	8,000	500	-	500	500	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	87,550	6,600	(2,216)	4,384	4,384	5,600	-	-
Planning and development		-	-	87,550	6,600	(2,216)	4,384	4,384	5,600	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	100	199	299	299	-	-	-
Total Capital Expenditure - Functional	3	3,960	2,401	99,160	9,920	(1,647)	8,273	8,273	5,600	-	-
Funded by:											
National Government		-	4,171	4,802	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	4,171	4,802	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,190	-	8,755	9,920	(1,245)	8,273	8,273	5,600	-	-
Total Capital Funding	7	2,190	4,171	13,557	9,920	(1,245)	8,273	8,273	5,600	-	-

Table 27– SA26: Budgeted monthly revenue and expenditure by municipal vote

DC19 Thabo Mofutsanyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive and Council													47,000	47,000	53,868	53,239
Vote 2 - Finance and Administration		59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	(113,080)	51,268	57,067	57,962
Vote 3 - Community and Social Services													70,930	70,930	61,411	63,777
Vote 4 - Sport and Recreation													-	-	-	-
Vote 5 - Health													7,291	7,291	7,922	8,119
Vote 6 - Planning and Development													-	-	-	-
Vote 7 - Road Transport													-	-	-	-
Total Revenue by Vote		59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	12,141	176,489	180,268	183,098
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	756	46,901	53,568	52,939
Vote 2 - Finance and Administration		4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	3,233	51,160	56,917	57,862
Vote 3 - Community and Social Services		2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	39,990	65,480	61,411	63,777
Vote 4 - Sport and Recreation													-	-	-	-
Vote 5 - Health													7,349	7,349	7,922	8,119
Vote 6 - Planning and Development		3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	(33,009)	-	-	-
Vote 7 - Road Transport													-	-	-	-
Total Expenditure by Vote		13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	18,319	170,889	179,818	182,698
Surplus/(Deficit) before assoc.		45,318	(5,087)	(12,869)	(12,899)	(10,838)	33,973	(11,229)	(11,329)	22,188	(12,549)	(12,899)	(6,178)	5,600	450	400
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	45,318	(5,087)	(12,869)	(12,899)	(10,838)	33,973	(11,229)	(11,329)	22,188	(12,549)	(12,899)	(6,178)	5,600	450	400

Table 28 – SA27: Budgeted monthly revenue and expenditure by standard classification

DC19 Thabo Mofutsanyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Revenue - Functional																	
<i>Governance and administration</i>		59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	(66,080)	98,268	110,935	111,201	
Executive and council													47,000	47,000	53,868	53,239	
Finance and administration		59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	(113,080)	51,268	57,067	57,962	
Internal audit													-	-	-	-	
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	43,383	43,383	44,535	44,796	
Community and social services													36,092	36,092	36,613	36,677	
Sport and recreation													-	-	-	-	
Public safety													-	-	-	-	
Housing													-	-	-	-	
Health													7,291	7,291	7,922	8,119	
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-	34,839	34,839	24,798	27,100	
Planning and development													34,839	34,839	24,798	27,100	
Road transport													-	-	-	-	
Environmental protection													-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources													-	-	-	-	
Water management													-	-	-	-	
Waste water management													-	-	-	-	
Waste management													-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	12,141	176,489	180,268	183,098	
Expenditure - Functional																	
<i>Governance and administration</i>		8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	8,552	3,990	98,061	110,485	110,801	
Executive and council		4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	756	46,901	53,568	52,939	
Finance and administration		4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357	3,233	51,160	56,917	57,862	
Internal audit													-	-	-	-	
<i>Community and public safety</i>		2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	17,874	43,364	44,535	44,796	
Community and social services		2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	2,317	10,526	36,015	36,613	36,677	
Sport and recreation													-	-	-	-	
Public safety													-	-	-	-	
Housing													-	-	-	-	
Health													7,349	7,349	7,922	8,119	
<i>Economic and environmental services</i>		3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	(3,545)	29,465	24,798	27,100	
Planning and development		3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	3,001	(3,545)	29,465	24,798	27,100	
Road transport													-	-	-	-	
Environmental protection													-	-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources													-	-	-	-	
Water management													-	-	-	-	
Waste water management													-	-	-	-	
Waste management													-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional		13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	13,870	18,319	170,889	179,818	182,698	
Surplus/(Deficit) before assoc.		45,318	(5,087)	(12,869)	(12,899)	(10,838)	33,973	(11,229)	(11,329)	22,188	(12,549)	(12,899)	(6,178)	5,600	450	400	
Share of surplus/ (deficit) of associate													-	-	-	-	
Surplus/(Deficit)	1	45,318	(5,087)	(12,869)	(12,899)	(10,838)	33,973	(11,229)	(11,329)	22,188	(12,549)	(12,899)	(6,178)	5,600	450	400	

