MANGAUNG
METROPOLITAN MUNICIPALITY

MANGAUNG
AT THE HEART OF IT ALL

ANNUAL BUDGET FOR 2026/2027 MTREF AND THE OUTER TWO YEARS 2027/28 TO 2028/29

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GLOSSARY OF TERMS AND ABBREVIATIONS

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act, the formal means by
which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial- and National Treasury.

Budget – The financial plan of a municipality.

Budget-related policy – Policy of a municipality affecting, or affected by, the budget. Examples include tariff policy, rates
policy and credit control and debt collection policy.

Budget Steering committee (BSC) – Committee established to provide technical assistance to the Mayor in
discharging the responsibilities set out in section 53 of the MFMA.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must
reflect as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the municipality, and the
cash and short-term investment balances.

CGD – Capital Grants and Donations

CPI – Headline Consumer Price Index

CRR – Capital Replacement Reserve

DoRA – Division of Revenue Act. Annual legislation, which shows the allocations from national to local government.

DoRB – Division of Revenue Bill. Annual legislation tabled in parliament, but not enacted, which shows the allocations
from national to local government.

Executive Management Team (EMT) – A team comprising of the City Manager and the Head of Departments reporting to the City Manager.

Equitable Share – A general grant paid to municipalities; predominantly targeted at assisting municipalities with the
cost of free basic services.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons
between municipalities.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measure of service outputs and/or outcomes.

MayCo – Mayoral Committee

MBRR – Municipal Budget Reporting Regulations

MFMA – Municipal Finance Management Act (No 53 of 2003). The principal piece of legislation relating to municipal
financial management.

MPC – Monetary Policy Committee

mSCOA – municipal Standard Chart of Accounts

MTREF – Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative
revenue and projected expenditure for the budget year, plus two outer financial years.

NT – National Treasury

Operating Expenditure – The day-to-day expenses of a municipality i.e. general expenses, salaries & wages, and
repairs & maintenance.

Portfolio Committee – In line with S79 of the Structures Act, the City's Portfolio Committees process policies and by-laws relating to the functional areas within their terms of reference, and are responsible for implementation monitoring of these, as well as oversight of the functional areas. Portfolio Committees are also responsible for assessing and monitoring services delivery, ensuring that annual budgets are spent wisely, and that there is no wastage or corruption.

Rates – Local Government tax based on assessed valuation of a property.

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

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

USDG – Urban Settlements Development Grant

UDFG – Urban Development Finance Grant

ISUPG – Informal Settlements Upgrade Partnership Grant

MPAC – Municipal Public Accounts Committee

MTSR – Municipal Trading Services Reforms

NMD – Notified Maximum Demand

SMME – Small, Medium and Micro Enterprises

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE MAYOR'S REPORT

Mayoral oversight and responsibility

Section 53 of the MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that guide the preparation of the budget. In addition, Regulation 4 of the Municipal Budget and Reporting Regulations (MBRR) states that:

1) The mayor of a municipality must establish a budget steering committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the Act.

2) The steering committee must consist of at least the following persons:

a) the councillor responsible for financial matters;

b) the municipal manager;

c) the chief financial officer;

d) the senior managers responsible for at least the three largest votes in the municipality;

e) the manager responsible for budgeting;

f) the manager responsible for planning; and

g) any technical experts on infrastructure.

The City has an established Budget Steering Committee (BSC) that embodies all the requirements as set out in the MFMA and MBRR.

Mangaung Metropolitan, at the heart of it all, remains committed to winning the hearts and minds of this beautiful city, the city of roses, the Sports Mecca of the Country, where fans would leave it all, to support and cheer for clubs, unions, professional teams an all, in a true sense of social cohesion. This being the fifth and the last budget to be approved by this 6th Council Term of Office, we are looking back and taking stock.

The city's vision remains "……globally safe and attractive to live, work and invest in". This vision has been the motivation behind the planning and execution of both the budget and the IDP, through a comprehensive service delivery and budget implementation plan. We have an interest is attracting and protecting the investment made in the city, we have an interest in the livelihood and prosperity of the people of the city, and that a safe city enables growth and investment. This vision is underpinning every decision we have been making, and hence, we have engaged various captains in the businesses that drives the economy of the city, being property owners, those with interest in investing in infrastructure, those in student accommodation, and all these led to the inaugural Investment Summit, Property Indaba, Infrastructure Indaba, and Safe City Indaba.

Now with the fifth budget of this administration for 2026/27, we are fully to our long-term vision of building a city that is globally safe and attractive to live, work and invest in, with our planned infrastructure investment of R 4,37 billion over the MTREF period. This investment is matched with a comprehensive social package for struggling households and with utmost care and commitment to the ratepayers affordability and value for money. This will reduce households bills for up to 167 000 households who will be benefiting from free basic services, in full or partially based of services available to their property. This number is achievable through recognising the permission to occupy as basis to bill a household, and all formalised areas who receive basic services.

There is key structural tariff reforms introduced in this budget, which will result in notable relief for indigent households. The relief has been extended to homes with a market value of up to R180 000.00. Pensioners with homes with market value up to R2,5 million will receive rates rebate.

In as far as property rates are concerned, these had been reduced by 5% as we have realised the impact the cent in the rand will have if it is combined with the new market values as per the GVR that is becoming effective from 1 July 2026, already published and available for inspection and lodging of objections.

The city's budget has been appropriated in the following in accordance with objectives and outcomes.

Strong and stable government and administration

A total of R 1,88 billion has been allocated towards governance and administration in 2026/27 financial year with amounts of R 1,93 billion and R 2,01 billion respectively in the outer years. Of that amount, R 194,97 million was allocated towards councillors, councillors support and the office of the City Manager with the remainder of the amount of R 1,69 billion allocated towards finance and administration costs. Of note from this allocation is the amount of R 71,99 million (R 204,19 million over the MTREF) allocated to facilities management towards the repairs and restoration of municipal buildings including a substantial amount of more than R 25 million (R 65 million in the MTREF) for the refurbishment of the Fresh Produce Market.

Budget to Public Safety, Security and Transport and Community and Social Services

A total of R 788,91 million has been allocated towards Public Safety and community and social services in the 2026/27 financial year as well as R 828,67 million and R 864,84 million in the outer years respectively. The biggest allocations were towards Public Safety to the amount of R 349,41 million and followed by sports and recreation and housing at R 252,45 million and R 114,96 million and the remainder allocated towards community and social services and health respectively. These allocations will ensure that the city can execute its vision of being globally safe to live, work and invest in.

Economic growth and environmental protection

A total of R 713,15 million has been allocated towards economic growth initiatives including environmental protection with amounts of R 765,39 million and R 784,91 million in the outer years respectively. From that amount, R 605,92 million was allocated towards roads and stormwater and another R 68,45 million allocated towards planning and development initiatives. The remainder of R 38,78 million was allocated towards environmental protection. These allocations set out to achieve the following objectives critical to the city:

- Significant focus on the construction, rehabilitation and repairs to road infrastructure. The city has allocated a significant amount of R 286,11 million (R 768,48 million over the MTREF) in the 2026/27 financial year towards connecting our communities, eliminating potholes and rehabilitating dilapidated roads.
- An amount of R 129,75 million (R 374,35 million over the MTREF) will be spent on improving our Public Transport and ensuring proper processes and compensation in terms of industry negotiations.
- As part of the city's attempts to make it easier for our consumers to do business with Mangaung, budget has been allocated to target the following objectives:
    - The Fresh Produce Market is to be rehabilitated to the value of more than R 25 million in the 2026/27 financial year to encourage economic growth and development
    - R 24 million has been allocated towards the EPWP program to reduce unemployment and will be utilised towards cleaning the city, getting our gardens and parks in top shape and improvement in service delivery.

Investment in trading services

The city has allocated a total of R 7,94 billion in the 2026/27 financial year with amounts of R 8,21 billion and R 8,49 billion respectively in the outer years towards trading services. These services make up the bulk of the investment of the city and covers about 70% of all expenditure. With the current trading services reforms from National Treasury, investment in these services is tantamount to progress for the city. Electricity makes up the biggest amount at R 4,82 billion, followed by water at R 2,09 billion with remainder of R 601,13 million and R 422,22 million going towards Sanitation (Wastewater) and Waste management (refuse) respectively.

Of these amounts, R 295,45 million will be spent towards the upgrading of informal settlements in the 2026/27 financial year with amounts of R 341,38 million and R 351,99 million to be spent in the outer years respectively. This will provide dignity to our communities and improve their livelihood.

In terms of the incentive program from National Treasury with the trading services reforms, the city has received an allocation of R 540,35 million that goes towards ensuring that activities are undertaken that will assist the city in improving performance and making these services financially sustainable in line with the plan submitted and approved by council.

Electricity

NERSA approved an increase of 8,76% for Eskom, which resulted in a corresponding municipal tariff increase of 9,01%. (9,90% applied for in cost studies)

Waste collection and cleaning

This budget and 2026/27 MTREF is hereby tabled for adoption.

1.2 Tabling for noting

In a communication dated 5 December 2025, as per MFMA Circular 132 provided by National Treasury provided further guidance in assisting municipalities to develop annual budgets of 2026/27 MTREF for tabling by no later than 31 March.

After tabling the budget, it will be followed by public participation including the Budget Benchmark Exercise by National Treasury which has been confirmed to take place on the 6th of May 2026. The approval of the budget will take place on the on or before 31st of May 2026.

1.2 RESOLUTIONS

ITEM – TABLING OF ANNUAL BUDGET FOR 2026/27 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

Purpose

The purpose of this item is to seek the noting of Council of the Annual Draft Budget for 2026/27 Medium Term Revenue and Expenditure Framework, and the outer years 2027/28 and 2028/29, including the budget related policies and tariffs.

Background

Section 16(2) of Municipal finance management Act, 2003 states that the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Section 17 of MFMA further states that

(1) An annual budget of a municipality must be a schedule in the prescribed format—

(a) setting out realistically anticipated revenue for the budget year from each revenue source;

(b) appropriating expenditure for the budget year under the different votes of the municipality;

(c) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;

(d) setting out—

(i) estimated revenue and expenditure by vote for the current year; and

(ii) actual revenue and expenditure by vote for the financial year preceding the current year; and

(e) a statement containing any other information required by section 215(3) of the Constitution or as may be prescribed.

(2) An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.

Regulation 9 of the Municipal Budget and Reporting Regulations 2009 require that the annual budget be in a prescribed format: "9 The format of the annual budget and its supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the minister in terms of Section 168(1) of the Act."

The following budget tables have been completed and are attached as Annexure A:

Table A1 – Budget Summary;

Table A2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);

Table A3 – Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);

Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);

Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;

Table A6 – Budgeted Financial Position;

Table A7 – Budgeted Cash Flows;

Table A8 – Cash Backed reserves / accumulated surplus reconciliation (will be part of the final draft budget);

Table A9 – Asset Management (will be part of the final draft budget); and

Table A10 - Basic service delivery measurement (will be part of the final draft budget).

The supporting schedules SA1 to SA 38 are also included as part of Annexure A.

The City's annual budget for 2026/27 – 2028/29 is reflecting the revised Integrated Development Plan (IDP).

Motivation

The MFMA places the obligation to approve budget to the council of the municipality within the legislated timeframes. Non-compliance with MFMA Section 24 will result in in the application of MFMA Section 26 – Consequences of failure to approve the budget before the start of the budget year.

This budget has been presented to the Budget Steering Committee and to the Finance Committee represented by various public office bearers elected and serving the Mangaung Metropolitan, who supported unanimously that this budget be submitted to Council after consideration by the Mayoral Committee.

The budget will be debated in **council within 14 days** from date of tabling before public participation process starts as well as the National Treasury Budget Benchmark. The 14-days is to allow all stakeholders in the council chamber to consult with their political parties and constituencies.

Per Municipal Finance Management Act, MFMA budget circular 132 and the municipal compliance calendar, an annual budget is expected to be tabled to council by the 31 March 2026.

Financial Implications

The budget tabled has operational and capital expenditure implications. However, it will be ensured that the budget remains funded, tariffs affordable to ensure access to services by the end users.

Legal Implications

The budget has legal implications as it is drafted in compliance with MFMA Chapter 4 and the details of the budget complies with POPIA . The following sections applies to this report:

- MFMA Section 16 and 24
- Municipal Budget and Reporting Regulations
- MFMA Circulars
- mSCOA Regulations and the circulars releasing the Chart of Accounts applicable for the MTREF covered in the budget

Consultation

Council adopted an IDP and Budget Process Plan that identified all stakeholders relevant during the preparation of the budget, the review of IDP and tariff determination, as well as increases of costs relating to Operational and Capital Budget. The Executive Mayor and the Deputy Mayor who is deployed to oversee city's finances led all engagements supported by the City Manager and his team.

Contact persons

Executive Mayor: Cllr G. Nthatisi

MMC for Finance: Cllr L. Titi-Odili

City Manager: Mr. S. More

Chief Financial Officer: Ms. ZL Thekisho

RECOMMENDATIONS

It is therefore recommended that;

1. Council to take note of the tabling of the annual draft budget of the municipality for the financial year 2026/27 and the two outer years 2027/28 and 2028/29 as per Annexure A (Budget schedules A1 to A10 and SA1 to SA 38).
2. Council to take note of the proposed changes to the draft budget related policies attached in Annexure B, of which changes to these policies will be discussed during a workshop/budget debate with Council during the month of April 2026, and again be re-submitted to Council on 26 May 2026 for final consideration.
3. Council to take note of the tabled draft tariffs as contained in Annexure C for the 2026/27 budget year;
4. Council to take note of the Capital Workbook for 2026/27 MTREF attached as Annexure D
5. Council to take note of the MFMA Budget Circular 132 attached as Annexure E;
6. Council to take note that version 7.1 of the mSCOA classification framework was used to prepare the budget;
7. The Annual draft budget be published on the municipal website for public participation and be submitted to National and Provincial Treasury.
8. Council to take note of the following annexures that will be submitted when the final annual budget is considered for approval
    a) the procurement plan
    b) SDBIP for 2026/27

9. Council to take note of CENTLEC (Pty) Ltd budget submissions for the period 2026/27 – 2028/29.
10. The Council to take note of the Vehicle Operating Company operating public transportation, also known as Hauweng attached as Annexure E.

11. Council to take note that the city is not taking up any long-term loans for 2026/27 MTREF.

SUBMITTED BY:	RECOMMENDED BY:	APPROVED BY
Z THEKISHO	S MORE	G NTHATISI
CHIEF FINANCIAL OFFICER	CITY MANAGER	EXECUTIVE MAYOR
Date: 25.3.2026	Date: 25/03/2026	Date: 25/03/2026

1.3 EXECUTIVE SUMMARY

Mangaung Metropolitan is known by its location, which is at the center of South Africa, hence the slogan that says, "At the heart of it all". The city is further known by its sports fans, hosting various sporting games. It boots a stadium that has hosted the 2010 World Cup Matches, the hots city of Bloemfontein Celtics, the Toyota Cheetahs, the cricket oval, an Athletics track, a gold course and many other amenities. According to South African Cultural Observatory, sports tourism contributes about R50 billion to the Gross Domestic Product. The city has been envisaging itself as a Sports Mecca, and this vision can be realized with the type of facilities and location, and sports fans that are admired country-wide.

The city is a 100% shareholder of its only one economic entity, CENTLEC with a mandate to trade solely on electricity. CENTLEC has just inaugurated a new Board of Directors, which is also on the hunt for the Chief Executive Officer. The city has a revenue base of 258 000 properties registered and billed for municipal services. The entity also has a separate Audit, Performance and Risk Management Committee.

In compiling the 2026/27 Budget, the city adhered to the vision, principles, ideals and commitments made in the Integrated Development Plan as adopted by Council in May of 2022. The2026/27 financial year is the final year of the IDP Cycle 2022 to 2027, and a process will unfold of reviewing the vision, the strategic objectives and the priorities for the next cycle, being 2027 to 2032. This period is aligned with the period for the implementation of the Municipal Trading Reforms introduced by National Treasury with the reforms focusing on electricity and energy, water and sanitation and solid waste management.

The city is still under Financial Recovery Plan, and as part of the budget assumptions, it is to prioritize activities under the rescue phase, for the city to move forward to stability and sustainability, which are long term goals of the city. One of the biggest threats to the financial viability of the municipality is the average collection of 75%, which below the recommended 95% collection rate of National Treasury to remain funded.

The Financial Recovery Plan required the city to write-off debt that is known to be realistically irrecoverable or at least uncollectible. To this end, for the year ended 30 June 2026, amounts written off as uncollectable amounted to R2,9 billion has been written off in August 2025, bringing the debtors book from almost R13 billion, to just above R10 billion. The city has appointed a panel of external debt collectors to augment the credit control and debt collection team of the city whilst enhancing processes for the application and verification of indigents.

The city relies on disconnection of water in terms of the Credit Control Policy which has its own limitations, with about 8% of accountholders in arrears having a prepaid water meter which is easier to disconnect. The city has been in conversation with the entity to achieve collaboration in as far as credit control and debt collection by causing the electricity meters to be denied of further purchased in lieu of debt in arrears with no valid arrangements for repayment. This is being pursued as it is the cheaper, most convenient way to speed up collections. With the trading services reforms being effective, as per the commitments made in terms of council resolution 103.3 (approval of the budget), this collaboration is imperative.

Various provincial departments have also been engaged to collect outstanding debt from Organs of state. Councillors and employees have stop orders against their salaries to repay arrears. Revenue inflows and expenditure outflows are monitored daily.

In order for the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, serious consideration should be given to the service delivery and financial implications of all decisions taken, ensure that acts, regulations and policies are adhered to, enhance revenue collection and ensure that operational and capital funds are spent effectively with good value for money.

Improve on preventative maintenance and spend funds cost-effectively and efficiently to address service delivery challenges and ensure assets are maintained at desired levels and are being utilised optimally. The spending of funds will have to be prioritised, in light of the cash constraints and wastage be curbed. Municipal officials should also take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure. Refrain from committing acts of financial misconduct and/or criminal offences as per Chapter 15 of the MFMA.

It is imperative that all municipal officials must have the inherent desire to do their job to the best of their ability, take pride and ownership in their work, take accountability for their job functions, doing the right thing consistently and work as a collective, cohesive team to achieve the municipality's long and short-term objectives. Foremost to all of these, have the community's best interest at heart.

As per MFMA Circular 132 as indicated below is a brief summary of the key focus areas for the 2026/27 municipal budget process. All recently issued circulars are included in the budget document for ease of reference. "This budget circular provides guidance to municipalities on the compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focusing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular".

Amongst other issues highlighted in the circular is conditional grants reform as elaborated on in Section 2.1 of the circular. The extract below presents the summary of the reforms that are noted in the Division of Revenue Bill (DoRB);

Notable changes to the conditional grants system

The government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These are reforms aimed at rationalising conditional grants and enhancing their effectiveness, and some have already been implemented in 2025/26 already. Reforms over the 2026 MTREF will include:

- **Electricity** – The merging of the Integrated National Electrification Programme grant and the Energy Efficiency Demand Side Management grant focuses on energy efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term goals;

- **Water and sanitation** – The Water Services Infrastructure Grant, Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant will be reviewed to address overlaps in water services provision;
- **Transport** – The Public Transport Network Grant will be phased out over the MTEF, and new arrangements will be explored for integrated public transport and improvements to higher-density housing to maximise benefits;
- **National Treasury grants** – The Infrastructure Skills Development Grant and Neighbourhood Development Partnership Grant will be discontinued and will be replaced with better-designed instruments that will simplify oversight, reduce administrative burden, and channel more resources to actual delivery;
- **Metro Trading Services** – An amount of R19.3 billion over the MTEF for infrastructure associated with municipal trading services will be shifted from the *Urban Settlements Development Grant* to the performance-based *Urban Development Financing Grant*; and
- **Municipal Infrastructure Grant –** there will be the introduction of a performance-based split delivery model (direct and indirect). An indirect delivery model will only be used to rebuild (not replace) municipal capacity. The role of MISA and DBSA in the indirect delivery models will be elevated, coupled with time-bound capability plans aimed at restoring direct funding.

National Treasury has been on the journey with all country's metropolitan municipalities with regards to Trading Services Reforms, which is a major reform that changes how water, sanitation, energy and electricity, and solid waste had been rendered, which was from the "basic services" point of view, to a commodity which must be understood from that angle and rendered accordingly, from packaging of the service, to costing, delivery, customer relationship management, billing and collections. Accordingly, the reforms on conditional grants has introduced an incentive based reform of UDFG, and MFMA Circular 132 provides guidance and clarity as follows:

Metro Trading Services Reform (MTSR) is transitioning from early implementation in 2025/26 into its first full operational year in 2026/27. The reform introduces a performance-based financing incentive through the **Metro Trading Services component of the Urban Development Financing Grant (UDFG-MTS)**, designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.
Metro trading services are participating in the reform in two cohorts, according to year of entry into the reform:
Cohort 1, entering the reform in 2025/26, includes: Water and Sanitation: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekwini and Mangaung
Electricity and Energy: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekwini
Cohort 2, entering the reform in 2026/27, includes: Solid Waste Management: all metros
Water and Sanitation: Ekurhuleni and Nelson Mandela Bay
Electricity and Energy: Mangaung and Nelson Mandela Bay

Provision for the UDFG-MTS allocation: Cohort 1 metros must include the in-year UDFG-MTS allocation in their 2025/26 adjustments budget, following its approval in the 2025 National Adjusted budget/DORA amendment bill. This is the performance reward for submission and Council approval of A3-PIAP v1 and the making of the Minimum Commitments;

Ring-fencing and alignment with PIAP activities: Adjusted budgets must ensure incentive funds are used for MTSP-related operational and capital reforms only. Budget shifts may be required to align spending with PIAP implementation, especially early reform activity packages and organisational readiness measures; and

Updating A3-PIAP-linked spending profiles: A3-PIAP v1 (approved June 2025) contains indicative spending plans. These must now be reflected in adjustments budgets, with corresponding procurement plan adjustments where necessary. It is expected that these funds in the adjustments budget reflect reform start-up and priority spending, such as those associated with the Minimum Commitments, identified through financial modelling and in updated trading service business and investment plans. As Year 1 has a typical reporting schedule, metros must ensure internal systems are aligned to enable two quarterly spending reports and one annual performance report.

This section outlines the implications for the **2025/26 adjustments budget** and **2026/27 MTREF budget** and highlights key requirements for metros.

Implications for the 2025/26 Adjustments Budget (Cohort 1 metros)
For Cohort 1, 2025/26 is Year 1 of the MTSR, with an in-year allocation, based on independent verification of metro compliance with reform entry requirements, to participating Water and Sanitation and Electricity and Energy trading services following the national adjustments budget in November 2025.

Key requirements for Cohort 1 metro 2025/26 adjustments budget are:

Preparing the 2026/27 Budget (Cohort 1 and Cohort 2)
For Cohort 1 metro trading services, 2026/27 is the first implementation year, to achieve performance targets set in the A3-PIAP v2 (to be Council-approved by June 2026). That performance can only be verified during 2027/28. During 2026/27, Cohort 1 performance will be verified only on maintaining of the Minimum Commitments.

The 2026/27 Budget preparation must include:

Funding full A3-PIAP implementation: Operational and capital budgets must support Year 2 reform milestones, aligned with financial models and updated business and investment plans, including strengthening core management capacity, reducing technical and commercial losses, improving revenue performance, and undertaking priority network upgrades in support of the relevant A3 PIAP indicators;
Integrating expected incentive revenue: Budgets must incorporate the **verified Year 1 incentive allocation for 2026/27**, reflected under the UDFG-MTS component and aligned with relevant *m*SCOA posting level accounts; and
Ensuring alignment between the A3-PIAP v2 and MTREF: A3-PIAP v2 is the binding multi-year plan for performance measurement and should drive reprioritisation within the 2026/27 MTREF. Final sectoral allocation decisions (within the permissible Water and Sanitation, Electricity and Energy and Solid Waste Management ranges) must be reflected in the tables and adopted budgets; and

Cohort 2 metros entering the programme in 2026/27 must finalise and obtain Council approval of A3-PIAP v1 by June 2026 and budget for preparatory reform activities, including any diagnostic assessments, organisational restructuring, and development of business and investment plans.

The city continues to receive support from National Treasury's City Support Programme with weekly meetings that had been taking place since June of 2025. These meetings are meant to ensure that the A3 PIAP is well developed with the understanding ad clarity and that there must be total alignment between the ambitions stated and the MTREF. Council is further notified that National Treasury will be performing an independent verification process by an Independent Verification Agent (IVA). The Independent Verification Agent (IVA) verifies metro performance to inform a performance score. This score is used by the grant manager to determine each trading service's share of the incentive allocation. The IVA verifies **metro performance against the Minimum Commitments** (made, achieved and maintained) and **annual performance** against scalable performance indicators.

National Treasury has since released MFMA Circular 134 which is attached as an annexure to this budget for further indulgence by Council and public.

1.3.1 THE BUDGET OVERVIEW

The city's main revenue sources remain revenue from service charges and property rates and taxes, with service charges representing 56% and property rates representing 18%, both represent 74% of the revenues of the city. It is important therefore that the city meets the monthly billing targets and collection rate to ensure liquidity and sustainability over the medium to long term. The city is already found with going concern issues as it is still under Cabinet Intervention in accordance with the Constitution Act of the Republic of South Africa, Section 139 (7) (a) and (c). it is for this reason that revenue and expenditure targets and limits should be observed at all times to prevent further deterioration of the financial health and governance of the city.

In terms of the DoRB, the city is set to receive a total of R4,370 billion of unconditional grants, representing 10% of the total revenue budget over the MTREF of R40, 445 billion. This is makes a strong case for the city to ensure that it bills and collects for its survival and ability to deliver services to the people and improve the livelihoods of the people in accordance with the vision of a globally safe city to live in.

Capital transfers for the MTREF are totalling R3,501 billion with priority given to trading services reforms of water and sanitation, with the focus on upgrading of Hamilton Water Pumpstation and other waste water treatment works. The city is also placing emphasis on revenue protection and billing to secure the monthly billings targeted, reduction of commercial losses based on unmetered areas and continued estimated reading as a result of vandalised and removed meters. An amount of R100 million is allocated from UDFG and CRR. Areas with collection rates below 20% will be targeted with the installation of prepaid meters and smart meters depending on the criteria that will be determined by Water Demand Management Section.

The table below presents the budget overview for 2026/27 MTREF.

BUDGET OVERVIEW					
			2026/27 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK		
CONSOLIDATED OVERVIEW	FINAL BUDGET BUDGET 2024/25	ADJUSTMENT BUDGET 2025/26	BUDGET YEAR 2026/27	BUDGET YEAR 2027/28	BUDGET YEAR 2028/29
	R'000	R'000	R'000	R'000	R'000
Total operating revenue excluding capital transfers	11 042 350	11 630 929	12 895 384	13 516 238	14 035 185
Total operating expenditure	10 594 054	11 010 161	11 332 409	11 744 520	12 158 006
OPERATING SURPLUS	448 297	620 768	1 562 975	1 771 718	1 877 179
Capital transfers and contributions	787 369	1 124 959	1 064 782	1 151 705	1 294 398
SURPLUS INCLUDING CAPITAL CONTRIBUTIONS	1 235 656	1 745 727	2 627 758	2 923 423	3 171 577
CAPITAL EXPENDITURE					
Capital transfers and contributions	785 811	1 123 217	1 064 782	1 151 705	1 294 398
Capital Replacement Reserve (Own Funds)	355 019	293 825	339 739	298 372	224 790
TOTAL CAPITAL EXPENDITURE	1 140 830	1 417 042	1 404 521	1 450 077	1 519 188

There is no significant increase in overall revenue as the totals are increasing from R 11,63 billion (Adjusted budget 2025/26) to R 12,89 billion (2026/27), constituting a 10,87% increase year on year when compared to Adjustment budget. The overall average increase over the MTREF is approximately 6,51%.

The operating expenditure is estimated at R 11,33 billion in 2026/27. After having considered all the factors, the budget for 2026/27 MTREF shall generate operating surpluses which are 12% of the operating revenue, which is a commendable move towards self-financing ratio on trading services CAPEX. This therefore is a step in the right direction towards a funded status for the duration of the MTREF, for as long as the collection rate and spending patterns remain within the monthly and cutting down on non-essential spending.

The total capital expenditure amounts to R 1,40 billion. Over the MTREF the municipality projects to spend R 4,37 billion in this regard. Capital grants and subsidies recognised are all conditional grants gazetted as per the Division of Revenue Bill 2026. The conditional grants frameworks are attached as Annexure F to the Draft Budget.

The total surplus for the 2026/27 financial year is budgeted at an amount of R 2,63 billion (R 1,22 billion after consideration of capital expenditures) and amounts of R 2,92 billion (R 1,47 billion after consideration of capital expenditures) and R 3,17 billion (R 1,65 billion after consideration of capital expenditures) respectively in the outer years.

Table A1 – Summary of the Budget

MAN Mangaung - Table A1 Consolidated Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Service charges	4 784 065	5 380 638	6 167 497	6 854 443	6 811 712	6 811 712	4 056 026	7 299 591	7 818 113	8 135 884
Investment revenue	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Transfer and subsidies - Operational	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Other own revenue	1 044 089	1 436 414	1 692 309	1 593 384	1 597 391	1 597 391	1 131 485	1 754 688	1 704 046	1 780 481
Total Revenue (excluding capital transfers and contributions)	8 385 699	9 580 275	11 031 512	11 640 587	11 630 929	11 630 929	7 674 084	12 895 384	13 516 238	14 035 185
Employee costs	2 202 619	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	1 843 168	2 806 052	2 913 361	3 049 071
Remuneration of councillors	69 434	74 552	77 818	83 728	83 728	83 728	50 635	86 541	91 084	95 866
Depreciation, amortisation and impairment	866 182	840 382	989 789	752 070	752 070	752 070	595 070	980 358	1 016 583	1 046 506
Interest, Dividends and Rent on Land	178 458	149 878	(48 965)	132 723	132 723	132 723	38 895	122 547	120 002	120 002
Inventory consumed and bulk purchases	3 132 443	3 604 980	3 919 977	3 692 720	3 681 594	3 681 594	2 606 502	3 896 624	4 020 897	4 163 512
Transfers and subsidies	–2	4 992	–3	15 000	12 000	12 000	215	10 000	11 000	12 000
Other expenditure	112 952	1 757 550	348 242	3 482 129	3 672 056	3 672 056	1 977 295	3 430 286	3 571 592	3 671 048
Total Expenditure	8 562 088	8 890 707	10 949 390	10 814 029	11 010 161	11 010 161	7 111 781	11 332 409	11 744 520	12 158 006
Surplus/(Deficit)	(176 389)	689 568	82 122	826 558	620 768	620 768	562 303	1 562 975	1 771 718	1 877 179
Transfers and subsidies - capital (monetary allocations)	825 524	638 226	681 340	1 017 011	1 124 959	1 124 959	413 004	1 064 782	1 151 705	1 294 398
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	649 135	1 327 795	763 462	1 843 570	1 745 727	1 745 727	975 307	2 627 758	2 923 423	3 171 577
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	649 135	1 327 795	763 462	1 843 570	1 745 727	1 745 727	975 307	2 627 758	2 923 423	3 171 577
Capital expenditure & funds sources										
Capital expenditure	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	559 971	1 404 521	1 450 077	1 519 188
Transfers recognised - capital	572 820	482 889	543 570	1 015 269	1 123 217	1 123 217	437 172	1 064 782	1 151 705	1 294 398
Borrowing	12 220	–	–	–	–	–	–	–	–	–
Internally generated funds	110 170	94 097	279 515	328 719	293 825	293 825	122 799	339 739	298 372	224 790
Total sources of capital funds	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	559 971	1 404 521	1 450 077	1 519 188
Financial position										
Total current assets	8 529 283	8 927 039	5 575 124	4 663 324	4 663 324	4 663 324	486 296	8 531 574	11 852 249	15 416 879
Total non current assets	21 748 694	21 972 585	27 841 026	22 120 558	22 193 612	22 193 612	38 681	26 245 328	27 518 975	28 832 347
Total current liabilities	10 291 801	10 762 298	6 689 630	3 537 104	3 537 104	3 537 104	(246 687)	4 273 107	4 187 273	4 064 240
Total non current liabilities	2 439 971	2 540 271	3 811 848	1 061 633	1 061 633	1 061 633	37	2 087 787	2 138 260	2 239 873
Community wealth/Equity	17 191 119	17 332 781	21 782 382	21 221 797	21 392 694	21 392 694	324 291	28 416 009	33 045 690	37 945 113
Cash flows										
Net cash from (used) operating	4 326 088	6 685 674	9 813 731	2 029 619	2 029 619	2 029 619	9 822 147	3 793 949	4 185 892	4 480 905
Net cash from (used) investing	(691 950)	(627 889)	(792 641)	(1 333 637)	(1 333 652)	(1 333 652)	(511 486)	(1 394 568)	(1 439 796)	(1 508 578)
Net cash from (used) financing	(208 337)	(164 191)	(225 641)	(104 661)	(104 661)	(104 661)	(48 309)	(60 717)	4 200	4 284
Cash/cash equivalents at the year end	4 168 335	6 704 739	9 290 311	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095
Cash backing/surplus reconciliation										
Cash and investments available	4 168 479	6 704 906	9 290 493	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095
Application of cash and investments	1 789 603	1 369 363	132 464	1 660 614	1 659 445	1 659 445	(2 695 416)	1 605 629	1 325 073	1 097 640
Balance - surplus (shortfall)	2 378 876	5 335 543	9 158 028	(574 433)	(573 279)	(573 279)	11 957 768	1 836 559	4 867 412	8 071 455
Asset management										
Asset register summary (WDV)	18 428 878	18 482 042	23 107 097	21 785 742	21 858 796	21 858 796		25 665 385	26 765 798	27 929 031
Depreciation	885 335	840 382	989 789	752 070	752 070	752 070		980 358	1 016 583	1 046 506
Renewal and Upgrading of Existing Assets	100 333	149 352	224 302	524 689	576 257	576 257		368 114	292 884	347 685
Repairs and Maintenance	568 946	594 397	707 802	632 126	754 365	754 365		829 434	875 287	921 228

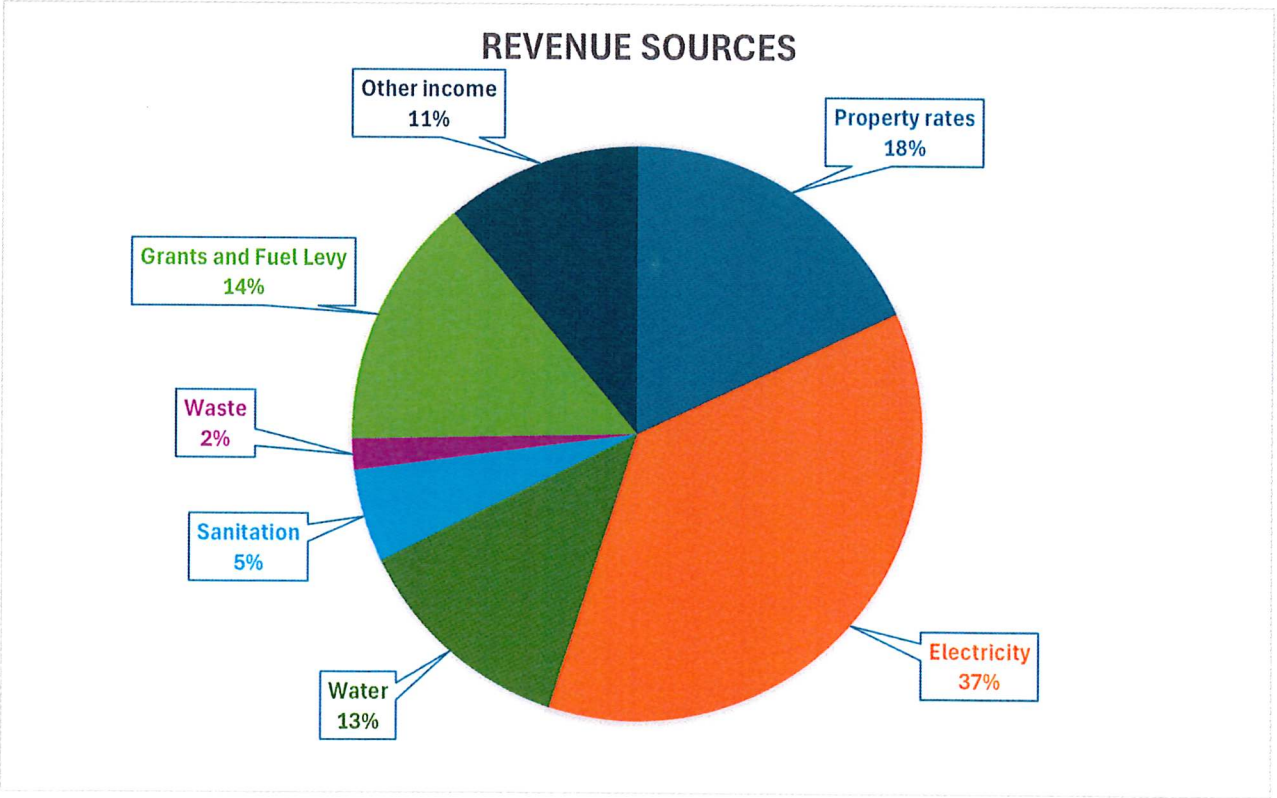
1.4 OPERATING REVENUE FRAMEWORK

The municipality generates revenue from exchange and non-exchange transactions. Exchange transactions are instances where there is a transaction concluded at arms-length based on measured consumption as well as a result of existing service agreements. Revenue from non-exchange transactions is revenue derived from taxes as well as grants and subsidies received. Revenue from exchange and non-exchange transactions are an indicator of the source of that revenue.

Revenue generated from operations is utilised to effectively run the institution, cover the costs of compensation of employees, operation and maintenance of infrastructure, servicing of municipal debt acquired as long-term borrowings, the costs of bulk water and electricity and all other operational expenditure.

During this budget process, all tariffs had been revised to ensure that they are relevant and easy to implement. The municipality generates income from various sources such as exchange and non-exchange transactions. Revenue from exchange transactions is generated mainly from trading services. The municipality has adopted a consolidated billing system for both exchange and non-exchange transactions for municipal services. Billing therefore is done systematically based on fixed monthly tariffs for services as well as consumption-based billing for metered services. And as far as possible, all other services like hiring of halls, building plans are rendered on a cash basis.

The pie-chart below represent the percentage weighting of each revenue source against the total revenue estimated for the financial year 2026/27.



The City's revenue quantum is determined by setting a package of tariffs that is not only considered affordable to its ratepayers and the users of its services, but deemed to be at fair and realistic levels when viewed in context of its programmes to assist those who do not have the means to pay.

The City's revenue strategy is built around the following key components:

- National Treasury's guidelines and macro-economic policy;
- Projected City growth and continued economic development;
- Realistic revenue management, which provides for achieving collection rate targets;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA); and
- The City's Property Rates policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA).
- The city's commitments made in terms of Water and Sanitation Project Implementation Action Plan (MTSR PIAP Version3)

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

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 995 230	3 405 750	3 674 130	4 419 517	4 376 786	4 376 786	2 561 904	4 756 241	5 097 788	5 225 312
Service charges - Water	2	1 145 911	1 316 838	1 772 791	1 645 063	1 645 063	1 645 063	988 753	1 641 219	1 788 423	1 948 850
Service charges - Waste Water Management	2	473 541	475 634	530 056	589 015	589 015	589 015	360 803	675 254	697 537	719 859
Service charges - Waste Management	2	169 383	182 417	190 520	200 849	200 849	200 849	144 565	226 877	234 364	241 864
Sale of Goods and Rendering of Services	2	33 006	38 155	55 939	67 108	67 108	67 108	36 194	54 942	56 722	58 505
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	446 858	575 307	644 051	618 133	618 133	618 133	449 989	692 492	715 344	738 235
Interest earned from Current and Non Current Assets	2	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Dividends	2	12	8	9	10	10	10	8	10	11	12
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	48 084	54 518	57 944	47 274	47 078	47 078	29 640	45 425	46 924	48 425
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	59 032	36 653	47 322	43 081	47 291	47 291	24 033	115 064	118 830	122 602
Non-Exchange Revenue											
Property rates	2	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	18 935	95 525	49 205	52 207	52 207	52 207	16 509	43 589	44 843	46 099
Licences or permits	2	1 440	1 338	1 728	1 827	1 819	1 819	1 188	1 748	1 806	1 863
Transfer and subsidies - Operational	2	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Interest	2	124 636	172 226	206 878	195 462	195 462	195 462	146 362	227 057	234 549	242 055
Fuel Levy	2	363 435	405 248	443 643	427 562	427 562	427 562	427 562	433 651	472 859	510 137
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	19 993	49 142	30 489	10 335	10 335	10 335	-	9 953	10 281	10 610
Other Gains	2	(71 341)	8 293	155 100	130 386	130 386	130 386	-	130 757	1 877	1 937
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**8 385 699**	**9 580 275**	**11 031 512**	**11 640 587**	**11 630 929**	**11 630 929**	**7 674 084**	**12 895 384**	**13 516 238**	**14 035 185**

The 2026/27 MTREF marks the last year of the 6th Generation IDP that was adopted by Council as per council resolution taken in May 2022, it is also the year of reviewing the current vision, mission and objectives of the city. Whilst the process of developing the new IDP, the budget is based on the assumption that the city's vision will remain as it is encapsulated in both the IDP and the SDF.

The city's budget process has unfolded with the primary focus of ensuring that the principles and challenges highlighted in the Financial Recovery Plan form the foundation of the budget, taking into

account the successes and failures of the past and working towards a successful city. This budget is biased towards upgrading of informal settlements, refurbishment of existing infrastructure assets, ensure certainty and availability of potable water, safe and affordable electricity and improved solid waste collection and landfill sites management which has been a sore-thumb and being the top of news, with the possibility of tempering with the image of the city.

The city is still on rescue phase of the Financial Recovery Plan across all 4 (four) pillars. The war-room on the implementation of the FRP has resolved in the meeting held (date of last war room meeting) resolved to review the FRP in its current format and recommendations to address certain aspects which all parties in the war-room believe the review will assist the city in progressing faster to other phases and reduce the list of stagnant items as some of them are not well defined and activities not well articulated.

The city was conservative on tariff increases in the 2025/26 MTREF to bring reprieve to customers as in the previous years, tariffs higher than inflation were approved with the intention to match expenditure required to deliver consistent services to the people.

1.4.1 TARIFF POLICY AND ASSUMPTIONS

The city's revenue base has significantly changed from current General Valuation Roll (GVR) 2022/26 to the new MTREF 2026/27 due to new General Valuation Roll to be implementing 2026/27 to 2029/30. As would have been expected, the property values have increased by an average between 14% and 25% across the categories. The rateable properties by asset value have increased by 44.59%. The movement between different categories is because of alignment of the categories in the Property Rates Policy and the Municipal Property Rates Act (MPRA). The Property Rates Policy has recommended the introduction of new rates category called "Non-Permitted Use" category which would come into effect after July 2026. The table below is the summary of the new General Valuation Roll.

Comparison between GVR 2022/26 and GVR 2026/30

Row Labels	Sum of Count GV2022	Sum of Sum GV2022 R	Sum of Count GV2026	Sum of Sum GV2026 R	Percentage change
AGRICULTURAL PROPERTIES	5182	7,828,506,070	6450	9,625,936,570	23%
BUSINESS AND COMMERCIAL PROPERTIES	3326	12,905,267,830	4654	19,713,042,930	53%
INDUSTRIAL PROPERTIES	1420	3,695,495,511	1628	4,810,118,420	30%
MINING PROPERTIES	5	7,300,000	6	12,146,800	66%
MUNICIPAL OWNED PROPERTIES USED FOR MUNICIPAL AND PUBLIC PURPOSES	3029	3,000,165,030	869	3,287,316,790	10%
PROPERTIES OWNED BY AN ORGAN OF STATE AND USED FOR PUBLIC SERVICE PURPOSES	467	7,823,920,840	454	9,621,379,560	23%
PROPERTIES OWNED BY PUBLIC BENEFIT ORGANISATIONS AND USED FOR SPECIFIED PUBLIC BENEFIT ACTIVITIES (PBO)	41	105,921,020	56	386,358,000	265%

PROPERTIES USED FOR MULTIPLE PURPOSES	222	32,652,020	3174	35,700	-100%
PROPERTIES USED FOR PUBLIC WORSHIP	480	1,028,991,050	719	1,401,249,720	36%
PUBLIC SERVICE INFRASTRUCTURE PROPERTIES (PSI)	395	56,070,230	3515	16,256,000	-71%
RESIDENTIAL PROPERTIES	217789	84,348,244,963	236624	125,840,041,740	49%
Grand Total	**232356**	**120,832,534,564**	**258149**	**174,713,882,230**	45%

This budget reflects the City's commitment to responsible financial stewardship and the provision of essential services that contribute to the overall quality of life in our community. The City's social package provisions ensure the protection of the most vulnerable consumers through available rebate offerings. Furthermore, following the public participation process, additional relief measures have been incorporated to alleviate the impact of monthly billing increases on households. These measures comprise of an increased threshold for the Property Rates including pensioners owning properties rebates, clear categorisation of Indigent Households for beneficiation in the Free Basic Services, and rebates based on service level provided and location.

1.4.1.1 ELECTRICITY TARIFFS

The city has entered into a sale of business agreement and later entered into a service delivery agreement with CENTLEC (Pty) Ltd. (SOE) registered with the Registrar of Companies. The relationship is guided by the Memorandum of Incorporation (MoI) which is revised and signed with every Chief Executive Officer that comes into office after a due diligence exercise is conducted highlighting key aspects of service delivery agreement, performance and alignment with the future business prospects and expectations from the parent municipality, being Mangaung Metropolitan.

The core business of CENTLEC remains the sale of electricity, management, operations and investment in electricity network that will ensure continued, affordable and safe electricity to the end user. The entity is expected to develop and submit a board approved business plan that must be revised on an annual basis. It is noted that the board has recently been inaugurated with the term of office expiring on the 31st of January 2029.

Electricity tariffs are informed by the intended program of action of the entity as directed by the city, including infrastructure expansion to ensure electricity availability to support growth and development. After having considered the city's aspirations, an application is then submitted to NERSA for approval. The final approved tariffs becomes effective on 1 July of each year.

For 2026/27 MTREF, NERSA has announced tariff increases for 2026/27 financial year for the municipalities being 9,01% increase whilst CENTLEC has applied for an increase of 9,90% which is deemed sufficient to cover the costs of delivering electricity to the end users.

The table below indicates the history of tariff increases for electricity as follows:

Service	Proposed Tariff 2026/27	Announced increase by NERSA 2026/27	Approved Tariff 2025/26	Approved Tariff 2024/25	Approved Tariff 2023/24	Approved Tariff 2022/23
Electricity	9,90%	9,01%	12.40%	14%	15%	11.20%

1.4.1.2 THE CITY REVENUE BASE

In terms of the Municipal Property Rates Act, the new General Valuation Roll cycle for the city starts on 1st of July 2026. The New General Valuation Roll is indicating an increase in the number of ratable properties from **232 356** to **258 149** which represent an increase of **10.46%**. The revenue asset base shows a growth rate of **R120 832 534** 564 to **R174 713 882 230**, which represents an increase of **44,59%**. Please note, the city has been implementing the legislative mandatory supplementary rolls during the life span of the current General Valuation Roll (2022/20226), therefore the increase in the asset base is throughout the 4-year cycle.

The main increase in the number of rateable properties is in the residential category. The city also rationalised the roll to ensure that property categories are in accordance with the MPRA. This has also resulted in shifts between categories, and the main shift has happened between propertied categorised as agriculture to residential as there is no evidence of agricultural activities conducted on the land other than use as residential, but also in cases of multiple uses, this has also been considered.

The city has taken a conservative approach in tariff increases to avoid a double increase in rates in a single year. The increase in market values is inevitable over a four-year period, as a result, increasing tariffs will in unaffordable increases leading to over-recovery of taxes from properties against the required minimum revenue of R2,2 billion. It is for this reason that for 2026/27, the cent in the rand rate is reduced by 5% in 2026/26 as per the table below:

Property Category	Cent in the rand rate 2026/27	Cent in the rand rate 2025/26	Cent in the rand rate 2024/25
Residential	1.0515	1.1068	1.0602
Business and Commercial	3.5760	3.7642	3.6056
Mining properties	3.5760	3.7642	3.6056
Industrial properties	3.5760	3.7642	3.6056
Agricultural properties	0.2360	0.2768	0.2651
Public Service Infrastructure (PSI)	0.2360	0.2768	0.2651
Properties used for multi purposes	Applicable tariffs are per land use		
Properties owned by an organ of state and used for public service purpose properties	3.5760	3.7642	3.6056
Municipal properties	0.00	0.00	0.00
Non- Permitted Use	6.6408	n/a	n/a

The table below shows the rates revenue forgone for residential properties between R15 001 up to R180 000.

Number of properties	Total Market Value of properties	Revenue forgone
84042	R7 835 368 340	320 717 738

The table below shows specific rates revenue forgone with respect to qualifying senior citizens rebate as per Property Rates Policy. The qualifying senior citizen must be 60 years or above and their property market value should not exceed R3 500 000.

Number of properties	Total Market Value of properties	Revenue forgone
5 224	R5 695 570 300	18 400 809

1.4.1.3 SEWER AND SANITATION TARIFFS

The tariffs for sewer and sanitation are linked to the property values and not to water consumption due to city's unique residential customer base which comprises of sectional titles with Home Owners Association receiving bulk water metering and not per stand in the township. Due to increase in property values as a result of the new valuation roll, it became imperative as well that all precautionary measures and taken to prevent tariffs above the 3,7% CPIX and therefore a tariff increase of 0% was proposed for this budget. The city is estimating tariffs based on the revenue required to provide the service including any capital costs incurred or to be incurred.

Sewer and sanitation is regarded as a trading service, the city has approved the establishment of the single point of management accountability which will centralise the functions of sewer systems management and maintenance, excluding billing that will continue to reside within the finance directorate. With the splitting of Water and Sanitation from Technical Services, the 2026/27 budget includes the establishment and appointment of an HoD for Water and Sanitation with the support staff in the HoDs office and shifting Water and Sanitation sub-directorates to report directly to SPoMA. These costs must be recovered from the tariffs, including costs of security of facilities, currently funded from rates as well as other costs that are directly or indirectly relating to water and sanitation provision which will be covered by the required contribution to rates from the service.

The table below shows the sewer/sanitation revenue forgone for properties with the market value less than R180 000 that are exempted from paying sewer/sanitation charges.

Number of properties	Revenue forgone R
165 653	310 181 929

1.4.1.4 WATER SERVICES TARIFFS

Water is defined as a trading service which should be sold not only based on cost recovery tariffs/prices but also at tariffs that will allow reinvestment into the service, pay back the amount in arrears and accommodate the requirements as stipulated under Municipal Trading Services Reforms, which places emphasis on quality service, accurate billing, safe drinking water, properly managed infrastructure and network and protect the less fortunate in our communities.

As much as the reforms are awakening the institutions and the public that water is a commodity, this remains a fact for as long as it is not commercialised across the board. The indigent policy allows for 6000 litres of water be provided to those who are registered as indigents and the vulnerable groups with property values up to R180 000.00 including the R15 000.00 that is exempt as the Property Rates act.

The key cost drivers for the provision of water is employee costs, followed by bulk costs, followed by the purification costs at Maselspoort. Maintenance of water infrastructure is currently comprising 11,83% of the total revenue projections from sale of water and other revenue, an improvement from 10,46% to 11,83%. It is also important that part of employee costs is relating to maintenance, as the table below will indicate.

MAN Mangaung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Supply Infrastructure		109 135	120 417	156 634	167 417	172 191	172 191	194 236	205 119	216 618
Dams and Weirs										
Boreholes		–	19	–	334	184	184	618	655	694
Reservoirs										
Pump Stations										
Water Treatment Works		98 291	101 376	101 656	116 412	115 566	115 566	139 905	147 529	155 572
Bulk Mains		10 818	17 163	53 705	35 672	41 435	41 435	37 813	40 081	42 486
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		26	1 859	1 274	15 000	15 006	15 006	15 900	16 854	17 865
PRV Stations										
Capital Spares										

In terms of the benchmark excise and comparisons done with other Municipalities and the analysis of the costs associated with the delivery of water supply from the source to the tap, it was determined that the cost recovery tariff as per the first tariff step was not cost reflective. The first step tariff was priced at R13.28 per 1000 litres which was not taking into consideration the municipal operational costs of delivery the service that included the repairs and maintenance, staff salaries as well as replacement costs of the water infrastructure. The water tariffs should be increasing to cover all the trading services departmental costs however, the current proposed average increased is determined at 14,4% inclusive of the 9% recommended by National Treasury.

The National Treasury tariff modelling tool that ensures cost reflective tariffs has determined the basic water availability charges to be increased by R400 per unit; however, the proposed tariff increase for basic water charges for 2026/7 is set at R70.00 and the required increases shall be considered over a MTREF period and beyond.

Our current water tariffs when compared to other metropolitan municipalities, our tariffs are the lowest by approximately 40%

The table below shows the free basic water charges extended to the approved indigent households as per indigent policy inclusive of applicable basic availability charges.

Number of properties	Price kilolitre (R19.50) plus basic availability charge) R	Costs of Free Basic Water R
167 000	R 187.00	374 748 000

1.4.1.5 SOLID WASTE TARIFFS

Solid Waste Management is an essential function of the city as it deals directly with management of environment and air quality. It is a discipline that is associated with the control of generation, storage, collection, transfer and transport, processing and disposal of solid waste in a manner that is in accordance with the best principle of public health, Economics, engineering and conservation and the management of landfill sites in a manner that garbage would not put strain on the health of urban dwellers and the environment.

Solid Waste has been regarded as a community service function for the longest time due to the fact that it is a mandated, non-profit function designed to ensure a safe, clean environment and public health often funded from rates and taxes. Admittedly, it had commercial elements linked to collection of waste from commercial and industrial areas beyond the capacity of normal pavement collection of waste. Under the trading services reforms, waste will be billed on a fee-for-service basis which will now consider the volume and weight basis, functioning like other services such as water and electricity.