Table 29– SA28: Budgeted monthly capital expenditure (municipal vote)

DC19 Thabo Mofutsanyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council																
Vote 2 - Finance and Administration																
Vote 3 - Community and Social Services																
Vote 4 - Sport and Recreation																
Vote 5 - Health																
Vote 6 - Planning and Development																
Vote 7 - Road Transport																
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council																
Vote 2 - Finance and Administration																
Vote 3 - Community and Social Services																
Vote 4 - Sport and Recreation																
Vote 5 - Health																
Vote 6 - Planning and Development																
Vote 7 - Road Transport				600	2,500	2,500										
Capital single-year expenditure sub-total	2	-	-	600	2,500	2,500	-	-	-	-	-	-	-	5,600	-	-
Total Capital Expenditure	2	-	-	600	2,500	2,500	-	-	-	-	-	-	-	5,600	-	-

Table 30– SA29: Budgeted monthly capital expenditure (standard classification)

DC19 Thabo Mofutsanyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	5,600	-	-	-	-	-	-	-	-	-	5,600	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	-	-	5,600	-	-	-	-	-	-	-	-	-	5,600	-	-
Funded by:																
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds													5,600	5,600	-	-
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	5,600	5,600	-	-

Table 31 – SA30: Budgeted monthly cash flow

DC19 Thabo Mofutsanyana - 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																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	189	750	230	200	150	489	620	350	350	550	200	633	4,711	3,077	3,085	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	58,229	7,252	-	-	2,111	46,583	1,250	1,420	34,938	-	-	2,667	154,449	155,017	162,417	
Other revenue	771	781	771	771	771	771	771	771	771	771	771	(1,488)	7,000	-	-	
Cash Receipts by Source	59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	1,811	166,160	158,094	165,512	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	59,188	8,783	1,001	971	3,032	47,843	2,641	2,541	36,058	1,321	971	1,811	166,160	158,094	165,512	
Cash Payments by Type																
Employee related costs	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	8,314	99,770	104,336	106,897	
Remuneration of councillors	752	752	752	752	752	752	752	752	752	752	752	752	9,024	9,328	9,608	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	13,845	13,180	13,229	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3,643	3,643	3,643	3,643	3,643	3,643	3,643	3,643	3,643	3,643	3,643	3,703	43,775	37,397	34,823	
Cash Payments by Type	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,923	166,414	164,241	164,556	
Other Cash Flows/Payments by Type																
Capital assets	-	0	-	-	-	-	-	-	-	-	-	-	0	500	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flow s/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,863	13,923	166,414	164,741	164,556	
NET INCREASE/(DECREASE) IN CASH HELD	45,325	(5,080)	(12,862)	(12,892)	(10,831)	33,980	(11,222)	(11,322)	22,195	(12,542)	(12,892)	(12,111)	(254)	(6,647)	956	
Cash/cash equivalents at the monthly year begin:	36,575	81,900	76,821	63,959	51,067	40,235	74,215	62,993	51,671	73,866	61,324	48,432	36,575	36,321	29,673	
Cash/cash equivalents at the monthly year end:	81,900	76,821	63,959	51,067	40,235	74,215	62,993	51,671	73,866	61,324	48,432	36,321	36,321	29,673	30,629	

DC19 Thabo Mofutsanyana - 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
Capital Expenditure - Functional																
<i>Governance and administration</i>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	5,600	-	-	-	-	-	-	-	-	-	-	5,600	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	-	-	5,600	-	-	-	-	-	-	-	-	-	5,600	-	
Funded by:																
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	5,600	5,600	-	
Total Capital Funding		-	-	-	-	-	-	-	-	-	-	-	5,600	5,600	-	

2.8.6 External mechanisms

Table 32– SA32: List of external mechanisms

DC19 Thabo Mofutsanyana - 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

2.8.7 Contracts having future budgetary implications

Table 33 – SA33: Contracts having future budgetary implications.