Tariffs for solid waste has been based on property sizes for residential customers and a tariff for business and government. However, with the reforms that are being undertaken currently, there budget proposed a differentiation between residential and other customer groups and proposes that whilst residential customers continue to be billed based on property (erf) size and commercial and other properties will be billed based on the value of the property

The table below shows the refuse revenue forgone for residential properties with a market value up to R180 000. The refuse tariff structure is levied based on the stand size of the property.

Number of properties	Total Market Value of properties	Revenue forgone
70 319	R7 825 907 100	83 218 317

1.4.1.6 RATES TARIFFS

The city has determined all services and costs funded from property rates and taxes. The Trading Services Reforms provide even more clarity between income generated from rates and taxes and income generated from sale of goods and services. Any function or activity not funded from trading services should relate to the provision of the service with the required percentage contribution to rates and taxes.

With the approval of the new Valuation Roll for 2026 to 2030, the city needed to be conservative on tariff increases as a result of an increase in the value of the property, which happens once every four years. Therefore the revenue assumptions for property rates revenue is based on the city's and communication aspirations as follows:

- Significant contribution to roads and stormwater maintenance
- Significant increase in the budget for maintenance of municipal owned, occupied and leased properties, with special attention to sports fields and public amenities
- Promotion of sports in the city, to advance to idea of the city becoming a sports mecca
- System acquisitions required to ensure that the city operates on an integrated information and financial management systems
- Upgrade of ICT infrastructure including security of information and data management

When analysing the valuation roll, the following are highlighted:

- There is an increase in the number of properties rated
- Certain properties are moving between categories to ensure with MPRA Section 8 that deals with property categorisation
- Moving categories based on risk and benefits, from Mangaung Metro (rate exempt) to beneficiaries (where PTOs had been issued)

Having noted the increase in valuations, against an inflation related increase of 3,7% as advised by National Treasury in accordance with MFMA Circular 132, the city has taken a prudent approach of reducing the cent in the rand rate by 5%, to generate the required minimum of R2,330 billion to cover the above additional costs of the city.

The city further considered the increase in valuation that would see property owners who are described as the vulnerable group protected from being billed for services which based on their income level would not afford, which in the current Rates Policy, properties with value below R100 000.00 receive R0 billing for rates, refuse removal and sanitation services. This value has now been lifted to R180 000.00 giving a total number of properties protected to **84 042**. These numbers, together with Indigents Households who qualify on the basis of income levels as per the indigent policy, being income not exceeding three (3) times old age state pension, excluding any other state grant or pension received in the house.

The increase in the value of properties exempted from any rates and taxes will result in revenue foregone per service as **per the table below**

Table Revenue forgone:

Type of service	**2026/2027** **R**
Rates	**320 717 738**
Sewer/sanitation	**310 181 929**
Refuse	**83 218 317**
Water	**374 748 000**
Total	**1 088 865 984**

1.4.1.7 GENERAL TARIFFS BOOKLET

The city has revised all other tariffs by applying a 3,7% increase. These services exclude trading services and rates. The General Tariff booklet is attached as Annexure D of the Budget Statement.

Additionally, the community Services have introduced a new tariff structure for the land field sites that have weighbridge installed, and the tariffs thereof are included in the General Tariff booklet.

1.4.1.8 FUNDING FREE BASIC SERVICES

The extend of the indigent benefits has been increased to include the income-based indigents and households living in properties with market values up to R180 000 which will qualify automatically without a need to apply. This consideration is aimed at benefiting the poorest of the poor that mostly are found in the informal settlements or low-income areas. The total estimated indigent amount to be claimed from the Equitable Share allocations (EQS) amount to approximately R900 000 000. The indigent provision represents a lifeline to the poorest of the poor who are unable to afford the costs of municipal services, and government is offering them the assistance through the EQS. In terms of the indigent policy the following services are covered, electricity, water, refuse, sanitation and rates charges.

1.4.1.9 FREE BASIC SERVICES: BASIC SOCIAL SERVICES PACKAGE

The cost of free basic services is partially financed by national government through the Local Government Equitable Share received in terms of the annual DoRB. The City, however, supplements this expenditure from Property Rates and Tariff revenue. The City provides free basic services as follows:

a) Electricity – fully subsidised up to 50kWh per month
b) Rates – fully subsidised
c) Refuse removal – fully subsidised
d) Sewer and sanitation – fully subsidised
e) Water - fully subsidised up to 6kl per month
f) For all properties below market value of up to R 180 000, the same subsidisation applies as indicated above under item a) to e)

The blanket approach of qualifying Indigents will assist with ensuring that the vulnerable households estimated at 167 000 are covered. The targeted approach ensures that indigents who live in properties exceeding R180 000.00 apply and must prove that their income does not exceed three (3) old age state pension. This in the short to medium term will have their qualification linked to electricity consumption in accordance with MFMA definition of small households' consumption levels. This can only be possible if the collaboration with CENTLEC is achieved. It is believed that about 90 000 households will benefit from the blanket approach.

The challenge with this approach is that it applies to households irrespective of their ability to pay. However, the cost of providing the service using this method outweighs the benefit of not providing the free service. The benefit of the blanket approach is that it provides certainty, saves on administration cost and reduces the risk of fraud. The blanket approach provides for 100% rates rebates for properties valued at R180 000 and below.

Directorate	Description	Budget	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
CENTLEC (PTY)LTD	ELEC SALES: DOMESTIC LOW: PREPAID	41 633 056	46 854 247	50 223 068	51 478 644
CENTLEC (PTY)LTD	MMM INDIGENT IBT WINTER FBE CONV & PP	17 628 302	19 839 064	21 265 492	21 797 130
COMMUNITY SERVICES	WASTE MANGEMENT: REFUSE REMOVAL	122 407 301	161 023 580	166 337 358	171 660 154
WATER AND SANITATION	WASTE WATER MANG: SANIT CHG(FREE BASIC)	190 880 551	310 181 929	320 417 933	330 671 307
WATER AND SANITATION	WATER: SALE - CONVENTIONAL	162 372 597	374 748 000	408 475 320	445 238 099
			912 646 820	**966 719 171**	**1 020 845 334**

1.4.2 OPERATING REVENUE PROJECTIONS

After having considered the tariff assumptions as outlined in the sections above, revenue projections have taken into account the following assumptions:

- That the demand for services shall remain
- That the revenue base will grow by 1% (new rateable properties) informed by private developments in the pipeline
- That the catalytic projects of the city (Vista Park 2 and 3) are not yet ready for development, and as such, the revenue projections from these developments is not imminent at least for the next two years of the MTREF
- That because of implementing the new GVR, the revenue base for rates and taxes increased

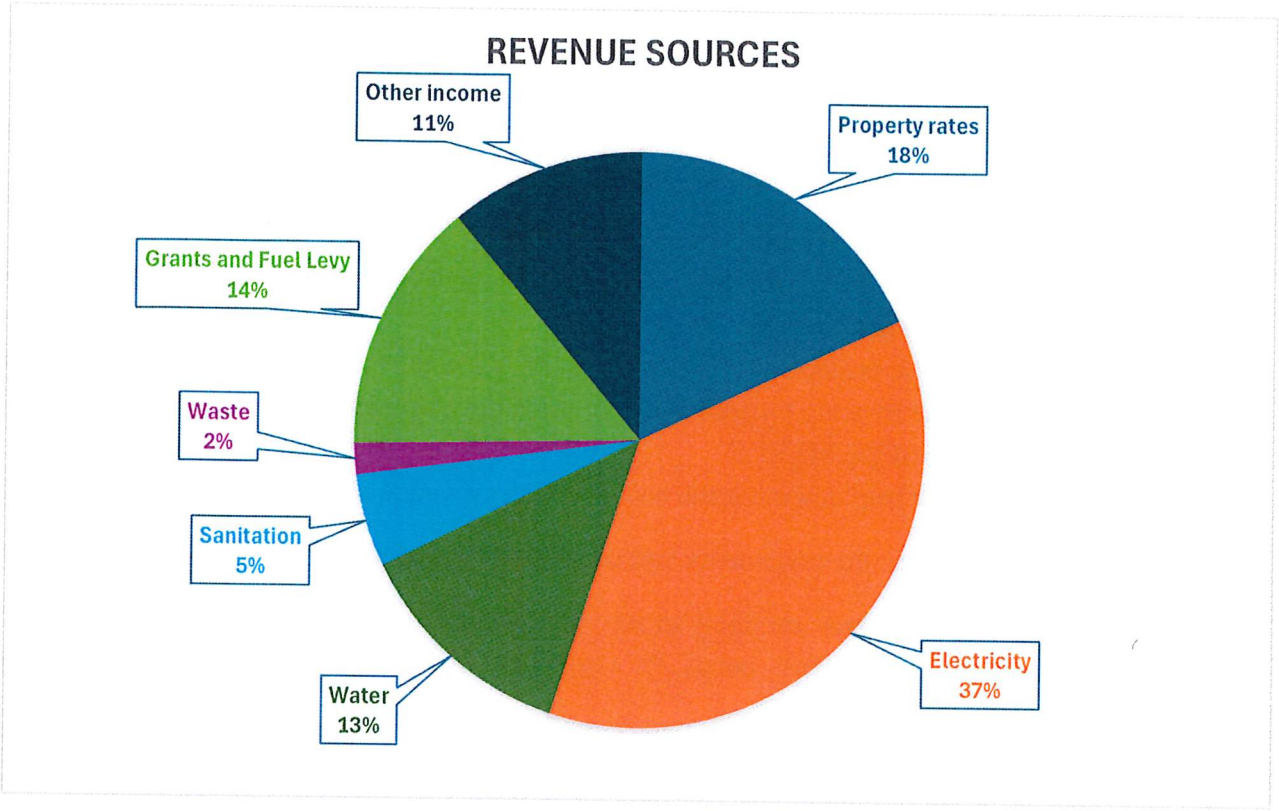
The table below indicates the revenue by source projections based on the following assumptions:

- That the market values are likely to stay with an anticipated objections by 10% of properties with prospects of success being 2% (based on historical data) and 2% of the objections proceeding to appeals
- That the cent in the rand rate reduces by 5% from 2025/26, generating R2,3 billion revenue
- That sewer and sanitation services increases by 0% as a result of direct linkage of property valuations to tariff
- That solid waste will increase by 3,7%
- That electricity will increase by 9,9%
- That water will increase by average of 14,4%
- That indigent register will have 120 000 households on 1 July 2026 and about 167 000 in December 2026

The table below indicates revenue by source after taking into consideration the above assumptions.

Debtor Type	Projected Revenue 2026/27 R
Water	1 669 558 572
Electricity	4 756 240 613
Sewer/ Sanitation	671 735 262
Refuse	253 207 525
Rates	2 330 273 489

The diagram below shows the % contribution of revenue by source to the total operating revenue sources by type.



MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 995 230	3 405 750	3 674 130	4 419 517	4 376 786	4 376 786	2 561 904	4 756 241	5 097 788	5 225 312
Service charges - Water	2	1 145 911	1 316 838	1 772 791	1 645 063	1 645 063	1 645 063	988 753	1 641 219	1 788 423	1 948 850
Service charges - Waste Water Management	2	473 541	475 634	530 056	589 015	589 015	589 015	360 803	675 254	697 537	719 859
Service charges - Waste Management	2	169 383	182 417	190 520	200 849	200 849	200 849	144 565	226 877	234 364	241 864
Sale of Goods and Rendering of Services	2	33 006	38 155	55 939	67 108	67 108	67 108	36 194	54 942	56 722	58 505
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	446 858	575 307	644 051	618 133	618 133	618 133	449 989	692 492	715 344	738 235
Interest earned from Current and Non Current Assets	2	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Dividends	2	12	8	9	10	10	10	8	10	11	12
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	48 084	54 518	57 944	47 274	47 078	47 078	29 640	45 425	46 924	48 425
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	59 032	36 653	47 322	43 081	47 291	47 291	24 033	115 064	118 830	122 602
Non-Exchange Revenue											
Property rates	2	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	18 935	95 525	49 205	52 207	52 207	52 207	16 509	43 589	44 843	46 099
Licences or permits	2	1 440	1 338	1 728	1 827	1 819	1 819	1 188	1 748	1 806	1 863
Transfer and subsidies - Operational	2	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Interest	2	124 636	172 226	206 878	195 462	195 462	195 462	146 362	227 057	234 549	242 055
Fuel Levy	2	363 435	405 248	443 643	427 562	427 562	427 562	427 562	433 651	472 859	510 137
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	19 993	49 142	30 489	10 335	10 335	10 335	-	9 953	10 281	10 610
Other Gains	2	(71 341)	8 293	155 100	130 386	130 386	130 386	-	130 757	1 877	1 937
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**8 385 699**	**9 580 275**	**11 031 512**	**11 640 587**	**11 630 929**	**11 630 929**	**7 674 084**	**12 895 384**	**13 516 238**	**14 035 185**

1.4.3 REVENUE FROM TRADING SERVICES

Revenue from trading services comprises 81,80% of the total revenue of the city. Like other metropolitan municipalities in the country, the city is implementing the Municipal Trading Services Reforms (MTSR) with Water and Sanitation being part of the first cohort, and electricity and solid waste being the second cohort, currently on Year 0 – still developing their A1, A2 and A3 templated for approval by National Treasury.

The city completed a standalone set of financial statements for water services in accordance with transparency requirements as per the MTSR. CENTLEC which is an entity trading electricity has been completing audited standalone financial statements. The preparation of standalone financial statements has revealed financial performance issues that should be addressed to turnaround the business, from loss making to profitable, though it will be hard to achieve due to above-inflation escalation costs of water (11% for 2026/27) which makes affordability a challenge, leading to non-payment.

The city is suffering high water losses of 49% (as per audited financial statements) with a target of reducing commercial losses which are estimated at 10% of the total by 5% by ensuring that unmetered areas are metered, smart meters are installed to residential customers consuming between 260 to 441 liters per person living in the household, that's about 22kl and above of water (high water users). Customers consuming between 16 and 41 liters per day per person will remain on prepaid water meters with an advancement of technology agility and efficacy.

The table below indicates revenue from trading services informed by assumptions already alluded to already.

Table of trading services revenue

Trading services	**2026/2027**	**2027/2028**	**2028/2029**
Water services	1 641 219 191	**1 788 423 294**	**1 948 849 914**
Sanitation services	675 253 927	697 537 308	719 858 502
Electricity	4 756 240 613	5 097 788 146	5 225 312 065
Refuse services	226 877 365	234 364 319	241 863 977
Total	7 299 591 096	7 818 113 067	8 135 884 458

1.4.4 REVENUE FROM RATES AND TAXES

The rates revenue is based on the approved valuation roll by the Municipal Manager. The valuation roll is reviewed every four (years). As such, the new valuation roll was signed off on 31 January, allowing for enough time for public inspection. The table below reflects revenue from different property categories.

Property Category	**2026/27 Projected Revenue R**
Residential	965 967 175
Business and Commercial	704 936 444
Mining properties	434 368

Industrial properties	172 009 354
Agricultural properties	25 312 363
Public Service Infrastructure (PSI)	0.00
Properties used for multi purposes	Per land use
Properties owned by an organ of state and used for public service purpose properties	344 059 571
Public Benefit Organisations	0.00
Places of Public Worship	0.00
Municipal properties	0.00
Non- Permitted Use	New category

1.4.5 REVENUE BY SOURCE

The municipality's revenue is determined by tariff packages which are not only considered affordable to the ratepayers and users, but are deemed to be fair, equitable and realistic, and this is assessed in the context of having acknowledged those who cannot afford or have means to pay, the indigent households.

The operating revenue framework is informed by the following:

- National Treasury guidelines on macro-economic policy
- Projected growth and growth in demand for services
- Realistic projections of revenue and collection thereof, as well as strategies for debtor's management
- Electricity tariff increases as informed by NERSA guidelines
- Bulk water tariff increased as informed by Vaal Central Waterboard
- Determination of tariffs for trading services in a cost reflective and a cost recovery manner
- The municipality's property rates policy as approved by Council

The following table is a summary of 2026/27 MTREF classified by revenue source.

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 995 230	3 405 750	3 674 130	4 419 517	4 376 786	4 376 786	2 561 904	4 756 241	5 097 788	5 225 312
Service charges - Water	2	1 145 911	1 316 838	1 772 791	1 645 063	1 645 063	1 645 063	988 753	1 641 219	1 788 423	1 948 850
Service charges - Waste Water Management	2	473 541	475 634	530 056	589 015	589 015	589 015	360 803	675 254	697 537	719 859
Service charges - Waste Management	2	169 383	182 417	190 520	200 849	200 849	200 849	144 565	226 877	234 364	241 864
Sale of Goods and Rendering of Services	2	33 006	38 155	55 939	67 108	67 108	67 108	36 194	54 942	56 722	58 505
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	446 858	575 307	644 051	618 133	618 133	618 133	449 989	692 492	715 344	738 235
Interest earned from Current and Non Current Assets	2	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Dividends	2	12	8	9	10	10	10	8	10	11	12
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	48 084	54 518	57 944	47 274	47 078	47 078	29 640	45 425	46 924	48 425
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	59 032	36 653	47 322	43 081	47 291	47 291	24 033	115 064	118 830	122 602
Non-Exchange Revenue											
Property rates	2	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	18 935	95 525	49 205	52 207	52 207	52 207	16 509	43 589	44 843	46 099
Licences or permits	2	1 440	1 338	1 728	1 827	1 819	1 819	1 188	1 748	1 806	1 863
Transfer and subsidies - Operational	2	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Interest	2	124 636	172 226	206 878	195 462	195 462	195 462	146 362	227 057	234 549	242 055
Fuel Levy	2	363 435	405 248	443 643	427 562	427 562	427 562	427 562	433 651	472 859	510 137
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	19 993	49 142	30 489	10 335	10 335	10 335	-	9 953	10 281	10 610
Other Gains	2	(71 341)	8 293	155 100	130 386	130 386	130 386	-	130 757	1 877	1 937
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		8 385 699	9 580 275	11 031 512	11 640 587	11 630 929	11 630 929	7 674 084	12 895 384	13 516 238	14 035 185

Table A4 of the Budget Schedules indicates the revenue by source. The table has been extended below to indicate % contribution and year on year growth of revenue by source as well as to the total revenue of the municipality.

	REVENUE	Original Budget	Proposed Budget 2026/27	Y-O-Y MOVEMENT (ADJ TO 27)	Proposed Budget 2027/28	Y-O-Y 27 TO 28	Proposed Budget 2028/29	Y-O-Y 28 TO 29	MTREF GROWTH
101	INTEREST - NON-EXCHANGE	(324 402 331)	(355 996 796)	10%	(234 549 368)	-34%	(242 054 948)	3%	-25%
102	PROPERTY RATES	(1 744 099 865)	(2 330 273 395)	34%	(2 407 172 417)	3%	(2 484 201 935)	3%	42%
104	FINES & PENALTIES	(52 207 194)	(43 589 134)	-17%	(44 843 100)	3%	(46 099 194)	3%	-12%
106	LICENSES	(1 826 882)	(1 747 961)	-4%	(1 805 644)	3%	(1 863 425)	3%	2%
108	FUEL LEVY	(427 562 000)	(433 651 000)	1%	(472 859 000)	9%	(510 137 000)	8%	19%
114	OPERATIONAL MONETARY	-	-		-		-		
117	OPERATIONAL GRANTS	(1 361 141 485)	(1 430 058 536)	5%	(1 507 864 308)	5%	(1 564 852 370)	4%	15%
125	CAPITAL GRANTS	(1 017 011 209)	(1 064 782 152)	5%	(1 151 705 211)	8%	(1 311 398 367)	14%	29%
132	SERVICE CHARGES	(6 854 443 470)	(7 299 591 097)	6%	(7 818 113 065)	7%	(8 135 884 460)	4%	19%
134	INTEREST - EXCHANGE	(705 660 296)	(809 001 968)	15%	(835 699 703)	3%	(862 442 742)	3%	22%
135	INTEREST - NON-EXCHANGE	-	-		-		-		
138	OPERATIONAL REVENUE	(43 080 578)	(115 064 421)	167%	(118 829 999)	3%	(122 601 967)	3%	185%
140	RENTAL	(47 273 685)	(45 424 897)	-4%	(46 923 919)	3%	(48 425 484)	3%	2%
142	SALES OF GOODS AND RENDERING OF SERVICES	(67 107 979)	(54 942 234)	-18%	(56 722 298)	3%	(58 505 383)	3%	-13%
144	INTER COMPANY / PARENT TRANSACTIONS	(120 000 000)	(120 000 000)	0%	(120 000 000)	0%	(120 000 000)	0%	0%
	TOTAL	(12 765 816 974)	(14 104 123 592)	10%	(14 817 088 032)	5%	(15 508 467 274)	5%	21%

The proposed tariff increases in the table below are averages for services. The municipality adhered to the guidelines provided by National Treasury and precaution provided by the Department of CoGTA on tariffs increase during the period of implementing a new valuation roll. Tariff increases within the control of the city, and those not directly linked to the market value of the property are kept at 3,7%.

As per MFMA Circular 132, NT advised on the following:

"National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the municipality's financial sustainability. The Consumer Price Index (CPI) is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to justify all increases in excess of the projected inflation target for 2026/27 MTREF in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups.

It is noted that the tariff increases by Eskom and Water Boards are above inflation and should be considered as such while determining cost-reflective tariffs. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative. Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving its own revenue collection, working more efficiently and implementing cost-containment measures."

As such, the table below presents tariff increases per service:

Average tariff increases by service

Service type	Percentage increases
Water	**14.40%**
Refuse	**3.7%**
Sewer	**0.00%**
Rates	**- 5.00%**
Electricity	**9.90%**

Indicated in the table below is the macro-economic forecasts as per MFMA Circular 132 issued by National Treasury.

Table 1: Macroeconomic performance and projections, 2023 – 2029

Fiscal year	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Estimate	2026/27	2027/28 Forecast	2028/29
CPI Inflation	6.9%	5.9%	4.4.%	3.3%	3.7%	3.3%	3.2%

Source: National Treasury Budget Review 2025.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

1.4.6 REVENUE BY VOTE

In line with the formats prescribed by the Municipal Budget and Reporting Regulations (MBRR), capital transfers and contributions are shown separately on the Statement of Financial Performance, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Rates and Service Charges make up 74,68% of the City's total revenue mix for 2026/27. Services charges – electricity revenue makes up the largest revenue source totalling R 4,76 billion (36.88% of total revenue). Property rates is the second largest revenue source totalling R 2,33 billion (18,07% of total revenue).

Transfers and subsidies (operating grants and transfers) total R 1,39 billion (10,81% of total revenue) and increases to R1,51 billion by 2028/29. For purposes of the 2026/27 budget compilation, national allocations are based on the Division of Revenue Bill (DoRB) Government Gazette No. 52626, dated 24 February 2026.

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - City Manager		0	0	100	0	0	0	0	0	0
Vote 02 - Executive And Council		–	–	–	1	1	1	50	50	50
Vote 03 - Corporate Services		2 459	4 576	11 387	13 720	13 720	13 720	4 765	4 943	5 124
Vote 04 - Financial Services		1 842 263	1 932 595	2 268 755	1 988 126	1 998 126	1 998 126	2 642 975	2 736 026	2 828 152
Vote 05 - Community And Social Development		486 212	547 572	576 185	569 095	569 095	569 095	579 889	605 249	617 659
Vote 06 - Planning And Human Settlement		(17 372)	96 590	82 162	60 743	60 743	60 743	56 882	58 759	60 640
Vote 07 - Economic And Rural Development		33 985	35 292	36 855	40 073	34 019	34 019	36 000	37 188	38 378
Vote 08 - Roads And Transport		17 787	15 837	29 976	18 062	18 062	18 062	19 526	20 170	20 816
Vote 09 - Water And Sanitation		2 459 962	2 779 542	3 388 195	3 637 425	3 637 425	3 637 425	3 868 359	4 102 871	4 327 131
Vote 10 - Municipal General		1 492 754	1 522 911	1 639 711	1 717 004	1 854 079	1 854 079	1 613 377	1 709 099	1 853 899
Vote 11 - Public Safety And Security		100	821	19 789	26 025	26 025	26 025	36 955	38 175	39 396
Vote 12 - Centlec		3 127 394	3 555 382	3 951 450	4 707 325	4 664 594	4 664 594	5 221 389	5 475 412	5 658 338
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–
Vote 14 - N/A		–	–	–	–	–	–	–	–	–
Vote 15 - Other		0	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**9 445 545**	**10 491 119**	**12 004 565**	**12 777 598**	**12 875 888**	**12 875 888**	**14 080 166**	**14 787 943**	**15 449 583**

1.4.7 REVENUE BY FUNCTION

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		3 075 149	3 245 495	3 698 122	3 659 519	3 800 541	3 800 541	4 199 460	4 390 335	4 629 370
Executive and council		869	923	1 102	1 051	1 051	1 051	1 105	1 142	1 178
Finance and administration		3 074 280	3 244 572	3 697 020	3 658 468	3 799 490	3 799 490	4 198 355	4 389 194	4 628 191
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		49 150	60 179	73 975	52 822	52 822	52 822	60 028	62 009	63 993
Community and social services		5 489	5 352	5 550	3 748	3 748	3 748	5 187	5 358	5 530
Sport and recreation		2 821	3 666	4 156	3 062	3 062	3 062	2 432	2 512	2 592
Public safety		14 015	23 303	35 644	26 025	26 025	26 025	36 955	38 175	39 396
Housing		26 808	27 828	28 588	19 946	19 946	19 946	15 409	15 918	16 427
Health		16	29	37	42	42	42	45	47	48
Economic and environmental services		34 694	60 218	48 785	36 799	36 799	36 799	37 753	38 999	40 246
Planning and development		18 487	44 091	18 252	18 174	18 174	18 174	17 773	18 360	18 947
Road transport		15 837	15 837	29 976	18 062	18 062	18 062	19 526	20 170	20 816
Environmental protection		370	290	556	563	563	563	454	469	484
Trading services		6 052 190	6 852 534	7 891 916	8 908 404	8 865 673	8 865 673	9 662 853	10 176 525	10 595 897
Energy sources		3 127 394	3 555 382	3 951 450	4 707 325	4 664 594	4 664 594	5 221 389	5 475 412	5 658 338
Water management		1 766 187	2 046 669	2 575 057	2 564 754	2 564 754	2 564 754	2 730 731	2 920 439	3 114 980
Waste water management		693 776	732 872	813 138	1 072 670	1 072 670	1 072 670	1 137 628	1 182 432	1 212 151
Waste management		464 835	517 611	552 271	563 654	563 654	563 654	573 105	598 242	610 428
Other	4	39	75	55	54	54	54	73	75	77
Total Revenue - Functional	2	9 211 223	10 218 501	11 712 852	12 657 598	12 755 888	12 755 888	13 960 166	14 667 943	15 329 583

1.4.8 OPERATING TRANSFERS AND GRANT RECEIPTS

GRANT NAME	2026/27	2027/28	2028/29
EPWP	2 158 000	0	0
EQUITABLE SHARE	1 272 720 000	1 346 734 000	1 365 649 000
FINANCIAL MANAGEMENT GRANT	2 200 000	2 300 000	2 400 000
FUEL LEVY	433 651 000	472 859 000	510 137 000
INFORMAL SETTLEMENT UPGRADING GRANT	295 454 000	341 383 000	351 993 000
LIBRARY GRANT PROVINCE	4 000 000	4 000 000	4 000 000
PUBLIC TRANSPORT NETWORK GRANT	129 752 000	122 721 000	121 974 000
SKILLS DEVELOPMENT FUND	1 833 688	1 915 171	1 999 661
URBAN DEVELOPMENT FINANCING GRANT	540 352 000	610 047 000	814 588 000
URBAN SETTLEMENT DEVELOPMENT GRANT	195 644 000	173 670 999	143 225 000
Grand Total	**2 877 764 688**	**3 075 630 171**	**3 315 965 661**

1.5 OPERATING EXPENDITURE FRAMEWORK

The city's operational budget is informed by the set objectives and mandate as outlined in the Constitution of the Republic of South Africa, which is provision of basic services to the people at affordable rates, clean and safe environment and improving the lives and living conditions of the people we serve.

The city has been pondering on the most cost-effective ways of delivering services to the people, which is centred around the vision of being self-sustainable, building own capacity whilst creating opportunities for the business to support the vision of "A city to live in". The main cost drivers of the budget remain employee costs and costs of bulk purchases which combined are responsible for 61,46% of the total expenditure budget.

The city has a signed bulk supply contract with Eskom with clear terms and conditions of notified maximum demand covering both winter and summer, whilst on the water side, the contract between the city and Vaal Central remains unsigned, however, the commitments are clear in as far as volume of both raw and potable water. Maselspoort is the purification plant for raw water, and the intention of the city is to complete the upgrades currently in progress which will enable the city to increase the volumes of water purified. The target for 2026/27 is to increase the potable water purified and distributed to a stable 60Ml per day, which will also see the increase in purification costs proportionately, as there is an established ratio between water purified and costs per unit.

The city's intention is to realize a minimum of 8% of revenue as annual surplus, thus building the capital replacement reserve for the future to support the ideals that are prescribed in the Trading Services Reforms, of accelerated expenditure on capital investment on revenue generating infrastructure.

The city has been monitoring its spending on contracted services and is on a journey towards building own capacity, as such, the budget allocated is being conservatively monitored and has to take a reducing trajectory whilst our investment on tools of trade is being prioritized which will then be met with employment of talent to further the objective of self-sustainable with reasonable room to ensure business participation in rendering of service to the people.

Allocation towards maintenance is slowly improving with bigger growth seen in the maintenance of roads and stormwater, as a tradeoff to payment of municipal services. Economic and link roads will receive high priority, cascading down to internal roads during the MTREF. A total of R300 million is allocated over three years with an average of R100 million per annum, from a R42 million per annum for the current financial year 2025/26.

The city followed the guidelines provided by National Treasury as per MFMA Circular 132 and 134, where CPIX is projected at 3,7%, increase in personnel costs is in accordance with SALGBC and the upper limits for public officer bearers and senior managers. Where necessary, a zero-based budgeting principles were adopted, and in other areas, allocations are informed by the programs and projects (both operational and capital) and the demand for services. The paragraphs below

give details of budget assumptions. The table below presents the budget parameters that were communicated at the start of the budget process:

EXPENDITURE	BUDGET PARAMETERS		
	2026/27	2027/28	2028/29
AVERAGE CPI INFLATION RATE	3,70%	3,30%	3,20%
SALARIES AND ALLOWANCES	4,75%	5,25%	5,25%
GENERAL EXPENDITURE	3,70%	3,30%	3,20%
REPAIRS AND MAINTENANCE	6%	6%	6%
CONTRACTED SERVICES	3,70%	3,30%	3,20%
OTHER EXPENDITURE	3,70%	3,30%	3,20%
DEBT IMPAIRMENT	R 2 575 188 334	R 2 634 522 926	R 2 697 767 828
DEPRECIATION	R 920 352 525	R 947 963 101	R 976 401 994
BULK PURCHASES - WATER	R 1 004 160 000	R 1 049 347 200	R 996 879 840
FINANCE CHARGES	R 2 544 731	R -	R -

The city's aspirations to launch metro-police have not been budgeted to the full extent. A proposed organogram is yet to be developed and costed. However, it is important to also note that the reasons for the delays are exacerbated by the study being conducted by National Treasury through GiZ with the aim of assisting municipalities not to expand the city's mandate of law enforcement and traffic management. Once the report is out, the city will be picking up at that point towards the launch of metro-police.

1.5.1 EMPLOYEE RELATED COSTS

The city has adopted the TASK Remuneration system with effective date of 1 July 2025. TASK Remuneration System is a structured job evaluation methodology used to determine the relative worth of the position ensuring that equitable pay structures within the organization. TASK links the job grades to specific pay scales, facilitating fair salary calculations and consistent, efficient compensation management.

The key aspects of the TASK Remuneration System including amongst others:

- **Job Evaluation Focus:** T.A.S.K. (Tuned Assessment of Skills and Knowledge) evaluates roles to establish internal relativities, grading, and fair pay structures.
- **Sector Application:** It is a recognized job evaluation method often employed in local go vernment to maintain uniformity in wage bargaining and organizational development.
- **Structure:** It establishes a clear, hierarchical grading system that aids in workforce management, employment equity, and skills planning.
- **Compensation Components:** Remuneration under this system can include fixed pay, var iable pay, and incentives, aimed at attracting talent and promoting desired behaviour.

- **Job Evaluation Focus:** It aids in comparing positions and determining the correct compensation by measuring the size or value of each job within the organization.

In relation to the remuneration of employees, the city has remuneration policy and recruitment policies and follows the prescripts of Staff Establishment Regulations of 2021. The table below reflects the TASK levels and salary scales that will be applicable in 2026/27 taking into account a percentage increase of 4,75% as per the SALBC Agreement for the period 1 July 2026 to 30 June 2027.

According to the Payroll System, the city has established and created positions in the number of 5584, with active employees being 4564, that's a vacancy rate of approximately 18%. This number can only be validated once the placement of staff has been concluded, from the old organogram to the new organogram. There is uncertainty then in as far as funded vacancies and unfunded vacancies, however, a provision of R46 million (inclusive of R 18 million for EPWP) has been made for the filling of vacancies divided across the votes, with community services being identified as priority followed by water and sanitation workforce.

TASK Pay Scales that effective are as per the tables below:

SALARY SCALES 01 JULY 2025 - 5.01%				
GROUP	PREVIOUS SCALE	NEW SCALE	MAX HOUSE LOAN	FIXED TRANSPORT
0	0	0		
1	0	0		
2	1 044 324	1 096 656		27 256,00
3(4)	919 248	965 304	**3 709 100**	24 099,00
3(3)	891 612	936 288		23 371,00
3(2)	863 940	907 224		22 642,00
3(1)	836 304	878 208		21 914,00
4(5)	808 620	849 132	**3 283 400**	21 185,00
4(4)	788 820	828 348		20 700,00
4(3)	769 044	807 576		20 214,00
4(2)	749 208	786 744		19 728,00
4(1)	729 456	766 008		19 243,00
5(4)	709 620	745 176	**2 902 400**	18 757,00
5(3)	689 904	724 476		18 271,00
5(2)	670 056	703 632		17 786,00
5(1)	650 196	682 776		17 300,00
6(7)	630 360	661 944	**2 597 400**	12 610,50
6(6)	613 920	644 688		12 246,75
6(5)	597 348	627 276		11 882,25
6(4)	580 344	609 420		11 517,75
6(3)	564 252	592 524		11 244,75
6(2)	548 676	576 168		10 971,75
6(1)	533 568	560 304		10 698,00
7(4)	525 396	551 724	**2 193 500**	10 516,50
7(3)	513 300	539 028		10 242,75
7(2)	501 132	526 248		10 061,25
7(1)	489 036	513 540		9 787,50
8(5)	459 012	482 016	**1 938 000**	9 241,50
8(4)	448 620	471 096		9 059,25
8(3)	438 276	460 236		8 877,00
8(2)	427 824	449 268		8 604,00
8(1)	417 480	438 396		8 421,75
9(7)	409 680	430 212	**1 748 200**	8 331,00
9(6)	401 364	421 476		8 148,75
9(5)	393 060	412 764		7 966,50
9(4)	384 792	404 076		7 784,25
9(3)	376 464	395 328		7 702,50
9(2)	368 100	386 544		7 702,50
9(1)	360 096	378 144		7 702,50

SALARY SCALES 01 JULY 2025 - 5.01%					
GROUP	PREVIOUS SCALE	NEW SCALE	MAX HOUSE LOAN	FIXED TRANSPORT	
10(6)	351 972	369 612	**1 132 500**	7 702,50	75 % off the full fixed tariff
10(5)	344 016	361 260		7 702,50	
10(4)	336 012	352 848		7 702,50	
10(3)	328 332	344 784		6 768,75	
10(2)	320 820	336 900		6 768,75	
10(1)	313 152	328 848		6 768,75	
11(5)	306 240	321 588	**998 500**	6 768,75	
11(4)	299 172	314 172		6 768,75	
11(3)	292 368	307 020		6 768,75	
11(2)	285 708	300 024		6 768,75	
11(1)	279 324	293 328		5 841,75	
12(5)	274 344	288 096	**905 100**	5 841,75	
12(4)	268 188	281 628		5 841,75	
12(3)	261 936	275 064		5 472,75	
12(2)	255 756	268 572		5 472,75	
12(1)	249 744	262 260		5 472,75	
13(5)	240 240	252 288	**805 200**	5 104,50	
13(4)	236 136	247 968		5 104,50	
13(3)	232 092	243 720		5 104,50	
13(2)	229 692	241 200		5 104,50	
13(1)	225 636	236 952		4 737,00	
14(5)	225 636	236 952	**762 400**	4 737,00	
14(4)	221 556	232 656		4 737,00	
14(3)	217 404	228 300		4 737,00	
14(2)	213 324	224 016		4 737,00	
14(1)	209 184	219 672		4 371,00	
15(3)	209 184	219 672	**714 200**	4 371,00	
15(2)	204 984	215 256		4 371,00	
15(1)	200 688	210 744		4 371,00	
16	200 256	210 300	**688 000**	4 371,00	

1.5.1.1 THE CITY'S STAFF BENEFITS

The city's councillor and staff benefits are determined by the upper limits for both councillors as public office bearers and upper limits for senior managers, and the Remuneration/Recruitment Policy of the municipality. The city extends transport/travel allowance, medical aid and pension funds to all its employees with the total cost to company remuneration packages. Cellphone allowances are regarded as perks outside the total cost to company and these are usually recommended by the Head of Department to Corporate Services.

City councillors are remunerated at municipal Grade 5 – for metropolitan municipalities whilst Senior Managers are remunerated at municipal grade 7, and all other staff are remunerated based on TASK Levels as per the outcomes of Job Evaluation which became effective from 1 July 2025.

Employee costs are budgeted for as the organisational structure that was effective on 1 July 2024 (old organogram), as the organizational structure that was approved by council on 30 June 2025, is still in progress of implementation with placement of staff being undertaken.

The table below reflects Councillors and Staff Benefits for 2026/27 MTREF

MAN Mangaung - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		50 018	54 553	57 761	59 693	59 693	59 693	63 965	67 323	70 858
Cell phone Allowance		4 472	4 662	4 724	5 053	5 053	5 053	5 218	5 492	5 780
Housing Allowance		43	18	–	89	89	89	84	89	93
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance		–	–	–	940	940	940	878	925	973
Office-bearer Allowance										
Out of pocket Expenses										
Travelling Allowance		13 706	14 148	14 210	16 277	16 277	16 277	15 114	15 908	16 743
Use of Personal Facilities										
Total Allowances and Service Related Benefits		68 239	73 381	76 695	82 051	82 051	82 051	85 260	89 736	94 448
Social Contributions										
Medial Aid Benefits		449	465	456	547	547	547	534	562	591
Pension Fund Contributions		745	706	667	1 131	1 131	1 131	747	786	827
Total Social Contributions		1 194	1 171	1 123	1 677	1 677	1 677	1 281	1 348	1 419
Total Councillors		69 434	74 552	77 818	83 728	83 728	83 728	86 541	91 084	95 866
% Increase	4		7,4%	4,4%	7,6%	–	–	3,4%	5,3%	5,2%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		6 228	6 442	14 366	18 276	13 734	13 734	17 902	18 842	19 831
Bonuses		–	–	121	571	521	521	484	509	536
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	2	63	127	178	178	178	178	178	178
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	20	80	482	455	455	455	892	892	892
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		22	144	609	633	633	633	1 070	1 070	1 070
Service Related Benefits										
Acting	3	20	235	275	75	75	75	–	–	–
Bonus	3									
Danger Allowance	3									
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade										
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads										
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		20	235	275	75	75	75	-	-	-
Total Salaries and Allowances		6 270	6 821	15 391	19 555	14 963	14 963	19 456	20 421	21 437
Social Contributions										
Bargaining Council		0	0	1	1	1	1	3	4	4
Group Life Insurance		–	–	–	2	2	2	–	–	–
Medical		8	92	219	390	318	318	631	664	699
Pension		16	–	196	276	276	276	302	318	335
Unemployment Insurance		12	11	15	17	17	17	18	19	20
Total Social Contributions		36	104	431	686	615	615	955	1 005	1 058
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		6 306	6 925	15 822	20 242	15 578	15 578	20 411	21 426	22 495
% Increase	4		9,8%	128,5%	27,9%	(23,0%)	–	31,0%	5,0%	5,0%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		1 019 535	1 037 356	1 116 319	1 233 806	1 203 073	1 203 073	1 256 243	1 299 780	1 357 887
Bonuses		568	707	746	780	780	780	857	902	949
Allowance										
Accommodation, Travel and Incidental		883	805	1 116	939	939	939	527	554	583
Cellular and Telephone	3	2 440	2 366	2 394	2 398	2 398	2 398	2 343	2 339	2 342
Housing Benefits	3	5 632	5 924	8 868	8 872	8 934	8 934	6 747	7 085	7 456
Non-pensionable		7 608	9 298	10 261	10 531	10 631	10 631	11 031	11 610	12 220
Travel or Motor Vehicle	3	107 836	120 283	130 630	136 094	136 151	136 151	145 908	153 240	161 272
Voluntary Work										
Total Allowance		124 399	138 696	153 289	158 834	159 053	159 053	166 556	174 829	183 873
Service Related Benefits										
Acting	3	37 033	53 875	62 132	1 019	34 671	34 671	1 955	1 811	1 896
Bonus	3	78 432	81 932	84 868	91 374	91 374	91 374	96 271	101 199	106 492
Danger Allowance	3	–	–	–	–	150	150	218	230	242
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	33 747	55 310	52 454	45 304	45 304	45 304	57 613	60 637	63 821
Lifeguard/Duty Squads		–	–	–	–	227	227	–	–	–
Long Service Award		–	–	–	15 990	16 077	16 077	16 900	17 777	18 708
Overtime		166 244	198 926	226 347	75 256	83 807	83 807	121 030	127 234	133 756
Scarcity	3									
Standby Allowance	3	14 426	14 433	16 930	18 795	19 920	19 920	23 884	25 138	26 458
Tools Allowance	3									
Uniform/Special/Protective Clothing	3	243	316	294	460	460	460	110	116	122
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		330 125	404 791	443 024	248 198	291 990	291 990	317 981	334 142	351 494
Total Salaries and Allowances		1 474 647	1 581 589	1 713 378	1 641 618	1 654 896	1 654 896	1 741 637	1 809 653	1 904 204
Social Contributions										
Bargaining Council		402	425	433	514	514	514	477	502	528
Group Life Insurance		7 754	7 799	7 246	7 581	7 581	7 581	7 628	8 021	8 437
Medical		102 752	108 807	116 292	129 523	129 551	129 551	136 596	143 667	151 204
Pension		175 096	177 268	187 630	197 169	197 161	197 161	209 559	220 338	231 897
Unemployment Insurance		7 081	6 734	6 809	7 139	7 087	7 087	6 968	7 118	7 491
Total Social Contributions		293 065	301 053	318 409	341 946	341 895	341 895	361 228	379 645	399 556
Post-retirement Benefit	6									
Medical		(19 563)	43 566	48 257	20 646	20 646	20 646	21 808	22 953	24 158
Other Benefits										
Pension		179	101	161	37 311	37 311	37 311	39 083	41 135	43 295
Total Post-retirement Benefit		(19 385)	43 687	48 419	57 956	57 956	57 956	60 891	64 088	67 452
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		1 748 348	1 931 329	2 080 206	2 041 520	2 054 747	2 054 747	2 163 757	2 253 386	2 371 212
% Increase	4		10,5%	7,7%	(1,9%)	0,6%	–	5,3%	4,1%	5,2%
Total Parent Municipality		1 824 087	2 012 805	2 173 846	2 145 490	2 154 054	2 154 054	2 270 708	2 365 897	2 489 573

Board Members of Entities										
Salaries and Allowances										
Basic Salary		47	1 138	774	666	666	666	3 400	3 512	3 625
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
Inkind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		47	1 138	774	666	666	666	3 400	3 512	3 625
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Board Members of Entities		47	1 138	774	666	666	666	3 400	3 512	3 625
% Increase	4		2 329,5%	(32,0%)	(14,0%)	–	–	410,7%	3,3%	3,2%
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary		8 721	6 477	4 030	13 009	13 009	13 009	15 771	16 292	16 813
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	110	73	50	154	154	154	132	136	141
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3	2 130	1 476	–	–	–	–	–	–	–
Voluntary Work										
Total Allowance		2 240	1 549	50	154	154	154	132	136	141
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
Inkind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		10 961	8 025	4 080	13 162	13 162	13 162	15 903	16 428	16 954
Social Contributions										
Bargaining Council		0	0	0	–	–	–	–	–	–
Group Life Insurance										
Medical		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Unemployment Insurance		15	10	4	15	15	15	11	11	11
Total Social Contributions		15	10	4	15	15	15	11	11	11
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		10 975	8 035	4 085	13 177	13 177	13 177	15 914	16 439	16 965
% Increase	4		(0)	(0)	0	–	–	0	0	0
Other Staff of Entities										
Salaries and Allowances										
Basic Salary		252 291	284 612	322 841	375 318	375 318	375 318	370 914	383 154	395 415
Bonuses										
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	701	789	1 608	1 718	1 718	1 718	1 547	1 598	1 649
Housing Benefits	3	1 775	1 968	2 789	2 507	2 507	2 507	2 066	2 155	2 224
Non-pensionable										
Travel or Motor Vehicle	3	25 617	28 379	35 373	28 476	28 476	28 476	28 777	29 726	30 678
Voluntary Work										
Total Allowance		28 093	31 136	39 770	32 701	32 701	32 701	32 410	33 479	34 551
Service Related Benefits										
Acting	3	1 070	404	1 078	–	–	–	–	–	–
Bonus	3	20 032	22 514	24 622	25 527	25 527	25 527	26 065	26 925	27 786
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
Inkind Benefits	3									
Leave Pay	3	760	5 235	2 793	–	–	–	–	–	–
Lifeguard/Duty Squads										
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		49 523	58 443	52 661	39 823	51 591	51 591	49 682	48 042	46 505
Scarcity	3									
Standby Allowance	3	10 419	11 038	11 034	9 120	9 120	9 120	8 782	8 492	8 221
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	1	1	1	–	–	–	–	–	–
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		81 805	97 641	92 448	74 469	86 237	86 237	84 528	83 459	82 512
Total Salaries and Allowances		362 189	413 389	455 058	432 488	434 256	434 256	487 852	500 092	512 477
Social Contributions										
Bargaining Council		91	102	114	118	118	118	140	144	149
Group Life Insurance		2 579	2 549	2 834	2 821	2 821	2 821	3 194	3 299	3 405
Medical		26 143	44 147	43 257	35 873	35 873	35 873	43 221	44 647	46 076
Pension		44 472	49 176	53 696	56 980	56 980	56 980	66 148	68 331	70 518
Unemployment Insurance		1 469	1 583	1 682	1 773	1 773	1 773	2 017	2 084	2 150
Total Social Contributions		74 754	97 558	106 584	97 565	97 565	97 565	114 720	118 505	122 297
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		436 943	510 946	561 642	530 053	531 821	531 821	602 571	618 598	634 775
% Increase	4	–	16,9%	9,9%	3,3%	2,0%	–	1,9%	2,7%	2,6%
Total Municipal Entities		447 966	520 129	566 500	593 896	605 664	605 664	621 885	638 549	655 364
TOTAL SALARY, ALLOWANCES & BENEFITS		2 272 053	2 532 925	2 740 346	2 739 396	2 759 718	2 759 718	2 892 533	3 004 446	3 144 938
% Increase	4		11,5%	8,2%	(0,0%)	0,7%	–	4,8%	3,9%	4,7%
TOTAL MANAGERS AND STAFF	5,7	2 202 619	2 458 373	2 662 529	2 656 658	2 675 989	2 675 989	2 806 052	2 913 361	3 043 071

1.5.1.2 OVERTIME

The city has been battling over the years in bringing down the overtime, and not only bringing it down, but also, to put controls in place that will ensure that overtime worked is on service delivery requirements of the city and it can be justified. The city has been qualified on overtime for the last 5 (five) years, for reasons of incomplete supporting documentation and over expenditure. To curb the continued unaccounted for overtime, the council approved the Shift System which was introduced on 1 July 2025, and started with teething problems, and the city is now moving towards stability in this space as more officials are moving from straight shift to the 4 on 4 off shift system.

The city's section 80 committee has considered the overtime policy and is undergoing its internal processes. Each directorate has a standard operating procedure on overtime which provides framework of circumstances that would lead to working of overtime and procedures surrounding the approval of such. The city has made significant progress in dealing with structured overtime, with no audit issues for 2024/25. A great improvement, the focus now is on unstructured overtime.

The city's budget has accommodated R 324,58 million for overtime over the MTREF, with annual allocation of R 106,48 million for 2026/27. The assumptions made in making the provision are based on the rules as enshrined in the Labour Relations Act and the policy of the municipality, that only employees from TASK Level 15 to 6 are allowed to work overtime. These are employees with total remuneration per annum not exceeding R261 748,45 per annum from 1 April 2025, and that overtime cannot exceed 25% of basic salary of the individual, if it is capped at 10hrs per week, with maximum of 40 hours per month, excluding unstructured overtime. The table below indicates the actual expenditure on overtime per directorate over the last three years, and annual budget allocation for the MTREF per directorate.

1.5.1.3 VOLUNTARY SEVERANCE PACKAGE AND EARLY RETIREMENT

The city has been experiencing service delivery challenges despite the fact that it incurs substantive amount of expenditure and hours of overtime, with the understanding that the overtime is approved to ensure completion of daily tasks expected from each section and sub-directorate overall. This has led to the detailed analysis of the workforce of the municipality, and the following is the summary of active employees by age:

Table of employees by age categories

18 years up to 35 years

36 years up to 55 years

55 years up to 63 years

63 years +

It is for the above reasons that it became imperative that Voluntary Separation Policy be developed and proposed through the Budget Steering Committee to Council.

Corporate Services committee is currently considering it for further indulgence.

1.5.2 INVENTORY AND BULK PURCHASES

The city has made adequate provision for bulk purchases of water and electricity and taken into account the increases as proposed by Vaal Central for bulk water (raw and potable) and Eskom as announced by the National Energy Regulator South Africa (NERSA). The city has an approved Cost of Supply Study for Energy and Electricity, and as part of business turnaround, water, sanitation and solid waste will follow suite. The table below indicates the budget for bulk purchases of water and electricity.

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											
Bulk Purchases - Electricity											
ESKOM		2 216 593	2 546 877	2 746 657	2 974 965	2 932 253	2 932 253	1 931 466	3 119 815	3 260 207	3 406 916
Inventory Consumed											
Water		814 639	914 594	993 348	545 573	552 573	552 573	565 930	552 573	524 944	509 196
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		-	-	-	165 028	165 028	165 028	-	165 058	156 805	152 101
Unauthoried Consumption		-	49 465	253 969	14 350	14 350	14 350	-	14 353	13 635	13 226
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	68 051	68 051	68 051	-	68 067	83 664	81 154
Leakage on Service Connections up to the point of Customer Meter		-	-	-	43 946	43 946	43 946	-	43 954	41 757	40 504
Leakage on Transmission and Distribution Mains		-	-	-	68 051	68 051	68 051	-	68 067	83 664	81 154
Total Water Losses		-	49 465	253 969	399 427	399 427	399 427	-	399 500	379 525	368 139

To derive value for money from the maintenance budget, moving towards building capacity, the city is intending to build its own inventories particularly for water meters and roads and stormwater maintenance (road maintenance signs, cones and supplies) over the MTREF.

1.5.3 BUDGETING FOR MAINTENANCE

The city is intentional in increasing its spending on maintenance, cost which include labour, materials and equipment costs. The table below indicates the total asset value of the city as at 30 June 2025 – city's stand alone and consolidated audited financial statements.

Statement of Financial Position as at 30 June 2025

Figures in Rand	Notes	2025	2024 Restated*
Non-Current Assets			
Investment properties	11	1 604 198 979	1 590 665 600
Property, plant and equipment	12	11 157 298 907	11 486 568 658
Intangible assets	13	95 532 983	87 662 950
Heritage assets	14	263 297 202	261 740 952
Investments in controlled entities	15	100	100
Centlec receivables	16	563 821 120	838 245 325
Non-current receivables	17	190 938	181 690
Living resources	18	3 650 000	3 194 500
		13 687 990 229	14 268 259 775
Total Assets		18 137 166 281	17 858 742 563

The table below presents the consolidated financial statements asset value of the whole city.

Mangaung Metropolitan Municipality Group

Consolidated Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Position as at 30 June 2025

		Economic entity		Controlling entity	
Figures in Rand	Notes	2025	2024 Restated*	2025	2024 Restated*
Assets					
Non-Current Assets					
Investment properties	11	1 604 198 979	1 590 665 600	1 604 198 979	1 590 665 600
Property, plant and equipment	12	22 362 092 506	17 827 911 840	11 157 298 907	11 486 568 658
Intangible assets	13	198 270 943	186 131 292	95 532 983	87 662 950
Heritage assets	14	263 297 202	261 740 952	263 297 202	261 740 952
Investments in controlled entities	15	-	-	100	100
Centlec receivables	16	-	-	563 821 120	838 245 325
Non-current receivables	17	2 561 521	181 690	190 938	181 690
Living resources	18	3 650 000	3 194 500	3 650 000	3 194 500
Deferred tax	19	2 967 638 581	1 534 418 783	-	-
		27 401 709 732	**21 404 244 657**	**13 687 990 229**	**14 268 259 775**
Total Assets		**31 839 684 431**	**25 166 375 540**	**18 137 166 281**	**17 858 742 563**

Repairs and maintenance by directorate for 2026/27 is shown on the table below.