DC19 Thabo Mofutsanyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding	Current Year	2026/27 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total Contract Value
		Years	2025/26	Budget Year	Budget Year	Budget Year	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	
R thousand	1,3	Total	Original Budget	2026/27	+1 2027/28	+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- MSCOA SYSTEM				1,687	1,750	1,750	1,812	1,875	1,941	2,009	2,079	2,152	2,227	19,282
Contract 2 - MSCOA SUPPORT				1,500	1,500	1,500	1,553	1,607	1,663	1,721	1,782	1,844	1,908	16,578
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	3,187	3,250	3,250	3,364	3,482	3,604	3,730	3,860	3,996	4,135	35,859
Capital Expenditure Obligation By Contract	2													
Contract 1- MSCOA SYSTEM														-
Contract 2 - MSCOA SUPPORT														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	3,187	3,250	3,250	3,364	3,482	3,604	3,730	3,860	3,996	4,135	35,859
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		-	-	-	-	-	-	-	-	-	-	-	-	-

2.8.8 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme

Table 34 – SA34a: Capital Expenditure on new assets by asset class

DC19 Thabo Mofutsanyana - 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		
		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	1									
Infrastructure		-	-	-	10,000	(1,263)	8,737	5,600	-	-
Roads Infrastructure		-	-	-	10,000	(1,263)	8,737	5,600	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	262	-	262	-	-	-
Licences and Rights		-	-	-	262	-	262	-	-	-
Computer Equipment		1,000	320	-	960	18	978	-	-	-
Computer Equipment		1,000	320	-	960	18	978	-	-	-
Furniture and Office Equipment		250	2,251	-	2,280	-	2,280	-	-	-
Furniture and Office Equipment		250	2,251	-	2,280	-	2,280	-	-	-
Machinery and Equipment		400	1,600	-	800	-	800	-	-	-
Machinery and Equipment		400	1,600	-	800	-	800	-	-	-
Transport Assets		540	540	-	500	-	500	-	-	-
Transport Assets		540	540	-	500	-	500	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	2,190	4,711	-	14,802	(1,245)	13,557	5,600	-	-

Table 34 – SA34b: Capital Expenditure – renewal of assets by asset class

DC19 Thabo Mofutsanyana - 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		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	500	500	500	-	-	-
Computer Equipment		-	-	-	500	500	500	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing	1	-	-	-	500	500	500	-	-	-
<i>Renewal of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	3.3%	-67.1%	3.6%	0.0%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		0.0%	0.0%	0.0%	16.3%	12.7%	16.3%	0.0%	0.0%	0.0%

Table 36 – SA34d: Depreciation by asset class

DC19 Thabo Mofutsanyana - 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		
		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	1									
Infrastructure		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	254	266	278
Operational Buildings		-	-	-	-	-	-	254	266	278
Municipal Offices		-	-	-	-	-	-	254	266	278
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,328	575	912	-	-	-	579	579	579
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		2,328	575	912	-	-	-	579	579	579
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		2,328	575	912	-	-	-	579	579	579
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		4	1	16	850	544	850	917	940	915
Computer Equipment		4	1	16	850	544	850	917	940	915
Furniture and Office Equipment		1,210	636	386	849	1,331	849	743	753	764
Furniture and Office Equipment		1,210	636	386	849	1,331	849	743	753	764
Machinery and Equipment		705	2,159	1,433	50	165	50	537	544	550
Machinery and Equipment		705	2,159	1,433	50	165	50	537	544	550
Transport Assets		212	359	33	1,315	1,893	1,315	913	924	937
Transport Assets		212	359	33	1,315	1,893	1,315	913	924	937
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	4,459	3,731	2,779	3,064	3,933	3,064	3,944	4,006	4,023