MAN Mangaung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		397 329	394 434	468 198	376 244	429 631	429 631	540 371	568 044	597 141
Roads Infrastructure		75 859	79 583	70 756	88 733	87 433	87 433	126 844	133 958	141 472
Roads		–	–	–	–	–	–	–	–	–
Road Structures		70 645	73 806	64 857	75 653	76 303	76 303	111 728	118 004	124 635
Road Furniture		5 214	5 777	5 898	13 080	11 130	11 130	15 116	15 953	16 837
Capital Spares										
Storm water Infrastructure		3 372	–	–	88	88	88	94	99	105
Drainage Collection		3 372	–	–	88	88	88	94	99	105
Electrical Infrastructure		100 935	108 201	101 180	9 814	9 814	9 814	98 824	101 679	104 552
Power Plants		93 382	99 462	96 010	6 422	6 422	6 422	95 506	98 278	101 067
HV Substations		7 379	8 134	5 170	3 241	3 241	3 241	3 319	3 402	3 486
LV Networks		175	605	–	150	150	150	–	–	–
Capital Spares										
Water Supply Infrastructure		109 135	120 417	156 634	167 417	172 191	172 191	194 236	205 119	216 618
Dams and Weirs										
Boreholes		–	19	–	334	184	184	618	655	694
Water Treatment Works		98 291	101 376	101 656	116 412	115 566	115 566	139 905	147 529	155 572
Bulk Mains		10 818	17 163	53 705	35 672	41 435	41 435	37 813	40 081	42 486
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		26	1 859	1 274	15 000	15 006	15 006	15 900	16 854	17 865
Sanitation Infrastructure		108 028	86 233	139 628	110 162	160 075	160 075	120 358	127 174	134 377
Pump Station										
Reticulation		–	–	–	449	–	–	476	504	534
Waste Water Treatment Works		92 601	69 109	110 906	105 239	160 075	160 075	115 140	121 643	128 514
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		15 428	17 124	28 722	4 474	–	–	4 742	5 027	5 328
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	30	30	30	15	16	17
Community Assets		650	1 665	2 025	4 653	5 653	5 653	1 210	1 250	1 290
Community Facilities		–	–	–	4 000	4 000	4 000	1 040	1 074	1 109
Halls		–	–	–	4 000	4 000	4 000	1 040	1 074	1 109
Centres										
Sport and Recreation Facilities		650	1 665	2 025	653	1 653	1 653	170	175	181
Indoor Facilities										
Outdoor Facilities		650	1 665	2 025	653	1 653	1 653	170	175	181
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Operational Buildings		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Municipal Offices		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		9 804	8 831	21 010	33 727	46 025	46 025	24 295	27 430	28 859
Furniture and Office Equipment		9 804	8 831	21 010	33 727	46 025	46 025	24 295	27 430	28 859
Machinery and Equipment		15 816	31 031	29 831	8 025	15 590	15 590	11 455	12 017	12 605
Machinery and Equipment		15 816	31 031	29 831	8 025	15 590	15 590	11 455	12 017	12 605
Transport Assets		78 026	83 675	101 575	90 159	131 909	131 909	134 607	143 918	153 394
Transport Assets		78 026	83 675	101 575	90 159	131 909	131 909	134 607	143 918	153 394
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		•	•	•	•	•	•	•	•	•
Total Repairs and Maintenance Expenditure	1	568 946	594 397	707 802	632 126	754 365	754 365	829 434	875 287	921 228

R&M as a % of PPE & Investment Property	*3,1%*	*3,3%*	*3,1%*	*3,0%*	*3,5%*	*3,5%*	*3,3%*	*3,3%*	*3,4%*
R&M as % Operating Expenditure	*6,6%*	*6,7%*	*6,5%*	*5,8%*	*6,9%*	*6,9%*	*11,7%*	*7,7%*	*7,9%*

1.5.3.1 FUTURE PLANS FOR WATER INFRASTRUCTURE MAINTENANCE AND INCREASE IN WATER TREATMENT TO REDUCE OVERALL BULK PURCHASES COSTS

The city is in the process of building its own capacity to operate and maintain water infrastructure. As thigs are currently, the city appoints a panel of contractors for the maintenance and/or refurbishment of civil, electrical and mechanical components of water infrastructure. The work is allocated to the contractors in the panel based on negotiated tariffs, within the limit and capacity/grade of the contractor (7CE/GB/ME).

The city intends to build its own capacity and reduce the contracted services expenditure. The city further realises that to achieve this, it needs to invest in fleet and equipment to perform the required maintenance and refurbishment. As such, a panel of contractors for supply and delivery of fleet on a full maintenance basis has been secured. It is now working on workforce, the artisans, the general labour force including drivers who are supervisors of the teams. An insourcing strategy is being developed to address all issues of fleet, personnel and equipment.

The water tariffs are informed in the main by the increases approved by the Department of Water and Sanitation for the entity being Vaal Central, the bulk water supplier of Mangaung Metro. Over and above the tariff increase, the city is considering the reduction of imported water from Vaal Central by increasing its own treatment capacity from the historical 3,91Ml per day to 85Ml per day to bring down those costs. Vaal Central purchase costs from DWS is currently sitting at R0,50 and sells that at R12,59/kl including R3,46/kl Maselspoort operational costs. It is for this reason that there is a significant increase in the tariff for 0-6kl of water, which in the main is informed by the correction on the cost side, which must be considered when setting tariffs.

As much as this is the case, the indigents and property owners with properties valued below R180 000.00, these are protected from the tariff increase as a result of the correction. Non-indigent households and those with properties above R180 000.00 will experience this increase which is affecting the first step of the water tariff structure. This cannot be mitigated by any means possible, it is part of business turnaround, commercial losses reduction at tariff level and ensuring that cost are recovered accordingly.

1.5.4 CONTRACTED SERVICES

The city augments its capacity by making use of contracted services to meet the daily operational demand for human capital, experience and equipment for the purposes of maintenance and service delivery. The table below is a summary of allocations on contracted services

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Contracted Services											
Consultants and Professional Services		109 378	114 394	173 196	213 455	227 805	227 805	107 296	239 090	238 510	263 010
Contractors		297 346	337 843	368 978	417 328	514 711	514 711	227 774	479 746	508 678	533 350
Outsourced Services		232 049	330 713	292 654	184 753	255 512	255 512	155 567	193 940	203 740	208 161
Total Contracted Services	1	**638 774**	**782 950**	**854 828**	**815 537**	**998 028**	**998 028**	**490 636**	**912 745**	**950 928**	**1 004 521**

1.5.5 BUDGETING FOR NON-CASH ITEMS

MFMA Circular 42 gives guidance to all municipalities on ensuring a funded budget, and distinguishes between a funded and a balanced budget. With the introduction of GRAP standards, revenue and expenditure is presented on an accrual basis rather that on an accrued basis, and this had brought in basing the budget on realistically projected revenues and expenditures. Section 4 of the circular deals with realistic revenues which must consider the uncollectible portion which must be provided for as an expense against the revenue – provision for bad debts. Assumptions for provisions are based on prior year actual performance (based on the assessment of level of arrear debtors shown in the statement of financial position.

Mangaung Metropolitan Municipality Group
Consolidated Annual Financial Statements for the year ended 30 June 2025

Notes to the Consolidated Annual Financial Statements

	Economic entity		Controlling entity	
Figures in Rand	2025	2024	2025	2024
54. Debt impairment and bad debt write off				
Debt impairment - Consumer and other receivables	1 798 534 505	895 101 254	1 695 396 382	826 741 017
Debt impairment - Traffic fines receivable	7 580 075	7 619 996	7 580 075	7 619 996
Bad debts written off	382 350 976	692 488 067	382 350 976	692 488 067
	2 188 465 556	1 595 209 317	2 085 327 433	1 526 849 080

Based on the budget assumptions that are also in line with the commitments made in as afr as water and sanitation trading services reforms, of collecting 85% in year one (1) of the reforms, being 2026/27, this percentage is achievable based on the fact that the city is rolling out prepaid/smart water meters in the current year, with escalation of replacement/installation in the 2026/27 financial year, thus protecting the revenue of the city, it is for this reasons that debtors impairment and write offs are estimated as per the table below.

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											
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		-	-	-	68 182	68 182	68 182	58 788	142 359	152 594	156 409
Shared Services											
Waste Management		77 603	273 873	89 571	131 799	131 799	131 799	87 866	95 264	98 815	99 987
Waste Water Management		154 089	-	215 783	262 256	262 256	262 256	174 838	269 236	279 272	282 584
Water		826 797	225 658	975 059	1 248 957	1 248 957	1 248 957	832 638	709 429	767 390	810 767
Non Specific Accounts		22 783	48 624	37 127	62 812	62 812	62 812	34 819	8 901	9 177	9 452
Total Trade and Other Receivables from Exchange Transactions		1 081 471	548 155	1 317 541	1 794 007	1 794 007	1 794 007	1 188 949	1 225 189	1 307 247	1 359 200
Other Receivables from Non-exchange Revenue											
Total Property Rates		-	-	-	-	-	-	-	383 599	396 258	408 939
Total Debt Impairment	1	1 081 471	548 155	1 317 541	1 794 007	1 794 007	1 794 007	1 188 949	1 608 788	1 703 505	1 768 138

Depreciation is another non-cash item that must realistically be budgeted for in accordance with the costs at the date of initial measurement and the expected useful life or revalued amounts of the assets and the remaining useful life of the asset. The city is having as asset base valued at R 31,84 billion as shown below with depreciation as per the audited financial statements as at 30 June 2025, as follows:

Mangaung Metropolitan Municipality Group
Consolidated Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Position as at 30 June 2025

Figures in Rand	Notes	Economic entity 2025	Economic entity 2024 Restated*	Controlling entity 2025	Controlling entity 2024 Restated*
Assets					
Non-Current Assets					
Investment properties	11	1 604 198 979	1 590 665 600	1 604 198 979	1 590 665 600
Property, plant and equipment	12	22 362 092 506	17 827 911 840	11 157 298 907	11 486 568 658
Intangible assets	13	198 270 943	186 131 292	95 532 983	87 662 950
Heritage assets	14	263 297 202	261 740 952	263 297 202	261 740 952
Investments in controlled entities	15	-	-	100	100
Centlec receivables	16	-	-	563 821 120	838 245 325
Non-current receivables	17	2 561 521	181 690	190 938	181 690
Living resources	18	3 650 000	3 194 500	3 650 000	3 194 500
Deferred tax	19	2 967 638 581	1 534 418 783	-	-
		27 401 709 732	21 404 244 657	13 687 990 229	14 268 259 775
Total Assets		31 839 684 431	25 166 375 540	18 137 166 281	17 858 742 563

Mangaung Metropolitan Municipality Group
Consolidated Annual Financial Statements for the year ended 30 June 2025

Notes to the Consolidated Annual Financial Statements

Figures in Rand	Economic entity 2025	Economic entity 2024	Controlling entity 2025	Controlling entity 2024
50. Depreciation and amortisation				
Property, plant and equipment	908 640 493	809 506 284	612 902 408	579 180 865
Living resources	190 005	224 793	190 005	224 793
Intangible assets	16 617 514	8 815 577	474 237	379 976
	925 448 012	818 546 654	613 566 650	579 785 634
Prior period error:				
51. Impairment loss				
Impairments				
Property, plant and equipment	64 341 085	57 939 776	56 441 463	54 865 231
Inventories	(784 920)	1 241 630	-	-
	63 556 165	59 181 406	56 441 463	54 865 231

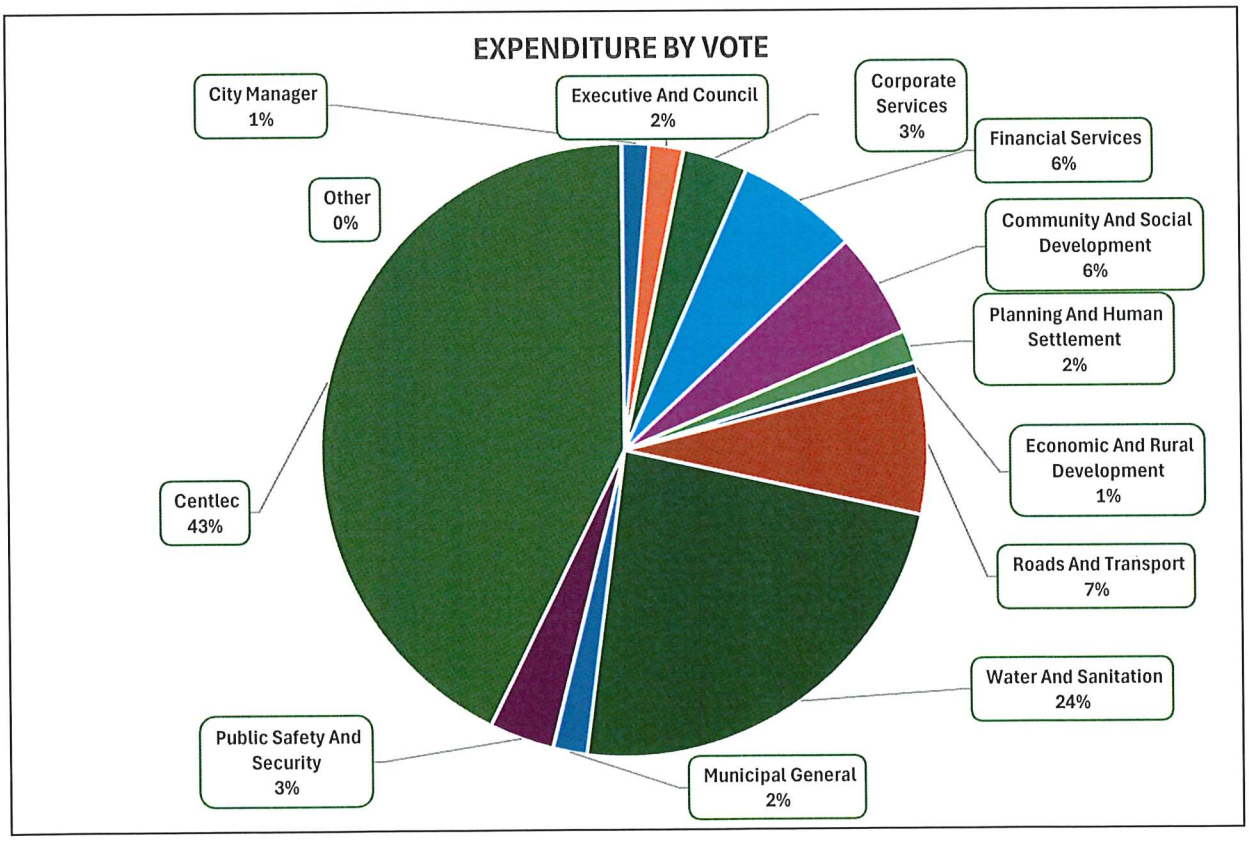
1.5.6 EXPENDITURE BY VOTE

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote *to be appropriated*	1									
Vote 01 - City Manager		128 917	121 800	145 242	157 978	155 551	155 551	164 263	165 219	172 157
Vote 02 - Executive And Council		140 348	166 947	189 584	190 680	194 937	194 937	206 876	217 249	228 090
Vote 03 - Corporate Services		402 390	528 824	553 477	380 128	391 463	391 463	391 784	410 833	426 695
Vote 04 - Financial Services		269 650	564 769	771 553	781 985	782 808	782 808	730 981	760 519	791 457
Vote 05 - Community And Social Development		703 901	924 600	675 455	643 582	654 749	654 749	629 648	658 689	689 159
Vote 06 - Planning And Human Settlement		177 930	222 148	213 987	250 177	244 936	244 936	195 346	205 231	215 605
Vote 07 - Economic And Rural Development		48 380	60 682	60 766	72 378	63 481	63 481	74 340	67 781	71 346
Vote 08 - Roads And Transport		607 924	644 993	727 316	669 982	739 087	739 087	832 921	892 288	918 990
Vote 09 - Water And Sanitation		2 688 526	2 541 862	3 558 751	3 178 374	3 270 619	3 270 619	2 680 260	2 739 669	2 807 562
Vote 10 - Municipal General		481 572	321 033	25 632	186 256	198 732	198 732	205 519	191 599	198 364
Vote 11 - Public Safety And Security		272 499	376 884	400 354	379 553	401 857	401 857	390 254	411 336	427 852
Vote 12 - Centlec		3 399 897	3 885 564	4 372 092	4 380 959	4 369 945	4 369 945	4 827 226	5 020 958	5 207 415
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–
Vote 14 - N/A		–	–	–	–	–	–	–	–	–
Vote 15 - Other		67 121	(10 379)	65 740	2 855	2 855	2 855	2 992	3 149	3 314
Total Expenditure by Vote	2	9 389 054	10 349 726	11 759 947	11 274 887	11 471 020	11 471 020	11 332 409	11 744 520	12 158 006

Trading Services (Electricity/Centlec, Water and Sanitation and Community Services (Solid Waste)) make up most of the operating expenditure at 71,80% of the total expenditure which is in line with the Metro Trading Services Reforms.

The chart below summarises the allocations per vote:



1.5.7 EXPENDITURE BY FUNCTION

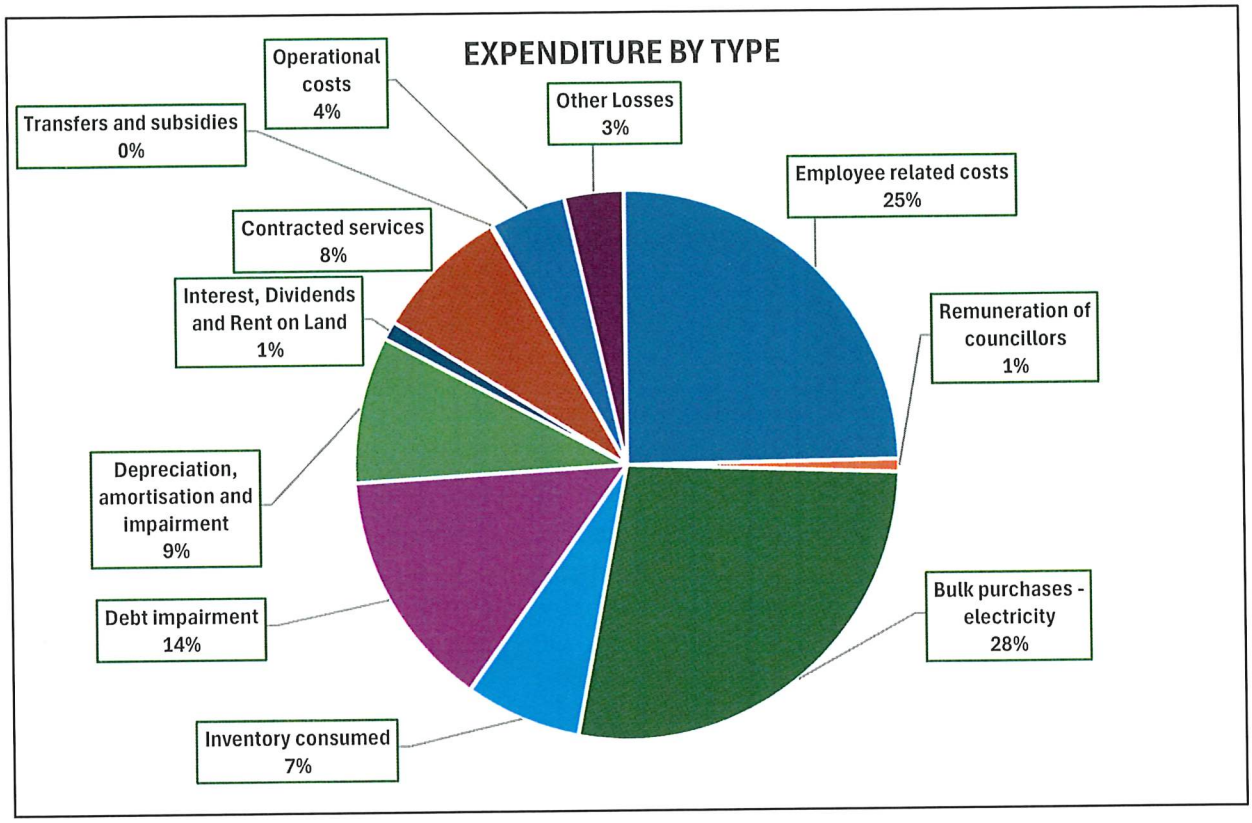
Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure - Functional										
Governance and administration		**1 592 287**	**1 876 669**	**1 735 108**	**1 814 851**	**1 875 750**	**1 875 750**	**1 881 907**	**1 929 370**	**2 012 370**
Executive and council		134 457	29 772	91 581	188 247	181 229	181 229	194 967	187 856	197 192
Finance and administration		1 457 830	1 846 897	1 643 527	1 626 605	1 694 521	1 694 521	1 686 940	1 741 514	1 815 178
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**885 758**	**1 000 092**	**1 007 823**	**836 007**	**854 035**	**854 035**	**788 912**	**828 671**	**864 843**
Community and social services		51 697	59 763	54 164	58 436	57 849	57 849	54 431	57 104	59 904
Sport and recreation		334 519	385 770	387 013	260 163	260 520	260 520	252 455	263 739	275 508
Public safety		378 321	397 311	413 777	338 761	361 065	361 065	349 412	369 148	384 316
Housing		105 449	141 298	136 605	161 742	157 505	157 505	114 961	120 329	125 924
Health		15 771	15 950	16 264	16 904	17 096	17 096	17 653	18 350	19 191
Economic and environmental services		**572 296**	**582 822**	**647 727**	**619 589**	**640 671**	**640 671**	**713 154**	**765 386**	**784 911**
Planning and development		43 251	47 536	54 266	74 455	75 110	75 110	68 453	71 828	75 362
Road transport		500 931	506 414	563 862	510 053	531 591	531 591	605 916	652 845	666 816
Environmental protection		28 114	28 872	29 598	35 082	33 971	33 971	38 785	40 713	42 733
Trading services		**6 334 820**	**6 885 358**	**8 364 338**	**7 999 121**	**8 095 224**	**8 095 224**	**7 942 592**	**8 214 945**	**8 489 415**
Energy sources		3 399 897	3 885 564	4 372 092	4 380 959	4 369 945	4 369 945	4 827 226	5 020 958	5 207 415
Water management		2 098 020	2 169 453	2 988 000	2 571 597	2 609 750	2 609 750	2 092 005	2 129 197	2 177 984
Waste water management		566 287	435 461	654 398	620 493	674 585	674 585	601 138	623 788	643 328
Waste management		270 616	394 879	349 848	426 072	440 944	440 944	422 223	441 002	460 688
Other	4	**3 892**	**4 786**	**4 951**	**5 319**	**5 340**	**5 340**	**5 843**	**6 148**	**6 468**
Total Expenditure - Functional	3	**9 389 054**	**10 349 726**	**11 759 947**	**11 274 887**	**11 471 020**	**11 471 020**	**11 332 409**	**11 744 520**	**12 158 006**

From the above table there is a strong focus on trading services (70%) and governance and administration (16,60%) making up most of the allocations.

1.5.8 EXPENDITURE BY TYPE

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure											
Employee related costs	2	2 202 619	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	1 843 168	2 806 052	2 913 361	3 049 071
Remuneration of councillors	2	69 434	74 552	77 818	83 728	83 728	83 728	50 635	86 541	91 084	95 866
Bulk purchases - electricity	2	2 216 593	2 546 877	2 746 657	2 974 985	2 932 253	2 932 253	1 931 466	3 119 815	3 260 207	3 406 916
Inventory consumed	2,8	915 851	1 058 103	1 173 320	717 735	749 341	749 341	675 036	776 809	760 690	756 596
Debt impairment	2,3	1 081 471	548 155	1 317 541	1 794 007	1 794 007	1 794 007	1 188 949	1 608 788	1 703 505	1 768 138
Depreciation, amortisation and impairment	2	866 182	840 382	989 789	752 070	752 070	752 070	595 070	980 358	1 016 583	1 046 506
Interest, Dividends and Rent on Land	2	178 458	149 878	(48 965)	132 723	132 723	132 723	38 895	122 547	120 002	120 002
Contracted services	2	638 774	782 950	854 828	815 537	998 028	998 028	490 636	912 745	950 928	1 004 521
Transfers and subsidies	2	-	4 992	-	15 000	12 000	12 000	215	10 000	11 000	12 000
Irrecoverable debts written off	2	-	-	485 489	-	-	-	34 201	-	-	-
Operational costs	2	334 131	321 936	361 739	473 158	480 594	480 594	263 474	509 253	537 633	530 249
Disposal of Fixed and Intangible Assets	2	55 384	48 268	63 616	-	-	-	-	-	-	-
Other Losses	2	3 193	56 241	265 031	399 427	399 427	399 427	35	399 500	379 525	368 139
Total Expenditure		**8 562 088**	**8 890 707**	**10 949 390**	**10 814 029**	**11 010 161**	**11 010 161**	**7 111 781**	**11 332 409**	**11 744 520**	**12 158 006**

The chart below summarises the allocations of expenditure by type:

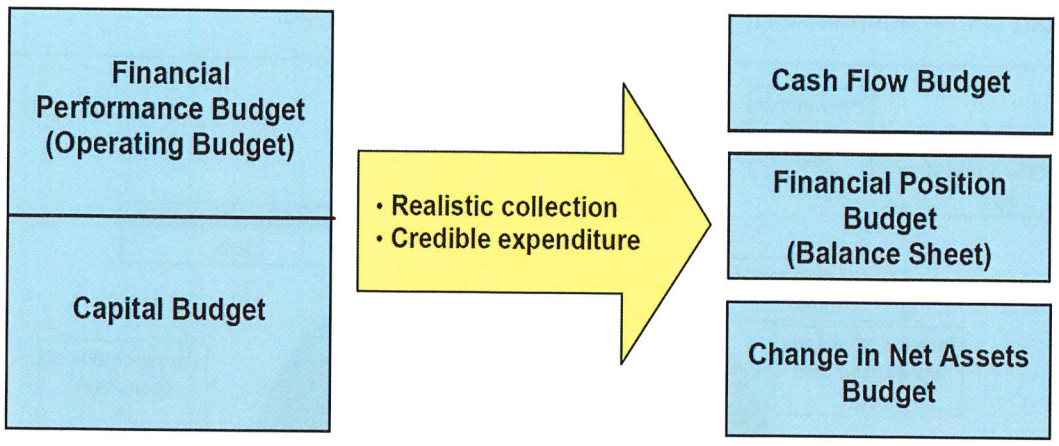


1.6 THE CASH FLOW REPORT

It is a requirement in accordance with MFMA Circular 42 that the budget of the city should not only be balanced but be funded. Since the move to an accrual basis of accounting, this has had direct implications for funding a budget, which requires the following:

- Full disclosure of revenue and cash
- Clarity on "realistically anticipated revenues to be collected" - MFMA s 18
- Clarity on "funds not committed for any other purpose" - MFMA s 18 & 19
- Realistic estimation of expenditure - implications for funding a budget
- Clarity on the concept of a "credible budget" - MFMA s 21

The diagram below shows the linkages with the main budget schedules



Following the principles as guided in the circular, the city's budget assumptions proposed that a minimum of 8% surplus should be provided for, after considering all non-cash items, contribution to capital replacement reserve funds and making the necessary provisions. The table below presents the Budgeted Operational Surplus, including capital provisions.

BUDGET OVERVIEW					
			2026/27 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK		
CONSOLIDATED OVERVIEW	FINAL BUDGET BUDGET 2024/25	ADJUSTMENT BUDGET 2025/26	BUDGET YEAR 2026/27	BUDGET YEAR 2027/28	BUDGET YEAR 2028/29
	R'000	R'000	R'000	R'000	R'000
Total operating revenue excluding capital transfers	11 042 350	11 630 929	12 895 384	13 516 238	14 035 185
Total operating expenditure	10 594 054	11 010 161	11 332 409	11 744 520	12 158 006
OPERATING SURPLUS	448 297	620 768	1 562 975	1 771 718	1 877 179
Capital transfers and contributions	787 369	1 124 959	1 064 782	1 151 705	1 294 398
SURPLUS INCLUDING CAPITAL CONTRIBUTIONS	1 235 656	1 745 727	2 627 758	2 923 423	3 171 577
CAPITAL EXPENDITURE					
Capital transfers and contributions	785 811	1 123 217	1 064 782	1 151 705	1 294 398
Capital Replacement Reserve (Own Funds)	355 019	293 825	339 739	298 372	224 790
TOTAL CAPITAL EXPENDITURE	1 140 830	1 417 042	1 404 521	1 450 077	1 519 188

Based on the above, the city has taken all precautions to ensure that the budget is funded, credible and relevant. The table below is the budgeted cash flow

MAN Mangaung - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		846 350	858 837	992 173	1 356 910	1 356 910	1 356 910	673 566	1 980 732	2 046 097	2 111 572
Service charges		3 582 971	4 019 079	4 369 597	5 845 097	5 845 097	5 845 097	3 204 933	7 135 350	7 642 206	7 952 827
Other revenue		6 134 298	8 081 193	10 296 132	600 297	600 297	600 297	9 175 632	701 213	749 001	794 872
Transfers and Subsidies - Operational	1	660 184	1 198 093	1 272 239	1 361 141	1 361 141	1 361 141	1 023 608	1 394 332	1 466 561	1 510 421
Transfers and Subsidies - Capital	1	904 966	709 664	769 342	1 017 011	1 017 011	1 017 011	594 694	1 064 782	1 151 705	1 294 398
Interest		61 639	79 308	158 172	812 623	812 623	812 623	99 585	997 672	917 379	946 735
Dividends		12	8	9	10	10	10	8	10	11	12
Payments											
Suppliers and employees		(7 864 332)	(8 260 508)	(8 043 931)	(8 948 471)	(8 948 471)	(8 948 471)	(4 949 880)	(9 470 143)	(9 776 067)	(10 117 932)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(15 000)	(15 000)	(15 000)	–	(10 000)	(11 000)	(12 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**4 326 088**	**6 685 674**	**9 813 731**	**2 029 619**	**2 029 619**	**2 029 619**	**9 822 147**	**3 793 949**	**4 185 892**	**4 480 905**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	49 142	30 489	10 335	10 335	10 335	–	9 953	10 281	10 610
Decrease (increase) in non-current receivables		3 279	(42)	(54)	–	–	–	1 401	–	–	–
Decrease (increase) in non-current investments		(20)	(4)	8	15	–	–	–	–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(695 210)	(576 985)	(823 085)	(1 343 987)	(1 343 987)	(1 343 987)	(512 887)	(1 404 521)	(1 450 077)	(1 519 188)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(691 950)**	**(527 889)**	**(792 641)**	**(1 333 637)**	**(1 333 652)**	**(1 333 652)**	**(511 486)**	**(1 394 568)**	**(1 439 796)**	**(1 508 578)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	(25 262)	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	(15 837)	(8 643)	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(99)	417	99	3 094	3 094	3 094	1 927	(1 646)	4 200	4 284
Payments											
Repayment of borrowing		(206 238)	(148 770)	(191 835)	(107 755)	(107 755)	(107 755)	(50 236)	(59 071)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(206 337)**	**(164 191)**	**(225 641)**	**(104 661)**	**(104 661)**	**(104 661)**	**(48 309)**	**(60 717)**	**4 200**	**4 284**
NET INCREASE/ (DECREASE) IN CASH HELD		**3 427 802**	**5 993 594**	**8 795 450**	**591 320**	**591 305**	**591 305**	**9 262 352**	**2 338 663**	**2 750 296**	**2 976 611**
Cash/cash equivalents at the year begin:	2	**740 533**	**711 145**	**494 861**	**494 861**	**494 861**	**494 861**	**–**	**1 103 525**	**3 442 188**	**6 192 484**
Cash/cash equivalents at the year end:	2	**4 168 335**	**6 704 739**	**9 290 311**	**1 086 181**	**1 086 166**	**1 086 166**	**9 262 352**	**3 442 188**	**6 192 484**	**9 169 095**

1.7 CAPITAL EXPENDITURE FRAMEWORK

The capital budget for 2026/27 MTREF is R4,370 billion million funded as per the table below. Capital grants and donations make up 94% of the total funding sources, and internally generated funds contribute 6% to the total capital funding mix. The total projected grant receipts for the 2026/27 MTREF amount to R3,3 billion whilst internally generated funds amount to R1,070 billion.

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:											
National Government		562 987	442 235	536 231	1 000 769	1 108 717	1 108 717	436 707	1 049 782	1 136 210	1 278 408
Provincial Government		–	30 250	334	–	–	–	(6 789)	–	–	–
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		9 833	10 403	7 034	14 500	14 500	14 500	7 254	15 000	15 495	16 981
Transfers recognised - capital	4	**572 820**	**482 889**	**543 570**	**1 015 269**	**1 123 217**	**1 123 217**	**437 172**	**1 064 782**	**1 151 705**	**1 294 398**
Borrowing	6	12 220	–	–	–	–	–	–	–	–	–
Internally generated funds		110 170	94 097	279 515	328 719	293 825	293 825	122 799	339 739	298 372	224 790
Total Capital Funding	7	**695 210**	**576 985**	**823 085**	**1 343 987**	**1 417 042**	**1 417 042**	**559 971**	**1 404 521**	**1 450 077**	**1 519 188**

1.7.1 CAPITAL FUNDING

Projects proposed for inclusion in the 2026/27 capital budget were assessed against implementable delivery plans to comply with, *inter alia*, implementation readiness, tender readiness (must be on the City's Procurement Plan), strategic alignment and capacity to implement.

Certain projects were included to assist the Executive Mayor to address specific identified priorities and these projects will have increased visibility on the implementation progress, once approved, during regular engagements with directorates.

Major capital expenditure planned in 2026/27 for the following directorates:

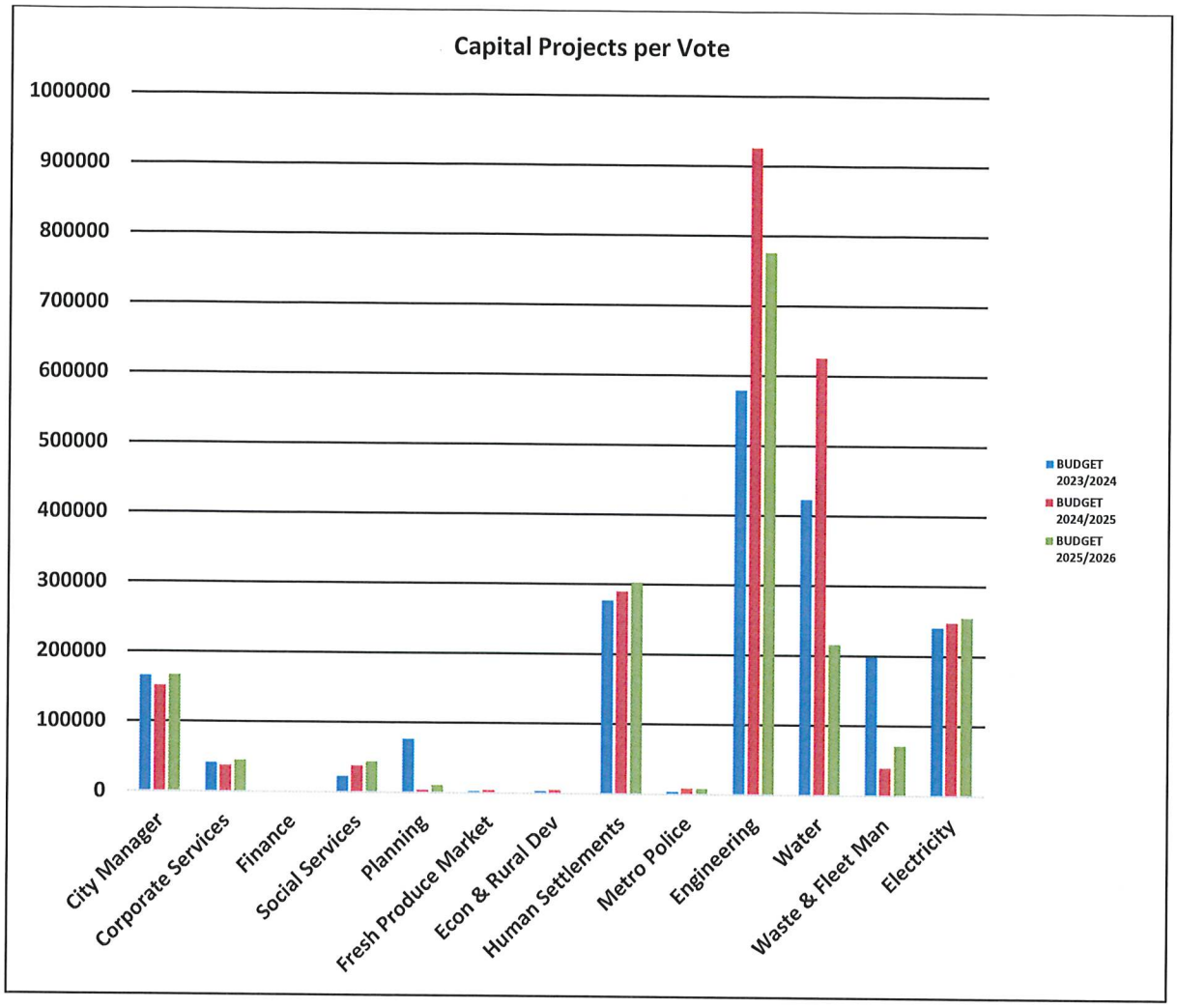
- Energy and Electricity – Replacement and upgrading of various transformers and distribution centres across the city and the installation of meters.
- Planning, Human Settlements and Economic Development – Township establishment, infill planning and land surveying of various properties and the Waaihoek precinct redevelopment.
- Public Transport – Procurement of new busses and the negotiation with industry operators for the preparations for phase 1a and 1b.
- Roads and stormwater – Upgrading of various streets in Bergman Square, Batho and Mapangwana street as well as the development of the road infrastructure for Nalisview cemetery. The projects of section R access road, Grassland phase 4 and Botshabelo West would also be completed.

- Waste Management – The rehabilitation of the Northern Landfill Site will be focused on as well as the procurement of various landfill vehicles and waste collection plant and equipment.
- Water & Sanitation – Refurbishment of various Wastewater Treatment Works including Sterkwater, Bloemspruit and Selosesha. Significant focus on installation of Prepaid/AMR water meters across the city to improve on billing and collection as well as upgrading of the Maselspoort Water Treatment Works, Hamilton Park pump station refurbishment and a new reservoir in Thaba Nchu.

The table below sets out the financing of the capital portions of the grants:

FINANCING		BUDGET 2025/2026	BUDGET 2026/2027	BUDGET 2027/2028
CF	Own Funds (CRR)	339 738 902	298 371 969	224 789 867
17	Public Contributions/Donations	15 000 000	15 495 000	15 990 840
Grants and Subsidies		**1 049 782 152**	**1 136 210 212**	**1 278 407 527**
62	Public Transport Infrastructure & Systems Grant	81 782 932	70 586 290	59 028 319
81	Urabn Settlement Development Grant (USDG)	189 774 680	169 671 000	139 225 000
80	Informal Settlement Upgrading Partnership	283 566 540	327 209 270	336 997 444
UC	Urban Development Finance Grant (UDFG)	494 658 000	568 743 652	743 156 764
		1 404 521 054	**1 450 077 181**	**1 519 188 234**

The capital expenditure will be implemented according to the priorities that will be led by the votes and indicated below:



1.7.1.1 CONDITIONAL GRANTS

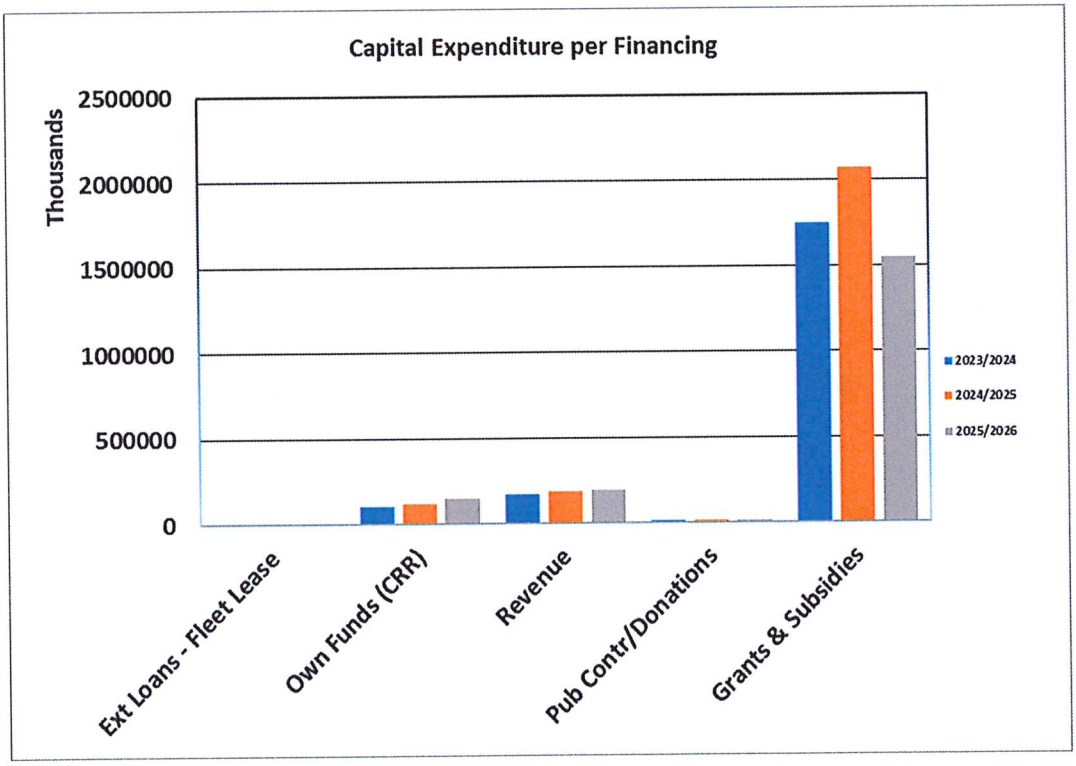
The city has received the following conditional grants over the MTREF period:

FINANCING		BUDGET 2025/2026	BUDGET 2026/2027	BUDGET 2027/2028
Grants and Subsidies		**1 049 782 152**	**1 136 210 212**	**1 278 407 527**
62	Public Transport Infrastructure & Systems Grant	81 782 932	70 586 290	59 028 319
81	USDG Grant	189 774 680	169 671 000	139 225 000
80	Informal Settlement Upgrading Partnership	283 566 540	327 209 270	336 997 444
UC	Urban Development Finance Grant (UDFG)	494 658 000	568 743 652	743 156 764
		1 131 565 085	**1 206 796 502**	**1 337 435 846**

The purpose of the grants above is set out below:

- The ISUPG grant is utilised to facilitate a programmatic, inclusive and municipality-wide approach to the upgrading of informal settlements to ensure that there is adequate housing (services) in improved quality living environment.

- The USDG grant is utilised to supplement the capital revenues of metropolitan municipalities to implement infrastructure projects that promote equitable, integrated, productive, inclusive and sustainable urban development. This includes the promotion of integrated sustainable urban settlements and improved living quality including inclusive densification, investment in new bulk and distribution and increasing access to trading services.
- The UDFG grant is utilised to promote spatially transformed cities with financially sustainable trading services that are able to meet their service delivery mandates; to support metropolitan municipalities with resilient infrastructure investment, including programme and project preparation to enable them to leverage additional concessionary and commercial loan finance to enhance sustainable infrastructure investment.
- The PTNG is utilsed to provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that forms part of a municipal integrated public transport network; to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.

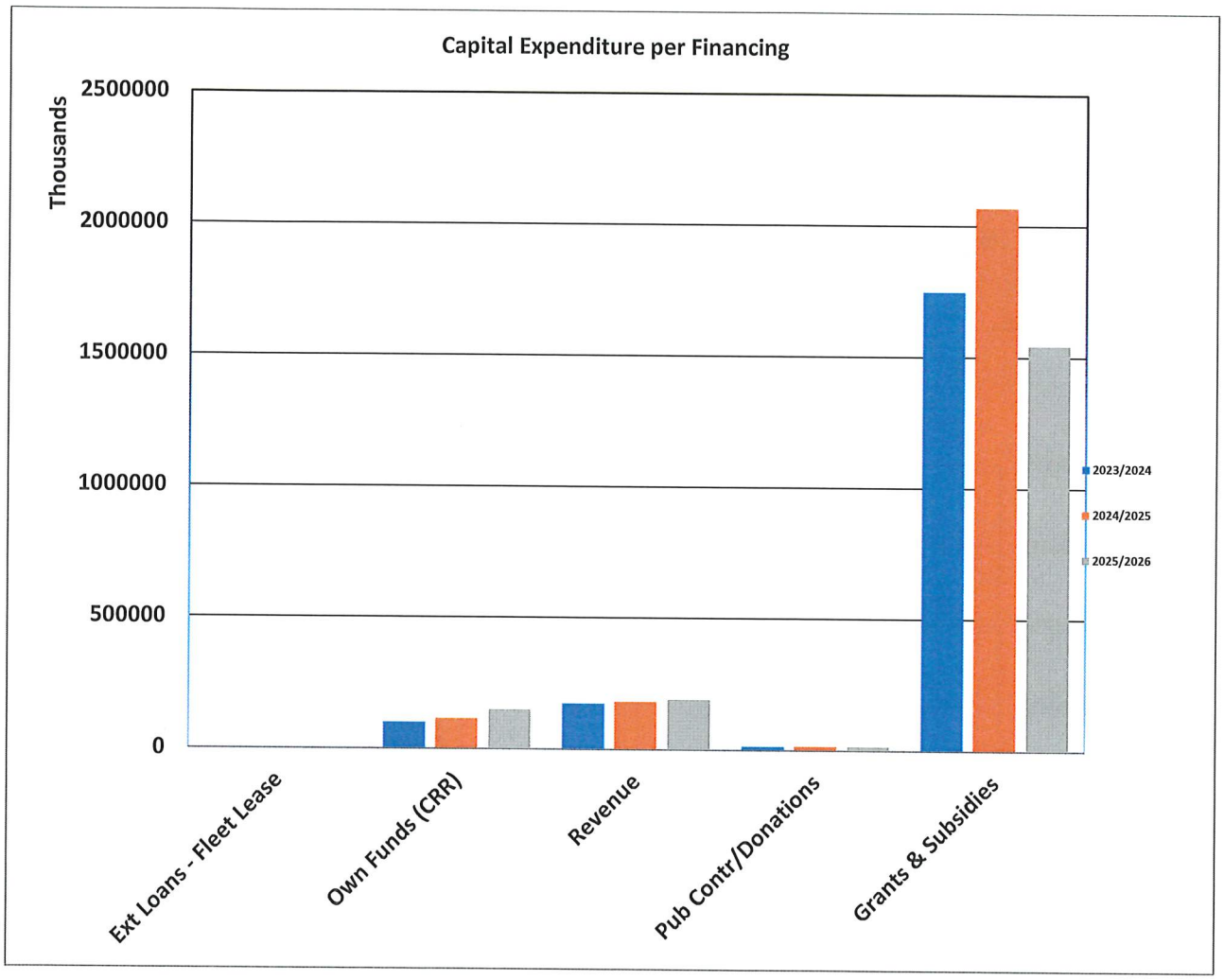


1.7.1.2 CAPITAL REPLACEMENT RESERVE (CRR)

In furthering the city's capital investment, a total of R1,818 billion has been allocated for the MTREF. The table below indicates the annual allocation:

FINANCING		BUDGET 2025/2026	BUDGET 2026/2027	BUDGET 2027/2028
CF	Own Funds (CRR)	339 738 902	298 371 969	224 789 867
17	Public Contributions/Donations	15 000 000	15 495 000	15 990 840
		354 738 902	**313 866 969**	**240 780 707**

The city's funding mix is represented by the chart below:



	VOTE	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
CORPORATE SERVICES					
3703	37036446020CFWS9ZZ11	STORING & MECHANICAL FILTRATION AND DISTRIBUTION OF WATER: BRAM FISCHER BUILDING.	3 000 000	1 000 000	-
3703	37036456020CFWG7ZZ11	INSTALL SOLAR PANEL (PV)- MUN BUILDINGS	-	-	-
3703	37036456020CFWV1ZZ11	ACCES CON EQUIP B/FISCHER & 6 OTH BUILD	-	2 000 000	2 000 000
3703	37036460020CFCB2ZZ11	FURNITURE	1 500 000	1 500 000	1 500 000
3703	37036473520CFC62ZZ20	REFURB OF REFRIGE FRESH PRODUCE MARKET	25 000 000	20 000 000	20 000 000
3703	37036473520CFCA2ZZ11	FENCING HIST BUILD B/FISPRECINCT	-	-	-
3703	37036473520CFZ42ZZ11	REFURB GABRIEL DIC BUILD & PRES: MET POL	-	-	-
3703	37036474020CFC60ZZ20	REFRURB OF HVAC SYSTEM: BRAM FISHER	5 000 000	3 000 000	3 000 000
3703	37036473520CFAN3ZZ11	REFRURB OF BRAM FISHER BUILDING	4 000 000	4 000 000	4 000 000
3601	36016460020CFCA1ZZ11	RECORDING EQUIPMENT	250 000	-	-
3811	38116460020CFAN4ZZ11	RECORDING EQUIPMENT	1 500 000	-	-
3901	39016151020CFZ44ZZ11	ICT SECURITY	-	-	-
3901	39016460020CFCA3ZZ11	DATA PROJECTORS	-	-	-
3901	39016473520CFAMXZZ11	INFRASTRUCTURE MODERNISATION / NETWORK CONNECTIVITY	7 500 000	7 498 547	7 738 501
3901	39016471020CFR65ZZ11	DESKTOPS AND LAPTOPS	1 000 000	1 000 000	1 000 000
3901	39016470020CFB63ZZ11	TOOLS OF TRADE FOR COUNCIILORS	2 500 000	-	-
3901	39016471020CFR67ZZ11	ICT NETWORK EQUIPMENT	-	-	-
3901	39016473520CFAMYZZ11	HIGH SITES (Data Sites & Push to Talk)	-	-	-
3901	39016473520CFAMZZZ11	DIGITAL CONTACT CENTRE	3 500 000	2 500 000	2 500 000
3901	39016460020CFANBZZ11	PROCUREMENT OF 30 X 20 INCH TABLETS WITH E PUBS FULLY LOADED (FOR FIRE SERVICE	-	350 000	-
3901	39016151020CFANCZZ11	PROCUREMENT OF A DISASTER MANAGEMENT INFORMATION SYSTEM (DMIS)	-	825 000	-
			-	-	-
			-	-	-
			-	-	-
		TOTAL	54 750 000	43 673 547	41 738 501
EXECUTIVE AND COUNCIL					
2903	29036460020CFAN2ZZ11	PROCURE CAMERAS & EQUIPMENT	-	-	-
2207	22076460020CFAM3ZZ11	PROCURE CAMERAS & EQUIPMENT	-	-	-
2915	29156460020CFWZ5ZZ11	PROCURE CAMERAS & EQUIPMENT	-	-	-
		TOTAL	-	-	-
FINANCE SERVICES					
8302	83026456420CFWU9ZZ11	TOOLS AND EQUIPMENT - EPWP	1 000 000	-	-
		TOTAL	1 000 000	-	-

	VOTE	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
COMMUNITY SOCIAL DEVELOPMENT					
5657	56516473520CFAM8ZZ11	REPLACEMENT OF FENCE - MEMORIUM CEMETERY X 2	-	-	-
5652	56526473520CFAM9ZZ11	REPLACEMENT OF FENCE - BOTSHABELO CEMETERY	-	-	-
5302	53026450020CFAW2ZZ11	CCTV CAMERAS LANDFILL SITES	-	-	-
5302	53026450020CFCC7ZZ11	REPLACEMENT OF FENCE AT SOUTPAN LANDFILL SITE	3 000 000	-	-
5631	53026450020CFAW7ZZ11	GUARDHOUSE WITH TOILETS AT SEVEN DAMS CONSERVANCY	-	-	-
5631	56316473520CFCG5ZZ11	VELD REHABILITATION CAMP (2HA):NAVAL HILL	250 000	50 000	50 000
5631	56316473520CFAY5ZZ11	REFURBISHMENT OF STAFF CHANGE ROOMS	-	-	-
5631	56316473520CFAY6ZZ11	REFURBISHMENT OF THE BACKPACKERS BUILDING	-	-	-
5631	56316473520CFQ43ZZ11	REPLACING GAME FENCE ON WESTERN AND SOUTHERN SIDES : FRANKLIN NATURE RESERVE (NAVAL HILL)	-	-	-
5631	56316473520CFAY8ZZ11	FENCING OF HAPPY VALEY CONSERVANCY	-	-	-
5621	56216473520CFZOOZZ11	FENCING AT KWAGGAFONTEIN	-	-	-
5631	56316460020CFAY4ZZ11	TOOLS	245 902	-	-
5631	56676473520CFZ65ZZ11	REGIONAL PARK DEVELOPMENT - BATHO	1 000 000	-	-
5667	56676473520CFWH4ZZ11	DEVELOPMENT OPEN SPACE	1 000 000	-	-
5665	56656473520CFAY9ZZ11	REFURBISHMENT OF ORCHIDHOUSE ROOF	-	-	-
5665	56676473520CFZ63ZZ11	RECREATION OF PARKS - VISTA PARK	1 500 000	-	-
5666	56656473520CFQV7ZZ11	CITY ENTRANCE BEAUTIFICATION - MASELSPOORT DRIVE	1 500 000	-	-
5665	56646473520CFQV9ZZ11	CITY ENTRANCE BEAUTIFICATION - NEL MANDELA DR	1 500 000	-	-
5664	53046450020CFAW8ZZ11	REFURBISHMENT OF SOLID WASTE MANAGEMENT MAIN DEPOT, C/O MACKENZIE & MC GF	-	-	-
5304	53046450020CFAW9ZZ11	REFURBISHMENT OF SOLID WASTE MANAGEMENT PADKAMP DEPOT, C/O DHLABU & ZULU	-	-	-
5304	53046450020CFAY1ZZ11	REFURBISHMENT OF SOLID WASTE MANAGEMENT BOTSHABELO DEPOT, BLUE STREET, IND	-	-	-
5304	53046450020CFAY2ZZ11	REFURBISHMENT OF SOLID WASTE MANAGEMENT THABA NCHU DEPOT	-	-	-
5304	53046450020CFAY3ZZ11	4 X HIGH PRESSURE WASHING MACHINES FOR SOLID WASTE MANAGEMENT DEPOTS	-	-	-
5621	56216473520CFQU5ZZ11	UPGRADING OF BLOEMFONTEIN ZOO	10 000 000	13 000 000	-
5621	56216473520CFQ42ZZ11	PURCHASE OF ANIMALS	1 000 000	-	-
5621	52326473520CFFSAZZ11	REFURBISHMENT OF AIR QUALITY STATION (KAGISANONG) - MOBILE STATION	1 000 000	-	-
5232	52326473520CFFSBZZ11	REFURBISHMENT OF AIR QUALITY STATION(BAYSWATER)	-	-	-
5232	52326473520CFFS9ZZ11	REFURBISHMENT OF AIR QUALITY STATION(PELENOMI)	-	-	-
5232	52836473520CFCF7ZZ11	TURF LINE MARKING MACHINE FOR SPORTS FIELDS	-	-	-
5282	52826456020CFQ24ZZ11	SWIMMING POOL SUCTION MACHINE	-	-	-
5282	52826473520CFAN5ZZ11	REFURBISHMENT OF BOTSHABELO SWIMMING POOL	3 000 000	4 500 000	4 500 000
5282	52826473520CFANAZZ30	REFURBISHMENT OF THABA NCHU SWIMMING POOL	3 000 000	4 500 000	4 500 000
5282	52826473520CFFSCZZ11	ATHUR NATHAN SWIMMING POOL - RESTORATION	-	-	-
			27 995 902	22 050 000	9 050 000
ECONOMIC AND RURAL DEVELOPMENT					
6761	67616473520CFZ14ZZ11	GROUNDWATER AUGMENT(BOREHOLE WINDMILLS)	-	-	-
6761	67616473520CFZ12ZZ11	FENCING OF COMMONAGES AND PLOTS	-	-	-
6781	67816473520CFQN6ZZ11	THABA NCHU CONTAINER PARK	-	-	-
6781	67816473520CFQN5ZZ11	FICHARDT STREET MARKET	-	-	-
6781	67816473520CFCB7ZZ40	BOTSHABELO HAWKING STALLS PHASE 02 & 03	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		TOTAL	-	-	-

	VOTE	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
FRESH PRODUCE MARKET					
6902	69026460020CFAX6ZZ11	UPS & BACKUP BATTERIES	-	-	-
6902	69026456020CFAB8ZZ11	MARKET TOWING TROLLEYS	750 000	-	-
		TOTAL	750 000	-	-
TECHNICAL SERVICES - ROADS					
7327	73276456020CFQP3ZZ11	ROAD MAINTENANCE EQUIPMENT	1 000 000	-	-
			1 000 000	-	-
WATER					
7614	76146445020CFR70ZZ11	AUTOMATED METER READING AND PREPAID PROGRAMME	50 000 000	-	-
			50 000 000	-	-
TECHNICAL SERVICES - FLEET MANAGEMENT					
7401	74016473520CFAP5ZZ11	FILLING STATION REFURBISHMENT	-	5 000 000	-
7401	74016456020CFZ93ZZ11	TOOLS	-	150 000	-
7401	74016456020CFQA6ZZ11	OIL MANAGEMENT SYSTEM	-	1 200 000	-
			-	-	-
			-	-	-
		TOTAL	-	6 350 000	-
PUBLIC SAFETY AND SECURITY					
8511	85116456020CFQ62ZZ11	SPEED LAW ENFORCE CAMERAS- HANDHELD CAM	250 000	260 000	275 000
8511	85116456020CFQ63ZZ11	SPEED LAW ENFORCEMENT FIXED CAMERAS	600 000	-	680 000
8511	85116456020CFWM6ZZ11	BREATHERLAZERS	100 000	-	120 000
8511	85116151020CFC81ZZ11	CONTRAVENTION MANAGEMENT SYSTEM	-	-	-
8541	85416456020CFAS1ZZ11	ALARM SYSTEM	1 000 000	1 040 000	1 100 000
8541	85416456020CFCA6ZZ11	9MM HANDGUNS	1 100 000	1 144 000	1 180 000
8541	85416456020CFCA7ZZ11	12 GAGE SHOTGUNS	180 000	187 200	195 424
8541	85416456020CFCB1ZZ11	BULLET PROOF VESTS	500 000	550 000	575 200
8541	85416456020CFQ41ZZ11	CCTV	3 000 000	3 000 000	3 260 400
8541	85416456020CFWM7ZZ11	METAL WALKTHROUGH DETECTOR X RAY SCANNER	2 000 000	-	-
8541	85416473520CFAB9ZZ11	DEV IMPOUNDMENT YARD FOR STRAY ANIMALS	-	-	-
8541	85416473520CFAC1ZZ11	UPG CONTROL CENTRE (MAINT LEASE TO OWN)	3 000 000	3 120 000	3 260 400
8541	85416473520CFWM8ZZ11	DEVELOPMENT INDOOR SHOOTING RANGE	-	-	-
8511	85116456020CFC82ZZ11	PARKING METERS	650 000	676 000	706 420
8511	85116456020CFCA5ZZ11	BLUE LIGHTS & SIRENS	200 000	208 000	217 360
8562	85626456020CFCB5ZZ11	FIREFIGHT NOZZLE & MONITOR REPLACEMENT PROGRAMME HOSES	210 000	-	-
3901	39016460020CFANBZZ11	PROCUREMENT OF 30 X 20 INCH TABLETS WITH E PUBS FULLY LOADED (FOR FIRE SERVICE	-	-	-
3901	39016151020CFANCZZ11	PROCUREMENT OF A DISASTER MANAGEMENT INFORMATION SYSTEM (DMIS)	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		TOTAL	12 790 000	10 185 200	11 570 204
		TOTAL OWN FUNDS	148 285 902	82 258 747	62 358 705

CENTLEC

VOTE	DETAIL OF EXPENDITURE CENTLEC	BUDGET 2026/2027	BUDGET 2027/2028	BUDGET 2028/2029
13056473520CFQX3ZZ11	TRAINING & DEVELOPMENT	720 000	743 760	767 560
13046456020CFHR1ZZ11	EQUIPMENT DISABLED PERSONS	250 000	258 250	266 514
14066456020CFQY4ZZ11	DIGITAL RADIO SYSTEM	1 500 000	1 500 000	1 500 000
14066470020CFQX2ZZ11	COMPUTER EQUIPMENT	7 000 000	7 000 000	3 000 000
14066470020CFQX6ZZ11	IMPLEM BUSINESS CONT DISASTER RECOV INF	33 000 000	30 000 000	18 000 000
14066471020CFQY3ZZ11	UPGRADE & REFURB COMPUTER NETWORK	6 000 000	6 000 000	5 000 000
14066522420CFP49ZZ11	BULK METER REFURBISHMENT	-	12 642 887	10 062 596
14066523020CFP33ZZ11	METER PROJECT	33 000 000	34 089 000	35 179 848
14076460020CFCL1ZZ11	VENDING BACK OFFICE	-	12 642 887	10 320 000
14426522420CFP50ZZ11	ELECTRIFICATION INTERNAL PROJECTS	6 000 000	6 000 000	5 000 000
14426522420CFP53ZZ11	EXTENSION AND UPGRADING OF THE 11KV NETW	5 000 000	5 000 000	4 000 000
1442652302017P28ZZ11	PUBLIC ELECTRICITY CONNECTIONS	15 000 000	15 495 000	15 990 840
14426523020CFP26ZZ11	UPGRADING AND EXTENTION OF LV NETWORK	2 350 000	2 427 550	2 505 232
14426523020CFP29ZZ11	SERVITUDES LAND (INCL INVEST REMUNE REG	700 000	723 100	746 239
14426523020CFP35ZZ11	INSTALLATION OF PUBLIC LIGHTING	4 750 000	4 906 750	5 063 766
14426523020CFP72ZZ11	INSTALL PREPAID METERS (INDIGENT)	300 000	309 900	319 817
14426523420CFP70ZZ11	ESTABLISHMENT OF NEW 30MWP SOLAR FARM	3 000 000	3 000 000	3 000 000
14426522420CFP81ZZ11	INFRA CATALYST PROJECTS	5 000 000	5 000 000	4 000 000
14436523020CFP27ZZ11	REFURBISHMENT OF HIGH MAST LIGHTS	10 000 000	10 000 000	10 000 000
14436523020CFP30ZZ11	REP LOW VOLT DECREPIT 2/4/8 WAY BOXES	1 417 500	1 464 278	1 511 134
14436523020CFP34ZZ11	REP BRITTLE OVERHEAD CONNECTIONS	1 500 000	1 549 500	1 599 084
14436433020CFB61ZZ11	REP STREETLIGHT VANDALISED UNDERGROUND CABLES	5 000 000	5 165 000	5 330 280
14446523020CFP36ZZ11	S/LIGHTS REPLACE POLE TRNS POLES SECTION	7 500 000	7 500 000	7 500 000
14456420420CFCX1ZZ11	PROTECTION TEST UNIT	1 500 000	1 500 000	1 500 000
14456523020CFCX2ZZ11	INSTALLATION OF HIGH VOLTAGE TEST EQUIPM	1 125 000	1 162 125	1 199 313
14456524020CFP80ZZ11	REPLACEMENT OF OIL PLANT	400 000	413 200	426 422
14456563520CFQH6ZZ11	REPAIR MMM DIST DIST CENTRE	5 440 500	5 620 037	5 799 878
15036421420CFQX8ZZ11	VEHICLES	20 000 000	20 000 000	7 833 478
15036520420CFP08ZZ11	SECURITY EQUIPMENT (CCTV)	10 000 000	10 000 000	4 000 000
15056460020CFQX1ZZ11	FURNITURE AND OFFICE EQUIPMENT	4 000 000	4 000 000	2 000 000
15066563520CFQY2ZZ11	OFFICE BUILDING	15 000 000	15 495 000	5 000 000
	TOTAL	**206 453 000**	**231 608 222**	**178 422 002**

1.7.1.3 EXTERNAL FINANCING FUND (EFF) (BALANCES

The city is not intending to apply for external financing as a result of the financial stability issues that led to the city being placed on Cabinet Intervention. The city is still implementing the Financial Recovery Plan, recommendations and activities under the rescue phase. The city is yet to proceed with recommendations under stability and sustainability activities which are lined to formulation and implementation of the budget.

The city has not defaulted in the payment of long term loans in the last 24 months, and is intending to continue in that trajectory until all loans are settled.

It must be mentioned that under the Trading Services Reforms, and depending on the Infrastructure Investment and Business turnaround, the city may request special dispensation from National Treasury to acquire long term loans to finance catalytic projects that have potential for new revenue streams that can be used to reinvest in existing infrastructure improvements.

The balance on long term loans as at 30 June 2025 are presented in the table below.

Mangaung Metropolitan Municipality Group

Consolidated Annual Financial Statements for the year ended 30 June 2025

Notes to the Consolidated Annual Financial Statements

	Economic entity		Controlling entity	
Figures in Rand	2025	2024	2025	2024
24. Borrowings				
At amortised cost				
ABSA Nr: 23135 - redeemable on 30 Oc 2026	110 151 339	174 979 499	110 151 339	174 979 499
DBSA Nr: 103433/01 - redeemable on 29 Jan 2027	32 474 909	49 862 520	32 474 909	49 862 520
DBSA Nr: 103433/02 - redeemable on 29 Jan 2027	7 947 878	12 543 521	7 947 878	12 543 521
DBSA Nr: 61007294 - redeemed on 30 June 2025	-	46 112 907	-	46 112 907
Standard Bank Nr: 041303636 - redeemed on 30 Dec 2024	-	23 324 618	-	23 324 618
ESKOM Debt relief in terms of MFMA Circular no. 124	-	128 940 293	-	-
Total other financial liabilities	**150 574 126**	**435 763 358**	**150 574 126**	**306 823 065**

These loans are from ABSA, The Development Bank of South Africa and Standard Bank of South Africa Limited. Repayments are made either monthly or on a six-monthly basis. The final loan will be redeemed on 29 January 2027 and the loans bear interest between 6% and 14%.

Non-current liabilities At amortised cost	54 304 749	279 516 756	54 304 749	150 576 463
Current liabilities At amortised cost	96 269 377	156 246 602	96 269 377	156 246 602

1.7.2 CAPITAL BUDGET PER VOTE PER FUNDING SOURCE

PROJECTS FUNDED FROM THE URBAN SETTLEMENT DEVELOPMENT GRANT

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
COMMUNITY AND SOCIAL SERVICES					
5302	5302645002081Y99ZZ11	REFUSE BINS FOR CBDE'S IN METRO	1 000 000	-	-
5302	5302645002081CC1ZZ11	REFUSE BINS FOR BUSINESSES / TRADE WASTE REMOVAL	1 000 000	-	-
5302	5302645002081AN6ZZ11	WASTE DROP OFF FACILITY	1 000 000	-	-
5302	5302645002081AW1ZZ11	MULTIPURPOSE RECYCLING FACILITY	1 000 000	-	-
5302	5302645002081CC6ZZ11	NEW OFFICE BUILDING SOUTPAN	300 000	2 200 000	-
5302	5302645002081AW6ZZ60	REPLACEMENT OF FENCE AT SOUTPAN LANDFILL SITE	-	-	-
5631	5631647352081CE4ZZ11	EROSION CONTROL ON NAVAL HILL	5 000 000	5 000 000	5 000 000
		TOTAL	**9 300 000**	**7 200 000**	**5 000 000**

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
PLANNING AND HUMAN SETTLEMENT					
6212	6212647352081Z75ZZ11	LAND SURVEYING REMAINDER FARM VEEKRAAL 605	100 000	-	-
6231	6231647352081QH5ZZ40	FIRE STATION BOTSHABELO	3 200 000	-	-
6231	6231647352081QV1ZZ30	CONSTRUCTION OF A NEW COMMUNITY CENTRE IN THABA NCHU	620 000	-	-
		TOTAL	**3 920 000**	-	-
ECONOMIC AND RURAL DEVELOPMENT					
			-	-	-
		TOTAL	-	-	-

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
TECHNICAL SERVICES					
ROADS AND STORMWATER					
7327	7327644502081WB3ZZ11	DEVELOP MASTER PLANS	-	-	-
7327	7327644502081WB4ZZ11	REFURBISHMENT MANAGEMENT SYSTEM: R & S	-	-	-
7327	7327647242081RR5ZZ11	REHABILITATION OF STREETS UNSPECIFIED	20 780 000	7 528 944	1 000 000
7327	7327647242081AX7ZZ11	REHABILITATION OF STREETS TAU STREET	10 000 000	-	-
7327	7327647242081AX8ZZ11	REHABILITATION OF STREETS CASTELYN	5 000 000	-	-
7327	7327647242081AX9ZZ30	REHABILITATION OF STREETS ZONE 2/ THUBIES THABA NCHU	2 500 000	-	-
7327	7327647242081W19ZZ20	T1428A MAN RD 198 199&200 BOCH	2 260 445	-	-
7327	7327647242081W36ZZ20	T1430C 7TH STR BOTSHB SECTION H	-	-	-
7327	7327647242081W37ZZ20	T1432 MAN 10786 BERGMAN SQUARE	14 562 670	-	-
7327	7327647242081W40ZZ30	T1522 THA RD 2029 2044 & 2031 UPG	1 000 000	-	-
7327	7327647242081W41ZZ40	T1523 BOT RD 304 305 308 SECTION G UPG	500 000	16 563 646	2 200 000
7327	7327647242081W43ZZ40	T1524 BOT RD 437 SECTION A UPG	500 000	17 698 808	5 000 000
7327	7327647242081W47ZZ20	T1527B BOCHABELA STS UPG	1 260 445	-	-
7327	7327647242081W48ZZ20	T1527C BOCHABELA STS UPG	1 260 445	-	-
7327	7327647242081W49ZZ20	T1528 MAN RD 11388 & 11297 JB MAFORA UPG	500 000	12 059 154	2 486 468
7327	7327647242081W57ZZ20	T1536 HEAVY REHAB ZASTRON ST	3 000 000	16 000 000	5 000 000
7327	7327647242081W58ZZ20	T1537 HEAVY REHAB NELSON M&ELA ST	-	2 000 000	6 000 000
7327	7327647242081W60ZZ20	T1539 UPGRADE TRAFFIC INTERSECTIONS	1 010 024	4 000 000	2 000 000
7327	7327647242081Y46ZZ20	SAND DU PLESSIS RD: ESTOIRE	-	1 308 532	2 000 000
7327	7327647242081Y52ZZ20	STORMWATER REFURBISHMENT	10 000 000	5 500 000	2 000 000
7327	7327647242081Z18ZZ11	T1908 BATHO UPGRADING OF ROADS AND STORMWATER	11 520 890	1 151 424	-
7327	7327647302081W38ZZ20	T1433 BAINSVLEI M/WATER BULK S/WATER UPG	197 317	3 500 000	5 000 000
7327	7327647242081C83ZZ11	KOKOZELA STREET ROCKLANDS	-	1 000 000	5 000 000
7327	7327647242081C84ZZ11	BOBO STREET	-	1 000 000	5 000 000
7327	7327647242081C85ZZ11	RAMAILANE STREET	-	1 000 000	5 000 000
7327	7327647242081C86ZZ11	THAMBO STREET	-	1 000 000	5 000 000
7327	7327647242081RE4ZZ20	ZIM STREET PHASE 2: KAGISANONG: UPGRADE	1 406 494	5 285 757	1 000 000
7327	7327647242081RJ5ZZ20	DR BELCHER/MACGREGOR INTERCHANGE	-	617 066	617 066
7327	7327647242081RN9ZZ11	REPLACEMENT OF OBSOLETE AND ILLEGAL SIGNAGE AND TRAFFIC SIGNALS	-	1 000 000	2 735 206
7327	7327647242081W39ZZ20	T1520: FIRST AVENUE PEDESTRIAN BRIDGE	-	-	1 000 000
7327	7327647242081W42ZZ20	T1523B: VICTORIA & KOLBE INTERSECTION	-	0	1 000 000
7327	7327647242081W44ZZ40	T1525: BOT RD 601: SECTION D: UPGRADE	-	1 000 000	3 000 000
7327	7327647242081W45ZZ20	T1526: LEFIKENG & ROMA STR: SECTION U & J: UPGRADE	-	800 000	2 506 869
7327	7327647242081W50ZZ40	T1529: BOT RD 3824: BOTSHABELO WEST (MAIN ROAD)	-	-	-
7327	7327647242081W59ZZ20	T1538: UPGRADING INTERSECTION ST GEORGE ST & PRES BRAND	-	1 000 000	3 331 470
7327	7327647242081Y49ZZ20	NELSON MANDELA BRIDGE	-	1 000 000	4 513 401
7327	7327647242081Y53ZZ20	BULK STORMWATER PHASE 5	-	1 000 000	2 969 051
7327	7327647242081Y54ZZ20	BULK STORMWATER ROCKLANDS	-	1 000 000	2 969 051
7327	7327647302081WJ7ZZ11	UPGRADING OF THOKOZANI AVENUE ROCKLANDS	390 667	3 702 395	3 702 395
7327	7327647302081WJ8ZZ11	CONNECTOR STREET OF NICOLAI AND CALLIOPE	2 000 000	4 702 395	6 000 000
7327	7327647242081AB6ZZ11	UPGRADING OF DU PLESSIS STR BFN	1 390 667	5 000 000	3 404 790
7327	7327647242081FSEZZ11	BLOEMSIDE 4510 - ROADS AND STORWATER	1 581 823	7 581 823	2 000 000
7327	7327647242081FSFZZ11	L/PARK (100)INST INTERNAL ROADS AND STORMWATER	1 000 000	-	-
7327	7327647242081W2NZZ11	ZCC ROAD - WARD 11	500 000	5 000 000	3 000 000
7327	7327647242081W2PZZ11	KOPANONG POLICE STATION UPGRADING OF ROADS	1 000 000	5 000 000	2 000 000
7327	7327647242081NVCZZ11	DEVELOPMENT OF NALISVIEW CEMETERY	29 000 000	13 000 000	20 000 000
7327	7327647242081RD4ZZ20	T1907 UPGRADING OF ROAD AND STORMWATER MAPANGWANA STREET	11 789 231	1 000 000	7 789 231
7327	7327647242081AP1ZZ11	MOIPOLAI STREET	500 000	5 000 000	5 000 000
7327	7327647242081AP2ZZ11	REHABILITATION OF ZONE 3 ROAD (THUBISI PRIMARY SCHOOL)	500 000	4 000 000	1 000 000
7327	7327647242081AP3ZZ11	UPGRADING OF ROADS AND STORMWATER: KGOTLA YA BAROLONG	-	1 000 000	1 000 000
7327	7327647242081AP4ZZ11	BULK STORMWATER RAMAKGARI	-	1 000 000	1 000 000
		TOTAL	**136 911 118**	**159 999 944**	**134 225 000**

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
TECHNICAL SERVICES					
FLEET MANAGEMENT					
7401	7401642142081QX8ZZ11	VEHICLE PROCUREMENT	2 000 000	-	-
		TOTAL	2 000 000	-	-
WATER AND SANITATION					
SANITATION					
7502	7502644942081FSLZZ11	BOTSHABELO SECTION E1905 - INSTALL WATER AND SANITATION	2 535 000	-	-
7502	7502644942081FSMZZ11	L/PARK (100)INST WATER INT SEWER RET	6 740 500	-	-
7502	7502644942081FSHZZ11	VEERKRAAL WATER AND SEWER	5 000 000	2 471 056	-
7502	7502644942081C33ZZ40	BOTSHABELO MAIN OUTFALL SEWER	-	-	-
		TOTAL	14 275 500	2 471 056	0
WATER					
7612	7612644602081APAZZ11	REFURBISHMENT OF WATER SUPPLY SYSTEMS - REFURBISHMENT OF WATER PIPELINES	13 368 062	-	-
7614	7614644502081R70ZZ11	AUTOMATED METER READING AND PREPAID PROGRAMME	10 000 000	-	-
		TOTAL	23 368 062	-	-
CENTLEC					
			-	-	-
		TOTAL	-	-	-

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
7327	7327227041082802ZZ11	DEVELOP MASTER PLANS	-	2 000 000	2 000 000
7327	7327227041082803ZZ11	REFURBISHMENT MANAGEMENT SYSTEM: R & S	5 869 320	2 000 000	2 000 000
			-	-	-
		TOTAL	5 869 320	4 000 000	4 000 000
		TOTAL ALLOCATION FROM DEPARTMENTS	195 644 000	173 670 999	143 225 000

1.7.3 PROJECTS FUNDED FROM URBAN DEVELOPMENT FINANCING GRANT

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
WASTE MANAGEMENT					
5302	53026450020UCAPMZZ11	REHAB OF NORTHERN LANDFILL SITE	13 935 100	53 104 750	69 983 606
5302	53026460020UCAPKZZ11	LANDFILL SITE VEHICLES PLANT AND EQUIPMENT	9 000 000	-	-
5302	53026450020UCAPLZZ11	WASTE COLLECTION VEHICLES PLANT AND EQUIPMENT	23 000 000	-	-
		TOTAL	45 935 100	53 104 750	69 983 606
TECHNICAL SERVICES					
WATER AND SANITATION					
SANITATION					
7502	75026449420UCAPNZZ11	WATER BORNE SANITATION MANGAUNG WARD 8	-	6 000 000	10 000 000
7502	75026449420UCAPPZZ11	WATER BORNE SANITATION MANGAUNG WARD 17	4 000 000	16 000 000	-
7502	75026449420UCAPQZZ11	REFURBISHMENT OF SLUDGE DIGESTERS IN BLOEMSPRUIT WWTW	2 074 000	2 142 442	10 000 000
7502	75026449420UCAPRZZ11	REFURBISHMENT OF SEWER SYSTEMS - UNSPECIFIED	6 878 893	5 000 000	15 000 000
7502	75026449420UCAPSZZ11	REFURBISHMENT OF SEWER SYSTEMS - GENERAL DAN PIENAAR, WAVERLEY	1 634 265	-	-
7502	75026449420UCAPTZZ11	REFURBISHMENT OF SEWER SYSTEMS - OUTFALL SEWER IN YORK STREET, BAYSWATER	1 510 764	-	-
7502	75026449420UCAPUZZ11	REFURBISHMENT OF SEWER SYSTEMS - EXISTING RETICULATION SEWER I	1 742 078	-	-
7502	75026449420UCAPVZZ11	REFURBISHMENT OF SEWER SYSTEMS - MK SQUARE SEWER CONNECTIONS AND TOILET STRUCTURES	1 900 000	-	-
7502	75026449420UCAPWZZ11	MMM WASTE WATER TREATMENT WORKS REFURBISHMENT	30 000 000	10 000 000	20 000 000
7502	75026449420UCAPXZZ11	STERKWATER WWTW PHASE 3 CIVIL (SLUGE STREAM)	15 000 000	-	-
7502	75026449420UCAPYZZ11	STERKWATER WWTW PHASE 3 MECH AND ELECTRICAL (LIQUID STREAM)	16 044 490	20 000 000	10 000 000
7502	75026449420UCAPZZZ11	EXTENSION THABA NCHU WWTW (SELOSESHA) (CIVIL)	20 000 000	24 881 949	-
7502	75026449420UCALAZZ11	SOUTPAN WATER AND SANITATION CONSTRU	-	-	-
7502	75026449420UCALBZZ11	BLOEMSIDE 4510 - INSTAL WATER AND SANITATION	2 000 000	3 882 148	-
7502	75026449420UCALFZZ11	BOTSHABELO MAIN OUTFALL SEWER	-	-	-
		TOTAL	102 784 490	87 906 539	65 000 000
WATER					
7612	76126446020UCALHZZ11	NAVAL HILL NEW BULK DISTRIBUTION PIPELINE AND ASSOCIATED WORKS FOR REZONING	2 459 034	21 416 387	45 124 579
7612	76126446020UCALJZZ11	NEW RESERVOIR IN THABA NCHU (20ML)	10 000 000	20 000 000	24 000 000
7612	76126446020UCALKZZ11	PELLISSIER RESERVOIR	2 000 000	17 000 000	30 000 000
7612	76126446020UCALLZZ11	W1501: GARIEP WATER AUGMENTATION PROJECT	500 000	-	-
7612	76126446020UCALMZZ11	DAM REFURBISHMENT (Civil,Mech and Electrical)	2 104 449	4 627 994	6 000 000
7612	76126446020UCALNZZ11	BOREHOLE REFURBISHMENT	2 500 000	2 500 000	2 000 000
7612	76126446020UCALPZZ11	DEWETSDORP - STEEL TANK PUMPSTATION REFURBISHMENT	1 000 000	-	-
7612	76126446020UCALQZZ11	BLOEMFONTEIN NORTHERN BULK DISTRIBUTION PIPELINE	2 459 034	17 416 387	26 124 580
7612	76126446020UCALRZZ11	ADDITIONAL 45 ML LONGRIDGE RESERVOIR	1 000 000	14 000 000	39 000 000
7612	76126446020UCALSZZ11	NEW GROENVLEI 20Ml RESERVOIR AND BULK SUPPLY LINE	1 000 000	3 000 000	15 000 000
7612	76126446020UCALTZZ11	REFURBISH AND UPGRADE SLUICE GATE SYSTEM AT MASELSPOORT	1 200 000	5 542 665	15 000 000
7612	76126446020UCALUZZ11	REFURBISHMENT OF WATER SUPPLY SYSTEMS - REFURBISHMENT OF WATER PUMPS	3 500 000	3 500 000	3 500 000
7612	76126446020UCALVZZ11	REFURBISHMENT OF WATER SUPPLY SYSTEMS - REFURBISHMENT OF WATER PIPELINES	3 500 000	3 500 000	3 500 000
7612	76126446020UCALWZZ11	REFURBISHMENT OF WATER SUPPLY SYSTEMS - REFURBISHMENT AND REPLACEMENT OF WATER VALVES	3 500 000	3 500 000	3 500 000
7612	76126446020UCALYZZ11	REFURBISHMENT OF WATER SUPPLY SYSTEMS - REFURBISHMENT OF RESERVOIR AND STEEL TANKS	3 500 000	3 500 000	3 500 000
7612	76126446020UCALZZZ11	MASELSPOORT WATER RE-USE (GRAVITY LINE TO MOCKESDAM)	800 000	14 000 000	33 000 000
7612	76126446020UCAMTZZ11	MASELSPOORT WATER RE-USE (GRAVITY TO NEWWTW)	500 000	14 000 000	27 000 000
7612	76126446020UCAMBZZ11	MASELSPOORT WATER RE-USE (PUMP STATION AND RISING MAIN)	800 000	13 000 000	22 000 000
7612	76126446020UCAMCZZ11	HAMILTON PARK PUMP STATION REFURBISHMENT	8 000 000	19 000 000	-
7612	76126446020UCAMDZZ11	MASELSPOORT WTW PIPELINE AND UPGRADE	13 023 993	13 600 000	17 744 720
7612	76126446020UCAMEZZ11	MASELSPOORT WTW UPGRADE (Phase 1)	-	-	-
7612	76126446020UCAMFZZ11	TELEMETRY AND SCADA SYSTEM (WATER) - INTEGRATION AND OPTIMISA	30 800 000	7 200 000	5 000 000
7502	76126446020UCAMGZZ11	BOTSHABELO SECTION K PUMPSTATION AND RISING MAIN	-	-	-
7612	76126446020UCAMHZZ11	CONSTRUCTION OF THE NEW GRASSLAND RESERVOIR	100 000	1 000 000	1 000 000
7612	76126446020UCAMJZZ11	REHABILITATION OF MOCKESDAM	100 000	818 229	1 000 000
7612	76126446020UCAMKZZ11	ADVANCED TREATMENT PROCESSES AT MASELSPOORT WTW	100 000	1 000 000	1 000 000
7614	76146446020UCAMLZZ11	REPLACE WATER METERS AND METERING OF UNMETERED SITES	16 000 000	5 000 000	5 000 000
7614	76146446020UCAMMZZ11	AUTOMATED METER READING AND PREPAID PROGRAMME	40 000 000	5 000 000	11 903 641
7614	76146446020UCAMPZZ11	PRESSURE AND NETWORK ZONE MANAGEMENT (INCLUDING AUDITING (	6 000 000	6 000 000	5 000 000
7614	76146446020UCAMQZZ11	BULK CHECK METERS: INSTALLATION AND REFURBISHMENT	4 000 000	4 000 000	5 000 000
7614	76146446020UCAMRZZ11	REFURBISHMENT/REPLACEMENT OF VALVES AND AUDIT, REPAIR AND AS	4 000 000	4 000 000	4 000 000
7614	76146446020UCAMSZZ11	CONSTRUCTION OF A NEW STORE ROOM	8 376 900	3 597 180	-
		TOTAL	172 823 410	230 718 841	354 897 520
CENTLEC					
1442	14426522420UCP76ZZ11	BOTSH: UPG SUB T (2ND TRANS SCADA EQUI	10 000 000	11 560 822	15 235 322
1442	14426522420UCP77ZZ11	BOTSH: UPG SUB W (C/WORK B/W 2ND TRA S/D	14 000 000	16 185 150	21 329 451
1442	14426522420UCP78ZZ11	BLOEM: C/Y-EST 33/11KV 20MVA FIRM SUPDC	14 000 000	16 185 150	21 329 451
1442	14426522420UCP79ZZ11	BLOEM: N/STAD-UPG 132/11KV 20MVA FIRM DC	8 000 000	9 248 657	12 188 258
1443	14436521020UCP15ZZ11	REMEDIAL WORK 132KV SOUTHERN LINES	10 000 000	11 560 822	15 235 322
1443	14436433020UCCE2ZZ11	REPLACE DECRYPT CABLES MV-HV	8 200 000	9 479 874	12 492 964
1442	14426433020UCB60ZZ11	REP OVERHEAD LINE EQUIPMENT AND S/LIGHTS POLES	15 000 000	17 341 233	22 852 984
1444	14446433020UCCE3ZZ11	REPLACE DECRYPT CABLES MV-HV	2 600 000	3 005 814	3 961 184
1445	14456520420UCP04ZZ11	REPLACEMENT OF 110V BATTERIES	3 811 000	4 405 829	5 806 181
1445	14456521420UCP60ZZ11	REPLACEMENT OF 11KV SWITCHGEARS	5 200 000	6 011 627	7 922 368
1445	14456521420UCP61ZZ11	REPLACEMENT OF 32V BATTERIES	3 200 000	3 699 463	4 875 303
1445	14456522420UCP45ZZ11	REFUR PROTEC & SCADA SYSTEMS DIST CENTR	5 940 500	6 867 706	9 050 543
1445	14456522420UCP52ZZ11	TRANSFORMER REPLACE & OTHER RELATED EQUI	30 512 500	35 274 957	46 486 777
1445	14456563520UCQH7ZZ11	REPAIR VISTA DIST DIST CENTRE	22 651 000	26 186 417	34 509 529
		TOTAL	153 115 000	177 013 522	233 275 638
OPSCAPS					
53	53022270410UOMRCZZ11	C&PS: B&A PROJECT MANAGEMENT	5 103 900	5 900 528	7 775 956
76	76122270410UOMRCZZ11	C&PS: B&A PROJECT MANAGEMENT	30 623 100	35 402 820	46 655 280
		TOTAL	35 727 000	41 303 348	54 431 236
		TOTAL ALLOCATION FROM DEPARTMENTS	530 385 000	610 047 000	797 588 000

FUNDED FROM THE NDPG (NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT) PORTION OF THE UDFG GRANT

	Votes	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
ECONOMIC AND RURAL DEVELOPMENT					
6701	67016473520UCUD1ZZ11	WAAIHOEK PRECINCT REDEVELOPMENT	20 000 000	20 000 000	20 000 000
		TOTAL	20 000 000	20 000 000	20 000 000

1.6.4 PROJECTS FUNDED FROM THE PUBLIC TRANSPORT NETWORK GRANT

	VOTES	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
7201	7201642042062QK8ZZ11	NON-MOTORISED TRANSP (SIDEWALKS CYCLEW	2 230 000	-	2 355 974
7201	7201642042062QK9ZZ11	IPTN FARE COLLEC (AFC) INSTALLATION AUTO	3 200 000	1 696 000	-
7201	7201642042062QU1ZZ11	OPEN BUS STATIONS (BUS STOP SHELTER)	733 333	500 000	1 000 000
7201	7201642042062Y03ZZ11	IPTN BUS FLEET	50 072 971	47 881 441	14 265 374
7201	7201645002062FA7ZZ11	PRELIM + DETAILED INFRASTR DESIGN	3 438 952	657 173	-
7201	7201642042062B58ZZ11	IPTN APTMS INSTALLATION AUTO	4 800 000	2 544 000	-
7201	7201642042062B59ZZ11	ANNUAL COMPENSATION TO LICENCE HOLDERS	17 307 676	17 307 676	41 406 971
		TOTAL	81 782 932	70 586 290	59 028 319

1.6.5 PROJECTS FUNDED FROM THE INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT

	VOTE	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
CENTLEC					
1442	1442643302080P91ZZ11	ELECTRIFICATION PROJECTS (ISUPG)	27 612 712	40 000 000	34 000 000
		TOTAL	27 612 712	40 000 000	34 000 000
PLANNING AND HUMAN SETTLEMENT					
6212	6212647352080CX4ZZ11	FORMALISATION OF INFILL PLANNING	1 600 000	5 200 000	6 000 000
6212	6212647352080AX1ZZ11	SUBDIVISION OF VARIOUS ERVEN IN HEIDEDAL	1 670 870	-	-
6212	6212647352080AX2ZZ11	INFILL PLANNING VARIOUS ERVEN IN MMM	1 626 460	820 230	-
6212	6212647352080AX3ZZ11	SURVEY OF A NEW TOWNSHIP ON PORTION 13 OF FARM SEPANE 901	1 145 320	-	-
6212	6212647352080CX5ZZ11	LAND SURVEYING BOTSHABELO K	-	-	-
6212	6212647352080CX6ZZ11	TOWNSHIP ESTABLISH PORT 3 SELOSESHA 900	1 554 667	-	-
6212	6212647352080AX4ZZ40	LAND SURVEY PORT 3 SELOSESHA 900	-	3 600 000	-
6212	6212647352080CX7ZZ11	SURVEYING MOROJANENG	100 000	-	-
6212	6212647352080CX8ZZ11	TOWNSHIP ESTAB REMAINDER FARM BOTSH 826	2 120 000	-	-
6212	6212647352080AX5ZZ40	LAND SURVEY REMAINDER FARM BOTSH 826	-	5 000 000	-
6212	6212647352080WZ3ZZ11	TOWNSHIP ESTABLISHMENT FARM X2727	-	-	-
6212	6212647352080WZ4ZZ11	LAND SURVEYING FARM X2727	2 500 000	-	-
		TOTAL	12 317 317	14 620 230	6 000 000
TECHNICAL SERVICES					
ROADS AND TRANSPORT					
7327	7327647242080CX9ZZ11	SECTION R ACCESS ROAD & BRIDGE	18 908 900	1 236 331	-
7327	7327647242080CY1ZZ11	GRASSL& PH 4 - ROADS & S/WATER	25 404 345	1 404 345	-
7327	7327647242080CY2ZZ11	BOTS WEST - INSTAL MAIN ROADS/ S/WATER	11 000 000	-	-
7327	7327647242080CY3ZZ11	PROVISION OF ROADS AND STORMWATER	12 783 078	8 396 691	-
		TOTAL	68 096 323	11 037 367	-
WATER AND SANITATION					
SANITATION					
7502	7502644942080CY5ZZ11	BOTSHABELO MAIN OUTFALL SEWER	27 682 683	20 000 000	14 000 000
7502	7502644942080FSWZZ11	ALT SEWER SOLUTIONS INMAL SETTLEMENTS	8 000 000	7 000 000	25 000 000
7502	7502644942080FSYZZ11	SECTION N INSTAL WATER & SEWER	2 265 980	-	-
7502	7502644942080FTDZZ11	BOTSHABELO SECTION K RELOCATION AREA INTERIM WATER AND SEWER	1 000 000	-	-
7502	7502644942080FTEZZ11	MOROJANENG INTERIM WATER AND SEWER	4 858 505	5 655 000	15 000 000
7502	7502644942080FTFZZ11	PORTION 3 OF SELOSESHA INTERIM WATER AND SEWER	4 985 050	9 650 500	15 000 000
7502	7502644942080FTGZZ11	FARM EXT 2727 INTERIM WATER AND SEWER	3 000 000	9 800 500	15 000 000
7502	7502644942080FTJZZ11	BLOEMSIDE 7 - INST W & S RETIC500 UNITS	2 000 000	-	5 897 444
7502	7502644942080FTMZZ11	BOTSHB SEC D - INSTALL SEWER RETIC(100U)	12 505 500	11 326 620	15 000 000
7502	7502644942080FTNZZ11	BOTSHB SEC M - INSTALL SEWER RETIC(100U)	9 500 000	13 642 337	15 000 000
7502	7502644942080FTPZZ11	DEWETSDORP EXT 7 WATER AND SEWER	4 650 000	-	20 000 000
7502	7502644942080AMVZZ11	VEERKRAAL WATER AND SEWER	-	-	-
		TOTAL	80 447 718	77 074 957	139 897 444

	VOTE	DETAIL OF EXPENDITURE	Final Budget 2026/27	Final Budget 2027/28	Final Budget 2028/29
WATER					
7612	7612644602080CY8ZZ11	PROVISION OF BULK WATER SUPPLY	5 000 000	20 000 000	20 000 000
7612	7612644602080FA3ZZ11	INTERIM WATER INFORMAL SETTLE	2 000 000	25 000 000	15 000 000
7612	7612644602080APHZZ11	MATLHAR W&S _ INSTAL W & S (3108 U)	8 256 890	11 500 000	10 000 000
7612	7612644602080APJZZ11	SEROALO EXT 26 - INSTALLATION OF W &S (1	5 000 000	10 000 000	1 100 000
7612	7612644602080AL1ZZ11	KLIPFONTEIN WATER CONNECTIONS	1 500 000	12 505 660	7 000 000
7612	7612644602080AL2ZZ11	SONDERWAT PH 2 80/INST WATER INT SEW RET	5 280 580	5 000 000	7 000 000
7612	7612644602080AL3ZZ11	RATAU HLAM WAT & SEW- ALT SYSTEM (114 U)	8 000 000	9 000 000	12 000 000
7612	7612644602080AL4ZZ11	SECTION C WATER & SEWER	6 000 000	9 000 000	13 000 000
7612	7612644602080AL5ZZ11	TURFLAAGTE ZCC/ BOBO AND WINKIE DIREKO	1 055 000	5 000 000	5 000 000
7612	7612644602080AL6ZZ11	TURFLAAGTE ZCC/ NATURENA	1 500 000	5 000 000	7 000 000
7612	7612644602080AL7ZZ11	LOURIERPARK RELOCATION AREA - INTERIM WATER AND SEWER	7 500 000	27 471 056	35 000 000
7612	7612644602080AL8ZZ11	BOTSHABELO FARM 826 RELOCATION AREA INTERIM WATER AND SEWER	1 500 000	15 000 000	9 000 000
7612	7612644602080AK9ZZ11	BLOEMSIDE 9/10-INSTA W&S RETIC 200 UNITS	16 500 000	10 000 000	7 000 000
7612	7612644602080AN1ZZ11	TAMBO SQUARE - INSTAL WATER AND SEWER	6 000 000	10 000 000	9 000 000
7612	7612644602080FA4ZZ11	MAKURUNG INTERNAL WATER RETICULATION	20 000 000	10 000 000	-
		TOTAL	95 092 470	184 476 716	157 100 000
OPEX					
7502	7502227041064804ZZ11	GIS SYSTEM INFORMATION UPDATE	1 500 000	1 500 000	1 500 000
7502	7502227041064805ZZ11	SEWER MASTER AND DEVELOPMENT PLANS	1 500 000	1 500 000	1 500 000
7502	7502227041064806ZZ11	REFURBISHMENT/CONDITION MANAGEMENT PLAN	1 500 000	617 066	-
7612	7612227041064807ZZ11	GIS SYSTEM INFORMATION UPDATE	1 500 000	1 500 000	1 500 000
7612	7612227041064808ZZ11	WATER MASTER AND DEVELOPMENT PLAN	4 187 460	4 356 664	7 795 556
7612	7612227041064809ZZ11	REFURBISHMENT/CONDITION MANAGEMENT PLAN	1 000 000	3 000 000	1 000 000
7612	7612227041064810ZZ11	DAM SAFETY REORTS (MOCKES DAM, VANSTADENSRUS DAM, MASELSPOOR	100 000	1 000 000	1 000 000
7614	7614227041064811ZZ11	DEVELOPMENT AND IMPLEMANTATION of SAM MAST MODULE.	600 000	700 000	700 000
		TOTAL	11 887 460	14 173 730	14 995 556
			295 454 000	341 383 000	351 993 000

Distinguishing between new and renewal of city assets

Asset lifecycle management requires the constant review of the condition of all assets. Once general repairs and maintenance (operating budget expense) is no longer feasible, assets should either be renewed/upgraded.

Renewal of assets relates to existing assets that require placement/ rehabilitation/ refurbishment and that have reached end of useful life to either reset the asset life or extend the asset life.

Upgrading of assets refers to the upgrade of an existing asset to increase/unlock capacity within an existing asset. The life of the asset may be extended. In addition to the renewal and upgrading of existing assets, the City must also keep up with new and future developments in a specific geographical area that might require capital investment in new assets, which will then increase the City's asset base.

In short, an adequate balance of capital investment on renewal, upgrading and new assets is vital. To continue growing the local economy and expand provision of municipal services, investment in new assets is needed. On the other end of the spectrum, investment in renewal and upgrading of existing assets will ensure that City assets remain functional and in good working order. In cases where renewal and upgrading of assets is not adequately prioritised, the useful life of the assets will be reduced resulting in failure of infrastructure, which will be costlier to repair over the long-term to get back to acceptable service standards.

As per the table below, spending on new capital assets is budgeted as follows:

MAN Mangaung - Supporting Table SA34b Consolidated capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		86 457	102 358	201 703	478 707	540 497	540 497	302 774	232 114	282 761
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 306	13 777	13 874	36 140	36 593	36 593	45 266	64 661	77 864
HV Substations		2 557	1 318	–	1 800	2 800	2 800	3 811	4 406	5 806
MV Networks		575	11 240	10 987	27 950	28 400	28 400	38 913	57 629	69 347
LV Networks		1 174	1 219	2 887	6 390	5 393	5 393	2 543	2 626	2 710
Capital Spares										
Water Supply Infrastructure		20 662	76 309	101 541	206 679	317 181	317 181	68 000	7 000	25 000
Water Treatment Works		–	–	–	2 000	1 000	1 000	–	–	–
Bulk Mains		20 662	76 309	101 541	145 698	258 404	258 404	60 000	–	–
Distribution		–	–	–	58 981	57 777	57 777	8 000	7 000	25 000
Sanitation Infrastructure		61 489	12 272	86 289	235 888	186 724	186 724	189 508	160 453	179 897
Pump Station										
Reticulation		4 219	9 847	74 423	230 888	183 224	183 224	189 508	160 453	179 897
Waste Water Treatment Works		57 270	2 425	11 866	5 000	3 500	3 500	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		203	960	7 049	13 500	12 300	12 300	25 000	20 000	20 000
Community Facilities		203	960	6 615	10 000	10 000	10 000	25 000	20 000	20 000
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Public Open Space		–	242	237	–	–	–	–	–	–
Public Ablution Facilities										
Markets		203	300	–	10 000	10 000	10 000	25 000	20 000	20 000
Stalls		–	417	6 378	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	435	3 500	2 300	2 300	–	–	–
Indoor Facilities		–	–	435	2 000	1 300	1 300	–	–	–
Outdoor Facilities		–	–	–	1 500	1 000	1 000	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Operational Buildings		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Municipal Offices		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 881	2 121	3 596	500	–	–	1 650	676	706
Machinery and Equipment		1 881	2 121	3 596	500	–	–	1 650	676	706
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		•	•	•	•	•	•	•	•	•
Total Capital Expenditure on renewal of existing assets	1	88 590	105 975	212 349	500 207	556 797	556 797	334 424	255 790	306 468
Renewal of Existing Assets as % of total capex		*12,7%*	*18,4%*	*25,8%*	*37,2%*	*39,3%*	*39,3%*	*23,8%*	*17,6%*	*20,2%*
Renewal of Existing Assets as % of deprecn"		*10,0%*	*12,6%*	*21,5%*	*66,5%*	*74,0%*	*74,0%*	*34,1%*	*25,2%*	*29,3%*

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**361 486**	**264 400**	**356 863**	**455 502**	**525 146**	**525 146**	**728 128**	**859 940**	**947 326**
Roads Infrastructure		152 562	103 218	68 881	190 158	220 358	220 358	202 419	159 133	119 523
Roads		–	–	–	–	–	–	–	–	–
Road Structures		152 562	103 218	68 881	190 158	220 358	220 358	202 419	158 133	116 787
Road Furniture		–	–	–	–	–	–	–	1 000	2 735
Capital Spares										
Storm water Infrastructure		–	–	–	197	197	197	2 588	11 905	14 702
Drainage Collection		–	–	–	197	197	197	2 588	11 905	14 702
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		104 390	116 140	169 752	182 320	183 390	183 390	191 163	216 745	231 119
Power Plants		–	–	–	2 250	–	–	3 000	3 000	3 000
HV Substations		–	–	12 392	7 050	5 700	5 700	10 000	10 000	4 000
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations										
MV Networks		2 777	1 124	5 959	4 050	3 443	3 443	6 000	6 000	5 000
LV Networks		101 613	115 016	151 400	168 970	174 248	174 248	172 163	197 745	219 119
Capital Spares										
Water Supply Infrastructure		48 055	22 255	33 512	45 250	70 195	70 195	284 284	416 196	511 998
Dams and Weirs										
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		15 563	8 094	4 652	1 250	1 250	1 250	–	–	–
Distribution		32 492	14 161	28 860	44 000	68 945	68 945	284 284	416 196	511 998
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Pump Station										
Reticulation		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Landfill Sites		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		39 770	27 175	102 827	125 923	116 601	116 601	127 799	131 834	103 626
Community Facilities		37 529	27 175	101 872	119 923	115 881	115 881	119 579	122 090	93 858
Halls										
Centres		26 857	5 093	53 952	38 901	34 801	34 801	62 712	64 420	62 808
Crèches										
Clinics/Care Centres		–	–	–	4 500	3 000	3 000	1 000	–	–
Fire/Ambulance Stations		4 045	2 053	26 077	17 000	28 000	28 000	3 200	–	–
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	3 055	1 880	11 000	3 000	3 000	–	–	–
Police										
Parks		–	–	677	3 500	–	–	2 000	–	–
Public Open Space		5 299	14 281	19 286	36 272	42 772	42 772	40 667	39 670	31 050
Nature Reserves		1 228	1 217	–	8 750	4 308	4 308	10 000	13 000	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		100	1 475	–	–	–	–	–	–	–
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	5 000	–
Sport and Recreation Facilities		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Indoor Facilities										
Outdoor Facilities		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		7 795	18 723	91 246	65 946	29 724	29 724	49 500	44 000	27 000
Computer Equipment		7 795	18 723	91 246	65 946	29 724	29 724	49 500	44 000	27 000
Furniture and Office Equipment		2 209	15 526	10 983	2 800	26 470	26 470	16 496	18 493	13 820
Furniture and Office Equipment		2 209	15 526	10 983	2 800	26 470	26 470	16 496	18 493	13 820
Machinery and Equipment		4 463	2 562	3 490	17 611	15 935	15 935	12 640	11 497	11 370
Machinery and Equipment		4 463	2 562	3 490	17 611	15 935	15 935	12 640	11 497	11 370
Transport Assets		179 154	99 248	33 374	151 517	126 909	126 909	101 844	91 429	68 362
Transport Assets		179 154	99 248	33 374	151 517	126 909	126 909	101 844	91 429	68 362
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	594 876	427 634	598 783	819 299	840 785	840 785	1 036 407	1 157 193	1 171 503

The portion of the capital expenditure that is expected to result in renewal of existing assets are indicated as per the below table:

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		86 457	102 358	201 703	478 707	540 497	540 497	302 774	232 114	282 761
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		4 306	13 777	13 874	36 140	36 593	36 593	45 266	64 661	77 864
Power Plants										
HV Substations		2 557	1 318	–	1 800	2 800	2 800	3 811	4 406	5 806
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		575	11 240	10 987	27 950	28 400	28 400	38 913	57 629	69 347
LV Networks		1 174	1 219	2 887	6 390	5 393	5 393	2 543	2 626	2 710
Capital Spares										
Water Supply Infrastructure		20 662	76 309	101 541	206 679	317 181	317 181	68 000	7 000	25 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	2 000	1 000	1 000	–	–	–
Bulk Mains		20 662	76 309	101 541	145 698	258 404	258 404	60 000	–	–
Distribution		–	–	–	58 981	57 777	57 777	8 000	7 000	25 000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		61 489	12 272	86 289	235 888	186 724	186 724	189 508	160 453	179 897
Pump Station										
Reticulation		4 219	9 847	74 423	230 888	183 224	183 224	189 508	160 453	179 897
Waste Water Treatment Works		57 270	2 425	11 866	5 000	3 500	3 500	–	–	–
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		203	960	7 049	13 500	12 300	12 300	25 000	20 000	20 000
Community Facilities		203	960	6 615	10 000	10 000	10 000	25 000	20 000	20 000
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police										
Parks										
Public Open Space		–	242	237	–	–	–	–	–	–
Nature Reserves										
Public Ablution Facilities										
Markets		203	300	–	10 000	10 000	10 000	25 000	20 000	20 000
Stalls		–	417	6 378	–	–	–	–	–	–
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	435	3 500	2 300	2 300	–	–	–
Indoor Facilities		–	–	435	2 000	1 300	1 300	–	–	–
Outdoor Facilities		–	–	–	1 500	1 000	1 000	–	–	–
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Operational Buildings		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Municipal Offices		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		1 881	2 121	3 596	500	–	–	1 650	676	706
Machinery and Equipment		1 881	2 121	3 596	500	–	–	1 650	676	706
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	88 590	105 975	212 349	500 207	556 797	556 797	334 424	255 790	306 468
Renewal of Existing Assets as % of total capex		*12,7%*	*18,4%*	*25,8%*	*37,2%*	*39,3%*	*39,3%*	*23,8%*	*17,6%*	*20,2%*
Renewal of Existing Assets as % of deprecn"		*10,0%*	*12,6%*	*21,5%*	*66,5%*	*74,0%*	*74,0%*	*34,1%*	*25,2%*	*29,3%*

The city is currently targeting an asset renewal percentage of 60% to rehabilitate our current infrastructure and in line with the Metro Trading Services reforms. The current renewal percentage of 23,80% is therefore well below that target. As the UDFG grant is still a new addition to the city and the city is still grappling on the best process to follow to achieve the objectives the grants set out in the most efficient way possible, capital expenditure will be relooked at before the final submission of the budget to ensure that the optimal balance is achieved between new assets and rehabilitation and renewal of the current asset base.

1.8 ANNUAL BUDGET TABLES

Included below are the budget tables:

Table A1 – Budget overview

The projected financial outcome of this budget at the end of the 2026/27 budget year can be summarised as follows:

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all the major financial perspectives (operating capital, expenditure, financial position, cash flow and MFMA funding compliance).
2. The table above provides an overview of the amount to be proposed to Council for operating performance resources required for capital expenditure, financial positions, cash and funding compliance as well as the municipality's commitment to eliminating basic service delivery backlogs.