2.8.10 Supporting detail to A4 (Budgeted Financial Performance) and A6 (Budgeted Financial Position)

Table 37 – SA1: Supporting detail to Statement of Financial Performance

DC19 Thabo Mofutsanyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Property rates											
Net Property Rates	6	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	6	-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue	6	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6	-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue	6	-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel Levy											
Other Revenue		10,543		30,270	20,875	9,394	30,270	30,270	17,330	10,691	10,709
Total 'Other' Revenue	1	10,543	-	30,270	20,875	9,394	30,270	30,270	17,330	10,691	10,709
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	54,006		65,639	71,273	(2,491)	68,782	68,782	72,277	75,790	79,413
Pension and UIF Contributions		7,491		9,880	11,104	(146)	10,959	10,959	11,582	12,060	12,280
Medical Aid Contributions		5,135		5,483	6,072	(295)	5,777	5,777	7,046	8,609	9,371
Overtime		492		62	63	-	63	63	-	-	-
Performance Bonus		682		533	532	(260)	272	272	-	-	-
Motor Vehicle Allowance		8,734		13,205	15,034	860	15,894	15,894	15,301	15,301	15,301
Cellphone Allowance		482		1,196	1,259		1,259	1,259	1,290	1,290	1,290
Housing Allowances		398		509	532	5	537	537	586	533	537
Other benefits and allowances		1,477		8,685	5,683	1,645	7,328	7,328	8,390	8,436	8,945
Payments in lieu of leave		238		209	77	573	650	650	-	-	-
Long service awards		442		142	56	109	165	165	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-	-	-
sub-total	4	79,576	-	105,543	111,685	(0)	111,685	111,685	116,472	122,019	127,137
Less: Employees costs capitalised to PFE	5										
Total Employee related costs	1	79,576	-	105,543	111,685	(0)	111,685	111,685	116,472	122,019	127,137
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		1,867							3,944	4,006	4,023
Lease amortisation		912									
Capital asset impairment											
Total Depreciation & asset impairment	1	2,779	-	-	-	-	-	-	3,944	4,006	4,023
Bulk purchases - electricity											
Electricity bulk purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Cash transfers and grants											
Non-cash transfers and grants									5,600		
Total transfers and grants	1	-	-	-	-	-	-	-	5,600	-	-
Contracted services											
Outsourced Services									2,271	2,669	2,669
Consultants and Professional Services		6,926							1,722	1,785	1,785
Contractors		2,548							7,884	9,001	8,096
Total contracted services		9,474	-	-	-	-	-	-	11,877	13,455	12,550
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Audit fees		3,147							3,402	2,200	4,201
Other Expenditure		43,598							27,170	17,004	17,875
Total 'Other' Expenditure	1	46,745	-	-	-	-	-	-	30,571	19,204	22,076
Repairs and Maintenance											
Employee related costs	8										
Inventory Consumed (Project Maintenance)											
Contracted Services											
Other Expenditure		1,418							479	-	-
Total Repairs and Maintenance Expenditure	9	1,418	-	-	-	-	-	-	479	-	-
Inventory Consumed											
Inventory Consumed - Water											
Inventory Consumed - Other											
Total Inventory Consumed & Other Material											
check		(357)	(2,010)	(1,144)	(1,955)	(2,449)	(2,734)		(36)	(286)	(286)