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Service charges	4 784 065	5 380 638	6 167 497	6 854 443	6 811 712	6 811 712	4 056 026	7 299 591	7 818 113	8 135 884
Investment revenue	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Transfer and subsidies - Operational	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Other own revenue	1 044 089	1 436 414	1 692 309	1 593 384	1 597 391	1 597 391	1 131 485	1 754 688	1 704 046	1 780 481
Total Revenue (excluding capital transfers and contributions)	8 385 699	9 580 275	11 031 512	11 640 587	11 630 929	11 630 929	7 674 084	12 895 384	13 516 238	14 035 185
Employee costs	2 202 619	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	1 843 168	2 806 052	2 913 361	3 049 071
Remuneration of councillors	69 434	74 552	77 818	83 728	83 728	83 728	50 635	86 541	91 084	95 866
Depreciation, amortisation and impairment	866 182	840 382	989 789	752 070	752 070	752 070	595 070	980 358	1 016 583	1 046 506
Interest, Dividends and Rent on Land	178 458	149 878	(48 965)	132 723	132 723	132 723	38 895	122 547	120 002	120 002
Inventory consumed and bulk purchases	3 132 443	3 604 980	3 919 977	3 692 720	3 681 594	3 681 594	2 606 502	3 896 624	4 020 897	4 163 512
Transfers and subsidies	-2	4 992	-3	15 000	12 000	12 000	215	10 000	11 000	12 000
Other expenditure	112 952	1 757 550	348 242	3 482 129	3 672 056	3 672 056	1 977 295	3 430 286	3 571 592	3 671 048
Total Expenditure	8 562 088	8 890 707	10 949 390	10 814 029	11 010 161	11 010 161	7 111 781	11 332 409	11 744 520	12 158 006
Surplus/(Deficit)	(176 389)	689 568	82 122	826 558	620 768	620 768	562 303	1 562 975	1 771 718	1 877 179
Transfers and subsidies - capital (monetary allocations)	825 524	638 226	681 340	1 017 011	1 124 959	1 124 959	413 004	1 064 782	1 151 705	1 294 398
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	649 135	1 327 795	763 462	1 843 570	1 745 727	1 745 727	975 307	2 627 758	2 923 423	3 171 577
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	649 135	1 327 795	763 462	1 843 570	1 745 727	1 745 727	975 307	2 627 758	2 923 423	3 171 577
Capital expenditure & funds sources										
Capital expenditure	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	559 971	1 404 521	1 450 077	1 519 188
Transfers recognised - capital	572 820	482 889	543 570	1 015 269	1 123 217	1 123 217	437 172	1 064 782	1 151 705	1 294 398
Borrowing	12 220	–	–	–	–	–	–	–	–	–
Internally generated funds	110 170	94 097	279 515	328 719	293 825	293 825	122 799	339 739	298 372	224 790
Total sources of capital funds	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	559 971	1 404 521	1 450 077	1 519 188
Financial position										
Total current assets	8 529 283	8 927 039	5 575 124	4 663 324	4 663 324	4 663 324	486 296	8 531 574	11 852 249	15 416 879
Total non current assets	21 748 694	21 972 585	27 841 026	22 120 558	22 193 612	22 193 612	38 681	26 245 328	27 518 975	28 832 347
Total current liabilities	10 291 801	10 762 298	6 689 630	3 537 104	3 537 104	3 537 104	(246 687)	4 273 107	4 187 273	4 064 240
Total non current liabilities	2 439 971	2 540 271	3 811 848	1 061 633	1 061 633	1 061 633	37	2 087 787	2 138 260	2 239 873
Community wealth/Equity	17 191 119	17 332 781	21 782 382	21 221 797	21 392 694	21 392 694	324 291	28 416 009	33 045 690	37 945 113
Cash flows										
Net cash from (used) operating	4 326 088	6 685 674	9 813 731	2 029 619	2 029 619	2 029 619	9 822 147	3 793 949	4 185 892	4 480 905
Net cash from (used) investing	(691 950)	(527 889)	(792 641)	(1 333 637)	(1 333 652)	(1 333 652)	(511 486)	(1 394 568)	(1 439 796)	(1 508 578)
Net cash from (used) financing	(206 337)	(164 191)	(225 641)	(104 661)	(104 661)	(104 661)	(48 309)	(60 717)	4 200	4 284
Cash/cash equivalents at the year end	4 168 335	6 704 739	9 290 311	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095
Cash backing/surplus reconciliation										
Cash and investments available	4 168 479	6 704 906	9 290 493	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095
Application of cash and investments	1 789 603	1 369 363	132 464	1 660 614	1 659 445	1 659 445	(2 695 416)	1 605 629	1 325 073	1 097 640
Balance - surplus (shortfall)	2 378 876	5 335 543	9 158 028	(574 433)	(573 279)	(573 279)	11 957 768	1 836 559	4 867 412	8 071 455
Asset management										
Asset register summary (WDV)	18 428 878	18 482 042	23 107 097	21 785 742	21 858 796	21 858 796		25 665 385	26 765 798	27 929 031
Depreciation	885 335	840 382	989 789	752 070	752 070	752 070		980 358	1 016 583	1 046 506
Renewal and Upgrading of Existing Assets	100 333	149 352	224 302	524 689	576 257	576 257		368 114	292 884	347 685
Repairs and Maintenance	568 946	594 397	707 802	632 126	754 365	754 365		829 434	875 287	921 228
Free services										
Cost of Free Basic Services provided	9 716	(445 815)	(483 875)	(35 773)	(35 198)	(35 198)		183 974	(312 826)	(966 719)
Revenue cost of free services provided	(216 205)	(234 579)	(255 627)	(231 625)	(231 625)	(231 625)		(196 360)	(396 655)	(409 744)
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Table A2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);

MAN Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		3 075 149	3 245 495	3 698 122	3 659 519	3 800 541	3 800 541	4 199 460	4 390 335	4 629 370
Executive and council		869	923	1 102	1 051	1 051	1 051	1 105	1 142	1 178
Finance and administration		3 074 280	3 244 572	3 697 020	3 658 468	3 799 490	3 799 490	4 198 355	4 389 194	4 628 191
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		49 150	60 179	73 975	52 822	52 822	52 822	60 028	62 009	63 993
Community and social services		5 489	5 352	5 550	3 748	3 748	3 748	5 187	5 358	5 530
Sport and recreation		2 821	3 666	4 156	3 062	3 062	3 062	2 432	2 512	2 592
Public safety		14 015	23 303	35 644	26 025	26 025	26 025	36 955	38 175	39 396
Housing		26 808	27 828	28 588	19 946	19 946	19 946	15 409	15 918	16 427
Health		16	29	37	42	42	42	45	47	48
Economic and environmental services		34 694	60 218	48 785	36 799	36 799	36 799	37 753	38 999	40 246
Planning and development		18 487	44 091	18 252	18 174	18 174	18 174	17 773	18 360	18 947
Road transport		15 837	15 837	29 976	18 062	18 062	18 062	19 526	20 170	20 816
Environmental protection		370	290	556	563	563	563	454	469	484
Trading services		6 052 190	6 852 534	7 891 916	8 908 404	8 865 673	8 865 673	9 662 853	10 176 525	10 595 897
Energy sources		3 127 394	3 555 382	3 951 450	4 707 325	4 664 594	4 664 594	5 221 389	5 475 412	5 658 338
Water management		1 766 187	2 046 669	2 575 057	2 564 754	2 564 754	2 564 754	2 730 731	2 920 439	3 114 980
Waste water management		693 776	732 872	813 138	1 072 670	1 072 670	1 072 670	1 137 628	1 182 432	1 212 151
Waste management		464 835	517 611	552 271	563 654	563 654	563 654	573 105	598 242	610 428
Other	4	39	75	55	54	54	54	73	75	77
Total Revenue - Functional	2	9 211 223	10 218 501	11 712 852	12 657 598	12 755 888	12 755 888	13 960 166	14 667 943	15 329 583
Expenditure - Functional										
Governance and administration		1 592 287	1 876 669	1 735 108	1 814 851	1 875 750	1 875 750	1 881 907	1 929 370	2 012 370
Executive and council		134 457	29 772	91 581	188 247	181 229	181 229	194 967	187 856	197 192
Finance and administration		1 457 830	1 846 897	1 643 527	1 626 605	1 694 521	1 694 521	1 686 940	1 741 514	1 815 178
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		885 758	1 000 092	1 007 823	836 007	854 035	854 035	788 912	828 671	864 843
Community and social services		51 697	59 763	54 164	58 436	57 849	57 849	54 431	57 104	59 904
Sport and recreation		334 519	385 770	387 013	260 163	260 520	260 520	252 455	263 739	275 508
Public safety		378 321	397 311	413 777	338 761	361 065	361 065	349 412	369 148	384 316
Housing		105 449	141 298	136 605	161 742	157 505	157 505	114 961	120 329	125 924
Health		15 771	15 950	16 264	16 904	17 096	17 096	17 653	18 350	19 191
Economic and environmental services		572 296	582 822	647 727	619 589	640 671	640 671	713 154	765 386	784 911
Planning and development		43 251	47 536	54 266	74 455	75 110	75 110	68 453	71 828	75 362
Road transport		500 931	506 414	563 862	510 053	531 591	531 591	605 916	652 845	666 816
Environmental protection		28 114	28 872	29 598	35 082	33 971	33 971	38 785	40 713	42 733
Trading services		6 334 820	6 885 358	8 364 338	7 999 121	8 095 224	8 095 224	7 942 592	8 214 945	8 489 415
Energy sources		3 399 897	3 885 564	4 372 092	4 380 959	4 369 945	4 369 945	4 827 226	5 020 958	5 207 415
Water management		2 098 020	2 169 453	2 988 000	2 571 597	2 609 750	2 609 750	2 092 005	2 129 197	2 177 984
Waste water management		566 287	435 461	654 398	620 493	674 585	674 585	601 138	623 788	643 328
Waste management		270 616	394 879	349 848	426 072	440 944	440 944	422 223	441 002	460 688
Other	4	3 892	4 786	4 951	5 319	5 340	5 340	5 843	6 148	6 468
Total Expenditure - Functional	3	9 389 054	10 349 726	11 759 947	11 274 887	11 471 020	11 471 020	11 332 409	11 744 520	12 158 006
Surplus/(Deficit) for the year		(177 831)	(131 225)	(47 095)	1 382 711	1 284 869	1 284 869	2 627 758	2 923 423	3 171 577

Table A3 – Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote);

Table A3 gives an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

MAN Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - City Manager		0	0	100	0	0	0	0	0	0
Vote 02 - Executive And Council		–	–	–	1	1	1	50	50	50
Vote 03 - Corporate Services		2 459	4 576	11 387	13 720	13 720	13 720	4 765	4 943	5 124
Vote 04 - Financial Services		1 842 263	1 932 595	2 268 755	1 988 126	1 998 126	1 998 126	2 642 975	2 736 026	2 828 152
Vote 05 - Community And Social Development		486 212	547 572	576 185	569 095	569 095	569 095	579 889	605 249	617 659
Vote 06 - Planning And Human Settlement		(17 372)	96 590	82 162	60 743	60 743	60 743	56 882	58 759	60 640
Vote 07 - Economic And Rural Development		33 985	35 292	36 855	40 073	34 019	34 019	36 000	37 188	38 378
Vote 08 - Roads And Transport		17 787	15 837	29 976	18 062	18 062	18 062	19 526	20 170	20 816
Vote 09 - Water And Sanitation		2 459 962	2 779 542	3 388 195	3 637 425	3 637 425	3 637 425	3 868 359	4 102 871	4 327 131
Vote 10 - Municipal General		1 492 754	1 522 911	1 639 711	1 717 004	1 854 079	1 854 079	1 613 377	1 709 099	1 853 899
Vote 11 - Public Safety And Security		100	821	19 789	26 025	26 025	26 025	36 955	38 175	39 396
Vote 12 - Centlec		3 127 394	3 555 382	3 951 450	4 707 325	4 664 594	4 664 594	5 221 389	5 475 412	5 658 338
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–
Vote 14 - N/A		–	–	–	–	–	–	–	–	–
Vote 15 - Other		0	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**9 445 545**	**10 491 119**	**12 004 565**	**12 777 598**	**12 875 888**	**12 875 888**	**14 080 166**	**14 787 943**	**15 449 583**
Expenditure by Vote *to be appropriated*	1									
Vote 01 - City Manager		128 917	121 800	145 242	157 978	155 551	155 551	164 263	165 219	172 157
Vote 02 - Executive And Council		140 348	166 947	189 584	190 680	194 937	194 937	206 876	217 249	228 090
Vote 03 - Corporate Services		402 390	528 824	553 477	380 128	391 463	391 463	391 784	410 833	426 695
Vote 04 - Financial Services		269 650	564 769	771 553	781 985	782 808	782 808	730 981	760 519	791 457
Vote 05 - Community And Social Development		703 901	924 600	675 455	643 582	654 749	654 749	629 648	658 689	689 159
Vote 06 - Planning And Human Settlement		177 930	222 148	213 987	250 177	244 936	244 936	195 346	205 231	215 605
Vote 07 - Economic And Rural Development		48 380	60 682	60 766	72 378	63 481	63 481	74 340	67 781	71 346
Vote 08 - Roads And Transport		607 924	644 993	727 316	669 982	739 087	739 087	832 921	892 288	918 990
Vote 09 - Water And Sanitation		2 688 526	2 541 862	3 558 751	3 178 374	3 270 619	3 270 619	2 680 260	2 739 669	2 807 562
Vote 10 - Municipal General		481 572	321 033	25 632	186 256	198 732	198 732	205 519	191 599	198 364
Vote 11 - Public Safety And Security		272 499	376 884	400 354	379 553	401 857	401 857	390 254	411 336	427 852
Vote 12 - Centlec		3 399 897	3 885 564	4 372 092	4 380 959	4 369 945	4 369 945	4 827 226	5 020 958	5 207 415
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–
Vote 14 - N/A		–	–	–	–	–	–	–	–	–
Vote 15 - Other		67 121	(10 379)	65 740	2 855	2 855	2 855	2 992	3 149	3 314
Total Expenditure by Vote	2	**9 389 054**	**10 349 726**	**11 759 947**	**11 274 887**	**11 471 020**	**11 471 020**	**11 332 409**	**11 744 520**	**12 158 006**
Surplus/(Deficit) for the year	2	**56 492**	**141 392**	**244 618**	**1 502 711**	**1 404 869**	**1 404 869**	**2 747 758**	**3 043 423**	**3 291 577**

Table A4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);

Table A4 give an overview of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scares resources to be spend on:

MAN Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2 995 230	3 405 750	3 674 130	4 419 517	4 376 786	4 376 786	2 561 904	4 756 241	5 097 788	5 225 312
Service charges - Water	2	1 145 911	1 316 838	1 772 791	1 645 063	1 645 063	1 645 063	988 753	1 641 219	1 788 423	1 948 850
Service charges - Waste Water Management	2	473 541	475 634	530 056	589 015	589 015	589 015	360 803	675 254	697 537	719 859
Service charges - Waste Management	2	169 383	182 417	190 520	200 849	200 849	200 849	144 565	226 877	234 364	241 864
Sale of Goods and Rendering of Services	2	33 006	38 155	55 939	67 108	67 108	67 108	36 194	54 942	56 722	58 505
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	446 858	575 307	644 051	618 133	618 133	618 133	449 989	692 492	715 344	738 235
Interest earned from Current and Non Current Assets	2	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Dividends	2	12	8	9	10	10	10	8	10	11	12
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	48 084	54 518	57 944	47 274	47 078	47 078	29 640	45 425	46 924	48 425
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	59 032	36 653	47 322	43 081	47 291	47 291	24 033	115 064	118 830	122 602
Non-Exchange Revenue											
Property rates	2	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	18 935	95 525	49 205	52 207	52 207	52 207	16 509	43 589	44 843	46 099
Licences or permits	2	1 440	1 338	1 728	1 827	1 819	1 819	1 188	1 748	1 806	1 863
Transfer and subsidies - Operational	2	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Interest	2	124 636	172 226	206 878	195 462	195 462	195 462	146 362	227 057	234 549	242 055
Fuel Levy	2	363 435	405 248	443 643	427 562	427 562	427 562	427 562	433 651	472 859	510 137
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	19 993	49 142	30 489	10 335	10 335	10 335	-	9 953	10 281	10 610
Other Gains	2	(71 341)	8 293	155 100	130 386	130 386	130 386	-	130 757	1 877	1 937
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**8 385 699**	**9 580 275**	**11 031 512**	**11 640 587**	**11 630 929**	**11 630 929**	**7 674 084**	**12 895 384**	**13 516 238**	**14 035 185**
Expenditure											
Employee related costs	2	2 202 619	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	1 843 168	2 806 052	2 913 361	3 049 071
Remuneration of councillors	2	69 434	74 552	77 818	83 728	83 728	83 728	50 635	86 541	91 084	95 866
Bulk purchases - electricity	2	2 216 593	2 546 877	2 746 657	2 974 985	2 932 253	2 932 253	1 931 466	3 119 815	3 260 207	3 406 916
Inventory consumed	2,8	915 851	1 058 103	1 173 320	717 735	749 341	749 341	675 036	776 809	760 690	756 596
Debt impairment	2,3	1 081 471	548 155	1 317 541	1 794 007	1 794 007	1 794 007	1 188 949	1 608 788	1 703 505	1 768 138
Depreciation, amortisation and impairment	2	866 182	840 382	989 789	752 070	752 070	752 070	595 070	980 358	1 016 583	1 046 506
Interest, Dividends and Rent on Land	2	178 458	149 878	(48 965)	132 723	132 723	132 723	38 895	122 547	120 002	120 002
Contracted services	2	638 774	782 950	854 828	815 537	998 028	998 028	490 636	912 745	950 928	1 004 521
Transfers and subsidies	2	-	4 992	-	15 000	12 000	12 000	215	10 000	11 000	12 000
Irrecoverable debts written off	2	-	-	485 489	-	-	-	34 201	-	-	-
Operational costs	2	334 131	321 936	361 739	473 158	480 594	480 594	263 474	509 253	537 633	530 249
Disposal of Fixed and Intangible Assets	2	55 384	48 268	63 616	-	-	-	-	-	-	-
Other Losses	2	3 193	56 241	265 031	399 427	399 427	399 427	35	399 500	379 525	368 139
Total Expenditure		**8 562 088**	**8 890 707**	**10 949 390**	**10 814 029**	**11 010 161**	**11 010 161**	**7 111 781**	**11 332 409**	**11 744 520**	**12 158 006**
Surplus/(Deficit)		**(176 389)**	**689 568**	**82 122**	**826 558**	**620 768**	**620 768**	**562 303**	**1 562 975**	**1 771 718**	**1 877 179**
Transfers and subsidies - capital (monetary allocations)	6	825 524	638 226	681 340	1 017 011	1 124 959	1 124 959	413 004	1 064 782	1 151 705	1 294 398
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**649 135**	**1 327 795**	**763 462**	**1 843 570**	**1 745 727**	**1 745 727**	**975 307**	**2 627 758**	**2 923 423**	**3 171 577**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**649 135**	**1 327 795**	**763 462**	**1 843 570**	**1 745 727**	**1 745 727**	**975 307**	**2 627 758**	**2 923 423**	**3 171 577**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**649 135**	**1 327 795**	**763 462**	**1 843 570**	**1 745 727**	**1 745 727**	**975 307**	**2 627 758**	**2 923 423**	**3 171 577**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		234 323	272 618	291 713	120 000	120 000	120 000	80 000	120 000	120 000	120 000
Surplus/(Deficit) for the year	1	**883 458**	**1 600 412**	**1 055 175**	**1 963 570**	**1 865 727**	**1 865 727**	**1 055 307**	**2 747 758**	**3 043 423**	**3 291 577**

Table A5 – Budgeted Capital Expenditure by Vote, standard classification and funding;

Table A5 outlines a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification and the funding sources necessary to fund the capital budget including information on capital transfers from national and provincial departments.

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 01 - City Manager		70 888	–	–	–	20	20	20	–	–	–
Vote 02 - Executive And Council		–	–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		6 559	16 458	9 662	42 629	39 776	39 776	2 550	53 000	43 674	41 739
Vote 04 - Financial Services		–	–	–	–	–	–	–	–	–	–
Vote 05 - Community And Social Development		–	5 709	8 617	48 076	22 476	22 476	4 214	71 985	69 355	84 034
Vote 06 - Planning And Human Settlement		–	6 552	53 823	15 570	16 570	16 570	10 443	8 146	14 620	6 000
Vote 07 - Economic And Rural Development		3 569	1 892	–	14 025	13 525	13 525	331	20 750	20 000	20 000
Vote 08 - Roads And Transport		209 616	174 855	102 817	336 272	345 484	345 484	121 072	289 790	247 974	193 253
Vote 09 - Water And Sanitation		99 549	73 698	220 663	497 817	555 323	555 323	200 722	538 792	582 648	716 895
Vote 10 - Municipal General		–	–	–	2 921	3 245	3 245	294	–	–	–
Vote 11 - Public Safety And Security		–	–	9 006	4 900	4 900	4 900	1 040	6 000	6 120	6 521
Vote 12 - Centec		150 585	158 685	321 241	321 660	302 591	302 591	151 406	387 181	448 622	445 698
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–	–
Vote 14 - N/A		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**540 768**	**437 851**	**725 829**	**1 283 870**	**1 303 910**	**1 303 910**	**492 091**	**1 375 644**	**1 433 012**	**1 514 139**
Single-year expenditure *to be appropriated*	2										
Vote 01 - City Manager		–	–	–	–	–	–	–	–	–	–
Vote 02 - Executive And Council		–	272	17	500	500	500	85	–	–	–
Vote 03 - Corporate Services		1 074	910	328	1 000	–	–	–	1 750	–	–
Vote 04 - Financial Services		–	1 295	–	–	–	–	–	–	–	–
Vote 05 - Community And Social Development		3 008	3 672	12 373	12 800	16 258	16 258	12 516	11 246	13 000	–
Vote 06 - Planning And Human Settlement		150 360	128 360	65 193	39 728	90 633	90 633	54 936	8 091	–	–
Vote 07 - Economic And Rural Development		–	2 919	6 598	–	–	–	–	–	–	–
Vote 08 - Roads And Transport		–	1 006	10 655	–	–	–	(0)	–	–	–
Vote 09 - Water And Sanitation		–	–	–	–	–	–	–	–	–	–
Vote 10 - Municipal General		–	–	1 312	–	–	–	–	1 000	–	–
Vote 11 - Public Safety And Security		–	702	781	6 090	5 740	5 740	342	6 790	4 065	5 049
Vote 12 - Centec		–	–	–	–	–	–	–	–	–	–
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–	–
Vote 14 - N/A		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**154 442**	**139 135**	**97 256**	**60 118**	**113 131**	**113 131**	**67 880**	**28 877**	**17 065**	**5 049**
Total Capital Expenditure - Vote		**695 210**	**576 985**	**823 085**	**1 343 987**	**1 417 042**	**1 417 042**	**559 971**	**1 404 521**	**1 450 077**	**1 519 188**
Capital Expenditure - Functional											
Governance and administration		**92 949**	**75 909**	**38 902**	**35 275**	**37 266**	**37 266**	**730**	**40 000**	**38 524**	**31 239**
Executive and council		1 228	3 057	6 614	13 525	13 025	13 025	238	20 000	20 000	20 000
Finance and administration		91 721	72 852	32 287	21 750	24 241	24 241	492	20 000	18 524	11 239
Internal audit											
Community and public safety		**120 642**	**127 077**	**89 141**	**72 790**	**85 804**	**85 804**	**45 825**	**80 286**	**68 735**	**56 120**
Community and social services		–	2 173	7 292	10 000	10 000	10 000	7 294	–	–	–
Sport and recreation		4 392	7 221	8 511	51 300	26 258	26 258	4 774	67 496	58 550	44 550
Public safety		323	702	9 786	10 990	10 640	10 640	1 382	12 790	10 185	11 570
Housing		115 851	116 982	63 225	–	38 905	38 905	32 375	–	–	–
Health		76	–	328	500	–	–	–	–	–	–
Economic and environmental services		**229 243**	**135 907**	**141 911**	**394 870**	**415 582**	**415 582**	**154 076**	**305 028**	**256 244**	**199 253**
Planning and development		34 508	17 929	55 791	55 298	68 298	68 298	33 004	16 237	14 620	6 000
Road transport		194 735	117 977	86 120	335 072	344 284	344 284	121 072	287 790	241 624	193 253
Environmental protection		–	–	–	4 500	3 000	3 000	–	1 000	–	–
Trading services		**250 134**	**238 093**	**553 131**	**841 053**	**878 390**	**878 390**	**359 340**	**979 207**	**1 086 575**	**1 232 576**
Energy sources		150 585	158 685	321 241	321 660	302 591	302 591	151 406	387 181	448 622	445 698
Water management		38 927	56 445	111 313	191 948	251 948	251 948	114 261	341 284	415 196	511 998
Waste water management		60 622	17 253	109 349	305 869	303 376	303 376	86 461	197 508	167 453	204 897
Waste management		–	5 709	11 228	21 576	20 476	20 476	7 212	53 235	55 305	69 984
Other		**2 241**	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**695 210**	**576 985**	**823 085**	**1 343 987**	**1 417 042**	**1 417 042**	**559 971**	**1 404 521**	**1 450 077**	**1 519 188**
Funded by:											
National Government		562 987	442 235	536 231	1 000 769	1 108 717	1 108 717	436 707	1 049 782	1 136 210	1 278 408
Provincial Government		–	30 250	334	–	–	–	(6 789)	–	–	–
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		9 833	10 403	7 004	14 500	14 500	14 500	7 254	15 000	15 495	15 991
Transfers recognised - capital	4	**572 820**	**482 889**	**543 570**	**1 015 269**	**1 123 217**	**1 123 217**	**437 172**	**1 064 782**	**1 151 705**	**1 294 398**
Borrowing	6	12 220	–	–	–	–	–	–	–	–	–
Internally generated funds		110 170	94 097	279 515	328 719	293 825	293 825	122 799	339 739	298 372	224 790
Total Capital Funding	7	**695 210**	**576 985**	**823 085**	**1 343 987**	**1 417 042**	**1 417 042**	**559 971**	**1 404 521**	**1 450 077**	**1 519 188**

Table A6 – Budgeted Financial Position;

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councillors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets fewer liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items is order of liquidity; i.e. assets readily converted to cash or liabilities immediately required to be met from cash appear first.

MAN Mangaung - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	711 161	494 861	1 103 525	1 083 073	1 083 073	1 083 073	310 052	3 442 188	6 192 484	9 169 095
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	1 467 782	1 626 067	1 494 399	2 297 826	2 297 826	2 297 826	92 816	1 862 487	2 018 512	2 181 050
Receivables from non-exchange transactions	3	420 024	453 737	441 746	459 906	459 906	459 906	(22 099)	841 221	1 237 479	1 646 417
Current portion of non-current receivables	4	820 308	828 518	1 265 001	–	–	–	–	–	–	–
Inventory	5	688 278	647 292	690 658	822 519	822 519	822 519	20 517	1 891 562	1 901 036	1 908 502
VAT Receivable	6	4 278 110	4 690 283	367 174	–	–	–	61 098	494 116	502 738	511 813
Other current assets	7	143 620	186 281	212 621	–	–	–	23 913	–	–	–
Total current assets		**8 529 283**	**8 927 039**	**5 575 124**	**4 663 324**	**4 663 324**	**4 663 324**	**486 296**	**8 531 574**	**11 852 249**	**15 416 879**
Non current assets											
Investments	8	144	167	182	–	–	–	–	–	–	–
Investment property	9	1 587 424	1 590 666	1 604 199	1 595 760	1 595 760	1 595 760	–	401 050	405 060	409 111
Property, plant and equipment	10	17 539 499	17 606 510	22 453 828	19 721 568	19 793 413	19 793 413	(18 814)	24 752 105	25 818 255	26 959 522
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	4 352	4 352	4 352	–	3 723	3 761	3 798
Heritage assets	13	254 696	258 245	263 297	257 729	257 729	257 729	–	268 589	273 988	279 495
Intangible assets	14	97 838	135 098	130 814	206 333	207 543	207 543	(21 104)	239 917	264 734	277 105
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	8 967	9 009	9 063	116	116	116	(1 401)	2 587	2 613	2 639
Other non-current assets	16	2 260 126	2 372 890	3 379 642	334 701	334 701	334 701	80 000	577 357	750 564	900 676
Total non current assets		**21 748 694**	**21 972 585**	**27 841 026**	**22 120 558**	**22 193 612**	**22 193 612**	**38 681**	**26 245 328**	**27 518 975**	**28 832 347**
TOTAL ASSETS		**30 277 977**	**30 899 624**	**33 416 149**	**26 783 882**	**26 856 936**	**26 856 936**	**524 977**	**34 776 903**	**39 371 223**	**44 249 226**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	(118 541)	(287 024)	(502 183)	56 214	56 214	56 214	(50 236)	238	–	–
Consumer deposits	19	197 529	194 237	190 306	211 641	211 641	211 641	1 917	209 995	214 195	218 479
Trade and other payables from exchange transactions	20	4 123 992	4 415 185	4 978 360	3 152 808	3 152 808	3 152 808	(555 092)	3 346 950	3 239 663	3 132 426
Trade and other payables from non-exchange transactions	21	369 930	193 595	191 730	–	–	–	134 035	–	–	–
Provision	22	710 973	830 620	791 143	40 000	40 000	40 000	(18 279)	40 000	40 000	–
VAT Payable	23	4 204 308	4 612 076	504 536	76 441	76 441	76 441	240 969	622 262	628 484	634 769
Other current liabilities	24	803 609	803 609	535 740	–	–	–	–	53 662	64 931	78 567
Total current liabilities		**10 291 801**	**10 762 298**	**6 689 630**	**3 537 104**	**3 537 104**	**3 537 104**	**(246 687)**	**4 273 107**	**4 187 273**	**4 064 240**
Non current liabilities											
Financial liabilities	25	976 993	950 998	985 200	–	–	–	37	(16)	–	–
Provision	26	129 646	277 989	243 914	932 693	932 693	932 693	–	932 693	932 483	974 200
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	1 333 331	1 311 285	2 582 734	128 940	128 940	128 940	–	1 155 110	1 205 777	1 265 672
Total non current liabilities		**2 439 971**	**2 540 271**	**3 811 848**	**1 061 633**	**1 061 633**	**1 061 633**	**37**	**2 087 787**	**2 138 260**	**2 239 873**
TOTAL LIABILITIES		**12 731 772**	**13 302 570**	**10 501 478**	**4 598 737**	**4 598 737**	**4 598 737**	**(246 650)**	**6 360 894**	**6 325 533**	**6 304 113**
NET ASSETS		**17 546 205**	**17 597 054**	**22 914 671**	**22 185 145**	**22 258 199**	**22 258 199**	**771 626**	**28 416 009**	**33 045 690**	**37 945 113**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	12 172 722	12 329 550	11 911 135	16 194 372	16 365 269	16 365 269	324 291	18 569 675	23 248 470	28 050 157
Reserves and funds	30	5 018 397	5 003 231	9 871 246	5 027 425	5 027 425	5 027 425	–	9 846 334	9 797 220	9 894 956
Other	31	–	–	0	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**17 191 119**	**17 332 781**	**21 782 382**	**21 221 797**	**21 392 694**	**21 392 694**	**324 291**	**28 416 009**	**33 045 690**	**37 945 113**

Table A7 – Budgeted Cash Flows;

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

MAN Mangaung - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		846 350	858 837	992 173	1 356 910	1 356 910	1 356 910	673 566	1 980 732	2 046 097	2 111 572
Service charges		3 582 971	4 019 079	4 369 597	5 845 097	5 845 097	5 845 097	3 204 933	7 135 350	7 642 206	7 952 827
Other revenue		6 134 298	8 081 193	10 296 132	600 297	600 297	600 297	9 175 632	701 213	749 001	794 872
Transfers and Subsidies - Operational	1	660 184	1 198 093	1 272 239	1 361 141	1 361 141	1 361 141	1 023 608	1 394 332	1 466 561	1 510 421
Transfers and Subsidies - Capital	1	904 966	709 664	769 342	1 017 011	1 017 011	1 017 011	594 694	1 064 782	1 151 705	1 294 398
Interest		61 639	79 308	158 172	812 623	812 623	812 623	99 585	997 672	917 379	946 735
Dividends		12	8	9	10	10	10	8	10	11	12
Payments											
Suppliers and employees		(7 864 332)	(8 260 508)	(8 043 931)	(8 948 471)	(8 948 471)	(8 948 471)	(4 949 880)	(9 470 143)	(9 776 067)	(10 117 932)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(15 000)	(15 000)	(15 000)	–	(10 000)	(11 000)	(12 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 326 088	6 685 674	9 813 731	2 029 619	2 029 619	2 029 619	9 822 147	3 793 949	4 185 892	4 480 905
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	49 142	30 489	10 335	10 335	10 335	–	9 953	10 281	10 610
Decrease (increase) in non-current receivables		3 279	(42)	(54)	–	–	–	1 401	–	–	–
Decrease (increase) in non-current investments		(20)	(4)	8	15	–	–	–	–	–	–
Insurance Refund - Capital									–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments									–	–	–
Payments											
Capital assets		(695 210)	(576 985)	(823 085)	(1 343 987)	(1 343 987)	(1 343 987)	(512 887)	(1 404 521)	(1 450 077)	(1 519 188)
Retention (Capital)									–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(691 950)	(527 889)	(792 641)	(1 333 637)	(1 333 652)	(1 333 652)	(511 486)	(1 394 568)	(1 439 796)	(1 508 578)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	(25 262)	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	(15 837)	(8 643)	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(99)	417	99	3 094	3 094	3 094	1 927	(1 646)	4 200	4 284
Payments											
Repayment of borrowing		(206 238)	(148 770)	(191 835)	(107 755)	(107 755)	(107 755)	(50 236)	(59 071)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(206 337)	(164 191)	(225 641)	(104 661)	(104 661)	(104 661)	(48 309)	(60 717)	4 200	4 284
NET INCREASE/ (DECREASE) IN CASH HELD		3 427 802	5 993 594	8 795 450	591 320	591 305	591 305	9 262 352	2 338 663	2 750 296	2 976 611
Cash/cash equivalents at the year begin:	2	740 533	711 145	494 861	494 861	494 861	494 861	–	1 103 525	3 442 188	6 192 484
Cash/cash equivalents at the year end:	2	4 168 335	6 704 739	9 290 311	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095

Table A8 – Cash Backed reserves / accumulated surplus reconciliation (will be part of the final draft budget);

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of the MFMA Circular 42 - Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be funded.

MAN Mangaung - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	4 168 335	6 704 739	9 290 311	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	144	167	182	–	–	–	–	–	–	–
Cash and investments available:		4 168 479	6 704 906	9 290 493	1 086 181	1 086 166	1 086 166	9 262 352	3 442 188	6 192 484	9 169 095
Application of cash and investments											
Unspent conditional transfers		369 930	193 565	191 730	–	–	–	134 035	–	–	–
Unspent borrowing											
Statutory requirements	2	(1 414 661)	(1 534 226)	(2 967 445)	(334 701)	(334 701)	(334 701)	(2 967 445)	119 480	131 428	138 000
Other working capital requirements	3	2 123 361	1 879 374	2 117 037	1 955 315	1 954 146	1 954 146	(634 869)	1 462 524	1 170 019	936 015
Other provisions		710 973	830 620	791 143	40 000	40 000	40 000	772 864	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5								23 625	23 625	23 625
Total Application of cash and investments:		1 789 603	1 369 363	132 464	1 660 614	1 659 445	1 659 445	(2 695 416)	1 605 629	1 325 073	1 097 640
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		2 378 876	5 335 543	9 158 028	(574 433)	(573 279)	(573 279)	11 957 768	1 836 559	4 867 412	8 071 455
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	665 989	466 192	326 335
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		2 378 876	5 335 543	9 158 028	(574 433)	(573 279)	(573 279)	11 957 768	2 502 548	5 333 604	8 397 790

Table A9 – Asset Management (will be part of the final draft budget);

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

MAN Mangaung - Table A9 Consolidated Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	**594 876**	**427 634**	**598 783**	**819 299**	**840 785**	**840 785**	**1 036 407**	**1 157 193**	**1 171 503**
Roads Infrastructure		152 562	103 218	68 881	190 158	220 358	220 358	202 419	159 133	119 523
Storm water Infrastructure		–	–	–	197	197	197	2 588	11 905	14 702
Electrical Infrastructure		104 390	116 140	169 752	182 320	183 390	183 390	191 163	216 745	231 119
Water Supply Infrastructure		48 055	22 255	33 512	45 250	70 195	70 195	284 284	416 196	511 998
Sanitation Infrastructure		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Solid Waste Infrastructure		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***361 486***	***264 400***	***356 863***	***455 502***	***525 146***	***525 146***	***728 128***	***859 940***	***947 326***
Community Facilities		37 529	27 175	101 872	119 923	115 881	115 881	119 579	122 090	93 858
Sport and Recreation Facilities		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Community Assets		***39 770***	***27 175***	***102 827***	***125 923***	***116 601***	***116 601***	***127 799***	***131 834***	***103 626***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**7 795**	**18 723**	**91 246**	**65 946**	**29 724**	**29 724**	**49 500**	**44 000**	**27 000**
Furniture and Office Equipment		**2 209**	**15 526**	**10 983**	**2 800**	**26 470**	**26 470**	**16 496**	**18 493**	**13 820**
Machinery and Equipment		**4 463**	**2 562**	**3 490**	**17 611**	**15 935**	**15 935**	**12 640**	**11 497**	**11 370**
Transport Assets		**179 154**	**99 248**	**33 374**	**151 517**	**126 909**	**126 909**	**101 844**	**91 429**	**68 362**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**88 590**	**105 975**	**212 349**	**500 207**	**556 797**	**556 797**	**334 424**	**255 790**	**306 468**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 306	13 777	13 874	36 140	36 593	36 593	45 266	64 661	77 864
Water Supply Infrastructure		20 662	76 309	101 541	206 679	317 181	317 181	68 000	7 000	25 000
Sanitation Infrastructure		61 489	12 272	86 289	235 888	186 724	186 724	189 508	160 453	179 897
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***86 457***	***102 358***	***201 703***	***478 707***	***540 497***	***540 497***	***302 774***	***232 114***	***282 761***
Community Facilities		203	960	6 615	10 000	10 000	10 000	25 000	20 000	20 000
Sport and Recreation Facilities		–	–	435	3 500	2 300	2 300	–	–	–
Community Assets		***203***	***960***	***7 049***	***13 500***	***12 300***	***12 300***	***25 000***	***20 000***	***20 000***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***49***	***536***	–	***7 500***	***4 000***	***4 000***	***5 000***	***3 000***	***3 000***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**1 881**	**2 121**	**3 596**	**500**	–	–	**1 650**	**676**	**706**
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**11 743**	**43 377**	**11 953**	**24 482**	**19 460**	**19 460**	**33 691**	**37 094**	**41 218**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		11 632	42 022	11 953	23 400	17 168	17 168	33 691	36 269	41 218
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***11 632***	***42 022***	***11 953***	***23 400***	***17 168***	***17 168***	***33 691***	***36 269***	***41 218***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		111	710	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***111***	***710***	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	645	–	1 082	2 292	2 292	–	825	–
Intangible Assets		–	***645***	–	***1 082***	***2 292***	***2 292***	–	***825***	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**695 210**	**576 985**	**823 085**	**1 343 987**	**1 417 042**	**1 417 042**	**1 404 521**	**1 450 077**	**1 519 188**
Roads Infrastructure		152 562	103 218	68 881	190 158	220 358	220 358	202 419	159 133	119 523
Storm water Infrastructure		–	–	–	197	197	197	2 588	11 905	14 702
Electrical Infrastructure		120 328	171 939	195 578	241 860	237 150	237 150	270 119	317 675	350 201
Water Supply Infrastructure		68 718	98 564	135 052	251 929	387 376	387 376	352 284	423 196	536 998
Sanitation Infrastructure		117 967	29 348	152 749	248 888	206 853	206 853	189 508	160 453	179 897
Solid Waste Infrastructure		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***459 574***	***408 779***	***570 518***	***957 608***	***1 082 811***	***1 082 811***	***1 064 592***	***1 128 323***	***1 271 304***
Community Facilities		37 732	28 135	108 486	129 923	125 881	125 881	144 579	142 090	113 858
Sport and Recreation Facilities		2 241	–	1 390	9 500	3 020	3 020	8 220	9 744	9 768
Community Assets		***39 973***	***28 135***	***109 876***	***139 423***	***128 901***	***128 901***	***152 799***	***151 834***	***123 626***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		160	1 247	–	7 500	4 000	4 000	5 000	3 000	3 000
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***160***	***1 247***	–	***7 500***	***4 000***	***4 000***	***5 000***	***3 000***	***3 000***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	645	–	1 082	2 292	2 292	–	825	–
Intangible Assets		–	***645***	–	***1 082***	***2 292***	***2 292***	–	***825***	–
Computer Equipment		**7 795**	**18 723**	**91 246**	**65 946**	**29 724**	**29 724**	**49 500**	**44 000**	**27 000**
Furniture and Office Equipment		**2 209**	**15 526**	**10 983**	**2 800**	**26 470**	**26 470**	**16 496**	**18 493**	**13 820**
Machinery and Equipment		**6 344**	**4 683**	**7 087**	**18 111**	**15 935**	**15 935**	**14 290**	**12 173**	**12 076**
Transport Assets		**179 154**	**99 248**	**33 374**	**151 517**	**126 909**	**126 909**	**101 844**	**91 429**	**68 362**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**695 210**	**576 985**	**823 085**	**1 343 987**	**1 417 042**	**1 417 042**	**1 404 521**	**1 450 077**	**1 519 188**

ASSET REGISTER SUMMARY - PPE (WDV)	5	18 428 878	18 482 042	23 107 097	21 785 742	21 858 796	21 858 796	25 665 385	26 765 798	27 929 031
Roads Infrastructure		2 878 436	2 841 396	2 590 355	4 217 556	4 247 756	4 247 756	4 249 909	4 384 141	4 530 274
Storm water Infrastructure		–	–	–	197	197	197	2 588	11 905	14 702
Electrical Infrastructure		5 943 362	5 865 938	10 910 790	6 234 385	6 229 675	6 229 675	11 464 181	12 002 047	12 548 251
Water Supply Infrastructure		1 459 881	1 462 910	1 382 486	1 726 482	1 863 133	1 863 133	1 787 406	1 922 604	2 084 632
Sanitation Infrastructure		2 372 160	2 215 046	2 137 202	2 629 851	2 586 612	2 586 612	2 428 610	2 496 360	2 636 191
Solid Waste Infrastructure		123 716	400 936	275 393	24 576	30 876	30 876	47 674	55 962	69 984
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		*12 777 555*	*12 786 227*	*17 296 226*	*14 833 047*	*14 958 249*	*14 958 249*	*19 980 368*	*20 873 019*	*21 884 034*
Community Assets		3 311 260	3 220 155	3 249 691	1 313 815	1 303 293	1 303 293	1 178 135	1 222 164	1 241 011
Heritage Assets		254 696	258 245	263 297	257 729	257 729	257 729	268 589	273 988	279 495
Investment properties		1 587 424	1 590 666	1 604 199	1 595 760	1 595 760	1 595 760	401 050	405 060	409 111
Other Assets		451	385	326	1 461 007	1 457 507	1 457 507	1 487 863	1 550 821	1 618 867
Biological or Cultivated Assets										
Intangible Assets		97 838	135 098	130 814	206 333	207 543	207 543	239 917	264 734	277 105
Computer Equipment		4 556	7 466	87 431	65 946	29 724	29 724	49 500	44 000	27 000
Furniture and Office Equipment		41 792	53 586	56 564	67 513	91 183	91 183	151 575	159 495	161 021
Machinery and Equipment		8 933	7 472	6 894	17 611	15 435	15 435	14 290	12 173	12 076
Transport Assets		331 870	410 217	392 609	581 543	556 935	556 935	513 336	519 228	514 968
Land		9 331	9 331	15 396	1 381 088	1 381 088	1 381 088	1 377 038	1 437 354	1 500 544
Zoo's, Marine and Non-biological Animals		3 171	3 194	3 650	–	–	–	–	–	–
Living Resources		–	–	–	4 352	4 352	4 352	3 723	3 761	3 798
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	18 428 878	18 482 042	23 107 097	21 785 742	21 858 796	21 858 796	25 665 385	26 765 798	27 929 031
EXPENDITURE OTHER ITEMS		1 454 281	1 434 779	1 697 591	1 384 196	1 506 435	1 506 435	1 809 793	1 891 869	1 967 734
Depreciation	7	885 335	840 382	989 789	752 070	752 070	752 070	980 358	1 016 583	1 046 506
Repairs and Maintenance by Asset Class	3	568 946	594 397	707 802	632 126	754 365	754 365	829 434	875 287	921 228
Roads Infrastructure		75 859	79 583	70 756	88 733	87 433	87 433	126 844	133 958	141 472
Storm water Infrastructure		3 372	–	–	88	88	88	94	99	105
Electrical Infrastructure		100 935	108 201	101 180	9 814	9 814	9 814	98 824	101 679	104 552
Water Supply Infrastructure		109 135	120 417	156 634	167 417	172 191	172 191	194 236	205 119	216 618
Sanitation Infrastructure		108 028	86 233	139 628	110 162	160 075	160 075	120 358	127 174	134 377
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	30	30	30	15	16	17
Infrastructure		*397 329*	*394 434*	*468 198*	*376 244*	*429 631*	*429 631*	*540 371*	*568 044*	*597 141*
Community Facilities		–	–	–	4 000	4 000	4 000	1 040	1 074	1 109
Sport and Recreation Facilities		650	1 665	2 025	653	1 653	1 653	170	175	181
Community Assets		*650*	*1 665*	*2 025*	*4 653*	*5 653*	*5 653*	*1 210*	*1 250*	*1 290*
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Housing		–	–	–	–	–	–	–	–	–
Other Assets		*67 321*	*74 761*	*85 162*	*119 318*	*125 556*	*125 556*	*117 496*	*122 628*	*127 940*
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		9 804	8 831	21 010	33 727	46 025	46 025	24 295	27 430	28 859
Machinery and Equipment		15 816	31 031	29 831	8 025	15 590	15 590	11 455	12 017	12 605
Transport Assets		78 026	83 675	101 575	90 159	131 909	131 909	134 607	143 918	153 394
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		1 454 281	1 434 779	1 697 591	1 384 196	1 506 435	1 506 435	1 809 793	1 891 869	1 967 734
Renewal and upgrading of Existing Assets as % of total capex		*14,4%*	*25,9%*	*27,3%*	*39,0%*	*40,7%*	*40,7%*	*26,2%*	*20,2%*	*22,9%*
Renewal and upgrading of Existing Assets as % of deprecn		*11,3%*	*17,8%*	*22,7%*	*69,8%*	*76,6%*	*76,6%*	*37,5%*	*28,8%*	*33,2%*
R&M as a % of PPE & Investment Property		*3,1%*	*3,3%*	*3,1%*	*3,0%*	*3,5%*	*3,5%*	*3,3%*	*3,3%*	*3,4%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*3,7%*	*4,1%*	*4,1%*	*5,4%*	*6,2%*	*6,2%*	*4,8%*	*4,5%*	*4,6%*

Table A10 - Basic service delivery measurement

Table A10 provides an overview of service delivery levels for each of the main services namely water sanitation/sewerage electricity and refuse removal.

MAN Mangaung - Table A10 Consolidated basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		37 165	–	–	72 520	72 520	72 520	73 245	73 977	–
Sanitation (free minimum level service)		–	–	–	72 520	72 520	72 520	73 245	73 977	–
Electricity/other energy (50kwh per household per month)		–	–	–	72 520	72 520	72 520	73 245	73 977	–
Refuse (removed at least once a week)		–	–	–	72 250	72 250	72 250	73 245	73 977	–
Informal Settlements		213	–	–	155	155	155	158	161	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		(121 695)	(136 373)	(138 511)	(162 373)	(162 373)	(162 373)	(120 180)	(374 748)	(408 475)
Sanitation (free sanitation service to **indigent households**)		(157 279)	(173 202)	(187 994)	(190 881)	(190 881)	(190 881)	(131 814)	(310 182)	(320 418)
Electricity/other energy (50kwh per **indigent** household per month)		(26 063)	(29 383)	(40 848)	(59 261)	(58 687)	(58 687)	(29 953)	(66 693)	(71 489)
Refuse (removed once a week **for indigent households**)		(95 843)	(106 857)	(116 522)	(122 407)	(122 407)	(122 407)	(83 003)	(161 024)	(166 337)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		410 597	–	–	499 149	499 149	499 149	548 924	599 820	–
Total cost of FBS provided	8	**9 716**	**(445 815)**	**(483 875)**	**(35 773)**	**(35 198)**	**(35 198)**	**183 974**	**(312 826)**	**(966 719)**
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)**		(216 205)	(234 579)	(255 627)	(231 625)	(231 625)	(231 625)	(196 360)	(396 655)	(409 744)
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		**(216 205)**	**(234 579)**	**(255 627)**	**(231 625)**	**(231 625)**	**(231 625)**	**(196 360)**	**(396 655)**	**(409 744)**

1.9 TRADING SERVICES REFORMS – PROGRESS REPORT

This report will be presented as an additional annexure to the budget documents.

1.10 QUALITY CERTIFICATE

I, **Sello More**, the Municipal Manager of the Mangaung Metropolitan Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipality Finance Management Act and the regulations made under the Act and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality

Print name: .....Sello More.....

Municipal Manager of the Mangaung Metropolitan Municipality (MAN)

Signature: _____

Date: 25/03/2026

1.11 BUDGET SUPPORTING TABLES

Support Table SA1: Supporting details to Budgeted Financial Performance
The table below provides detailed information on specific line items as outlined on Table A4 above to enable the readers to gain an understanding of the major revenue and expenditure i.e. more information is given on the number that influenced items like 'other' Revenue by Sources and Employee related costs.

MAN Mangaung - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity	6										
Appliance Maintenance											
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Reconnection		1 237	906	647	4 074	4 074	4 074	2 593	4 224	4 364	4 504
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		3 016 132	3 429 020	3 709 606	4 468 376	4 425 071	4 425 071	2 588 151	4 811 978	5 157 960	5 286 909
Joint Pole Usage		962	1 255	1 366	1 505	1 505	1 505	1 113	1 729	1 786	1 844
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees											
Notice Revenues		2 962	3 952	3 339	4 823	4 823	4 823	-	5 002	5 167	5 332
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		**3 021 293**	**3 435 133**	**3 714 978**	**4 478 779**	**4 435 473**	**4 435 473**	**2 591 858**	**4 822 934**	**5 169 277**	**5 299 589**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		(26 063)	(29 383)	(40 845)	(59 261)	(58 687)	(58 687)	(29 953)	(66 693)	(71 489)	(73 276)
Net Service charges - Electricity		**2 995 230**	**3 405 750**	**3 674 130**	**4 419 517**	**4 376 786**	**4 376 786**	**2 561 904**	**4 756 241**	**5 097 788**	**5 225 312**
Service charges - Water	6										
Agricultural and Rural Water Service		-	-	56	19	19	19	137	182	188	194
Availability Charges		-	-	-	-	-	-	-	-	-	-
Connection/Disconnection		1 660	1 733	6 877	6 057	6 057	6 057	5 838	8 656	8 942	9 228
Industrial Water		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees											
Sale		1 265 946	1 451 479	1 904 369	1 801 360	1 801 360	1 801 360	1 102 939	2 007 097	2 187 735	2 384 631
Urban Higher Level Service		-	-	0	0	0	0	20	32	33	35
Total Service charges - Water		**1 267 606**	**1 453 211**	**1 911 302**	**1 807 435**	**1 807 435**	**1 807 435**	**1 108 934**	**2 015 967**	**2 196 899**	**2 394 088**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		(121 695)	(136 373)	(138 511)	(162 373)	(162 373)	(162 373)	(120 180)	(374 748)	(408 475)	(445 238)
Net Service charges - Water		**1 145 911**	**1 316 838**	**1 772 791**	**1 645 063**	**1 645 063**	**1 645 063**	**988 753**	**1 641 219**	**1 788 423**	**1 948 850**
Service charges - Waste Water Management	6										
Agricultural and Rural											
Availability Charges											
Connection/Reconnection		47	193	30	65	65	65	90	160	165	171
Higher Level Service											
Industrial Effluent											
Industrial Waste Water		86	146	3 221	199	199	199	77	202	208	215
Pump/Removal of Waste Water		1 563	636	2 107	1 170	1 170	1 170	851	1 512	1 562	1 612
Sanitation Charges		627 473	645 221	711 105	776 832	776 832	776 832	491 599	981 917	1 014 320	1 046 779
Treatment of Effluent		1 656	2 638	1 586	1 610	1 610	1 610	-	1 645	1 699	1 754
Total Service charges - Waste Water Management		**630 820**	**648 835**	**718 050**	**779 895**	**779 895**	**779 895**	**492 617**	**985 436**	**1 017 955**	**1 050 530**
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		(157 279)	(173 202)	(187 994)	(190 881)	(190 881)	(190 881)	(131 814)	(310 182)	(320 418)	(330 671)
Net Service charges - Waste Water Management		**473 541**	**475 634**	**530 056**	**589 015**	**589 015**	**589 015**	**360 803**	**675 254**	**697 537**	**719 859**
Service charges - Waste Management	6										
Availability Charges											
Carrier Bags											
Disposal Facilities		15	6	10	11	11	11	7	9	10	10
Refuse Bags											
Refuse Removal		255 534	279 001	296 478	311 701	311 701	311 701	220 252	376 559	388 965	401 433
Skip											
Waste Bins		9 678	10 266	10 554	11 544	11 544	11 544	7 310	11 333	11 706	12 081
Total refuse removal revenue		**265 226**	**289 274**	**307 042**	**323 256**	**323 256**	**323 256**	**227 568**	**387 901**	**400 702**	**413 524**
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		(95 843)	(106 857)	(116 522)	(122 407)	(122 407)	(122 407)	(83 003)	(161 024)	(166 337)	(171 660)
Net Service charges - Waste Management		**169 383**	**182 417**	**190 520**	**200 849**	**200 849**	**200 849**	**144 565**	**226 877**	**234 364**	**241 864**
Sales of Goods and Rendering of Services											
Academic Services		643	2 656	7 434	10 412	10 412	10 412	308	2 453	2 534	2 615
Advertisements		6 210	9 243	9 791	8 711	8 711	8 711	5 261	8 444	8 723	9 002
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval		5 419	4 938	5 555	6 141	6 141	6 141	4 803	7 406	7 651	7 896
Building Plan Clause Levy		25	71	56	62	62	62	41	67	69	71
Buyers Card											
Camping Fees											
Cemetery and Burial		3 636	3 344	3 405	3 666	3 666	3 666	2 067	2 896	2 991	3 087
Cleaning and Removal											
Clearance Certificates		751	675	724	2 810	2 810	2 810	520	1 265	1 306	1 348
Computer Services											
Day Care Fees											
Demolition Application Fees		1 218	40	48	43	43	43	31	47	49	50
Development Charges											
Domestic Services											
Drainage Fees											
Encroachment Fees											
Entrance Fees		98	474	616	1 068	1 068	1 068	287	432	447	461
Escort Fees		70	39	65	14	14	14	150	68	70	72
Exempted Parking											
Fire Services		1 238	687	1 113	1 263	1 263	1 263	1 166	1 454	1 502	1 550
Health Services		-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services											
Legal Fees		-	-	-	-	-	-	-	-	-	-
Library Fees		37	43	34	34	34	34	28	39	41	42
Management Fees		6 228	7 279	2 392	-	-	-	77	121	124	128
Meal and Refreshment											
Membership Fees		27	27	25	25	25	25	20	27	28	28
Objections and Appeals		18	1	-	1	1	1	-	1	1	1
Occupation Certificates		714	354	331	343	343	343	323	467	482	498
Parking Fees		1 467	1 714	2 561	2 633	2 633	2 633	1 800	2 657	2 745	2 833
Photo copies, Faxes and Telephone charges		67	156	275	348	348	348	146	217	224	231
Removal of Restrictions		107	156	129	146	146	146	157	188	194	201
Sale of Carbon Credits											
Sale of Goods		530	2 297	1 545	1 935	1 935	1 935	754	1 249	1 290	1 331
Scrap, Waste & Other Goods		272	291	-	1 000	1 000	1 000	-	1 000	1 000	1 000
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)											
Town Planning and Servitudes		813	648	2 016	2 596	2 596	2 596	813	996	1 029	1 062
Traffic Control		549	558	752	1 048	1 048	1 048	839	780	805	831
Transport Fees		-	-	14 139	18 062	18 062	18 062	14 381	19 526	20 170	20 816
Valuation Services		2 668	2 460	2 933	4 727	4 727	4 727	2 223	3 142	3 246	3 350
Water Meter Protectors											
Weighbridge Fees											
Total Sales of Goods and Rendering of Services		**33 006**	**38 155**	**55 939**	**67 108**	**67 108**	**67 108**	**36 194**	**54 942**	**56 722**	**58 505**

Agency Services										
District Municipalities										
Eastern Cape										
Free State										
Gauteng										
KwazuNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO										
Department of Environmental Affairs										
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape										
Free State										
Gauteng										
KwazuNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
Total Provincial	-	-	-	-	-	-	-	-	-	-
Total Agency Services	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	24 530	37 666	39 593	39 040	39 040	39 040	29 432	40 484	41 820	43 158
Housing	402	813	110	42	42	42	196	348	359	371
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts										
Property Rental Debtors										
SARS										
Service Charges	5 134	10 691	10 965	10 481	10 481	10 481	7 372	11 468	11 847	12 228
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff										
Waste Management	35 549	47 794	53 214	51 434	51 434	51 434	35 767	55 521	57 353	59 189
Waste Water Management	60 251	102 444	116 901	112 405	112 405	112 405	79 214	122 866	126 921	130 982
Water	300 992	375 479	423 268	404 732	404 732	404 732	298 008	461 604	477 044	492 309
Shared Services										
Total Interest earned from Receivables	**446 858**	**575 307**	**644 051**	**618 133**	**618 133**	**618 133**	**449 989**	**692 492**	**715 344**	**738 235**
Interest earned from Current and Non Current Assets										
Bank Accounts	1 608	3 396	2 441	4 375	4 315	4 315	2 458	1 993	2 059	2 125
Financial Assets										
Short Term Investments and Call Accounts	60 555	75 990	96 678	83 142	83 142	83 142	70 963	114 507	118 286	122 071
Total Interest earned from Current and Non Current Assets	**62 163**	**79 386**	**99 119**	**87 518**	**87 457**	**87 457**	**73 421**	**116 500**	**120 345**	**124 196**
Dividends										
External Investment	12	8	9	10	10	10	8	10	11	12
Municipal Entities										
Total Dividends	**12**	**8**	**9**	**10**	**10**	**10**	**8**	**10**	**11**	**12**
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties										
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment	14 769	14 742	14 735	5 570	5 414	5 414	288	465	481	496
Total Market Related	**14 769**	**14 742**	**14 735**	**5 570**	**5 414**	**5 414**	**288**	**465**	**481**	**496**
Non-market Related										
Biological Assets										
Heritage Assets										
Investment Property										
Property Plant and Equipment	33 314	39 776	43 208	41 704	41 664	41 664	29 352	44 960	46 443	47 929
Total Non-market Related	**33 314**	**39 776**	**43 208**	**41 704**	**41 664**	**41 664**	**29 352**	**44 960**	**46 443**	**47 929**
Total Rental from Fixed Assets	**48 084**	**54 518**	**57 944**	**47 274**	**47 078**	**47 078**	**29 640**	**45 425**	**46 924**	**48 425**
Licences or Permits										
Angling/Fishing										
Atmospheric Emissions										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Storing)										
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading										
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-

Special Rating Levies										
Agricultural Properties										
Business and Commercial Properties										
Industrial Properties										
Mining Properties										
Public Benefit Organisations										
Public Service Infrastructure Properties										
Public Service Purposes Properties										
Residential Properties										
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land										
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue										
Development Charges										
Operational Revenue										
Administrative Handing Fees	694	323	342	45	45	45	30	72 042	74 419	76 801
Arbor City Awards Competition										
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award										
Breakages and Losses Recovered										
Bursary Repayment										
Collection Charges	24 372	1 241	9 110	-	-	-	(123)	123	127	131
Commission	33 954	35 059	36 692	43 028	47 238	47 238	23 027	41 738	43 086	44 435
Discounts and Early Settlements										
Incidental Cash Surpluses	-	-	-	-	-	-	-	-	-	-
Inspection Fees										
Insurance Refund										
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance										
Registration Fees	-	-	-	-	-	-	590	1 049	1 084	1 118
Request for Information	1	1	55	1	1	1	3	57	59	61
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund										
Staff and Councillors Recoveries	-	30	1 123	7	7	7	506	56	56	56
Total Operational Revenue	59 032	36 653	47 322	43 081	47 291	47 291	24 033	115 064	118 830	122 602
Non-Exchange revenue										
Property Rates										
Agricultural Properties	80 269	83 520	88 038	90 264	90 264	90 264	61 759	101 249	104 591	107 938
Business and Commercial Properties	585 095	625 904	641 519	666 244	666 244	666 244	435 618	877 360	906 334	935 336
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	890	890	890	-	-	-	-
Public Service Purposes Properties	324 204	187 056	479 598	372 588	372 588	372 588	245 960	451 614	476 847	492 106
Residential Properties	735 483	786 257	838 826	845 738	845 738	845 738	619 642	1 286 665	1 329 146	1 371 678
Residential Sectional Title Garages										
Sport Clubs and Fields										
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Property Rates	1 725 051	1 682 738	2 047 981	1 975 724	1 975 724	1 975 724	1 362 979	2 726 928	2 816 917	2 907 058
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	(216 206)	(234 579)	(255 627)	(231 625)	(231 625)	(231 625)	(196 360)	(396 655)	(409 744)	(422 856)
Net Property Rates	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Surcharges and Taxes										
Surcharges										
Taxes										
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines	18 308	22 917	35 514	26 490	26 490	26 490	10 588	37 960	39 213	40 468
Forfeits	627	72 608	13 690	25 717	25 717	25 717	5 920	5 629	5 630	5 631
Penalties	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	18 935	95 525	49 205	52 207	52 207	52 207	16 508	43 589	44 843	46 099
Licences or Permits										
Angling/Fishing										
Atmospheric Emission	5	-	5	8	8	8	-	-	-	-
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates	394	332	602	612	612	612	393	515	532	549
Hiking Trails										
Hoarding (Collecting/Storing)	137	28	50	67	67	67	29	49	51	53
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading	904	977	1 070	1 140	1 132	1 132	765	1 184	1 223	1 262
Total Licences or Permits	1 440	1 338	1 728	1 827	1 819	1 819	1 188	1 748	1 806	1 863
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts										
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government										
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Government										
Public Corporations										
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations										
Departmental Agencies and Accounts	4 009	6 286	4 339	7 171	7 171	7 171	1 283	5 834	5 915	6 000
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government	44 145	191 728	161 856	156 388	185 516	185 516	47 668	115 778	113 912	138 772
National Revenue Fund	938 383	1 037 664	1 113 938	1 197 582	1 197 582	1 197 582	1 197 582	1 272 720	1 346 734	1 365 649
Non-Profit Institutions										
Parent Municipality										
Private Enterprises	-	-	100	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations										
Total Monetary Allocations	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Total Transfer and subsidies - Operational	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421

Interest Receivables											
Property Rates		124 636	172 226	206 878	195 462	195 462	195 462	146 362	227 057	234 549	242 055
Service Charges											
Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		**124 636**	**172 226**	**206 878**	**195 462**	**195 462**	**195 462**	**146 362**	**227 057**	**234 549**	**242 055**
Fuel Levy (RSC Replacement Grant)		383 435	405 248	443 643	427 562	427 562	427 562	427 562	433 651	472 659	510 137
Operational Revenue - Service Charges											
Electricity - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges		-	-	-	-	-	-	-	-	-	-
Water - Availability Charges		-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges		-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property											
Living resources											
Property, Plant and Equipment		19 993	49 142	30 489	10 335	10 335	10 335	-	9 953	10 281	10 610
Total Disposal of Fixed and Intangible Assets		**19 993**	**49 142**	**30 489**	**10 335**	**10 335**	**10 335**	**-**	**9 953**	**10 281**	**10 610**
Other Gains											
Debt waived		-	-	128 940	128 940	128 940	128 940	-	128 940	-	-
Discontinued Operations and Disposals of Non-current Assets											
Inventory											
Fair value assessment - Water stock											
Increase to net-realisable Value		7 370	5 029	12 612	1 446	1 446	1 446	-	2 117	2 187	2 257
Total Inventory		**7 370**	**5 029**	**12 612**	**1 446**	**1 446**	**1 446**	**-**	**2 117**	**2 187**	**2 257**
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards											
Medical											
Pension Funds											
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property		(78 730)	3 242	13 533	-	-	-	-	-	-	-
Investments		20	23	15	-	-	-	-	-	-	-
Living resources											
Total Fair Value Adjustment		**(78 711)**	**3 265**	**13 548**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange											
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	(300)	(310)	(320)
Total Other Gains		**(71 341)**	**8 293**	**155 100**	**130 386**	**130 386**	**130 386**	**-**	**130 757**	**1 877**	**1 937**
Discontinued Operations											
Total Revenue		**8 355 699**	**9 580 275**	**11 031 512**	**11 640 587**	**11 630 929**	**11 630 929**	**7 674 084**	**12 895 384**	**13 516 238**	**14 035 185**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	1 266 821	1 336 065	1 458 349	1 641 074	1 605 799	1 605 799	1 033 614	1 664 230	1 721 580	1 803 571
Bonuses		568	707	667	1 352	1 302	1 302	797	1 341	1 411	1 455
Allowance											
Accommodation, Travel and Incidental		883	805	1 116	939	939	939	687	527	554	583
Cellular and Telephone		3 252	3 310	4 179	4 447	4 447	4 447	2 817	4 200	4 251	4 309
Housing Benefits		7 406	7 892	11 677	11 379	11 441	11 441	6 027	8 833	9 240	9 680
Non-pensionable		7 608	9 298	10 261	10 531	10 631	10 631	6 816	11 031	11 610	12 220
Travel or Motor Vehicle		135 604	150 219	166 485	165 026	165 082	165 082	120 131	175 578	183 859	192 842
Voluntary Work		-	-	-	-	-	-	-	-	-	-
Total Allowance		**154 754**	**171 523**	**193 718**	**192 322**	**192 541**	**192 541**	**136 679**	**200 168**	**209 515**	**219 634**
Service Related Benefits											
Acting		38 123	54 514	63 484	1 094	34 746	34 746	40 672	1 965	1 811	1 896
Bonus		98 465	104 447	109 549	116 901	116 901	116 901	80 382	122 335	128 124	134 279
Danger Allowance		-	-	-	-	150	150	50	218	230	242
Entertainment		-	-	-	-	-	-	-	-	-	-
Fire Brigade											
In-kind Benefits		-	-	-	-	-	-	-	-	-	-
Leave Pay		34 507	60 545	55 247	45 304	45 304	45 304	30 203	57 613	60 637	63 821
Lifeguard/Duty Squads		-	-	-	-	227	227	56	-	-	-
Long Service Award		-	-	-	15 990	16 077	16 077	6 540	16 900	17 777	18 708
Overtime		215 787	257 374	279 208	115 079	135 397	135 397	160 075	170 712	175 276	180 261
Scarcity		-	-	-	-	-	-	-	-	-	-
Standby Allowance		24 844	25 471	27 964	27 915	29 040	29 040	23 116	32 666	33 631	34 679
Tools Allowance		-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing		244	316	295	460	460	460	319	110	116	122
Leave gratuity											
Long Term Service Award											
Total Service Related Benefits		**411 951**	**502 667**	**535 747**	**322 742**	**378 302**	**378 302**	**341 413**	**402 510**	**417 601**	**434 006**
Total Salaries and Allowances		**1 854 114**	**2 010 962**	**2 188 682**	**2 157 489**	**2 177 943**	**2 177 943**	**1 512 503**	**2 268 248**	**2 350 107**	**2 458 696**
Social Contributions											
Bargaining Council		493	528	548	633	633	633	389	620	650	681
Group Life Insurance		10 333	10 348	10 060	10 405	10 405	10 405	6 902	10 821	11 320	11 841
Medical		128 903	153 046	164 768	165 785	165 742	165 742	106 144	180 448	188 978	197 979
Pension		219 586	226 464	241 522	254 445	254 418	254 418	173 344	276 010	288 968	302 749
Unemployment Insurance		8 577	8 338	8 510	8 944	8 892	8 892	5 568	9 013	9 231	9 672
Total Social Contributions		**367 891**	**398 724**	**425 428**	**440 212**	**440 090**	**440 090**	**292 368**	**476 913**	**499 166**	**522 923**
Post-retirement Benefit											
Medical		(19 563)	48 566	48 257	20 646	20 646	20 646	13 424	21 808	22 953	24 158
Other Benefits											
Pension		179	101	161	37 311	37 311	37 311	24 874	39 083	41 135	43 295
Total Post-retirement Benefit	4	**(19 385)**	**48 687**	**48 419**	**57 956**	**57 956**	**57 956**	**38 298**	**60 891**	**64 088**	**67 452**
Sub-Total		**2 202 619**	**2 458 373**	**2 662 528**	**2 655 658**	**2 675 989**	**2 675 989**	**1 843 168**	**2 806 052**	**2 913 361**	**3 049 071**
Less: Employees costs capitalised to PPE											
Total Employee Related Cost	1.5	**2 202 619**	**2 458 373**	**2 662 528**	**2 655 658**	**2 675 989**	**2 675 989**	**1 843 168**	**2 806 052**	**2 913 361**	**3 049 071**

Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		50 018	54 553	57 761	59 693	59 693	59 693	37 274	63 965	67 323	70 858
Cell phone Allowance		4 472	4 662	4 724	5 053	5 053	5 053	3 162	5 218	5 492	5 780
Housing Allowance		43	18	-	89	89	89	-	84	89	93
In-kind Benefits											
Market Related Non-pensionable Allowance											
Motor Vehicle Allowance		-	-	-	940	940	940	-	878	925	973
Office-bearer Allowance											
Out of pocket Expenses											
Travelling Allowance		13 706	14 148	14 210	16 277	16 277	16 277	9 487	15 114	15 908	16 743
Use of Personal Facilities											
Total Allowances and Service Related Benefits		**68 239**	**73 381**	**76 695**	**82 051**	**82 051**	**82 051**	**49 923**	**85 260**	**89 736**	**94 448**
Social Contributions											
Medical Aid Benefits		449	465	456	547	547	547	300	534	562	591
Pension Fund Contributions		745	705	667	1 131	1 131	1 131	412	747	786	827
Total Social Contributions		**1 194**	**1 171**	**1 123**	**1 677**	**1 677**	**1 677**	**712**	**1 281**	**1 348**	**1 419**
Total Remuneration of Councillors	1,5	**69 434**	**74 552**	**77 818**	**83 728**	**83 728**	**83 728**	**50 635**	**86 541**	**91 084**	**95 866**
Bulk Purchases - Electricity											
ESKOM		2 216 593	2 546 877	2 746 657	2 974 985	2 932 253	2 932 253	1 931 466	3 119 815	3 260 207	3 406 916
Independent Power Producers											
Green Electricity											
Green Charges											
Green Rights and Certificates											
Total Green Electricity		-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc											
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-
Self Generation											
Capitalisation Electricity Costs (Credit Account)											
Total Bulk Purchases - Electricity	1	**2 216 593**	**2 546 877**	**2 746 657**	**2 974 985**	**2 932 253**	**2 932 253**	**1 931 466**	**3 119 815**	**3 260 207**	**3 406 916**
Inventory Consumed											
Agricultural		-	-	1	153	253	253	-	329	340	351
Consumables		25 060	25 596	26 373	19 620	26 620	26 620	17 744	30 209	35 875	41 543
Finished Goods		-	-	-	1	1	1	-	1	1	1
Housing Stock											
Land		-	-	-	-	-	-	-	-	-	-
Materials and Supplies		76 152	117 913	153 598	152 388	169 894	169 894	91 362	193 697	199 529	205 505
Water		814 639	914 594	993 348	545 573	552 573	552 573	565 930	552 573	524 944	509 196
Sub-total		**915 851**	**1 058 103**	**1 173 320**	**717 735**	**749 341**	**749 341**	**675 036**	**776 809**	**760 690**	**756 596**
Less: Capitalisation of inventory consumed											
Total Inventory Consumed	1	**915 851**	**1 058 103**	**1 173 320**	**717 735**	**749 341**	**749 341**	**675 036**	**776 809**	**760 690**	**756 596**
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		-	-	-	68 182	68 182	68 182	58 788	142 369	152 584	156 409
Shared Services											
Waste Management		77 803	273 873	89 571	131 799	131 799	131 799	87 866	95 264	98 815	99 987
Waste Water Management		154 069	-	215 783	262 256	262 256	262 256	174 838	269 236	279 272	282 584
Water		826 797	225 658	975 069	1 243 957	1 243 957	1 243 957	832 638	709 429	767 390	810 767
Non Specific Accounts		22 783	48 624	37 127	62 812	62 812	62 812	34 819	8 901	9 177	9 452
Total Trade and Other Receivables from Exchange Transactions		**1 081 471**	**548 155**	**1 317 541**	**1 794 007**	**1 794 007**	**1 794 007**	**1 188 949**	**1 225 189**	**1 307 247**	**1 359 200**
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		-	-	-	-	-	-	-	-	-	-
Agricultural Properties		-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties		-	-	-	-	-	-	-	-	-	-
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties		-	-	-	-	-	-	-	383 599	396 258	408 939
Residential Properties		-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land											
Total Property Rates		-	-	-	-	-	-	-	**383 599**	**396 258**	**408 939**
Service Charges											
Service Charges General											
Electricity											
Waste Management											
Waste Water Management											
Water											
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Non Specific Accounts											
Total Other Receivables from Non-exchange Revenue		-	-	-	-	-	-	-	**383 599**	**396 258**	**408 939**
Total Debt Impairment	1	**1 081 471**	**548 155**	**1 317 541**	**1 794 007**	**1 794 007**	**1 794 007**	**1 188 949**	**1 608 788**	**1 703 505**	**1 768 138**
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		9 009	8 843	16 618	10 501	10 501	10 501	21 104	23 321	24 043	24 248
Total Amortisation		**9 009**	**8 843**	**16 618**	**10 501**	**10 501**	**10 501**	**21 104**	**23 321**	**24 043**	**24 248**
Depreciation											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure											
Community Assets		52 074	38 568	31 001	41 008	41 008	41 008	20 618	36 796	38 210	39 531
Computer Equipment		5	0	-	-	-	-	-	-	-	-
Electrical Infrastructure		199 820	199 897	277 163	95 340	95 340	95 340	178 455	217 864	224 567	226 325
Furniture and Office Equipment		15 252	16 793	20 635	22 195	22 195	22 195	15 969	38 231	39 523	40 253
Heritage Assets											
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Investment Property											
Land											
Libraries											
Living resources		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		942	605	431	970	970	970	287	666	691	711
Other Assets		39 194	39 269	39 267	42 951	42 951	42 951	26 160	42 016	43 697	45 445
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		258 904	248 031	295 096	247 780	247 780	247 780	152 575	315 752	328 383	341 518
Sanitation Infrastructure		122 653	119 561	97 313	131 229	131 229	131 229	78 216	104 125	108 290	112 621
Solid Waste Infrastructure		-	7 740	19 265	8 465	8 465	8 465	12 803	20 613	21 438	22 295
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Transport Assets		36 238	40 675	43 393	56 316	56 316	56 316	32 383	89 739	92 858	94 880
Water Supply Infrastructure		85 667	85 561	84 622	94 042	94 042	94 042	56 073	90 546	94 167	97 934
Zoo, Marine and Non-biological Animals		1 947	1 261	645	1 274	1 274	1 274	426	690	717	746
Total Depreciation		**812 897**	**799 021**	**908 830**	**741 569**	**741 569**	**741 569**	**573 966**	**957 038**	**992 540**	**1 022 258**

Capital Impairment Losses and Reversals											
Biological or Cultivated Assets											
Construction Work-in-progress											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Contributions to Provisions for landfill sites											
Property, Plant and Equipment											
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Assets											
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 700	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		36 626	3 044	7 775	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure											
Land											
Machinery and Equipment		-	1 703	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Rails Infrastructure											
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	26 066	-	-	-	-	-	-	-
Solid Waste Infrastructure		(5 588)	5 897	-	-	-	-	-	-	-	-
Storm water Infrastructure											
Transport Assets		8 537	30	124	-	-	-	-	-	-	-
Water Supply Infrastructure		-	13 407	30 355	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets		-	8 437	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		**44 275**	**32 519**	**64 341**	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		**44 275**	**32 519**	**64 341**	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	**866 182**	**840 382**	**989 789**	**752 070**	**752 070**	**752 070**	**595 070**	**980 358**	**1 016 583**	**1 046 506**
Interest, Dividends and Rent on Land											
Dividends Paid		-	-	-	120 000	120 000	120 000	-	120 000	120 000	120 000
Interest Paid		178 458	149 878	(48 965)	12 723	12 723	12 723	38 895	2 547	2	2
Rent on Land											
Total Interest, Dividends and Rent on Land	1	**178 458**	**149 878**	**(48 965)**	**132 723**	**132 723**	**132 723**	**38 895**	**122 547**	**120 002**	**120 002**
Contracted Services											
Consultants and Professional Services		109 378	114 394	173 196	213 455	227 805	227 805	107 295	239 060	238 510	263 010
Contractors		297 346	337 843	388 978	417 328	514 711	514 711	227 774	479 746	508 678	533 350
Outsourced Services		232 049	330 713	292 654	184 753	255 512	255 512	155 567	193 940	203 740	208 161
Total Contracted Services	1	**638 774**	**782 950**	**854 828**	**815 537**	**998 028**	**998 028**	**490 636**	**912 745**	**950 928**	**1 004 521**
Transfers and Subsidies											
Capital											
Allocations In-kind											
Monetary Allocations											
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Allocations In-kind											
Monetary Allocations		-	4 992	-	15 000	12 000	12 000	215	10 000	11 000	12 000
Total Operational		-	**4 992**	-	**15 000**	**12 000**	**12 000**	**215**	**10 000**	**11 000**	**12 000**
Total Transfers and Subsidies	1	-	**4 992**	-	**15 000**	**12 000**	**12 000**	**215**	**10 000**	**11 000**	**12 000**
Irrecoverable Debts Written Off											
Bad debt written off											
Exchange											
Electricity		-	-	103 138	-	-	-	-	-	-	-
Non Specific Accounts											
Waste Management		-	-	13 356	-	-	-	3 195	-	-	-
Waste Water Management		-	-	30 229	-	-	-	6 663	-	-	-
Water		-	-	277 830	-	-	-	5 245	-	-	-
Total Exchange		-	-	**424 553**	-	-	-	**15 103**	-	-	-
Non-exchange											
Non Specific Accounts		-	-	60 936	-	-	-	19 098	-	-	-
Property Rates											
Service Charges											
Total Non-exchange		-	-	**60 936**	-	-	-	**19 098**	-	-	-
Total Irrecoverable Debts Written Off	1	-	-	**485 489**	-	-	-	**34 201**	-	-	-

Operational Cost and Other Cost											
Operational Cost											
Achievements and Awards		-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing		2 594	3 191	2 382	9 109	7 583	7 583	4 210	6 774	7 000	7 228
Assets less than the Capitalisation Threshold		59 683	82 068	102 107	77 266	74 152	74 152	49 273	65 309	67 464	69 623
Atmospheric Emission Licence											
Bank Charges, Facility and Card Fees		5 583	4 459	6 964	3 361	3 961	3 961	4 294	8 683	8 859	9 041
Bargaining Council											
Bond Issue Amortisation Costs											
Brokers Fees											
Bursaries (Employees)		1 758	2 382	2 425	2 963	3 252	3 252	1 844	3 316	3 522	3 779
Cash Discount		-	-	-	-	-	-	-	-	-	-
Cleaning Services		-	-	2	45	8	8	-	40	42	43
Commission		(79 695)	(119 682)	(143 634)	9 722	12 407	12 407	8 261	21 456	22 077	22 682
Communication		5 464	3 798	6 430	11 853	6 969	6 969	3 136	12 756	13 312	13 687
Contribution to Provisions											
Copy Right Fees											
Cost relating to the Sale of Houses											
Courier and Delivery Services		-	0	-	3	3	3	-	3	3	3
Deeds		3 550	436	529	491	491	491	332	512	533	554
Drivers Licences and Permits		-	4	-	2	2	2	-	2	2	2
Dumping Fees (District Council)											
Electricity Compliance Certificate		-	-	-	464	200	200	-	481	497	513
Entertainment		-	-	-	-	-	-	-	-	-	-
Entrance Fees											
Environmental Levy											
Eskom Connection Fees											
External Audit Fees		23 839	25 757	26 760	15 655	28 655	28 655	25 977	20 000	18 000	16 000
External Computer Service		34 350	35 246	36 683	68 891	60 341	60 341	24 047	85 303	87 659	90 613
Fines and Penalties		301	-	-	-	-	-	-	-	-	-
Firearm Handling Fees		-	-	-	17	17	17	-	4	5	5
Freight Services											
Full Time Union Representative											
Hire Charges		-	-	-	-	-	-	-	-	-	-
Honoraria (Voluntarily Workers)											
Indigent Relief		-	-	-	-	-	-	-	9 769	10 092	10 415
Insurance Underwriting		34 175	28 698	30 475	32 000	32 000	32 000	26 074	33 566	35 123	36 721
Capitalisation of Wet Fuel Costs (Credit Account)											
Land Alienation Costs											
Learnerships and Internships		-	-	-	55	0	0	-	14	15	15
Levies Paid - Water Resource Management Charges		5 767	6 229	5 701	15 000	8 000	8 000	7 904	9 000	9 810	10 693
Licences		4 303	6 159	6 144	6 932	11 930	11 930	7 375	7 107	7 342	7 577
Management Fee		175	9 818	33 541	34 852	34 852	34 852	25 816	38 684	59 450	38 269
Municipal Services		113 328	127 304	137 022	2 035	2 800	2 800	2 470	1 301	1 344	1 388
Office Decorations		-	-	83	33	33	33	-	34	35	36
Parking Fees											
Permits											
Personnel Agency Fees [Personnel Recruitment Costs]		-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books		2 276	3 219	3 410	5 613	5 152	5 152	1 820	5 290	5 492	5 314
Professional Bodies, Membership and Subscription		17 592	24 281	26 211	25 664	25 675	25 675	14 649	26 689	21 421	22 230
Registration Fees		444	366	402	2 209	2 058	2 058	544	2 990	3 094	3 196
Remuneration to Section 79 Committee Members											
Repayment of Forfeited Deposits											
Resettlement Cost		-	-	-	0	0	0	-	0	0	0
Rewards Incentives		-	-	-	-	-	-	-	-	-	-
Road Worthy Test											
Samples and Specimens											
Search Fees											
Seating Allowance for Traditional Leaders											
Servitudes and Land Surveys											
Signage											
Skills Development Fund Levy		16 340	17 331	18 777	23 342	23 342	23 342	12 962	23 638	24 780	25 966
Small Differences Tolerances		(15)	0	0	-	-	-	-	-	-	-
Storage of Assets and Goods											
Storage of Files (Archiving)		6	29	-	51	51	51	-	4	11	11
Supplier Development Programme											
System Access and Information Fees		-	-	-	0	0	0	-	0	0	0
Taking over Contractual Obligations											
Toll Gate Fees		-	1	1	36	36	36	0	9	10	10
Transport Provided as Part of Departmental Activities		214	1 358	944	1 923	3 504	3 504	53	1 722	1 765	1 848
Travel Agency and Visas											
Travel and Subsistence		1 606	3 076	6 669	7 951	11 536	11 536	5 797	10 124	10 554	11 130
Uniform and Protective Clothing		7 518	11 504	11 799	31 839	30 308	30 308	12 445	28 755	29 594	30 471
Vehicle Tracking		617	671	657	2 829	2 829	2 829	283	2 835	2 929	3 022
Ward Committees		9 956	8 455	8 435	9 372	9 372	9 372	5 625	9 719	10 039	10 361
Warrantees and Guarantees											
Wet Fuel		-	-	-	-	-	-	-	-	-	-
Witness Fees											
Workmens Compensation Fund		5 941	8 618	10 090	11 105	12 855	12 855	2 495	11 924	12 317	12 711
Total Operational Cost		**278 071**	**294 596**	**341 654**	**432 694**	**434 395**	**434 395**	**247 687**	**448 063**	**474 210**	**465 380**
Operating Leases											
Biological Assets											
Community Assets		1 961	1 865	2 158	1 915	1 753	1 753	1 100	1 709	2 640	2 781
Computer Equipment											
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Heritage Assets											
Infrastructure											
Intangible Assets											
Investment Properties											
Land											
Libraries											
Machinery and Equipment		5 755	10 936	5 969	10 125	13 021	13 021	4 575	10 203	10 539	10 877
Other Assets											
Transport Assets		48 344	14 539	11 938	28 425	31 425	31 425	10 111	49 277	50 244	51 211
Zoo, Marine and Non-biological Animals											
Total Operational Leases		**56 060**	**27 340**	**20 084**	**40 464**	**46 199**	**46 199**	**15 786**	**61 189**	**63 423**	**64 869**
Discontinued Operations											
Statutory Payments other than Income Taxes											
Total Operational Cost and Other Cost	1	**334 131**	**321 936**	**361 739**	**473 158**	**480 594**	**480 594**	**263 474**	**509 253**	**537 633**	**530 249**

Disposal of Fixed and Intangible Assets											
Biological Assets											
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property											
Living resources											
Property, Plant and Equipment		55 384	48 268	63 616	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	1	**55 384**	**48 268**	**63 616**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses											
Inventory											
Decrease in netrealisable Value		5 006	6 776	11 042	-	-	-	35	-	-	-
Total Inventory		**5 006**	**6 776**	**11 042**	**-**	**-**	**-**	**35**	**-**	**-**	**-**
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		-	-	-	165 028	165 028	165 028	-	165 058	156 805	152 101
Unauthorised Consumption		-	49 465	253 989	14 350	14 350	14 350	-	14 353	13 635	13 226
Total Apparent Losses		**-**	**-**	**-**	**165 028**	**165 028**	**165 028**	**-**	**165 058**	**156 805**	**152 101**
Data Transfer and Management Errors		**-**	**49 465**	**253 989**	**14 350**	**14 350**	**14 350**	**-**	**14 353**	**13 635**	**13 226**
Real Losses											
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	68 051	68 051	68 051	-	68 067	83 664	81 154
Leakage on Service Connections up to the point of Customer Meter		-	-	-	43 946	43 946	43 946	-	43 964	41 757	40 504
Leakage on Transmission and Distribution Mains		-	-	-	68 051	68 051	68 051	-	68 067	83 664	81 154
Total Real Losses		**-**	**-**	**-**	**220 049**	**220 049**	**220 049**	**-**	**220 089**	**209 084**	**202 812**
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Total Water Losses		**-**	**49 465**	**253 989**	**399 427**	**399 427**	**399 427**	**-**	**399 500**	**379 525**	**368 139**
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity											
Long Service Awards											
Medical											
Pension Funds											
Total Actuarial Assessments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property		(1 813)	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Living resources											
Total Fair Value Adjustment		**(1 813)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange											
Discontinued Operations and Disposals of Non-current Assets											
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-
Total Other Losses	1	**3 193**	**56 241**	**265 031**	**399 427**	**399 427**	**399 427**	**35**	**399 500**	**379 525**	**368 139**
Total Expenditure		**8 562 088**	**8 890 707**	**10 949 390**	**10 814 029**	**11 010 161**	**11 010 161**	**7 111 781**	**11 332 409**	**11 744 520**	**12 158 006**
Surplus/(Deficit)		**(176 389)**	**689 568**	**82 122**	**826 558**	**620 768**	**620 768**	**562 303**	**1 562 975**	**1 771 718**	**1 877 179**
Transfers and subsidies - capital (monetary allocations)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government		809 566	598 656	676 781	1 000 769	1 108 717	1 108 717	417 181	1 049 782	1 136 210	1 278 408
Non-Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality											
Private Enterprises		15 958	8 439	4 174	16 242	16 242	16 242	3 631	15 000	15 495	15 991
Provincial Governments		-	30 931	365	-	-	-	(7 808)	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)		**825 524**	**638 226**	**681 340**	**1 017 011**	**1 124 959**	**1 124 959**	**413 004**	**1 064 782**	**1 151 705**	**1 294 398**
Transfers and subsidies - capital (in-kind)											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments											
Public Corporations											
Total Transfers and subsidies - capital (in-kind)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after capital transfers and contributions		**649 135**	**1 327 795**	**763 462**	**1 843 570**	**1 745 727**	**1 745 727**	**975 307**	**2 627 758**	**2 923 423**	**3 171 577**
Income Tax											
Continuing Operations											
Discontinued Operations											
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax		**649 135**	**1 327 795**	**763 462**	**1 843 570**	**1 745 727**	**1 745 727**	**975 307**	**2 627 758**	**2 923 423**	**3 171 577**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		**649 135**	**1 327 795**	**763 462**	**1 843 570**	**1 745 727**	**1 745 727**	**975 307**	**2 627 758**	**2 923 423**	**3 171 577**
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions		234 323	272 618	291 713	120 000	120 000	120 000	80 000	120 000	120 000	120 000
Surplus/(Deficit) for the year		**883 458**	**1 600 412**	**1 055 175**	**1 963 570**	**1 865 727**	**1 865 727**	**1 055 307**	**2 747 758**	**3 043 423**	**3 291 577**
Repairs and Maintenance by Expenditure Item	6										
Employee related costs		398 356	410 647	422 530	306 335	306 124	306 124	295 708	405 654	424 260	443 684
Inventory Consumed (Project Maintenance)		25 710	27 261	30 548	24 270	32 270	32 270	19 820	34 025	39 818	45 612
Contracted Services		138 621	148 429	246 455	292 584	402 034	402 034	182 146	380 497	401 583	421 930
Operational Costs		6 259	8 061	8 239	8 938	13 938	13 938	8 704	9 259	9 626	10 002
Total Repairs and Maintenance Expenditure	9	**568 946**	**594 397**	**707 802**	**632 126**	**754 365**	**754 365**	**506 378**	**829 434**	**875 287**	**921 228**

a. Supporting Table SA2: Consolidated Matrix Financial Performance Budget (Revenue and Source)

MAN Mangaung - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Ref	Vote 01 - City Manager	Vote 02 - Executive And Council	Vote 03 - Corporate Services	Vote 04 - Financial Services	Vote 05 - Community And Social Development	Vote 06 - Planning And Human Settlement	Vote 07 - Economic And Rural Development	Vote 08 - Roads And Transport	Vote 09 - Water And Sanitation	Vote 10 - Municipal General	Vote 11 - Public Safety And Security	Vote 12 - Centlec	Vote 13 - N/A1	Vote 14 - N/A	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity								1 729					4 754 511				4 756 241
Service charges - Water										1 641 219						–	1 641 219
Service charges - Waste Water Management										675 254							675 254
Service charges - Waste Management						226 877											226 877
Sale of Goods and Rendering of Services		–		547	5 392	3 730	17 710	46	19 526	–		4 613	3 378			–	54 942
Agency services																	–
Interest																	–
Interest earned from Receivables					11 468	55 521	348			584 670			40 484				692 492
Interest earned from Current and Non Current Assets					–			443			111 980		4 078				116 500
Dividends					10											–	10
Rent on Land																–	–
Rental from Fixed Assets				1 329		2 555	38 693	2 848	–							–	45 425
Licence and permits																	–
Special rating levies																	–
Construction Contract Revenue																	–
Development Charges																	–
Operational Revenue		0	50	1 055	2 954	–	1	29 799	–		4 608	57	76 539			–	115 064
Non-Exchange Revenue																	
Property rates					2 330 273												2 330 273
Surcharges and Taxes																	–
Fines, penalties and forfeits					5 629	–	81	–				32 220	5 660			–	43 589
Licences or permits						459	49	1 135				65				–	1 748
Transfer and subsidies - Operational		–	–	1 834	60 191	291 007	–	–	–	967 216	74 084	–	–				1 394 332
Interest					227 057	–				–			–				227 057
Fuel Levy					–						433 651						433 651
Operational Revenue						–				–			–				–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	9 953			–	9 953
Other Gains					–	(300)	–	–	–		–		131 057				130 757
Discontinued Operations																	–
Total Revenue (excluding capital transfers and contribution		0	50	4 765	2 642 975	579 889	56 882	36 000	19 526	3 868 359	624 322	36 955	5 025 661	–	–	–	12 895 384
Expenditure																	
Employee related costs		145 106	84 747	217 628	195 545	429 948	176 897	53 631	157 306	285 212	145 815	289 364	621 865			2 958	2 806 052
Remuneration of councillors			86 541														86 541
Bulk purchases - electricity				–									3 119 815				3 119 815
Inventory consumed		662	432	3 227	1 043	5 136	261	851	43 908	568 389	2 510	2 638	127 752			–	776 809
Debt impairment				–	383 599	95 264	4 542	–	–	978 665	–	4 369	142 369			–	1 608 788
Depreciation, amortisation and impairment		–	–	42 514	12 556	50 523	–	1 329	354 463	194 670	–	462	323 842			–	990 358
Interest, Dividends and Rent on Land					–		–		–	2 545	–		120 002			–	122 547
Contracted services		8 687	8 933	59 431	83 411	39 412	9 659	15 555	176 668	215 647	2 553	81 374	210 795			–	912 745
Transfers and subsidies		–	–	–	–						10 000		–				10 000
Irrecoverable debts written off			–	–	–	–	–			–	–	–	–			–	–
Operational costs		9 608	26 224	68 984	54 827	9 365	3 787	2 974	100 356	15 631	34 872	21 827	160 775			23	509 252
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–			–	–
Other Losses					–	–	–	–	–	399 500	–		–				399 500
Total Expenditure		164 263	206 876	391 784	730 981	629 648	195 346	74 340	832 921	2 660 260	195 750	400 023	4 827 226	–	–	2 992	11 332 409
Surplus/(Deficit)		(164 263)	(206 826)	(387 020)	1 911 994	(49 759)	(138 464)	(38 339)	(813 395)	1 168 099	428 573	(363 068)	198 435	–	–	(2 992)	1 562 975
Transfers and subsidies - capital (monetary allocations)			–		–	–	–	–	–	–	869 054		195 728				1 064 782
Transfers and subsidies - capital (in-kind)																	–
Surplus/(Deficit) after capital transfers & contributions		(164 263)	(206 826)	(387 020)	1 911 994	(49 759)	(138 464)	(38 339)	(813 395)	1 168 099	1 297 627	(363 068)	394 163	–	–	(2 992)	2 627 758

b. Supporting Table SA3: Supporting details to "Budgeted Financial Position"

The table below provides to the reader of Table A6 more information as to the composition of the major categories of the items disclosed on the Budgeted Financial Position of the municipality for ease of comparison.

MAN Mangaung - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		636 982	432 106	1 055 071	–	–	–	228 766	–	–	–
Cash at Bank		74 035	62 614	48 313	1 083 073	1 083 073	1 083 073	81 282	3 442 188	6 192 484	9 169 095
Cash on Hand		143	141	141	–	–	–	4	–	–	–
Total Cash and Cash Equivalents		711 161	494 861	1 103 525	1 083 073	1 083 073	1 083 073	310 052	3 442 188	6 192 484	9 169 095
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		1 170 166	1 155 964	1 244 034	2 974 748	2 974 748	2 974 748	(24 753)	2 356 011	3 241 652	4 149 492
Waste Management		529 581	639 288	741 550	805 669	805 669	805 669	(106 676)	741 858	790 868	841 438
Waste Water Management		1 195 312	1 414 849	1 648 112	1 859 879	1 859 879	1 859 879	(235 139)	1 702 863	1 842 226	1 966 049
Water		4 761 154	5 199 253	6 221 920	7 185 350	7 185 350	7 185 350	(681 852)	6 598 881	6 978 941	7 368 964
Other trade receivables from exchange transactions		342 022	353 360	332 306	68 666	68 666	68 666	17 764	84 015	84 015	84 015
VAT Receivable Input Tax Accrual											
Gross: Trade and other receivables from exchange transactions		7 998 236	8 759 715	10 187 922	12 914 333	12 914 333	12 914 333	(1 030 656)	11 483 628	12 937 723	14 450 009
Less: Impairment for debt											
Impairment for Electricity		(464 346)	(531 283)	(634 199)	(1 430 753)	(1 430 753)	(1 430 753)	-	(1 412 332)	(1 564 926)	(1 721 335)
Impairment for Waste Management		(448 647)	(546 924)	(644 766)	(741 331)	(741 331)	(741 331)	107 281	(671 837)	(770 651)	(870 638)
Impairment for Waste Water Management		(1 001 689)	(1 200 522)	(1 437 942)	(1 638 591)	(1 638 591)	(1 638 591)	243 084	(1 571 148)	(1 850 420)	(2 133 004)
Impairment for Water		(4 271 961)	(4 471 071)	(5 559 393)	(6 732 083)	(6 732 083)	(6 732 083)	770 226	(5 896 064)	(6 663 454)	(7 474 221)
Impairment for other trade receivables from exchange transactions		(343 811)	(383 845)	(417 203)	(73 748)	(73 748)	(73 748)	2 681	(69 760)	(69 760)	(69 760)
Total Less: Impairment for debt		(6 530 454)	(7 133 645)	(8 693 523)	(10 616 507)	(10 616 507)	(10 616 507)	1 123 473	(9 621 141)	(10 919 211)	(12 268 958)
Total net Trade and other receivables from Exchange Transactions		1 467 782	1 626 067	1 494 399	2 297 826	2 297 826	2 297 826	92 816	1 862 487	2 018 512	2 181 050
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		46 491	60 788	71 409	-	-	-	(13 261)	-	-	-
Business and Commercial Properties		545 284	667 127	807 607	-	-	-	(118 776)	-	-	-
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties											
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		39	46	30	-	-	-	22	-	-	-
Public Service Purposes Properties		254 438	163 414	212 241	-	-	-	(27 960)	-	-	-
Residential Properties		1 275 663	1 552 533	1 722 769	3 307 989	3 307 989	3 307 989	(185 717)	3 304 174	3 700 432	4 109 371
Residential Sectional Title Garages											
Sports Clubs and Fields											
Vacant Land		-	-	-	-	-	-	-	-	-	-
Property Rates General											
Gross: Property rates		2 121 915	2 443 907	2 814 076	3 307 989	3 307 989	3 307 989	(345 691)	3 304 174	3 700 432	4 109 371
Less: Impairment of Property rates		(1 703 007)	(1 993 972)	(2 378 623)	(2 848 082)	(2 848 082)	(2 848 082)	323 592	(2 462 953)	(2 462 953)	(2 462 953)
Net Property rates		418 908	449 935	435 453	459 906	459 906	459 906	(22 099)	841 221	1 237 479	1 646 417
Other receivables from non-exchange transactions		12 496	22 352	30 745	-	-	-	-	-	-	-
Less Impairment for other receivables from non-exchange transactions		(11 381)	(18 551)	(24 452)	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		1 117	3 802	6 293	-	-	-	-	-	-	-
Total net Receivables from non-exchange transactions		420 024	453 737	441 746	459 906	459 906	459 906	(22 099)	841 221	1 237 479	1 646 417
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing											
Housing Land Sales											
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		820 308	828 518	1 265 001	-	-	-	-	-	-	-
Joint Ventures											
Operating Lease											
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		820 308	828 518	1 265 001	-	-	-	-	-	-	-
Inventory											
Agricultural		-	-	-	8	8	8	-	16	30	41
Consumables		133 767	233 301	268 832	13 008	13 008	13 008	31 570	13 537	14 972	16 219
Finished Goods		-	-	-	0	0	0	-	0	0	0
Housing Stock		(911)	-	(65)	-	-	-	-	-	-	-
Land		550 030	405 448	415 609	564 850	564 850	564 850	(94)	1 631 289	1 631 289	1 631 289
Materials and Supplies		887	4 203	2 190	240 226	240 226	240 226	-	242 292	250 273	256 438
Water		4 505	4 340	4 032	4 427	4 427	4 427	(10 959)	4 427	4 472	4 516
Work-in-progress											
Total Inventory		688 278	647 292	690 658	822 519	822 519	822 519	20 517	1 891 562	1 901 036	1 908 502
VAT Receivable											
Input Tax Capital		233 756	248 611	192	-	-	-	24 786	-	-	-
Input Tax General		4 028 751	4 425 869	406 058	-	-	-	36 311	434 116	502 738	511 813
VAT Control (Receivable)		15 604	15 604	(39 075)	-	-	-	-	-	-	-
Total VAT Receivable		4 278 110	4 690 283	367 174	-	-	-	61 098	434 116	502 738	511 813
Other current assets											
Construction Contracts and Receivables		143 620	186 281	212 621	-	-	-	23 913	-	-	-
Control, Clearing and Interface Accounts											
Deposits											
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercompany/Parent-subsidiary Transactions											
Total Other current assets		143 620	186 281	212 621	-	-	-	23 913	-	-	-
Total Current Assets		8 529 283	8 927 039	5 575 124	4 663 324	4 663 324	4 663 324	486 296	8 531 574	11 852 249	15 416 879

Non-current Assets											
Investments											
Bank Repurchase Agreements											
Bankers Acceptance Certificate											
Deposit Taking Institutions											
Derivative Financial Assets											
Guaranteed Endowment Policies (Sinking)											
Interest Rate Swaps											
Listed/Unlisted Bonds and Stocks		144	167	182	-	-	-	-	-	-	-
Municipal Bonds											
National Government Securities											
Negotiable Certificate of Deposits											
Unamortised Debt Expense											
Unamortised Preference Share Expense											
Total Investments		**144**	**167**	**182**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment Property											
Investment Property at Cost / Fair Value		1 587 424	1 590 666	1 604 199	1 595 760	1 595 760	1 595 760	-	401 060	405 060	409 111
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Investment Property		**1 587 424**	**1 590 666**	**1 604 199**	**1 595 760**	**1 595 760**	**1 595 760**	**-**	**401 060**	**405 060**	**409 111**
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		26 150 971	27 002 736	30 482 901	30 701 792	30 773 636	30 773 636	563 968	34 512 269	36 005 410	37 594 535
Leases recognised as Property, Plant and Equipment	3	5 820	5 820	7 194	-	-	-	-	-	-	-
Less: Accumulated Depreciation		(9 549 442)	(10 334 329)	(9 214 836)	(10 980 224)	(10 980 224)	(10 980 224)	(576 569)	(9 760 164)	(10 187 155)	(10 635 012)
Less: Accumulated Impairment		(118 880)	(176 576)	(166 799)	-	-	-	-	-	-	-
Total Property, Plant and Equipment	**2**	**16 488 469**	**16 497 649**	**21 108 460**	**19 721 568**	**19 793 413**	**19 793 413**	**(12 620)**	**24 752 105**	**25 818 255**	**26 959 522**
Construction Work-in-progress											
Acquisitions		306 603	250 440	332 317	-	-	-	-	-	-	-
Opening Balance		1 122 374	1 050 949	1 108 661	-	-	-	-	-	-	-
Prior period corrections		(118 144)	(23 993)	(40 357)	-	-	-	(6 193)	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-	-	-
Transfer to PPE		(258 803)	(168 534)	(55 453)	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	**2**	**1 051 031**	**1 108 861**	**1 345 368**	**-**	**-**	**-**	**(6 193)**	**-**	**-**	**-**
Biological Assets											
Biological Assets at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources											
Living resources at Cost / Revaluation		-	-	-	6 892	6 892	6 892	-	5 611	5 667	5 724
Less: Accumulated Depreciation											
Less: Accumulated Impairment		-	-	-	(2 540)	(2 540)	(2 540)	-	(1 887)	(1 906)	(1 925)
Total Living resources		**-**	**-**	**-**	**4 352**	**4 352**	**4 352**	**-**	**3 723**	**3 761**	**3 798**
Heritage Assets											
Heritage Assets at Cost / Revaluation		254 696	258 245	263 297	257 729	257 729	257 729	-	268 569	273 968	279 495
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Heritage Assets		**254 696**	**258 245**	**263 297**	**257 729**	**257 729**	**257 729**	**-**	**268 569**	**273 968**	**279 495**
Intangible Assets											
Intangible Assets at Cost / Revaluation		152 456	198 343	199 434	272 327	273 537	273 537	-	327 711	361 308	378 507
Less: Accumulated Amortisation		(54 568)	(63 197)	(68 571)	(65 994)	(65 994)	(65 994)	(21 104)	(87 794)	(96 573)	(101 402)
Less: Accumulated Impairment		(49)	(49)	(49)	-	-	-	-	-	-	-
Total Intangible Assets		**97 838**	**135 098**	**130 814**	**206 333**	**207 543**	**207 543**	**(21 104)**	**239 917**	**264 734**	**277 105**
Trade and other receivables from exchange transactions											
Electricity											
Property Rental Debtors											
Service Charges											
Waste Management											
Waste Water Management											
Water											
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-current Receivables from Non-exchange Transactions											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Loans		(203)	(270)	(338)	-	-	-	(34)	-	-	-
Housing Selling Schemes		9 170	9 279	9 401	116	116	116	(1 366)	2 587	2 613	2 639
Intercompany/Parent-subsidiary Transactions											
Joint Ventures											
Operating Lease											
Property Rates		-	-	-	-	-	-	-	-	-	-
Public Organisation											
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries											
Subsidiaries											
Total Non-current Receivables from Non-exchange Transactions		**8 967**	**9 009**	**9 063**	**116**	**116**	**116**	**(1 401)**	**2 587**	**2 613**	**2 639**
Other non-current assets											
Deferred Tax Assets		1 414 854	1 534 419	2 967 639	334 701	334 701	334 701	-	577 357	750 564	900 676
Defined Benefit Asset											
Intercompany/Parent-subsidiary Transactions		844 972	838 405	412 004	-	-	-	80 000	-	-	-
Investment in Associate		300	66	-	-	-	-	-	-	-	-
Investment in Joint Venture											
Investment in Subsidiary		0	0	0	-	-	-	-	-	-	-
Operating Lease Receivable											
Deposits											
Total Other non-current assets		**2 260 126**	**2 372 890**	**3 379 642**	**334 701**	**334 701**	**334 701**	**80 000**	**577 357**	**750 564**	**900 676**
Total Non Current Assets		**21 748 694**	**21 972 585**	**27 841 026**	**22 120 558**	**22 193 612**	**22 193 612**	**38 681**	**26 245 328**	**27 518 975**	**28 832 347**
TOTAL ASSETS		**30 277 977**	**30 859 624**	**33 416 149**	**26 783 882**	**26 856 936**	**26 856 936**	**524 977**	**34 776 903**	**39 371 223**	**44 249 226**