Table 38 – SA3: Supporting detail to Statement of Financial Position

DC19 Thabo Mofutsanyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Consumer debtors											
Consumer debtors									7,752,566.00	8,023,905.81	8,304,742.51
Less: Provision for debt impairment									-3,746,877.00	-3,878,017.70	-4,013,748.31
Total Consumer debtors	2	-	-	-	-	-	-	-	4,005,689.00	4,145,888.12	4,290,994.20
Debt impairment provision											
Balance at the beginning of the year									-3,746,877.00	-3,878,017.70	-4,013,748.31
Contributions to the provision									-	-	-
Bad debts written off									-	-	-
Balance at end of year		-	-	-	-	-	-	-	-3,746,877.00	-3,878,017.70	-4,013,748.31
Inventory											
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		6,324	11,775	38,754	34,022	(5,260)	28,762	28,762	40,202,714.00	41,609,808.99	43,066,152.30
Leases recognised as PPE											
Less: Accumulated depreciation	3	3,731	2,779	17,909	4,147	276	4,423	4,423	21,468,988.00	22,220,402.58	22,998,116.67
Total Property, plant and equipment (PPE)	2	2,593	8,996	20,845	29,875	(5,536)	24,339	24,339	18,733,726.00	19,389,406.41	20,068,035.63
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)									-	-	-
Current portion of long-term liabilities				1,669					-	-	-
Total Current liabilities - Borrowing		-	-	1,669	-	-	-	-	-	-	-
Trade and other payables											
Trade Payables		6,168	7,424	5,888	224,084	(212,353)	11,731	11,731	5,147,007.00	5,327,152.25	5,513,602.57
Other creditors				10,002					12,713,723.00	13,158,703.31	13,619,257.92
Unspent conditional transfers				337					36,607.00	-	-
VAT				-					-	-	-
Total Trade and other payables	2	6,168	7,424	16,227	224,084	(212,353)	11,731	11,731	17,897,337.00	18,485,855.55	19,132,860.49
Non current liabilities - Borrowing											
Borrowing									-	-	-
Finance leases (including PPP asset element)									-	-	-
Total Non current liabilities - Borrowing	4	-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits				9,206							
Refuse landfill site rehabilitation											
Other		8,782	8,627		10,558	(800)	9,758	9,758	10,877,000.00	11,257,695.00	11,651,714.33
Total Provisions - non-current		8,782	8,627	9,206	10,558	(800)	9,758	9,758	10,877,000.00	11,257,695.00	11,651,714.33
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(14,466)	-	-	45,193	-	45,193	45,193	31,769,532.00	32,881,465.62	34,032,316.92
GRAP adjustments					(14,468)	14,468	-	-			
Restated balance		(14,466)	-	-	30,725	14,468	45,193	45,193	31,769,532.00	32,881,465.62	34,032,316.92
Surplus/(Deficit)		(7,952)	132,201	(75,273)	66,345	11,724	78,069	78,069	5,600,000.04	0.69	-0.53
Transfers to/from Reserves					(6,110)	(2,907)	(9,017)	(9,017)			
Depreciation offsets				48,238							
Other adjustments											
Accumulated Surplus/(Deficit)	1	(22,418)	132,201	(27,035)	90,960	23,286	114,245	114,245	37,369,532.04	32,881,466.31	34,032,316.38
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves					100	(100)	-	-			
Revaluation											
Total Reserves	2	-	-	-	100	(100)	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(22,418)	132,201	(27,035)	91,060	23,186	114,245	114,245	37,369,532.04	32,881,466.31	34,032,316.38

Table 39 – SA38: Consolidated detailed operational projects

DC19 Thabo Mofutsanyana - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function					
Parent municipality:					
<i>List all operational projects grouped by Function</i>					
Mayoral Imbizo					
Youth development		308	108		
Public Participation		230	700		
		-			
SMME Development		500	600	100	
Gender and disabilities					
HIV and Aids Programmes		227	347		
Road Safety Education		-	300		
Rural Community Support		554	500		
Sampling of food and water		186	116	119	122
Sports Development Programme		-			
Rural assets Management System	2,458	2,573	2,934	3,051	3,146
EPWP		5,048	1,879		
Poverty Alleviation		1,486	333		
Energy Efficiency		4,000			
INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT (INEP)			5,000	6,000	5,000
Parent Operational expenditure	2,458	15,112	12,818	9,270	8,268
Entities:					
<i>List all Operational projects grouped by Entity</i>					
Entity A					
Water project A					
Entity B					
Electricity project B					
Entity Operational expenditure	-	-	-	-	-
Total Operational expenditure	2,458	15,112	12,818	9,270	8,268

2.9 Municipal Manager’s Quality Certificate

I....., Municipal Manager of
..... (name of Municipality), hereby certify that the 2026/2027,
2027/2028 and the 2028/2029 MTREF budget and the supporting documentation have been prepared in
accordance with the Municipal Finance Management Act and regulations made under the Act, and that
the 2026/2027, 2027/2028 and the 2028/2029 MTREF Budget and supporting documents are consistent
with the Integrated Development Plan of the Municipality.

Print Full Name: _____, Municipal Manager of

.....

(Name and demarcation code of the municipality)