Liabilities											
Current Liabilities											
Bank Overdraft											
ABSA											
First National Bank											
Nedbank											
Rand Merchant Bank											
Standard Bank											
Unspecified											
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-
Financial Liabilities											
Concessionary Loan											
Short-term Borrowings		58 754	64 828	71 595	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities		-	-	-	-	-	-	-	238	-	-
Current portion of Non-current Borrowings		(177 295)	(351 852)	(573 778)	56 214	56 214	56 214	(50 236)	-	-	-
Current portion of Operating Lease Liabilities											
Unamortised Premium on Long-term Debts											
Total Financial Liabilities		**(118 541)**	**(287 024)**	**(502 183)**	**56 214**	**56 214**	**56 214**	**(50 236)**	**238**	**-**	**-**
Consumer Deposits											
Building Plans											
Buying Card											
Electricity		162 465	160 115	155 721	-	-	-	1 382	-	-	-
Hiring of Decorative Items											
Library Books											
Posters											
Refuse											
Rental Properties		655	428	440	211 641	211 641	211 641	(29)	209 995	214 195	218 479
Sewer											
Street Closure											
Valuation Appeal											
Water		34 408	33 694	34 145	-	-	-	563	-	-	-
Wayleave											
Total Consumer Deposits		**197 529**	**194 237**	**190 306**	**211 641**	**211 641**	**211 641**	**1 917**	**209 995**	**214 195**	**218 479**
Trade and Other Payable Exchange Transactions											
Accrued Interest		19	(781)	(781)	-	-	-	-	-	-	-
Advance Payments		227 723	212 281	169 727	-	-	-	54 499	-	-	-
Affiliates, Related Parties and Associated Companies											
Agency Fees Payable											
Auditor-General of South Africa		(2 091 375)	(1 919 120)	(1 258 587)	-	-	-	(376)	-	-	-
Bonus		10 829	12 784	13 879	-	-	-	-	-	-	-
Compensation Commission (COID)											
Control, Clearing and Interface Accounts		51 713	15 469	4 750	-	-	-	107 061	-	-	-
Deferred Revenue											
Dividends Declared		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		121 665	148 963	(21 690)	-	-	-	149 082	-	-	-
Fair Value Adjustment											
Intercompany/Parent-subsidiary Transactions		661 079	662 500	1 139 620	-	-	-	(53 400)	-	-	-
Leave Accrual		270 744	326 049	378 619	744 890	744 890	744 890	30 203	722 099	716 203	710 601
Long Service Award		104 635	107 477	113 097	-	-	-	-	-	-	-
Municipal Debt Relief											
Overtime											
Payables and Accruals		4 266 987	4 492 625	4 067 557	2 407 918	2 407 918	2 407 918	(866 331)	2 624 651	2 523 460	2 421 825
PAYE Deductions											
Pension and Retirement Contributions											
Retentions		278 401	305 282	334 385	-	-	-	26 154	-	-	-
Standby											
Tender documentation											
Unallocated Deposits		1 553	12 565	17 794	-	-	-	44	-	-	-
Water Inventory Bulk Purchases		-	(160 928)	-	-	-	-	(2 026)	-	-	-
VAT Payables Output Tax Accrual											
VAT Payables Output Tax Provision for Doubtful Debt Impairment											
Total Trade and Other Payable Exchange Transactions	2, 5	**4 123 992**	**4 415 185**	**4 978 360**	**3 152 808**	**3 152 808**	**3 152 808**	**(555 092)**	**3 346 950**	**3 239 663**	**3 132 426**
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Total Transfers and Subsidies Payable		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies Unspent											
Capital		269 097	224 697	183 819	-	-	-	57 824	-	-	-
Operational		100 834	(31 103)	7 911	-	-	-	76 210	-	-	-
Total Transfers and Subsidies Unspent		**369 930**	**193 595**	**191 730**	**-**	**-**	**-**	**134 035**	**-**	**-**	**-**
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	**369 930**	**193 595**	**191 730**	**-**	**-**	**-**	**134 035**	**-**	**-**	**-**
Provision											
Alien Vegetation											
Bonus		-	36 791	38 563	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities		679 116	608 469	796 692	40 000	40 000	40 000	-	40 000	40 000	-
Ex-gratia Pension											
Insurance Claims											
Leave		31 857	(14 640)	(44 312)	-	-	-	(18 279)	-	-	-
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Impairment											
Total Provision		**710 973**	**830 620**	**791 143**	**40 000**	**40 000**	**40 000**	**(18 279)**	**40 000**	**40 000**	**-**
VAT Payable											
VAT Payable: Output Tax		4 204 308	4 612 076	504 536	76 441	76 441	76 441	240 969	622 262	628 484	634 769
VAT Payable: VAT Control											
Total VAT Payable		**4 204 308**	**4 612 076**	**504 536**	**76 441**	**76 441**	**76 441**	**240 969**	**622 262**	**628 484**	**634 769**
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	53 662	64 931	78 567
Other Long-Term Benefits											
Termination Benefits											
Total Employee Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**53 662**	**64 931**	**78 567**
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-	-
Income Tax Payable											
Intercompany/Parent-subsidiary Transactions		803 609	803 609	535 740	-	-	-	-	-	-	-
Total Other current liabilities		**803 609**	**803 609**	**535 740**	**-**	**-**	**-**	**-**	**53 662**	**64 931**	**78 567**
Total Current Liabilities		**10 291 801**	**10 762 298**	**6 689 630**	**3 537 104**	**3 537 104**	**3 537 104**	**(246 687)**	**4 273 107**	**4 187 273**	**4 064 240**

Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		568 366	593 847	652 757	-	-	-	-	-	-	-
Bankers Acceptance Certificate											
Concessionary Loan											
Derivative Financial Liability											
Finance Lease Liability		1 511	(0)	5 257	-	-	-	37	(16)	-	-
Government Loans											
Intercompany/Parent-subsidiary Transactions											
Local Registered Stock											
Marketable Bonds											
Non-annuity Loans											
Non-marketable Bonds											
PPP Liabilities		387 116	357 151	327 186	-	-	-	-	-	-	-
Securities											
Interest Rate Swaps											
Total Borrowings	4	**976 993**	**950 998**	**985 200**	-	-	-	**37**	**(16)**	-	-
Operating Lease Liability		-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities		**976 993**	**950 998**	**985 200**	-	-	-	**37**	**(16)**	-	-
Provisions											
Alien Vegetation											
Bonus											
Decommissioning, Restoration and Similar Liabilities		129 646	277 969	243 914	932 693	932 693	932 693	-	932 693	932 483	974 200
Ex-gratia Pension											
Impairment											
Insurance Claims											
Leave											
Litigation											
Pension Fund Investment Return Shortfall											
Staff Parity											
Total Provisions		**129 646**	**277 969**	**243 914**	**932 693**	**932 693**	**932 693**	-	**932 693**	**932 483**	**974 200**
Long term Trade and other Payables											
Bulk Water											
Electricity Bulk Purchase											
Municipal Debt Relief											
Payables and Accruals											
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits											
Other Long-Term Benefits		-	-	-	-	-	-	-	922 796	1 015 075	1 116 583
Termination Benefits											
Total Employee Benefits		-	-	-	-	-	-	-	**922 796**	**1 015 075**	**1 116 583**
Other non-current liabilities		1 333 331	1 311 285	2 582 734	128 940	128 940	128 940	-	232 314	190 702	149 090
Intercompany/Parent-subsidiary Transactions											
Total Other non-current liabilities		**1 333 331**	**1 311 285**	**2 582 734**	**128 940**	**128 940**	**128 940**	-	**1 155 110**	**1 205 777**	**1 265 672**
Total non current liabilities		**2 439 971**	**2 540 271**	**3 811 848**	**1 061 633**	**1 061 633**	**1 061 633**	**37**	**2 087 787**	**2 138 260**	**2 239 873**
TOTAL LIABILITIES		**12 731 772**	**13 302 570**	**10 501 478**	**4 598 737**	**4 598 737**	**4 598 737**	**(246 650)**	**6 360 894**	**6 325 533**	**6 304 113**
CHANGES IN NET ASSETS		**17 546 205**	**17 597 054**	**22 914 671**	**22 185 145**	**22 258 199**	**22 258 199**	**771 626**	**28 416 009**	**33 045 690**	**37 945 113**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		(211 587)	(235 568)	137 822	-	-	-	3 294	-	-	-
Depreciation Offsets		11 823	11 859	11 653	-	-	-	-	-	-	-
Opening Balance		12 172 381	12 030 865	11 950 183	14 614 734	14 765 631	14 765 631	-	15 821 917	20 205 047	24 758 579
Transfers to/from operating revenue and expenditure		198 349	520 759	(190 847)	1 579 638	1 579 638	1 579 638	320 997	2 747 758	3 043 423	3 291 577
Transfers to/from Reserves		1 756	1 635	2 124	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	**12 172 722**	**12 329 550**	**11 911 135**	**16 194 372**	**16 365 269**	**16 365 269**	**324 291**	**18 569 675**	**23 248 470**	**28 050 157**
Reserves and Funds											
Capital Replacement Reserve											
Capitalisation Reserve											
Compensation for Occupational Injuries and Diseases		17 354	15 749	13 625	15 749	15 749	15 749	-	13 625	13 625	13 625
Employee Benefit Reserve											
Housing Development Fund											
Investment in associate account											
Non-current Provisions Reserve											
Revaluation Reserve		4 991 013	4 977 482	9 847 621	5 001 676	5 001 676	5 001 676	-	9 822 709	9 773 595	9 871 331
Self Insurance Reserve		10 000	10 000	10 000	10 000	10 000	10 000	-	10 000	10 000	10 000
Valuation Reserve											
Total Reserves and Funds	2	**5 018 397**	**5 003 231**	**9 871 246**	**5 027 425**	**5 027 425**	**5 027 425**	-	**9 846 334**	**9 797 220**	**9 894 956**
Other											
Equity											
Capital Contributed by Other Government Units		-	-	-	-	-	-	-	-	-	-
Ordinary Shares		-	-	0	-	-	-	-	-	-	-
Preference Shares		-	-	-	-	-	-	-	-	-	-
Share Premium											
Total Equity		-	-	**0**	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance											
Movement during the year											
Total Non-controlling Interest		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions											
Total Other	2	-	-	**0**	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	**17 191 119**	**17 332 781**	**21 782 382**	**21 221 797**	**21 392 694**	**21 392 694**	**324 291**	**28 416 009**	**33 045 690**	**37 945 113**

Supporting Table SA4: IDP Strategic Objective (Revenue)

The table below outlines the linkage between the IDP strategic objectives and operating revenue budget for the MTREF period. That is, it outlines how the projected revenue budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP. SA4

MAN Mangaung - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ORGANIZATIONAL STRENGTH				3 828 754	4 600 524	5 072 195	5 542 267	5 522 609	5 522 609	5 889 269	6 156 047	6 345 045
FINANCIAL HEALTH IMPROVEMENT				1 842 263	1 932 595	2 268 755	1 988 126	1 998 126	1 998 126	2 642 975	2 736 026	2 828 152
SERVICE DELIVERY IMPROVEMENT				709 713	749 531	848 765	1 098 695	1 098 695	1 098 695	1 174 583	1 220 606	1 251 548
ECONOMIC GROWTH				2 239 291	2 570 243	3 133 510	3 131 499	3 131 499	3 131 499	3 308 558	3 523 558	3 730 441
SPATIAL TRANSFORMATION				–	–	–	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	8 620 022	9 852 892	11 323 225	11 760 587	11 750 929	11 750 929	13 015 384	13 636 238	14 155 185

Supporting Table SA5: IDP Strategic Objective (Operating Expenditure)

The table below outlines the linkage between the IDP strategic objectives and operating expenditure budget for the MTREF period. That is, it outlines how the allocated expenditure budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP.SA5

MAN Mangaung - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ORGANIZATIONAL STRENGTH				4 365 291	4 909 591	5 315 218	5 764 714	5 787 547	5 787 547	6 197 764	6 439 534	6 672 729
FINANCIAL HEALTH IMPROVEMENT				232 614	238 814	385 864	330 837	331 660	331 660	730 981	760 519	791 457
SERVICE DELIVERY IMPROVEMENT				1 157 614	1 106 390	1 407 073	1 311 869	1 389 613	1 389 613	1 402 601	1 461 739	1 515 934
ECONOMIC GROWTH				2 784 723	2 617 182	3 822 313	3 380 629	3 478 503	3 478 503	2 976 030	3 056 588	3 150 580
SPATIAL TRANSFORMATION				21 846	18 731	18 922	25 980	22 838	22 838	25 032	26 140	27 306
Allocations to other priorities												
Total Expenditure			1	8 562 088	8 890 707	10 949 390	10 814 029	11 010 161	11 010 161	11 332 409	11 744 520	12 158 006

Supporting Table SA6: IDP Strategic Objective (Capital Expenditure)

The table below outlines the linkage between the IDP strategic objectives and capital expenditure budget for the MTREF period. That is, it outlines how the allocated expenditure budget is going to be used in meeting the main goals of poverty reduction, job creation, rural and economic development, financial sustainability, spatial development and the built environment, eradication of bucket system, VIP toilets, roads, ageing infrastructure, human settlements, public transport, environmental management and climate change, social and community services and good governance, anchoring the IDP. SA6

MAN Mangaung - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ORGANIZATIONAL STRENGTH				382 961	358 122	470 935	587 249	595 588	595 588	561 701	597 502	572 464
FINANCIAL HEALTH IMPROVEMENT				–	1 295	–	–	–	–	–	–	–
SERVICE DELIVERY IMPROVEMENT				184 544	93 858	192 494	507 715	534 572	534 572	416 305	348 675	350 693
ECONOMIC GROWTH				125 020	123 711	157 879	241 524	286 882	286 882	420 015	503 900	596 031
SPATIAL TRANSFORMATION				2 684	–	1 776	7 500	–	–	6 500	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	1 404 521	1 450 077	1 519 188

Supporting Table SA7: IDP Strategic Objective (Capital Expenditure)

MAN Mangaung - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
05 - Community And Social Development										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
Formal Settlement Households - Refuse Removal	Households				72 250	72 250	72 250	73 245	73 977	
Removal	Households	69 020			38 666	38 666	38 666	39 439	40 228	
Informal Settlements (R000)	Rand Value	123027 560			144304 261	144304 261	144304 261	153812 663	160811 140	
- Refuse Removal	Households	69 704								
08 - Roads And Transport										
Waste Water Management										
Sewerage										
Sanitation	Households				72 520	72 520	72 520	73 245	73 977	
Sanitation	Households				38 666	38 666	38 666	39 439	40 228	
Informal Settlements (R000)	Rand Value	63960 965			72580 413	72580 413	72580 413	77362 834	80882 843	
- Receiving Sanitation	Households	37 165								
(R000)	Rand Value	37 165								
09 - Water And Sanitation										
Water Management										
Water Distribution										
Water	Households	37 165			72 520	72 520	72 520	73 245	73 977	
Water	Households				38 666	38 666	38 666	39 439	40 228	
Informal Settlements (R000)	Rand Value	193546 400			243629 394	243629 394	243629 394	275834 962	312300 344	
(R000)	Rand Value	69 704								
12 - Centlec										
Energy Sources										
Electricity										
Electricity	Households				72 520	72 520	72 520	73 245	73 977	
Electricity	Households				38 666	38 666	38 666	39 439	40 228	
Informal Settlements (R000)	Rand Value	29954 922			38635 216	38635 216	38635 216	41913 924	45826 086	
- Receiving Electricity	Households	37 165								

Supporting Table SA8: Key Financial Rations/Indicators

The benchmark ratios as reflected in the table below are based on the actual results of the last three (3) financial years and the outlook for the MTREF period.

MAN Mangaung - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4,5%	3,4%	1,3%	2,2%	2,2%	2,2%	1,3%	1,6%	1,0%	1,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4,6%	3,1%	1,3%	2,1%	2,1%	2,1%	1,2%	1,4%	0,9%	0,9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	-16,6%	-12,1%	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	0,8	0,8	0,8	1,3	1,3	1,3	(2,0)	2,0	2,8	3,8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,8	0,8	0,8	1,3	1,3	1,3	(2,0)	2,0	2,8	3,8
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,2	0,4	1,0	1,0	1,0	(1,6)	1,2	2,0	2,8
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	92,0%	90,0%	86,2%	104,1%	104,7%	104,7%	94,8%	124,9%	123,9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92,0%	90,0%	86,2%	104,1%	104,7%	104,7%	94,8%	124,9%	123,9%	123,7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	83,2%	77,1%	28,1%	24,7%	24,7%	24,7%	0,8%	28,1%	29,9%	31,9%
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		98,9%	65,9%	53,6%	290,3%	290,3%	290,3%	-6,0%	142,6%	63,5%	38,7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase	69081	0	0	70469	70469	70469	0	71174	0	0
	Water treatment works	12359	0	0	12607	12607	12607	0	12733	0	0
	Natural sources										
	Total Volume Losses (kℓ)	40	–	–	43	43	43	–	44	–	–
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	480715108	0	0	513959442	513959442	513959442	0	531434063	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0,0%	0,0%	4960,0%	4960,0%	4960,0%	0,0%	4860,0%	0,0%	0,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26,3%	25,7%	24,1%	22,8%	23,0%	23,0%	24,0%	21,6%	21,6%	21,7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27,1%	26,4%	24,8%	23,5%	23,7%	23,7%	37,7%	22,4%	22,2%	22,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6,8%	6,2%	6,4%	5,4%	6,5%	6,5%	10,8%	6,4%	6,5%	6,6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12,5%	10,3%	8,5%	7,6%	7,6%	7,6%	8,3%	8,6%	8,4%	8,3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	36,7	27,2	12,0	12,6	12,6	77,6	7,3	14,0	14,3	14,8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	111,8%	106,9%	24,1%	18,5%	18,6%	18,6%	1,5%	43,9%	46,2%	49,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5,4	7,9	10,7	1,3	1,8	1,2	10,1	2,5	–	–

Supporting Table SA9: Social, economic and demographic statistics and assumptions – see table SA9 below

MAN Mangaung - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			1	1	1	–	–	–	–	–	–	–
Females aged 5 - 14			0	–	0	–	–	–	–	–	–	–
Males aged 5 - 14			0	–	0	–	–	–	–	–	–	–
Females aged 15 - 34			0	–	0	–	–	–	–	–	–	–
Males aged 15 - 34			0	–	0	–	–	–	–	–	–	–
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600			223 605	264 092	279 632	–	–	–	–	–	–	–
R1 601 - R3 200			147 821	144 442	247 440	–	–	–	–	–	–	–
R3 201 - R6 400			32 255	42 097	52 891	–	–	–	–	–	–	–
R6 401 - R12 800			25 282	35 271	36 713	–	–	–	–	–	–	–
R12 801 - R25 600			12 388	26 207	33 761	–	–	–	–	–	–	–
R25 601 - R51 200			3 515	10 564	23 178	–	–	–	–	–	–	–
R52 201 - R102 400			1 025	3 911	7 644	–	–	–	–	–	–	–
R102 401 - R204 800			687	823	1 916	–	–	–	–	–	–	–
R204 801 - R409 600			500	399	965	–	–	–	–	–	–	–
R409 601 - R819 200			132	378	754	–	–	–	–	–	–	–
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			645 438	752 907	747 424	–	–	–	–	–	–	–
Number of poor people in municipal area												
Number of households in municipal area			-	-	231 921	–	–	–	–	–	–	–
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal			-	-	195 741	-	-	-	-	-	-	-
Informal			-	-	36 180	-	-	-	-	-	-	-
Total number of households			-	-	231 921	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

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

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

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

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

Detail of Free Basic Services (FBS) provided		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity Ref	*Location of households for each type of FBS*									
List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands)	26 063 116	29 383 332	40 848 040	59 261 358	58 687 020	58 687 020	66 693 311	71 488 560	73 275 774
	Number of HH receiving this type of FBS	–	–	–	72 520	72 520	72 520	73 245	73 977	–
	Informal settlements (Rands)	29 954 922	–	–	38 635 216	38 635 216	38 635 216	41 913 924	45 826 086	–
	Number of HH receiving this type of FBS	–	–	–	38 666	38 666	38 666	39 439	40 228	–
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS	37 165	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Electricity for informal settlements	29 954 922	–	–	38 635 216	38 635 216	38 635 216	41 913 924	45 826 086	–
Water Ref	*Location of households for each type of FBS*									
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands)	121 695 480	136 373 471	138 511 071	162 372 597	162 372 597	162 372 597	374 748 000	408 475 320	445 238 099
	Number of HH receiving this type of FBS	37 165	–	–	72 520	72 520	72 520	73 245	73 977	–
	Informal settlements (Rands)	193 546 400	–	–	243 629 394	243 629 394	243 629 394	275 834 962	312 300 344	–
	Number of HH receiving this type of FBS	–	–	–	38 666	38 666	38 666	39 439	40 228	–
	Informal settlements targeted for upgrading (Rands)	69 704	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS									
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Water for informal settlements	193 616 104	–	–	243 629 394	243 629 394	243 629 394	275 834 962	312 300 344	–
Sanitation Ref	*Location of households for each type of FBS*									
List type of FBS service	Formal settlements - (free sanitation service to indigent households)	157 279 125	173 201 612	187 994 063	190 880 551	190 880 551	190 880 551	310 181 929	320 417 933	330 671 307
	Number of HH receiving this type of FBS	–	–	–	72 520	72 520	72 520	73 245	73 977	–
	Informal settlements (Rands)	63 960 965	–	–	72 580 413	72 580 413	72 580 413	77 362 834	80 682 843	–
	Number of HH receiving this type of FBS	–	–	–	38 666	38 666	38 666	39 439	40 228	–
	Informal settlements targeted for upgrading (Rands)	37 165	–	–	–	–	–	–	–	–
	Number of HH receiving this type of FBS	37 165	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Sanitation for informal settlements	63 998 130	–	–	72 580 413	72 580 413	72 580 413	77 362 834	80 682 843	–
Refuse Removal Ref	*Location of households for each type of FBS*									
List type of FBS service	Formal settlements - (removed once a week to indigent households)	95 843 043	106 656 593	116 522 082	122 407 301	122 407 301	122 407 301	161 023 580	166 337 358	171 660 154
	Number of HH receiving this type of FBS	–	–	–	72 250	72 250	72 250	73 245	73 977	–
	Informal settlements (Rands)	123 027 560	–	–	144 304 261	144 304 261	144 304 261	153 812 663	160 811 140	–
	Number of HH receiving this type of FBS	69 020	–	–	38 666	38 666	38 666	39 439	40 228	–
	Informal settlements targeted for upgrading (Rands)									
	Number of HH receiving this type of FBS	69 704	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (Rands)									
	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Refuse Removal for informal settlements	123 027 560	–	–	144 304 261	144 304 261	144 304 261	153 812 663	160 811 140	–

Supporting Table SA10: Funding Measurement

MAN Mangaung Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	4 168 335	6 704 739	9 290 311	1 086 181	1 086 166	1 086 166	9 262 352	2 347 017	5 102 275	8 084 170
Cash + investments at the yr end less applications - R'000	18(1)b	2	2 378 876	5 335 543	9 158 028	(574 433)	(573 279)	(573 279)	11 957 768	2 235 594	5 829 914	9 687 610
Cash year end/monthly employee/supplier payments	18(1)b	3	5,4	7,9	10,7	1,3	1,8	1,2	10,1	2,5	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	660 958	1 339 654	775 315	1 843 570	1 745 727	1 745 727	975 307	2 637 527	2 933 515	3 181 992
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	2,5%	10,6%	2,0%	(6,5%)	(6,0%)	(45,0%)	6,6%	0,2%	(2,1%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	73,6%	86,9%	89,1%	43,4%	43,5%	43,5%	115,1%	99,7%	99,9%	100,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	17,2%	8,0%	16,6%	20,9%	21,0%	21,0%	22,8%	16,7%	16,7%	16,6%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	(16,8%)	(3,1%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	7,4%	10,1%	(13,9%)	0,0%	0,0%	(97,4%)	3723,3%	20,4%	17,6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,5%	0,6%	(98,7%)	0,0%	0,0%	(1313,3%)	(284,6%)	1,0%	1,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3,1%	3,3%	3,1%	3,0%	3,5%	3,5%	3,3%	3,3%	3,4%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	12,7%	18,4%	25,8%	37,2%	39,3%	39,3%	0,0%	23,8%	17,6%	20,2%

Supporting Table SA11 - Property Rates Summary

The table below provides a summary of the municipal evaluation roll that was used as a basis for property rates revenue estimates.

MAN Mangaung - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		2022/07/01	2022/07/01	2000/01/01	2000/01/01					
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	231 358	–	–	260 222	260 222	260 222	278 616	294 043	–
No. of sectional title values	5	28 022	–	–	33 810	33 810	33 810	35 940	38 204	–
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1 850	–	–	3 905	3 905	3 905	4 151	4 412	–
No. of valuation roll amendments		1 850	–	–	3 905	3 905	3 905	4 151	4 412	–
No. of objections by rate payers		240	–	–	15	15	15	15	15	–
No. of appeals by rate payers		24	–	–	3	3	3	3	3	–
No. of successful objections	8	240	–	–	15	15	15	15	15	–
No. of successful objections > 10%	8									
Supplementary valuation		4	–	–	4	4	4	4	–	–
Public service infrastructure value (Rm)	5	0	–	–	0	0	0	0	–	–
Municipality owned property value (Rm)		0	–	–	0	0	0	0	–	–
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	–	–	0	0	0	0	–	–
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		0	–	–	0	0	0	0	–	–
Valuation reductions-public worship (Rm)		0	–	–	0	0	0	0	–	–
Valuation reductions-other (Rm)		0	–	–	0	0	0	0	–	–
Total valuation reductions:		0	–	–	0	0	0	0	–	–
Total value used for rating (Rm)	5	0	–	–	0	0	0	0	–	–
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5	0	–	–	0	0	0	0	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6	1 438	–	–	1 918	1 918	1 918	2 028	–	–
Rate revenue expected to collect (R'000)	6	1 366	–	–	1 285	1 285	1 285	1 358	–	–
Expected cash collection rate (%)		95,0%	0,0%	0,0%	95,0%	95,0%	95,0%	95,0%	0,0%	0,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		29	–	–	38	38	38	40	–	–
Rebates, exemptions - pensioners (R'000)		5	–	–	11	11	11	12	–	–
Rebates, exemptions - bona fide farm. (R'000)		31	–	–	66	66	66	69	–	–
Rebates, exemptions - other (R'000)		63	–	–	1	1	1	1	–	–
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		127	–	–	116	116	116	122	–	–

Supporting Table SA12 - Property Rates by Category

Tables SA12a and SA12b provide details of the number of the properties per rateable category as existing in the valuation roll.

MAN Mangaung - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		3 622	–	998	132 085	–	49 922	–	152	–	–	–
No. of sectional title property values		837	–	–	24 335	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		–	–	–	2 317	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	1 839	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	2 317	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	1 424	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised												
No. of successful objections	5	–	–	–	1 424	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	142	–	–	–	–	–	–	–
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

MAN Mangaung - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		3 622	–	998	132 085	–	49 922	–	152	–	–	–
No. of sectional title property values		837	–	–	24 335	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		–	–	–	2 317	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	1 839	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	2 317	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	1 424	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised												
No. of successful objections	5	–	–	–	1 424	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	142	–	–	–	–	–	–	–
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

Supporting Table SA13 - Service Tariffs by Category

The supporting table below provides the reader with details of service charges tariffs to be levied over the MTREF period exemptions reductions and rebates.

MAN Mangaung - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates *(rate in the Rand)*	1								
Residential properties									
Residential properties - vacant land		Cent per Rand on rateable	-	-	-	1,0602	1,1566	1,1855	-
Formal/informal settlements		Cent per Rand on rateable	-	-	-	1,0602	1,1566	1,1855	-
Small holdings		Cent per Rand on rateable	0,9474	-	-	1,0602	1,1566	1,1855	-
Farm properties - used		Cent per Rand on rateable	-	-	-	0,2651	0,2892	0,2964	-
Farm properties - not used		Cent per Rand on rateable	-	-	-	0,2651	0,2892	0,2964	-
Industrial properties		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
Business and commercial properties		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
Communal land - residential		Cent per Rand on rateable	-	-	-	1,0602	1,1566	1,1855	-
Communal land - small holdings		Cent per Rand on rateable	-	-	-	1,0602	1,1566	1,1855	-
Communal land - farm property		Cent per Rand on rateable	-	-	-	1,0602	1,1566	1,1855	-
Communal land - business and commercial		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
Communal land - other		Cent per Rand on rateable	-	-	-	-	-	-	-
State-owned properties		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
Municipal properties		Cent per Rand on rateable	-	-	-	-	-	-	-
Public service infrastructure		Cent per Rand on rateable	-	-	-	0,2651	0,2892	0,2964	-
Privately owned towns serviced by the owner		Cent per Rand on rateable	-	-	-	1,0602	1,1566	1,1855	-
State trust land		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
Restitution and redistribution properties									
Protected areas		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
National monuments properties		Cent per Rand on rateable	-	-	-	3,6056	3,9336	4,0319	-
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties		Cent per Rand on rateable	-	-	-	1	1	-	-
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		Rebate for first R100 000	-	-	-	100 000	100 000	100 000	-
Indigent rebate or exemption		Full Rebate	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption		Rebate	-	-	-	300 000	300 000	300 000	-
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	42	59	65	-
Service point - vacant land *(Rands/month)*		Cent per Rand on rateable	-	-	-	76	93	104	-
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		7 - 15kl	-	-	-	30	37	41	-
Water usage - Block 1 (c/kl)		16 - 30kl.	-	-	-	34	43	48	-
Water usage - Block 2 (c/kl)		31 - 60kl	-	-	-	43	53	59	-
Water usage - Block 3 (c/kl)		Above 60kl	-	-	-	53	66	73	-
Water usage - Block 4 (c/kl)		0 - 6kl	-	-	-	12	15	16	-
Water usage - Block 5 (c/kl)		(fill in thresholds)							
Water usage - Block 6 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	149	163	167	-
Service point - vacant land *(Rands/month)*			-	-	-	75	93	96	-
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)			-	-	-	-	0	1	-
Volumetric charge - Block 2 (c/kl)		Non Residential	-	-	-	-	1	1	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			-	-	-	-	-	-	-
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		1 - 350kwh Summer	-	-	-	-	295	316	-
Meter - IBT Block 2 (c/kwh)		351kwh and above Summer	-	-	-	-	341	365	-
Meter - IBT Block 3 (c/kwh)		1 - 350kwh Winter	-	-	-	-	365	391	-
Meter - IBT Block 4 (c/kwh)		351 kwh and above Winter	-	-	-	-	443	474	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		1 - 350kwh Summer	-	-	-	-	295	316	-
Prepaid - IBT Block 2 (c/kwh)		351kwh and above Summer	-	-	-	-	341	365	-
Prepaid - IBT Block 3 (c/kwh)		1 - 350kwh Winter	-	-	-	-	365	391	-
Prepaid - IBT Block 4 (c/kwh)		351 kwh and above Winter	-	-	-	-	443	474	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge		901 - 1500	-	-	-	226	247	253	-
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

MAN Mangaung - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*									
General Residential Rebate			-	-	-	-	100 000	100 000	-
Service Tariffs By Category - Explanatory		Indigent Rebate or exemption	-	-	-	-	100 000	100 000	-
Pensioners/Social Grants Rebate Or Exemption			-	-	-	-	300 000	300 000	-
Water tariffs									
Water Usage - Block 5 (C/Kl)		Above 60kl	-	-	-	48	66	73	-
Water Usage - Block 1 (C/Kl) 0 - 6kl		0 - 6kl	-	-	-	-	15	16	-
Water Usage - Block 2 (C/Kl)		7 - 15kl	-	-	-	28	37	41	-
Water Usage - Block 3 (C/Kl)		16 - 30kl	-	-	-	32	43	48	-
Water Usage - Block 4 (C/Kl)		31 - 60kl	-	-	-	40	53	59	-
Waste water tariffs									
Cent Per Rand - Residential		Linked to valuation of property	-	-	-	42	0	1	-
Cent Per Rand - Non Residential		Linked to valuation of property	-	-	-	1 049	1	1	-
Electricity tariffs									
Prepaid lbt Block 4 (C/Kwh)		351 kwh and above Winter	-	-	-	-	443	474	-
Meter lbt Block 1 (C/Kwh)		1 - 350kwh Summer	-	-	-	-	295	316	-
Meter lbt Block 2 (C/Kwh)		351kwh and above Summer	-	-	-	-	341	365	-
Meter lbt Block 3 (C/Kwh)		1 - 350kwh Winter	-	-	-	-	365	391	-
Meter lbt Block 4 (C/Kwh)		351 kwh and above Winter	-	-	-	-	443	474	-
Prepaid lbt Block 1 (C/Kwh)		1 - 350kwh Summer	-	-	-	-	295	316	-
Prepaid lbt Block 2 (C/Kwh)		351kwh and above Summer	-	-	-	-	341	365	-
Prepaid lbt Block 3 (C/Kwh)		1 - 350kwh Winter	-	-	-	-	365	391	-

Supporting Table SA14 - Household Bills

The table below gives the user an indication of the size of the household bill that an average household should expect to pay for services:

MAN Mangaung - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		521,82	490,89	–	553,40	553,40	553,40	(0,2%)	578,30	592,76	–
Electricity: Basic levy		42,33	–	–	–	–	–	(100,0%)	–	–	–
Electricity: Consumption		2 452,01	–	–	3 049,50	3 049,50	3 049,50	–	3 243,45	3 476,65	–
Water: Basic levy		–	39,82	–	52,75	52,75	52,75	–	58,55	64,99	–
Water: Consumption		787,98	741,28	–	959,76	959,76	959,76	14,6%	1 065,33	1 182,52	–
Sanitation		257,43	242,27	–	272,71	272,71	272,71	(0,4%)	284,98	292,10	–
Refuse removal		142,64	134,18	–	170,64	170,64	170,64	12,5%	178,32	182,78	–
Other											
sub-total		4 204,21	1 648,44	–	5 058,76	5 058,76	5 058,76	6,9%	5 408,93	5 791,80	–
VAT on Services		–	–	–	675,80	675,80	675,80	–	724,59	779,86	–
Total large household bill:		4 204,21	1 648,44	–	5 734,56	5 734,56	5 734,56	7,0%	6 133,52	6 571,66	–
% increase/-decrease		–	(60,8%)	(100,0%)	–	–	–	–	7,0%	7,1%	(100,0%)
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		–	–	–	368,93	368,93	368,93	–	385,54	395,17	–
Electricity: Basic levy											
Electricity: Consumption		–	–	–	1 449,50	1 449,50	1 449,50	–	1 541,69	1 652,54	–
Water: Basic levy		42,33	39,82	–	52,75	52,75	52,75	17,2%	58,55	64,99	–
Water: Consumption		827,38	778,35	–	766,66	766,66	766,66	(12,8%)	850,99	944,60	–
Sanitation		270,41	254,38	–	194,79	194,79	194,79	(32,2%)	203,58	208,65	–
Refuse removal		149,77	140,89	–	170,64	170,64	170,64	7,2%	178,32	182,78	–
Other											
sub-total		1 289,89	1 213,44	–	3 003,27	3 003,27	3 003,27	7,2%	3 218,67	3 448,73	–
VAT on Services		–	–	–	395,15	395,15	395,15	–	424,97	458,03	–
Total small household bill:		1 289,89	1 213,44	–	3 398,42	3 398,42	3 398,42	7,2%	3 643,64	3 906,76	–
% increase/-decrease			(5,9%)	(100,0%)	–	–	–	–	7,2%	7,2%	(100,0%)
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–	184,47	184,47	184,47	–	192,77	197,59	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		50,00	–	–	690,00	690,00	690,00	1 280,0%	733,88	786,65	–
Water: Basic levy											
Water: Consumption		6,00	–	–	493,88	493,88	493,88	8 131,3%	548,21	608,51	–
Sanitation		–	–	–	156,04	156,04	156,04	–	163,06	167,14	–
Refuse removal		–	–	–	70,99	70,99	70,99	–	74,18	76,04	–
Other											
sub-total		56,00	–	–	1 595,38	1 595,38	1 595,38	7,3%	1 712,10	1 835,93	–
VAT on Services		–	–	–	211,64	211,64	211,64	–	227,90	245,75	–
Total small household bill:		56,00	–	–	1 807,02	1 807,02	1 807,02	7,4%	1 940,00	2 081,68	–
% increase/-decrease			(100,0%)	–	–	–	–	–	7,4%	7,3%	(100,0%)

Supporting Table SA15 - The municipality's monetary investment particulars by type and maturity are as follows:

MAN Mangaung - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments										
Bank Repurchase Agreements										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		5 390 288								
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions		5 390 288	-	-	-	-	-	-	-	-
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Derivative Financial Assets		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Interest Rate Swaps		-	-	-	-	-	-	-	-	-

Listed/Unlisted Bonds and Stocks									
LIS COR BONDS ACCOUNT NR 1	64	57	49	-	-	-	-	-	-
LIS COR BONDS ACCOUNT NR 2	70	62	54	-	-	-	-	-	-
LIS COR BONDS ACCOUNT NR 3	48	48	40	-	-	-	-	-	-
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Listed/Unlisted Bonds and Stocks	181 971	167 026	143 770	-	-	-	-	-	-
Municipal Bonds									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Municipal Bonds	-	-	-	-	-	-	-	-	-
National Government Securities									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total National Government Securities	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Negotiable Certificate of Deposits	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Unamortised Debt Expense	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Unamortised Preference Share Expense	-	-	-	-	-	-	-	-	-
Total Investments	5 390 470 008	167 026	143 770	-	-	-	-	-	-

Supporting Table SA16 - Investment Particulars by maturity:

MAN Mangaung - Supporting Table SA16 Investment particulars by maturity

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

Supporting Table SA17 - Existing and Proposed New Borrowings

The table below gives the user an indication of the existing and proposed new borrowings for the MTREF period:

MAN Mangaung - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		347 928	360 477	375 968	–	–	–	–	–	–
Development Bank of South Africa		240 438	233 370	276 789	–	–	–	–	–	–
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Annuity and Bullet Loans		588 366	593 847	652 757	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		(0)	(0)	(0)	-	-	-	(16)	-	-
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises		1 511	-	5 257	-	-	-	-	-	-
Public Corporations										
Public Investments Commissioners										
Total Finance Lease Liability		1 511	(0)	5 257	-	-	-	(16)	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Registered Stock		-	-	-	-	-	-	-	-	-

Marketable Bonds										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public		387 116	357 151	327 186	-	-	-	-	-	-
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total PPP Liabilities		387 116	357 151	327 186	-	-	-	-	-	-
Securities										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings	1	976 993	950 998	985 200	-	-	-	(16)	-	-

Supporting Table SA18 - Transfers and Grants Receipts

The following grants allocated to the municipality in terms of the Division of Revenue Act have been included in the medium-term budget. The receipts projected and expenditure on the grants is to be as follows:

MAN Mangaung - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations										
Equitable Share		938 383	1 037 664	1 113 938	1 197 582	1 197 582	1 197 582	1 272 720	1 346 734	1 365 649
Expanded Public Works Programme Integrated Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		938 383	1 037 664	1 113 938	1 197 582	1 197 582	1 197 582	1 272 720	1 346 734	1 365 649
Total Operating/National Government		938 383	1 037 664	1 113 938	1 197 582	1 197 582	1 197 582	1 272 720	1 346 734	1 365 649
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-Kind										
Other transfers/grants [insert description]										
Total Allocations In-Kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Free State Arts and Cultural Council		–	–	–	–	–	–	–	–	–
National Skills Fund		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-Kind										
[insert description]										
Total Allocations In-Kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Operating	5	938 383	1 037 664	1 113 938	1 197 582	1 197 582	1 197 582	1 272 720 000	1 346 734 000	1 365 649 000
Capital										
National Government										
Monetary Allocations										
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Capital/National Government		-	-	-	-	-	-	-	-	-
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-Kind										
Other transfers/grants [insert description]										
Total Allocations In-Kind		-	-	-	-	-	-	-	-	-
Total Capital/Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-Kind										
Other transfers/grants [insert description]										
Total Allocations In-Kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-Kind										
[insert description]										
Total Allocations In-Kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Capital	5	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		938 383	1 037 664	1 113 938	1 197 582	1 197 582	1 197 582	1 272 720	1 346 734	1 365 649

Supporting Table SA19 - Expenditure on Transfers and Grants

The table below provides the expenditure details on the transfers and grants programme. These are mainly conditional grants with specifically defined objective. The exception being the Equitable Share Allocations - unconditional grant.

MAN Mangaung - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		185 508	221 163	263 615	277 063	275 889	275 889	292 468	300 237	314 204
Expanded Public Works Programme Integrated Grant		1 377	1 454	1 851	1 524	1 524	1 524	2 158	–	–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		67 446	104 106	96 148	2 000	2 000	2 000	2 200	2 300	2 400
Metro Informal Settlements Partnership Grant		2 691	12 134	15 855	13 959	9 415	9 415	11 887	14 174	14 996
Municipal Disaster Relief Grant		–	–	(76)	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		29 537	19 402	36 491	–	–	–	–	–	–
Programme and Project Preparation Support Grant		8 334	6 276	3 762	–	5 673	5 673	–	–	–
Public Transport Network Grant		21 660	33 381	55 463	90 713	111 701	111 701	47 969	52 135	62 946
Urban Development Financing Grant		–	–	–	35 200	47 650	47 650	45 694	41 303	54 431
Urban Settlement Development Grant		104 191	128 967	54 867	12 992	11 992	11 992	5 669	4 000	4 000
Total Monetary Allocations		420 743	526 884	527 976	433 451	465 845	465 845	408 246	414 149	452 977
Total National Government		420 743	526 884	527 976	433 451	465 845	465 845	408 246	414 149	452 977
Provincial Government										
Monetary Allocations										
Capacity Building and Other Grants		–	450	–	–	–	–	–	–	–
Total Monetary Allocations		-	450	-	-	-	-	-	-	-
Total Provincial Government		-	450	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Free State Arts and Cultural Council		2 421	4 821	2 605	4 000	4 000	4 000	4 000	4 000	4 000
National Skills Fund		1 225	677	1 264	3 171	3 171	3 171	1 834	1 915	2 000
Unspecified		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		3 646	5 498	3 869	7 171	7 171	7 171	5 833 689	5 915 171	5 999 662
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		3 646	5 498	3 869	7 171	7 171	7 171	5 834	5 915	6 000
Total operating expenditure of Transfers and Grants		424 389	532 831	531 845	440 622	473 016	473 016	414 080	420 064	458 976
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		80 351	107 490	152 482	301 572	325 478	325 478	283 567	327 209	336 997
Municipal Disaster Relief Grant		–	1 006	10 655	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	1 312	–	–	–	–	–	–
Public Transport Network Grant		70 888	42 074	13 089	144 717	123 729	123 729	81 783	70 586	59 028
Urban Development Financing Grant		–	–	–	13 196	117 226	117 226	494 658	568 744	743 157
Urban Settlement Development Grant		411 748	291 665	358 693	541 285	542 285	542 285	189 775	169 671	139 225
Total Monetary Allocations		562 987	442 235	536 231	1 000 769	1 108 717	1 108 717	1 049 782	1 136 210	1 278 408
Total National Government		562 987	442 235	536 231	1 000 769	1 108 717	1 108 717	1 049 782	1 136 210	1 278 408
Provincial Government										
Monetary Allocations										
Infrastructure Grant		–	30 250	334	–	–	–	–	–	–
Total Monetary Allocations		-	30 250	334	-	-	-	-	-	-
Total Provincial Government		-	30 250	334	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Developers Contribution		–	9 566	6 980	14 500	14 500	14 500	15 000	15 495	15 991
Unspecified		9 833	838	24	–	–	–	–	–	–
Total Monetary Allocations		9 833	10 403	7 004	14 500	14 500	14 500	15 000 000	15 495 000	15 990 840
Allocations In-kind										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		9 833	10 403	7 004	14 500	14 500	14 500	15 000	15 495	15 991
Total capital expenditure of Transfers and Grants		562 987	472 486	536 566	1 000 769	1 108 717	1 108 717	1 049 782	1 136 210	1 278 408
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		987 376	1 005 316	1 068 411	1 441 391	1 581 733	1 581 733	1 463 862	1 556 274	1 737 384

Supporting Table SA20 - Reconciliations of transfers grant receipts and unspent funds.

The table below provides a summary reconciliation of transfers grants receipts and unspent funds at the respective year ends.

MAN Mangaung - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(67 825)	(10 410)	46 908	–	–	–	–	–	–
Current year receipts		(64 709)	(147 199)	(140 780)	(107 230)	(127 218)	(127 218)	(58 196)	(58 435)	(69 346)
Repayment of grants		–	14 499	75 782	–	–	–	–	–	–
Conditions met - transferred to revenue		(186 833)	(366 215)	(327 184)	(214 459)	(254 435)	(254 435)	(116 393)	(116 869)	(138 691)
Conditions still to be met - transferred to liabilities		54 299	194 107	157 530	107 230	127 218	127 218	58 196	58 435	69 346
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(11 675)	(16 000)	(15 805)	–	–	–	–	–	–
Current year receipts		(9 388)	(6 092)	(7 521)	(7 171)	(7 171)	(7 171)	(5 834)	(5 915)	(6 000)
Conditions met - transferred to revenue		(25 073)	(28 377)	(27 665)	(14 342)	(14 342)	(14 342)	(11 667)	(11 830)	(11 999)
Conditions still to be met - transferred to liabilities		4 009	6 286	4 339	7 171	7 171	7 171	5 834	5 915	6 000
Total operating transfers and grants revenue		(211 906)	(394 592)	(354 848)	(228 802)	(268 778)	(268 778)	(128 060)	(128 700)	(150 691)
Total operating transfers and grants - CTBM	2	58 308	200 393	161 869	114 401	134 389	134 389	64 030	64 350	75 345
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(301 648)	(166 920)	(144 359)	–	–	–	–	–	–
Current year receipts		(700 349)	(520 982)	(536 398)	(686 001)	(666 013)	(666 013)	(271 558)	(240 257)	(198 253)
Conditions met - transferred to revenue		(1 661 327)	(1 064 517)	(1 106 777)	(1 372 003)	(1 332 027)	(1 332 027)	(543 115)	(480 515)	(396 507)
Conditions still to be met - transferred to liabilities		659 329	376 615	426 020	686 001	666 013	666 013	271 558	240 257	198 253
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(2 482)	(2 000)	(2 000)	–	–	–	–	–	–
Current year receipts		–	–	–	(16 242)	(16 242)	(16 242)	(15 000)	(15 495)	(15 991)
Conditions met - transferred to revenue		(2 482)	(2 000)	(2 000)	(32 485)	(32 485)	(32 485)	(30 000)	(30 990)	(31 982)
Conditions still to be met - transferred to liabilities		–	–	–	16 242	16 242	16 242	15 000	15 495	15 991
Total capital transfers and grants revenue		(1 663 809)	(1 066 517)	(1 108 777)	(1 404 487)	(1 364 511)	(1 364 511)	(573 115)	(511 505)	(428 488)
Total capital transfers and grants - CTBM	2	659 329	376 615	426 020	702 244	682 256	682 256	286 558	255 752	214 244
TOTAL TRANSFERS AND GRANTS REVENUE		(1 875 715)	(1 461 109)	(1 463 625)	(1 633 289)	(1 633 289)	(1 633 289)	(701 175)	(640 204)	(579 179)
TOTAL TRANSFERS AND GRANTS - CTBM		717 637	577 008	587 888	816 645	816 645	816 645	350 588	320 102	289 590

Supporting Table SA21 - ALLOCATIONS OF GRANTS MADE BY THE MUNICIPALITY

The table below outlines the allocation of grants to the municipal entity and the cash transfer to groups and individuals:

MAN Mangaung - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
	1										
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms											
	2										
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State											
Education Training and Development Practices SETA	3	–	–	–	–	–	–	–	–	–	–
Energy and Water Sector SETA		–	4 992	–	–	–	–	17	–	–	–
Municipal Demarcation Board		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	4 992	–	–	–	–	17	–	–	–
Monetary Transfers to Organisations											
Nafal Arts Society		–	–	–	–	–	–	–	–	–	–
Old Age Homes		–	–	–	–	–	–	–	–	–	–
SPCA		–	–	–	–	–	–	–	–	–	–
Sport Councils		–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Farmer Support Households (Cash)		–	–	–	–	–	–	–	–	–	–
Grant In Aid		–	–	–	15 000	12 000	12 000	198	10 000	11 000	12 000
Old Age Grant		–	–	–	–	–	–	–	–	–	–
Poverty Relief		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	–	4 992	–	–	–	–	17	–	–	–
In-Kind Transfers to other municipalities											
	1										
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms											
	2										
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State											
	3										
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations											
	4										
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
	5										
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	4 992	–	–	–	–	17	–	–	–

Supporting Table SA22 – SA24 - COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS AND STAFF NUMBERS

The table below provides an indication of the total cost to employer of the councillors and staff members as well as numbers over the MTREF period:

MAN Mangaung - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		50 018	54 553	57 761	59 693	59 693	59 693	63 965	67 323	70 858
Cell phone Allowance		4 472	4 662	4 724	5 053	5 053	5 053	5 218	5 492	5 780
Housing Allowance		43	18	–	89	89	89	84	89	93
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance		–	–	–	940	940	940	878	925	973
Office-bearer Allowance										
Out of pocket Expenses										
Travelling Allowance		13 706	14 148	14 210	16 277	16 277	16 277	15 114	15 908	16 743
Use of Personal Facilities										
Total Allowances and Service Related Benefits		68 239	73 381	76 695	82 051	82 051	82 051	85 260	89 736	94 448
Social Contributions										
Medial Aid Benefits		449	465	456	547	547	547	534	562	591
Pension Fund Contributions		745	705	667	1 131	1 131	1 131	747	786	827
Total Social Contributions		1 194	1 171	1 123	1 677	1 677	1 677	1 281	1 348	1 419
Total Councillors		69 434	74 552	77 818	83 728	83 728	83 728	86 541	91 084	95 866
% Increase	4		7,4%	4,4%	7,6%	–	–	3,4%	5,3%	5,2%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		6 228	6 442	14 306	18 276	13 734	13 734	17 902	18 842	19 831
Bonuses		–	–	121	571	521	521	484	509	536
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	2	63	127	178	178	178	178	178	178
Housing Benefits	3	–	–	–	–	–	–	–	–	–
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	20	80	482	455	455	455	892	892	892
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		22	144	609	633	633	633	1 070	1 070	1 070
Service Related Benefits										
Acting	3	20	235	275	75	75	75	–	–	–
Bonus	3									
Danger Allowance	3									
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade										
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads										
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		20	235	275	75	75	75	-	-	-
Total Salaries and Allowances		6 270	6 821	15 391	19 555	14 963	14 963	19 456	20 421	21 437
Social Contributions										
Bargaining Council		0	0	1	1	1	1	3	4	4
Group Life Insurance		–	–	–	2	2	2	–	–	–
Medical		8	92	219	390	318	318	631	664	699
Pension		16	–	196	276	276	276	302	318	335
Unemployment Insurance		12	11	15	17	17	17	18	19	20
Total Social Contributions		36	104	431	686	615	615	955	1 005	1 058
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		6 306	6 925	15 822	20 242	15 578	15 578	20 411	21 426	22 495
% Increase	4		9,8%	128,5%	27,9%	(23,0%)	–	31,0%	5,0%	5,0%

Other Municipal Staff										
Salaries and Allowances										
Basic Salary		1 019 535	1 037 396	1 116 319	1 233 806	1 203 073	1 203 073	1 256 243	1 299 780	1 367 687
Bonuses		588	707	746	780	780	780	857	902	949
Allowance										
Accommodation, Travel and Incidental		883	805	1 116	939	939	939	527	554	583
Cellular and Telephone	3	2 440	2 366	2 394	2 398	2 398	2 398	2 343	2 339	2 342
Housing Benefits	3	5 632	5 924	8 888	8 872	8 934	8 934	6 747	7 065	7 456
Nonpensionable		7 608	9 258	10 261	10 531	10 631	10 631	11 031	11 610	12 220
Travel or Motor Vehicle	3	107 836	120 283	130 630	136 094	136 151	136 151	145 908	153 240	161 272
Voluntary Work										
Total Allowance		124 399	138 696	153 289	158 834	159 053	159 053	166 556	174 829	183 873
Service Related Benefits										
Acting	3	37 033	53 875	62 132	1 019	34 671	34 671	1 955	1 811	1 896
Bonus	3	78 432	81 932	84 868	91 374	91 374	91 374	96 271	101 199	106 492
Danger Allowance	3	–	–	–	–	150	150	218	230	242
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	33 747	55 310	52 454	45 304	45 304	45 304	57 613	60 637	63 821
Lifeguard/Duty Squads		–	–	–	–	227	227	–	–	–
Long Service Award		–	–	–	15 990	16 077	16 077	16 900	17 777	18 708
Overtime		166 244	198 926	226 347	75 256	83 807	83 807	121 030	127 234	133 756
Scarcity	3									
Standby Allowance	3	14 426	14 433	16 930	18 795	19 920	19 920	23 884	25 138	26 458
Tools Allowance	3									
Uniform/Special/Protective Clothing	3	243	316	294	460	460	460	110	116	122
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		330 125	404 791	443 024	248 199	291 990	291 990	317 981	334 142	351 484
Total Salaries and Allowances		1 474 647	1 581 589	1 713 378	1 641 618	1 654 896	1 654 896	1 741 637	1 809 653	1 904 204
Social Contributions										
Bargaining Council		402	425	433	514	514	514	477	502	528
Group Life Insurance		7 754	7 799	7 246	7 581	7 581	7 581	7 628	8 021	8 437
Medical		102 752	108 807	116 292	129 523	129 551	129 551	136 596	143 667	151 204
Pension		175 096	177 288	187 630	197 189	197 161	197 161	209 559	220 338	231 897
Unemployment Insurance		7 081	6 734	6 809	7 139	7 087	7 087	6 968	7 118	7 491
Total Social Contributions		293 085	301 053	318 409	341 946	341 895	341 895	361 228	379 645	399 556
Post-retirement Benefit	6									
Medical		(19 563)	48 566	48 257	20 646	20 646	20 646	21 808	22 953	24 158
Other Benefits										
Pension		179	101	161	37 311	37 311	37 311	39 083	41 135	43 295
Total Post-retirement Benefit		(19 385)	48 667	48 419	57 956	57 956	57 956	60 891	64 088	67 452
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		1 748 348	1 931 329	2 080 206	2 041 520	2 054 747	2 054 747	2 163 757	2 253 386	2 371 212
% Increase	4		10,5%	7,7%	(1,9%)	0,6%	–	5,3%	4,1%	5,2%
Total Parent Municipality		1 824 087	2 012 805	2 173 846	2 145 490	2 154 054	2 154 054	2 270 708	2 365 897	2 489 573
Board Members of Entities										
Salaries and Allowances										
Basic Salary		47	1 138	774	666	666	666	3 400	3 512	3 625
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Nonpensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		47	1 138	774	666	666	666	3 400	3 512	3 625
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Board Members of Entities		47	1 138	774	666	666	666	3 400	3 512	3 625
% Increase	4		2 329,5%	(32,0%)	(14,0%)	–	–	410,7%	3,3%	3,2%

Senior Managers of Entities										
Salaries and Allowances										
Basic Salary		8 721	6 477	4 030	13 009	13 009	13 009	15 771	16 292	16 813
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	110	73	50	154	154	154	132	136	141
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3	2 130	1 476	–	–	–	–	–	–	–
Voluntary Work										
Total Allowance		2 240	1 549	50	154	154	154	132	136	141
Service Related Benefits										
Acting	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		10 961	8 025	4 080	13 162	13 162	13 162	15 903	16 428	16 954
Social Contributions										
Bargaining Council		0	0	0	–	–	–	–	–	–
Group Life Insurance										
Medical		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Unemployment Insurance		15	10	4	15	15	15	11	11	11
Total Social Contributions		15	10	4	15	15	15	11	11	11
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		10 975	8 035	4 085	13 177	13 177	13 177	15 914	16 439	16 965
% Increase	4		(0)	(0)	0	–	–	0	0	0
Other Staff of Entities										
Salaries and Allowances										
Basic Salary		252 291	284 612	322 841	375 318	375 318	375 318	370 914	383 154	395 415
Bonuses										
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	701	789	1 608	1 718	1 718	1 718	1 547	1 598	1 649
Housing Benefits	3	1 775	1 968	2 789	2 507	2 507	2 507	2 066	2 155	2 224
Non-pensionable										
Travel or Motor Vehicle	3	25 617	28 379	35 373	28 476	28 476	28 476	28 777	29 726	30 678
Voluntary Work										
Total Allowance		28 093	31 136	39 770	32 701	32 701	32 701	32 410	33 479	34 551
Service Related Benefits										
Acting	3	1 070	404	1 078	–	–	–	–	–	–
Bonus	3	20 032	22 514	24 682	25 527	25 527	25 527	26 065	26 925	27 786
Danger Allowance	3									
Entertainment	3									
Fire Brigade										
In-kind Benefits	3									
Leave Pay	3	760	5 235	2 793	–	–	–	–	–	–
Lifeguard/Duty Squads										
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		49 523	58 448	52 861	39 823	51 591	51 591	49 682	48 042	46 505
Scarcity	3									
Standby Allowance	3	10 419	11 038	11 034	9 120	9 120	9 120	8 782	8 492	8 221
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	1	1	1	–	–	–	–	–	–
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits		81 805	97 641	92 448	74 469	86 237	86 237	84 528	83 459	82 512
Total Salaries and Allowances		362 189	413 389	455 058	482 488	494 256	494 256	487 852	500 092	512 477
Social Contributions										
Bargaining Council		91	102	114	118	118	118	140	144	149
Group Life Insurance		2 579	2 549	2 834	2 821	2 821	2 821	3 194	3 299	3 405
Medical		26 143	44 147	48 257	35 873	35 873	35 873	43 221	44 647	46 076
Pension		44 472	49 176	53 696	56 980	56 980	56 980	66 148	68 331	70 518
Unemployment Insurance		1 469	1 583	1 682	1 773	1 773	1 773	2 017	2 084	2 150
Total Social Contributions		74 754	97 558	106 584	97 565	97 565	97 565	114 720	118 505	122 297
Post-retirement Benefit	6									
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		436 943	510 946	561 642	580 053	591 821	591 821	602 571	618 598	634 775
% Increase	4		16,9%	9,9%	3,3%	2,0%	–	1,8%	2,7%	2,6%
Total Municipal Entities		447 966	520 120	566 500	593 896	605 664	605 664	621 885	638 549	655 364
TOTAL SALARY, ALLOWANCES & BENEFITS		2 272 053	2 532 925	2 740 346	2 739 386	2 759 718	2 759 718	2 892 593	3 004 446	3 144 938
% Increase	4		11,5%	8,2%	(0,0%)	0,7%	–	4,8%	3,9%	4,7%
TOTAL MANAGERS AND STAFF	5,7	2 202 619	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	2 806 052	2 913 361	3 049 071

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		1 044 592	20 370	376 185			1 441 147
Chief Whip			852 005	162 027	346 137			1 360 169
Executive Mayor			1 728 416	–	45 252			1 773 668
Deputy Executive Mayor			1 044 592	20 370	376 185			1 441 147
Executive Committee								–
Total for all other councillors			59 295 489	1 078 058	20 151 383			80 524 930
Total Councillors	8	–	**63 965 094**	**1 280 825**	**21 295 142**			**86 541 061**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			2 886 544	2 226	24 158	–		2 912 928
Chief Finance Officer			2 126 661	46 511	19 358	–		2 192 530
SM D01			1 562 370	304 627	199 358	117 625		2 183 980
SM D02			2 086 695	86 477	19 358	–		2 192 530
SM D03			1 758 613	100 309	319 358	–		2 178 280
SM D04			–	–	–	–		–
SM D05			2 086 695	86 477	19 358	–		2 192 530
SM D06			1 798 271	108 926	156 833	121 970		2 186 000
SM D07			–	–	–	–		–
SM D08			–	–	–	–		–
SM D09			1 798 271	106 700	158 901	121 970		2 185 842
SM D15			1 798 271	108 926	156 833	121 970		2 186 000
SM PMU			–	–	–	–		–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**17 902 391**	**951 179**	**1 073 515**	**483 535**		**20 410 620**
A Heading for Each Entity	6,7							
List each member of board by designation								
Centlec								–
BM D01			–					–
BM D02			–					–
BM D03			3 400 000					3 400 000
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	**3 400 000**	–	–	–		**3 400 000**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**85 267 485**	**2 232 004**	**22 368 657**	**483 535**		**110 351 681**

MAN Mangaung - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		101	18	83	101	18	83	101	18	83
Board Members of municipal entities	4	–	–	19	–	–	20	–	–	19
Municipal employees	5									
Municipal Manager and Senior Managers	3	–	–	9	9	6	7	–	5	1
Other Managers	7	–	134	–	–	121	10	–	119	14
Professionals		–	*132*	*1*	*89*	*127*	*2*	*85*	*139*	*5*
Finance		–	27	–	–	27	–	–	38	–
Spatial/town planning		–	10	–	–	10	–	–	11	–
Information Technology										
Roads		–	3	–	–	3	–	–	3	–
Electricity										
Water		–	3	–	–	3	–	–	3	–
Sanitation		–	1	–	–	1	–	–	1	–
Refuse										
Other		–	88	1	89	83	2	85	83	5
Technicians		–	*250*	–	–	*238*	–	–	*246*	*5*
Finance		–	6	–	–	5	–	–	6	–
Spatial/town planning		–	4	–	–	4	–	–	3	–
Information Technology		–	28	–	–	29	–	–	25	–
Roads		–	17	–	–	17	–	–	17	–
Electricity										
Water		–	24	–	–	24	–	–	24	–
Sanitation		–	11	–	–	10	–	–	9	–
Refuse		–	6	–	–	4	–	–	5	–
Other		–	154	–	–	145	–	–	157	5
Clerks (Clerical and administrative)		–	523	24	–	504	35	–	490	53
Service and sales workers		–	481	7	–	477	12	–	451	14
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		–	215	–	–	209	2	–	189	7
Elementary Occupations		–	1 410	13	–	1 372	21	–	1 291	21
TOTAL PERSONNEL NUMBERS	9	**101**	**3 163**	**156**	**199**	**3 072**	**192**	**186**	**2 948**	**222**
% increase					97,0%	(2,9%)	23,1%	(6,5%)	(4,0%)	15,6%
Total municipal employees headcount	6, 10	**101**	**3 494**	**156**	**199**	**3 408**	**192**	**186**	**3 273**	**222**
Finance personnel headcount	8, 10	–	**255**	–	–	**262**	–	–	**250**	–
Human Resources personnel headcount	8, 10	–	**76**	–	–	**74**	–	–	**75**	–

MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The Supporting Tables SA25 SA26 SA27 SA28 SA29 and SA30 to follow hereafter provides management and users of the budget with a monthly breakdown of the budget as contained in Tables A2 to A7. These tables are to be used as a measure of performance on the budget monthly. They are to be used on the monthly Section 71 Report to track management's actual implementation of the budget.

The following tables outline the monthly targets for revenue and expenditure capital and cash flow are as follows:

Consolidated budgeted monthly revenue and expenditure (**SA25**)

MAN Mangaung - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		396 353	396 353	396 353	396 353	396 353	396 353	396 353	396 353	396 353	396 353	396 353	396 354	4 756 241	5 097 768	5 225 312
Service charges - Water		136 768	136 768	136 768	136 768	136 768	136 768	136 768	136 768	136 768	136 768	136 768	136 768	1 641 219	1 768 423	1 948 850
Service charges - Waste Water Management		56 271	56 271	56 271	56 271	56 271	56 271	56 271	56 271	56 271	56 271	56 271	56 271	675 254	697 537	719 859
Service charges - Waste Management		18 906	18 906	18 906	18 906	18 906	18 906	18 906	18 906	18 906	18 906	18 906	18 906	226 877	234 364	241 864
Sale of Goods and Rendering of Services		4 579	4 579	4 579	4 579	4 579	4 579	4 579	4 579	4 579	4 579	4 579	4 579	54 942	56 722	58 505
Agency services																
Interest																
Interest earned from Receivables		57 708	57 708	57 708	57 708	57 708	57 708	57 708	57 708	57 708	57 708	57 708	57 708	692 492	715 344	738 235
Interest earned from Current and Non Current Assets		9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	116 500	120 345	124 196
Dividends		1	1	1	1	1	1	1	1	1	1	1	1	10	11	12
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		3 785	3 785	3 785	3 785	3 785	3 785	3 785	3 785	3 785	3 785	3 785	3 786	45 425	46 924	48 425
Licence and permits																
Special rating levies																
Construction Contract Revenue																
Development Charges																
Operational Revenue		9 589	9 589	9 589	9 589	9 589	9 589	9 589	9 589	9 589	9 589	9 589	9 589	115 064	118 830	122 602
Non-Exchange Revenue																
Property rates		194 189	194 189	194 189	194 189	194 189	194 189	194 189	194 189	194 189	194 189	194 189	194 190	2 330 273	2 407 172	2 484 202
Surcharges and Taxes																
Fines, penalties and forfeits		3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	43 589	44 843	46 099
Licences or permits		146	146	146	146	146	146	146	146	146	146	146	146	1 748	1 806	1 863
Transfer and subsidies - Operational		116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	1 394 332	1 466 561	1 510 421
Interest		18 921	18 921	18 921	18 921	18 921	18 921	18 921	18 921	18 921	18 921	18 921	18 921	227 057	234 549	242 055
Fuel Levy		36 138	36 138	36 138	36 138	36 138	36 138	36 138	36 138	36 138	36 138	36 138	36 138	433 651	472 659	510 137
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		829	829	829	829	829	829	829	829	829	829	829	829	9 953	10 281	10 610
Other Gains		10 896	10 896	10 896	10 896	10 896	10 896	10 896	10 896	10 896	10 896	10 896	10 896	130 757	1 877	1 937
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 615**	**1 074 617**	**12 895 384**	**13 516 238**	**14 035 185**
Expenditure																
Employee related costs		233 763	233 763	233 763	233 763	233 763	233 763	233 763	233 763	233 763	233 763	233 763	233 751	2 806 052	2 913 361	3 049 071
Remuneration of councillors		7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	86 541	91 084	95 666
Bulk purchases - electricity		259 965	259 965	259 965	259 965	259 965	259 965	259 965	259 965	259 965	259 965	259 965	259 985	3 119 815	3 260 207	3 406 916
Inventory consumed		64 734	64 734	64 734	64 734	64 734	64 734	64 734	64 734	64 734	64 734	64 734	64 733	776 809	760 690	756 596
Debt impairment		134 066	134 066	134 066	134 066	134 066	134 066	134 066	134 066	134 066	134 066	134 066	134 066	1 608 788	1 703 505	1 768 138
Depreciation, amortisation and impairment		81 697	81 697	81 697	81 697	81 697	81 697	81 697	81 697	81 697	81 697	81 697	81 696	980 358	1 016 583	1 046 506
Interest, Dividends and Rent on Land		10 212	10 212	10 212	10 212	10 212	10 212	10 212	10 212	10 212	10 212	10 212	10 212	122 547	120 002	120 002
Contracted services		76 011	76 011	76 011	76 011	76 011	76 011	76 011	76 011	76 011	76 011	76 011	76 009	912 745	950 928	1 004 521
Transfers and subsidies		833	833	833	833	833	833	833	833	833	833	833	833	10 000	11 000	12 000
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		41 306	41 306	41 306	41 306	41 306	41 306	41 306	41 306	41 306	41 306	41 306	41 301	499 483	527 542	519 834
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		33 292	33 292	33 292	33 292	33 292	33 292	33 292	33 292	33 292	33 292	33 292	33 292	399 500	379 525	368 139
Total Expenditure		**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 110**	**943 089**	**11 322 639**	**11 734 428**	**12 147 591**
Surplus/(Deficit)		**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 506**	**131 528**	**1 572 745**	**1 781 810**	**1 887 593**
Transfers and subsidies - capital (monetary allocations)		88 732	88 732	88 732	88 732	88 732	88 732	88 732	88 732	88 732	88 732	88 732	88 732	1 064 782	1 151 705	1 294 398
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions		**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 260**	**2 637 527**	**2 933 515**	**3 181 992**
Income Tax																
Surplus/(Deficit) after income tax		**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 260**	**2 637 527**	**2 933 515**	**3 181 992**
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality		**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 237**	**220 260**	**2 637 527**	**2 933 515**	**3 181 992**
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions		9 186	9 186	9 186	9 186	9 186	9 186	9 186	9 186	9 186	9 186	9 186	10 814	129 769	130 092	130 415
Surplus/(Deficit) for the year	1	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**231 074**	**2 767 296**	**3 063 606**	**3 312 406**

Consolidated budgeted monthly revenue and expenditure (municipal vote) (**SA26**)

MAN Mangaung - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 01 - City Manager		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 02 - Executive And Council		4	4	4	4	4	4	4	4	4	4	4	4	50	50	50
Vote 03 - Corporate Services		397	397	397	397	397	397	397	397	397	397	397	397	4 765	4 943	5 124
Vote 04 - Financial Services		220 248	220 248	220 248	220 248	220 248	220 248	220 248	220 248	220 248	220 248	220 248	220 248	2 642 975	2 736 026	2 828 152
Vote 05 - Community And Social Development		48 324	48 324	48 324	48 324	48 324	48 324	48 324	48 324	48 324	48 324	48 324	48 324	579 889	605 249	617 669
Vote 06 - Planning And Human Settlement		4 740	4 740	4 740	4 740	4 740	4 740	4 740	4 740	4 740	4 740	4 740	4 740	56 682	58 759	60 640
Vote 07 - Economic And Rural Development		3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 000	36 000	37 168	38 378
Vote 08 - Roads And Transport		1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	19 526	20 170	20 816
Vote 09 - Water And Sanitation		322 363	322 363	322 363	322 363	322 363	322 363	322 363	322 363	322 363	322 363	322 363	322 363	3 868 359	4 102 871	4 327 131
Vote 10 - Municipal General		134 448	134 448	134 448	134 448	134 448	134 448	134 448	134 448	134 448	134 448	134 448	134 448	1 613 377	1 709 099	1 653 899
Vote 11 - Public Safety And Security		3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	36 956	38 175	39 396
Vote 12 - Centlec		435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	5 221 389	5 475 412	5 658 338
Vote 13 - NA1		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - NA																
Vote 15 - Other																
Total Revenue by Vote		**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 347**	**1 173 349**	**14 080 166**	**14 787 943**	**15 449 583**
Expenditure by Vote to be appropriated																
Vote 01 - City Manager		13 689	13 689	13 689	13 689	13 689	13 689	13 689	13 689	13 689	13 689	13 689	13 688	164 263	165 219	172 157
Vote 02 - Executive And Council		17 219	17 219	17 219	17 219	17 219	17 219	17 219	17 219	17 219	17 219	17 219	17 217	206 876	217 249	228 090
Vote 03 - Corporate Services		32 649	32 649	32 649	32 649	32 649	32 649	32 649	32 649	32 649	32 649	32 649	32 646	391 784	410 833	426 695
Vote 04 - Financial Services		60 620	60 620	60 620	60 620	60 620	60 620	60 620	60 620	60 620	60 620	60 620	60 619	730 981	760 519	791 457
Vote 05 - Community And Social Development		52 415	52 415	52 415	52 415	52 415	52 415	52 415	52 415	52 415	52 415	52 415	52 411	629 648	658 689	689 159
Vote 06 - Planning And Human Settlement		16 268	16 268	16 268	16 268	16 268	16 268	16 268	16 268	16 268	16 268	16 268	16 266	195 346	205 231	215 605
Vote 07 - Economic And Rural Development		6 173	6 173	6 173	6 173	6 173	6 173	6 173	6 173	6 173	6 173	6 173	6 172	74 340	67 781	71 346
Vote 08 - Roads And Transport		69 374	69 374	69 374	69 374	69 374	69 374	69 374	69 374	69 374	69 374	69 374	69 372	832 921	892 268	918 990
Vote 09 - Water And Sanitation		223 355	223 355	223 355	223 355	223 355	223 355	223 355	223 355	223 355	223 355	223 355	223 354	2 680 260	2 739 669	2 807 562
Vote 10 - Municipal General		17 127	17 127	17 127	17 127	17 127	17 127	17 127	17 127	17 127	17 127	17 127	17 126	205 519	191 599	198 364
Vote 11 - Public Safety And Security		32 517	32 517	32 517	32 517	32 517	32 517	32 517	32 517	32 517	32 517	32 517	32 516	390 254	411 336	427 652
Vote 12 - Centlec		402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 266	4 827 226	5 020 958	5 207 415
Vote 13 - NA1		249	249	249	249	249	249	249	249	249	249	249	249	2 992	3 149	3 314
Vote 14 - NA																
Vote 15 - Other																
Total Expenditure by Vote		**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 903**	**11 332 409**	**11 744 520**	**12 159 006**
Surplus/(Deficit) before assoc.		**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 423**	**229 445**	**2 747 758**	**3 043 423**	**3 291 577**
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions		(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(814)	(9 769)	(10 092)	(10 415)
Surplus/(Deficit)	1	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 609**	**228 631**	**2 737 988**	**3 033 332**	**3 281 163**

Consolidated budgeted monthly revenue and expenditure (functional classification) (SA27)

MAN Mangaung - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**349 955**	**4 199 460**	**4 390 335**	**4 629 370**
Executive and council		92	92	92	92	92	92	92	92	92	92	92	92	1 105	1 142	1 178
Finance and administration		349 863	349 863	349 863	349 863	349 863	349 863	349 863	349 863	349 863	349 863	349 863	349 863	4 198 355	4 389 194	4 628 191
Internal audit																
Community and public safety		**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 002**	**5 003**	**60 028**	**62 009**	**63 993**
Community and social services		432	432	432	432	432	432	432	432	432	432	432	432	5 187	5 358	5 530
Sport and recreation		203	203	203	203	203	203	203	203	203	203	203	203	2 432	2 512	2 592
Public safety		3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	3 060	36 555	38 175	39 396
Housing		1 284	1 284	1 284	1 284	1 284	1 284	1 284	1 284	1 284	1 284	1 284	1 284	15 409	15 918	16 427
Health		4	4	4	4	4	4	4	4	4	4	4	4	45	47	48
Economic and environmental services		**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**3 146**	**37 753**	**38 999**	**40 246**
Planning and development		1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	1 481	17 773	18 360	18 947
Road transport		1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	1 627	19 526	20 170	20 816
Environmental protection		38	38	38	38	38	38	38	38	38	38	38	38	454	469	484
Trading services		**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**805 238**	**9 662 853**	**10 176 525**	**10 595 897**
Energy sources		435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	435 116	5 221 399	5 475 412	5 658 338
Water management		227 561	227 561	227 561	227 561	227 561	227 561	227 561	227 561	227 561	227 561	227 561	227 561	2 730 731	2 920 439	3 114 960
Waste water management		94 802	94 802	94 802	94 802	94 802	94 802	94 802	94 802	94 802	94 802	94 802	94 802	1 137 628	1 182 432	1 212 151
Waste management		47 759	47 759	47 759	47 759	47 759	47 759	47 759	47 759	47 759	47 759	47 759	47 759	573 106	598 242	610 428
Other		**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**6**	**73**	**75**	**77**
Total Revenue - Functional		**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 347**	**1 163 349**	**13 960 166**	**14 667 943**	**15 329 583**
Expenditure - Functional																
Governance and administration		**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 452**	**156 443**	**1 881 907**	**1 929 370**	**2 012 370**
Executive and council		16 225	16 225	16 225	16 225	16 225	16 225	16 225	16 225	16 225	16 225	16 225	16 224	194 967	187 656	197 192
Finance and administration		140 227	140 227	140 227	140 227	140 227	140 227	140 227	140 227	140 227	140 227	140 227	140 219	1 686 940	1 741 514	1 815 178
Internal audit																
Community and public safety		**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 739**	**65 733**	**788 912**	**828 671**	**864 843**
Community and social services		4 536	4 536	4 536	4 536	4 536	4 536	4 536	4 536	4 536	4 536	4 536	4 535	54 431	57 104	59 904
Sport and recreation		21 038	21 038	21 038	21 038	21 038	21 038	21 038	21 038	21 038	21 038	21 038	21 036	252 455	263 739	275 508
Public safety		29 113	29 113	29 113	29 113	29 113	29 113	29 113	29 113	29 113	29 113	29 113	29 112	349 412	369 148	384 316
Housing		9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 580	9 579	114 961	120 329	125 924
Health		1 471	1 471	1 471	1 471	1 471	1 471	1 471	1 471	1 471	1 471	1 471	1 471	17 653	18 350	19 191
Economic and environmental services		**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 419**	**59 417**	**713 154**	**765 386**	**784 911**
Planning and development		5 702	5 702	5 702	5 702	5 702	5 702	5 702	5 702	5 702	5 702	5 702	5 702	68 453	71 828	75 362
Road transport		50 493	50 493	50 493	50 493	50 493	50 493	50 493	50 493	50 493	50 493	50 493	50 492	605 916	652 845	666 816
Environmental protection		3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 223	38 785	40 713	42 733
Trading services		**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 827**	**661 821**	**7 942 592**	**8 214 945**	**8 489 415**
Energy sources		402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 269	402 266	4 827 226	5 020 958	5 207 415
Water management		174 334	174 334	174 334	174 334	174 334	174 334	174 334	174 334	174 334	174 334	174 334	174 333	2 092 005	2 129 197	2 177 984
Waste water management		50 095	50 095	50 095	50 095	50 095	50 095	50 095	50 095	50 095	50 095	50 095	50 094	601 138	623 768	643 328
Waste management		35 129	35 129	35 129	35 129	35 129	35 129	35 129	35 129	35 129	35 129	35 129	35 128	422 223	441 002	460 688
Other		**487**	**487**	**487**	**487**	**487**	**487**	**487**	**487**	**487**	**487**	**487**	**487**	**5 843**	**6 148**	**6 468**
Total Expenditure - Functional		**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 924**	**943 902**	**11 332 409**	**11 744 520**	**12 158 006**
Surplus/(Deficit) before assoc.		**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 447**	**2 627 758**	**2 923 423**	**3 171 577**
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 423**	**219 447**	**2 627 758**	**2 923 423**	**3 171 577**

Consolidated budgeted monthly capital expenditure (SA28)

MAN Mangaung - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*	1															
Vote 01 - City Manager		–	–	–	–	–	–	–	–	–	–	–				
Vote 02 - Executive And Council		–	–	–	–	–	–	–	–	–	–	–				
Vote 03 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 04 - Financial Services		–	–	–	–	–	–	–	–	–	–	–				
Vote 05 - Community And Social Development		–	–	–	–	–	–	–	–	–	–	–				
Vote 06 - Planning And Human Settlement		–	–	–	–	–	–	–	–	–	–	–				
Vote 07 - Economic And Rural Development		–	–	–	–	–	–	–	–	–	–	–				
Vote 08 - Roads And Transport		–	–	–	–	–	–	–	–	–	–	–				
Vote 09 - Water And Sanitation		–	–	–	–	–	–	–	–	–	–	–				
Vote 10 - Municipal General		–	–	–	–	–	–	–	–	–	–	–				
Vote 11 - Public Safety And Security		–	–	–	–	–	–	–	–	–	–	–				
Vote 12 - Centlec		–	–	–	–	–	–	–	–	–	–	–				
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 - N/A		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Vote 01 - City Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Executive And Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		146	146	146	146	146	146	146	146	146	146	146	146	1 750	–	–
Vote 04 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 05 - Community And Social Development		937	937	937	937	937	937	937	937	937	937	937	937	11 246	13 000	–
Vote 06 - Planning And Human Settlement		674	674	674	674	674	674	674	674	674	674	674	674	8 091	–	–
Vote 07 - Economic And Rural Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 08 - Roads And Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 09 - Water And Sanitation		44 899	44 899	44 899	44 899	44 899	44 899	44 899	44 899	44 899	44 899	44 899	44 899	538 792	582 648	716 895
Vote 10 - Municipal General		83	83	83	83	83	83	83	83	83	83	83	83	1 000	–	–
Vote 11 - Public Safety And Security		566	566	566	566	566	566	566	566	566	566	566	566	6 790	4 065	5 049
Vote 12 - Centlec		32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	387 181	448 622	445 698
Vote 13 - N/A1		–	–	–	–	–	–	–	–	–	–	–				
Vote 14 - N/A		–	–	–	–	–	–	–	–	–	–	–				
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–				
Capital single-year expenditure sub-total	2	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 570**	**954 849**	**1 048 335**	**1 167 642**
Total Capital Expenditure	2	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 571**	**79 570**	**954 849**	**1 048 335**	**1 167 642**

Consolidated budgeted monthly capital expenditure (standard classification) (**SA29**)

MAN Mangaung - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**3 333**	**40 000**	**38 524**	**31 239**
Executive and council		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	20 000	20 000
Finance and administration		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	18 524	11 239
Internal audit																
Community and public safety		**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 691**	**6 690**	**80 286**	**68 735**	**56 120**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		5 625	5 625	5 625	5 625	5 625	5 625	5 625	5 625	5 625	5 625	5 625	5 625	67 496	58 550	44 550
Public safety		1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	12 790	10 185	11 570
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**25 419**	**305 028**	**256 244**	**199 253**
Planning and development		1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	1 353	16 237	14 620	6 000
Road transport		23 983	23 983	23 983	23 983	23 983	23 983	23 983	23 983	23 983	23 983	23 983	23 982	287 790	241 624	193 253
Environmental protection		83	83	83	83	83	83	83	83	83	83	83	83	1 000	–	–
Trading services		**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 601**	**81 600**	**979 207**	**1 086 575**	**1 232 576**
Energy sources		32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	32 265	387 181	448 622	445 698
Water management		28 440	28 440	28 440	28 440	28 440	28 440	28 440	28 440	28 440	28 440	28 440	28 440	341 284	415 196	511 998
Waste water management		16 459	16 459	16 459	16 459	16 459	16 459	16 459	16 459	16 459	16 459	16 459	16 459	197 508	167 453	204 897
Waste management		4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	4 436	53 235	55 305	69 984
Other																
Total Capital Expenditure - Functional	2	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 042**	**1 404 521**	**1 450 077**	**1 519 188**
Funded by:																
National Government		87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 481	1 049 782	1 136 210	1 278 408
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	15 495	15 991
Transfers recognised - capital		**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 732**	**88 731**	**1 064 782**	**1 151 705**	**1 294 399**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		28 312	28 312	28 312	28 312	28 312	28 312	28 312	28 312	28 312	28 312	28 312	28 311	339 739	298 372	224 790
Total Capital Funding		**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 044**	**117 042**	**1 404 521**	**1 450 077**	**1 519 188**

Consolidated budgeted monthly cash flow (**SA30**):

MAN Mangaung - Supporting Table SA30 Consolidated 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	165 061	165 061	165 061	165 061	165 061	165 061	165 061	165 061	165 061	165 061	165 061	165 061	1 980 732	2 046 097	2 111 572
Service charges - electricity revenue	387 435	387 435	387 435	387 435	387 435	387 435	387 435	387 435	387 435	387 435	387 435	387 435	4 649 225	4 983 068	5 107 743
Service charges - water revenue	133 691	133 691	133 691	133 691	133 691	133 691	133 691	133 691	133 691	133 691	133 691	133 691	1 604 292	1 748 184	1 905 001
Service charges - sanitation revenue	55 005	55 005	55 005	55 005	55 005	55 005	55 005	55 005	55 005	55 005	55 005	55 005	660 061	681 843	703 662
Service charges - refuse revenue	18 481	18 481	18 481	18 481	18 481	18 481	18 481	18 481	18 481	18 481	18 481	18 481	221 773	229 091	236 422
Rental of facilities and equipment	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	4 353	52 239	53 963	55 669
Interest earned - external investments	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	9 708	116 500	120 345	124 196
Interest earned - outstanding debtors	73 431	73 431	73 431	73 431	73 431	73 431	73 431	73 431	73 431	73 431	73 431	73 431	681 171	797 034	822 539
Dividends received	1	1	1	1	1	1	1	1	1	1	1	1	10	11	12
Fines, penalties and forfeits	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	3 632	43 589	44 843	46 099
Licences and permits	146	146	146	146	146	146	146	146	146	146	146	146	1 748	1 806	1 863
Agency services	–	–	–	–	–	–	–	–	–	–	–	–			
Transfers and Subsidies - Operational	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	116 194	1 394 332	1 466 561	1 510 421
Other revenue	50 303	50 303	50 303	50 303	50 303	50 303	50 303	50 303	50 303	50 303	50 303	50 303	603 638	648 389	691 220
Cash Receipts by Source	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**1 017 442**	**12 209 309**	**12 821 253**	**13 316 439**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	87 482	1 049 782	1 136 210	1 278 408
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 250	15 000	15 495	15 991
Proceeds on Disposal of Fixed and Intangible Assets	829	829	829	829	829	829	829	829	829	829	829	829	9 953	10 281	10 610
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(137)	(1 646)	4 200	4 284
Vat Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–			
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Receipts by Source	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**1 106 867**	**13 282 398**	**13 987 440**	**14 625 732**
Cash Payments by Type															
Employee related costs	233 838	233 838	233 838	233 838	233 838	233 838	233 838	233 838	233 838	233 838	233 838	233 838	2 806 052	2 913 361	3 049 071
Remuneration of councillors	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	7 212	86 541	91 084	95 866
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	298 982	298 982	298 982	298 982	298 982	298 982	298 982	298 982	298 982	298 982	298 982	298 982	3 587 788	3 749 238	3 917 954
Acquisition inventory - water and other inventory	113 808	113 808	113 808	113 808	113 808	113 808	113 808	113 808	113 808	113 808	113 808	113 808	1 365 699	1 322 143	1 302 032
Contracted services	87 471	87 471	87 471	87 471	87 471	87 471	87 471	87 471	87 471	87 471	87 471	87 471	1 049 657	1 093 568	1 155 199
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–			
Transfers and subsidies - other	833	833	833	833	833	833	833	833	833	833	833	833	10 000	11 000	12 000
Other expenditure	47 667	47 667	47 667	47 667	47 667	47 667	47 667	47 667	47 667	47 667	47 667	47 667	574 406	606 673	597 809
Cash Payments by Type	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**790 012**	**9 480 143**	**9 787 067**	**10 129 932**
Other Cash Flows/Payments by Type															
Capital assets	117 043	117 043	117 043	117 043	117 043	117 043	117 043	117 043	117 043	117 043	117 043	117 043	1 404 521	1 450 077	1 519 168
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–			
Repayment of borrowing	4 923	4 923	4 923	4 923	4 923	4 923	4 923	4 923	4 923	4 923	4 923	4 923	59 071	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**911 978**	**10 943 735**	**11 237 144**	**11 649 121**
NET INCREASE/(DECREASE) IN CASH HELD	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**194 889**	**2 338 663**	**2 750 296**	**2 976 611**
Cash/cash equivalents at the month/year begin:	–	194 889	389 777	584 666	779 554	974 443	1 169 332	1 364 220	1 559 109	1 753 998	1 948 886	2 143 775	1 103 525	3 442 188	6 192 484
Cash/cash equivalents at the month/year end:	194 889	389 777	584 666	779 554	974 443	1 169 332	1 364 220	1 559 109	1 753 998	1 948 886	2 143 775	2 338 663	3 442 188	6 192 484	9 169 095

SUPPORTING SCHEDULE SA 31 - ANNUAL BUDGETS AND SERVICE DELIVERY AGREEMENTS – ENTITY

(a) The entity

(i) The municipality has established a municipal entity called CENTLEC (SOC);

(ii) The municipality has entered into Service Delivery Agreement (SDA) and Sale of Business (SOB)Agreement and the SDA specifically provide that the said agreement will **"commence on the Effective Date and shall subject to clause 42 endure indefinitely unless superseded by national legislation" SDA clause 8;**

(iii)Electricity services to community's reticulation of electricity and maintenance of electricity infrastructure;

(iv)The Service Delivery Agreement (SDA) duration is still in force.

(b) Aggregated annual budget of the entity **SA31**:

MAN Mangaung - Supporting Table SA31 Aggregated entity budget

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates		2 994 268	3 404 495	3 672 744	4 418 012	4 375 281	4 375 281	4 754 511	5 096 002	5 223 469
Service charges		26 792	41 465	44 878	50 784	50 784	50 784	44 562	46 033	47 506
Investment revenue		–	7 391	–	–	–	–	–	–	–
Transfer and subsidies - Operational		49 265	21 417	174 818	155 287	155 287	155 287	226 588	100 870	104 097
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		57 068	80 613	59 009	83 242	83 242	83 242	195 728	232 509	283 266
Total Revenue (excluding capital transfers and contributions)		3 127 394	3 555 382	3 951 450	4 707 325	4 664 594	4 664 594	5 221 389	5 475 412	5 658 338
Employee costs		449 741	524 568	584 670	593 896	605 664	605 664	621 885	638 549	655 364
Remuneraton of Board Members										
Depreciation and amortisation		269 297	230 965	319 781	141 717	141 717	141 717	323 842	333 806	336 418
Interest		50 287	8 802	40 687	58	58	58	2	2	2
Inventory consumed and bulk purchases		2 272 254	2 626 076	2 851 668	3 085 005	3 046 827	3 046 827	3 247 568	3 392 175	3 543 108
Transfers and subsidies		–	4 992	–	–	–	–	–	–	–
Other expenditure		358 319	490 160	575 286	560 283	575 679	575 679	633 928	656 426	672 523
Total Expenditure		3 399 897	3 885 564	4 372 092	4 380 959	4 369 945	4 369 945	4 827 226	5 020 958	5 207 415
Surplus/(Deficit)		(272 503)	(330 182)	(420 642)	326 366	294 649	294 649	394 163	454 455	450 923
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		54 738	88 932	69 444	81 500	81 500	81 500	195 728	232 509	283 266
Borrowing										
Internally generated funds		95 847	69 753	251 797	240 160	221 091	221 091	191 453	216 113	162 431
Total sources		150 585	158 685	321 241	321 660	302 591	302 591	387 181	448 622	445 698
Financial position										
Total current assets		4 898 386	5 137 335	147 129	1 543 995	1 543 995	1 543 995	943 679	1 676 726	2 428 157
Total non current assets		7 617 990	7 651 527	14 296 125	6 648 885	6 629 816	6 629 816	12 158 599	12 883 557	13 544 424
Total current liabilities		(2 872 433)	(3 583 084)	(3 370 379)	–	–	–	–	–	–
Total non current liabilities		(1 362 475)	(1 340 965)	(2 633 847)	(128 940)	(128 940)	(128 940)	–	–	–
Community wealth/Equity		(4 227 517)	(3 600 286)	(7 993 528)	(326 366)	(326 366)	(326 366)	(394 163)	–	–
Cash flows										
Net cash from (used) operating		3 361 554	4 627 998	2 390 907	–	–	–	–	–	–
Net cash from (used) investing		1 556 517	1 313 163	844 401	–	–	–	–	–	–
Net cash from (used) financing		99	(48)	(52)	–	–	–	–	–	–
Cash/cash equivalents at the year end										

Supporting Table SA34 – Details of Capital Expenditure by class and sub-class areas are provided below in Tables

MAN Mangaung - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**361 486**	**264 400**	**356 863**	**455 502**	**525 146**	**525 146**	**728 128**	**859 940**	**947 326**
Roads Infrastructure		152 562	103 218	68 881	190 158	220 358	220 358	202 419	159 133	119 523
Roads		–	–	–	–	–	–	–	–	–
Road Structures		152 562	103 218	68 881	190 158	220 358	220 358	202 419	158 133	116 787
Road Furniture		–	–	–	–	–	–	–	1 000	2 735
Capital Spares										
Storm water Infrastructure		–	–	–	197	197	197	2 588	11 905	14 702
Drainage Collection		–	–	–	197	197	197	2 588	11 905	14 702
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		104 390	116 140	169 752	182 320	183 390	183 390	191 163	216 745	231 119
Power Plants		–	–	–	2 250	–	–	3 000	3 000	3 000
HV Substations		–	–	12 392	7 050	5 700	5 700	10 000	10 000	4 000
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations										
MV Networks		2 777	1 124	5 959	4 050	3 443	3 443	6 000	6 000	5 000
LV Networks		101 613	115 016	151 400	168 970	174 248	174 248	172 163	197 745	219 119
Capital Spares										
Water Supply Infrastructure		48 055	22 255	33 512	45 250	70 195	70 195	284 284	416 196	511 998
Dams and Weirs										
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		15 563	8 094	4 652	1 250	1 250	1 250	–	–	–
Distribution		32 492	14 161	28 860	44 000	68 945	68 945	284 284	416 196	511 998
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Pump Station										
Reticulation		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Landfill Sites		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		39 770	27 175	102 827	125 923	116 601	116 601	127 799	131 834	103 626
Community Facilities		37 529	27 175	101 872	119 923	115 881	115 881	119 579	122 090	93 858
Halls										
Centres		26 857	5 093	53 952	38 901	34 801	34 801	62 712	64 420	62 808
Crèches										
Clinics/Care Centres		–	–	–	4 500	3 000	3 000	1 000	–	–
Fire/Ambulance Stations		4 045	2 053	26 077	17 000	28 000	28 000	3 200	–	–
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	3 055	1 880	11 000	3 000	3 000	–	–	–
Police										
Parks		–	–	677	3 500	–	–	2 000	–	–
Public Open Space		5 299	14 281	19 286	36 272	42 772	42 772	40 667	39 670	31 050
Nature Reserves		1 228	1 217	–	8 750	4 308	4 308	10 000	13 000	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		100	1 475	–	–	–	–	–	–	–
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	5 000	–
Sport and Recreation Facilities		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Indoor Facilities										
Outdoor Facilities		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		7 795	18 723	91 246	65 946	29 724	29 724	49 500	44 000	27 000
Computer Equipment		7 795	18 723	91 246	65 946	29 724	29 724	49 500	44 000	27 000
Furniture and Office Equipment		2 209	15 526	10 983	2 800	26 470	26 470	16 496	18 493	13 820
Furniture and Office Equipment		2 209	15 526	10 983	2 800	26 470	26 470	16 496	18 493	13 820
Machinery and Equipment		4 463	2 562	3 490	17 611	15 935	15 935	12 640	11 497	11 370
Machinery and Equipment		4 463	2 562	3 490	17 611	15 935	15 935	12 640	11 497	11 370
Transport Assets		179 154	99 248	33 374	151 517	126 909	126 909	101 844	91 429	68 362
Transport Assets		179 154	99 248	33 374	151 517	126 909	126 909	101 844	91 429	68 362
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	594 876	427 634	598 783	819 299	840 785	840 785	1 036 407	1 157 193	1 171 503

MAN Mangaung - Supporting Table SA34b Consolidated capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**86 457**	**102 358**	**201 703**	**478 707**	**540 497**	**540 497**	**302 774**	**232 114**	**282 761**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		4 306	13 777	13 874	36 140	36 593	36 593	45 266	64 661	77 864
Power Plants										
HV Substations		2 557	1 318	–	1 800	2 800	2 800	3 811	4 406	5 806
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		575	11 240	10 987	27 950	28 400	28 400	38 913	57 629	69 347
LV Networks		1 174	1 219	2 887	6 390	5 393	5 393	2 543	2 626	2 710
Capital Spares										
Water Supply Infrastructure		20 662	76 309	101 541	206 679	317 181	317 181	68 000	7 000	25 000
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	2 000	1 000	1 000	–	–	–
Bulk Mains		20 662	76 309	101 541	145 698	258 404	258 404	60 000	–	–
Distribution		–	–	–	58 981	57 777	57 777	8 000	7 000	25 000
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		61 489	12 272	86 289	235 888	186 724	186 724	189 508	160 453	179 897
Pump Station										
Reticulation		4 219	9 847	74 423	230 888	183 224	183 224	189 508	160 453	179 897
Waste Water Treatment Works		57 270	2 425	11 866	5 000	3 500	3 500	–	–	–
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		203	960	7 049	13 500	12 300	12 300	25 000	20 000	20 000
Community Facilities		203	960	6 615	10 000	10 000	10 000	25 000	20 000	20 000
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police										
Parks										
Public Open Space		–	242	237	–	–	–	–	–	–
Nature Reserves										
Public Ablution Facilities										
Markets		203	300	–	10 000	10 000	10 000	25 000	20 000	20 000
Stalls		–	417	6 378	–	–	–	–	–	–
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	435	3 500	2 300	2 300	–	–	–
Indoor Facilities		–	–	435	2 000	1 300	1 300	–	–	–
Outdoor Facilities		–	–	–	1 500	1 000	1 000	–	–	–
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Operational Buildings		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Municipal Offices		49	536	–	7 500	4 000	4 000	5 000	3 000	3 000
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		1 881	2 121	3 596	500	–	–	1 650	676	706
Machinery and Equipment		1 881	2 121	3 596	500	–	–	1 650	676	706
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing assets	1	88 590	105 975	212 349	500 207	556 797	556 797	334 424	255 790	306 468
Renewal of Existing Assets as % of total capex		*12,7%*	*18,4%*	*25,6%*	*37,2%*	*39,3%*	*39,3%*	*23,6%*	*17,6%*	*20,2%*
Renewal of Existing Assets as % of deprecn"		*10,0%*	*12,6%*	*21,5%*	*66,5%*	*74,0%*	*74,0%*	*34,1%*	*25,2%*	*29,3%*

MAN Mangaung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**397 329**	**394 434**	**468 198**	**376 244**	**429 631**	**429 631**	**540 371**	**568 044**	**597 141**
Roads Infrastructure		75 859	79 583	70 756	88 733	87 433	87 433	126 844	133 958	141 472
Roads		–	–	–	–	–	–	–	–	–
Road Structures		70 645	73 806	64 857	75 653	76 303	76 303	111 728	118 004	124 635
Road Furniture		5 214	5 777	5 898	13 080	11 130	11 130	15 116	15 953	16 837
Capital Spares										
Storm water Infrastructure		3 372	–	–	88	88	88	94	99	105
Drainage Collection		3 372	–	–	88	88	88	94	99	105
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		100 935	108 201	101 180	9 814	9 814	9 814	98 824	101 679	104 552
Power Plants		93 382	99 462	96 010	6 422	6 422	6 422	95 506	98 278	101 067
HV Substations		7 379	8 134	5 170	3 241	3 241	3 241	3 319	3 402	3 486
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		175	605	–	150	150	150	–	–	–
Capital Spares										
Water Supply Infrastructure		109 135	120 417	156 634	167 417	172 191	172 191	194 236	205 119	216 618
Dams and Weirs										
Boreholes		–	19	–	334	184	184	618	655	694
Reservoirs										
Pump Stations										
Water Treatment Works		98 291	101 376	101 656	116 412	115 566	115 566	139 905	147 529	155 572
Bulk Mains		10 818	17 163	53 705	35 672	41 435	41 435	37 813	40 081	42 486
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		26	1 859	1 274	15 000	15 006	15 006	15 900	16 854	17 865
PRV Stations										
Capital Spares										
Sanitation Infrastructure		108 028	86 233	139 628	110 162	160 075	160 075	120 358	127 174	134 377
Pump Station										
Reticulation		–	–	–	449	–	–	476	504	534
Waste Water Treatment Works		92 601	69 109	110 906	105 239	160 075	160 075	115 140	121 643	128 514
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		15 428	17 124	28 722	4 474	–	–	4 742	5 027	5 328
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	30	30	30	15	16	17
Data Centres		–	–	–	30	30	30	15	16	17
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers										
Capital Spares										

Community Assets		650	1 665	2 025	4 653	5 653	5 653	1 210	1 250	1 290
Community Facilities		–	–	–	4 000	4 000	4 000	1 040	1 074	1 109
Halls		–	–	–	4 000	4 000	4 000	1 040	1 074	1 109
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police										
Parks		–	–	–	–	–	–	–	–	–
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		650	1 665	2 025	653	1 653	1 653	170	175	181
Indoor Facilities										
Outdoor Facilities		650	1 665	2 025	653	1 653	1 653	170	175	181
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Operational Buildings		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Municipal Offices		67 321	74 761	85 162	119 318	125 556	125 556	117 496	122 628	127 940
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		9 804	8 831	21 010	33 727	46 025	46 025	24 295	27 430	28 859
Furniture and Office Equipment		9 804	8 831	21 010	33 727	46 025	46 025	24 295	27 430	28 859
Machinery and Equipment		15 816	31 031	29 831	8 025	15 590	15 590	11 455	12 017	12 605
Machinery and Equipment		15 816	31 031	29 831	8 025	15 590	15 590	11 455	12 017	12 605
Transport Assets		78 026	83 675	101 575	90 159	131 909	131 909	134 607	143 918	153 394
Transport Assets		78 026	83 675	101 575	90 159	131 909	131 909	134 607	143 918	153 394
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	568 946	594 397	707 802	632 126	754 365	754 365	829 434	875 287	921 228

R&M as a % of PPE & Investment Property	3,1%	3,3%	3,1%	3,0%	3,5%	3,5%	3,3%	3,3%	3,4%
R&M as % Operating Expenditure	6,6%	6,7%	6,5%	5,8%	6,9%	6,9%	11,7%	7,7%	7,9%

MAN Mangaung - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**666 357**	**680 934**	**829 900**	**576 856**	**576 856**	**576 856**	**748 900**	**776 844**	**800 693**
Roads Infrastructure		258 904	248 031	295 096	247 780	247 780	247 780	315 752	328 383	341 518
Roads		258 904	248 031	295 096	247 780	247 780	247 780	315 752	328 383	341 518
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		204 521	199 897	277 163	95 340	95 340	95 340	217 864	224 567	226 325
Power Plants		4 700	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		(3 525)	(1 423)	–	–	–	–	–	–	–
LV Networks		203 345	201 321	277 163	95 340	95 340	95 340	217 864	224 567	226 325
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		85 867	99 388	114 977	94 042	94 042	94 042	90 546	94 167	97 934
Dams and Weirs		–	13 407	30 355	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		71 251	72 155	70 810	78 920	78 920	78 920	75 766	78 797	81 949
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		14 616	13 826	13 812	15 122	15 122	15 122	14 779	15 370	15 985
Sanitation Infrastructure		122 653	119 981	123 399	131 229	131 229	131 229	104 125	108 290	112 621
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		122 653	119 981	97 313	131 229	131 229	131 229	104 125	108 290	112 621
Waste Water Treatment Works		–	–	26 086	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		(5 588)	13 637	19 265	8 465	8 465	8 465	20 613	21 438	22 295
Landfill Sites		(5 588)	13 637	19 265	8 465	8 465	8 465	20 613	21 438	22 295
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		52 074	38 588	31 001	41 008	41 008	41 008	36 796	38 210	39 531
Community Facilities		17 327	15 438	11 580	15 687	15 687	15 687	16 016	16 599	17 055
Halls		3 566	3 566	2 459	2 738	2 738	2 738	6 256	6 449	6 499
Centres		–	–	–	–	–	–	–	–	–
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums										
Galleries										
Theatres										
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		4 107	5 061	3 774	5 500	5 500	5 500	4 039	4 200	4 368
Police										
Parks										
Public Open Space		7 431	5 227	4 105	5 717	5 717	5 717	4 392	4 568	4 751
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		1 241	649	643	710	710	710	688	716	744
Stalls		981	934	599	1 022	1 022	1 022	640	666	693
Abattoirs										
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		34 747	23 150	19 420	25 321	25 321	25 321	20 780	21 611	22 475
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		34 747	23 150	19 420	25 321	25 321	25 321	20 780	21 611	22 475
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		39 194	39 269	39 267	42 951	42 951	42 951	42 016	43 697	45 445
Operational Buildings		39 194	39 269	39 267	42 951	42 951	42 951	42 016	43 697	45 445
Municipal Offices		39 194	39 269	39 267	42 951	42 951	42 951	42 016	43 697	45 445
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		9 009	8 843	16 618	10 501	10 501	10 501	23 321	24 043	24 248
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		9 009	8 843	16 618	10 501	10 501	10 501	23 321	24 043	24 248
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		9 009	8 843	16 618	10 501	10 501	10 501	23 321	24 043	24 248
Load Settlement Software Applications										
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		5	0	–	–	–	–	–	–	–
Computer Equipment		5	0	–	–	–	–	–	–	–
Furniture and Office Equipment		51 878	19 837	28 411	22 195	22 195	22 195	38 231	39 523	40 253
Furniture and Office Equipment		51 878	19 837	28 411	22 195	22 195	22 195	38 231	39 523	40 253
Machinery and Equipment		942	2 508	431	970	970	970	666	691	711
Machinery and Equipment		942	2 508	431	970	970	970	666	691	711
Transport Assets		44 776	40 706	43 517	56 316	56 316	56 316	89 739	92 858	94 880
Transport Assets		44 776	40 706	43 517	56 316	56 316	56 316	89 739	92 858	94 880
Land		19 154	–	–	–	–	–	–	–	–
Land		19 154	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		1 947	9 698	645	1 274	1 274	1 274	690	717	746
Zoo's, Marine and Non-biological Animals		1 947	9 698	645	1 274	1 274	1 274	690	717	746
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Depreciation	1	885 335	840 382	989 789	752 070	752 070	752 070	980 358	1 016 583	1 046 506

MAN Mangaung - Supporting Table SA34e Consolidated capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**11 632**	**42 022**	**11 953**	**23 400**	**17 168**	**17 168**	**33 691**	**36 269**	**41 218**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		11 632	42 022	11 953	23 400	17 168	17 168	33 691	36 269	41 218
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors		(190)	754	462	7 200	1 000	1 000	10 000	11 561	15 235
MV Substations										
MV Switching Stations										
MV Networks		4 716	839	3 110	5 400	8 750	8 750	11 341	12 281	13 477
LV Networks		7 105	40 429	8 380	10 800	7 418	7 418	12 350	12 428	12 505
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										

Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		111	710	–	–	–	–	–	–	–
Operational Buildings		111	710	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops		111	710	–	–	–	–	–	–	–
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		–	645	–	1 082	2 292	2 292	–	825	–
Servitudes										
Licences and Rights		–	645	–	1 082	2 292	2 292	–	825	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	645	–	1 082	2 292	2 292	–	825	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	11 743	43 377	11 953	24 482	19 460	19 460	33 691	37 094	41 218
Upgrading of Existing Assets as % of total capex		*1,7%*	*7,5%*	*1,5%*	*1,8%*	*1,4%*	*1,4%*	*2,4%*	*2,6%*	*2,7%*
Upgrading of Existing Assets as % of deprecn"		*1,3%*	*5,2%*	*1,2%*	*3,3%*	*2,6%*	*2,6%*	*3,4%*	*3,6%*	*3,9%*

Supporting Table SA35 – Most projects under the infrastructure class and sub-class are for the development and construction until projects are finalized safe for projects that are implemented in phases.

MAN Mangaung - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 01 - City Manager		–	–	–				
Vote 02 - Executive And Council		–	–	–				
Vote 03 - Corporate Services		54 750	43 674	41 739				
Vote 04 - Financial Services		–	–	–				
Vote 05 - Community And Social Development		83 231	82 355	84 034				
Vote 06 - Planning And Human Settlement		16 237	14 620	6 000				
Vote 07 - Economic And Rural Development		20 750	20 000	20 000				
Vote 08 - Roads And Transport		289 790	247 974	193 253				
Vote 09 - Water And Sanitation		538 792	582 648	716 895				
Vote 10 - Municipal General		1 000	–	–				
Vote 11 - Public Safety And Security		12 790	10 185	11 570				
Vote 12 - Centlec		387 181	448 622	445 698				
Vote 13 - N/A1		–	–	–				
Vote 14 - N/A		–	–	–				
Vote 15 - Other		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		1 404 521	1 450 077	1 519 188	–	–	–	–
Future operational costs by vote	2							
Vote 01 - City Manager								
Vote 02 - Executive And Council								
Vote 03 - Corporate Services								
Vote 04 - Financial Services								
Vote 05 - Community And Social Development								
Vote 06 - Planning And Human Settlement								
Vote 07 - Economic And Rural Development								
Vote 08 - Roads And Transport								
Vote 09 - Water And Sanitation								
Vote 10 - Municipal General								
Vote 11 - Public Safety And Security								
Vote 12 - Centlec								
Vote 13 - N/A1								
Vote 14 - N/A								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		909 369	939 346	969 374				
Service charges - Electricity		4 756 241	5 097 788	5 225 312				
Service charges - Water		1 641 219	1 788 423	1 948 850				
Service charges - Waste Water Management		675 254	697 537	719 859				
Service charges - Waste Management		226 877	234 364	241 864				
Agency services								
List other revenues sources if applicable		5 871 206	6 030 484	6 344 325				
List entity summary if applicable								
Total future revenue		14 080 166	14 787 943	15 449 583	–	–	–	–
Net Financial Implications		(12 675 645)	(13 337 866)	(13 930 395)	–	–	–	–

Supporting Table **SA36** - Consolidated detailed Capital Budget.

R thousand											2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																			
Administrative And Corporate Support	Equipment (Screens) - Idp Office	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	20	–	–	–	–
Administrative And Corporate Support	Recording Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	–	–
Cemeteries, Funeral Parlours And Crematoriums	R/Place Of Fence - Bots Cemetery	NEW	A comprehensive; responsive and sustainable social protection system	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Cemeteries/Crematoria	R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	–	–	–	–	–
Cemeteries, Funeral Parlours And Crematoriums	R/Place Of Fence - Memorium Cemtery X2	NEW	A comprehensive; responsive and sustainable social protection system	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Cemeteries/Crematoria	R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	–	–	–	–	–
Cemeteries, Funeral Parlours And Crematoriums	R/Place Of Fence - Bots Cemetery	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	0	5 000	–	–	–	–
Cemeteries, Funeral Parlours And Crematoriums	R/Place Of Fence - Memorium Cemtery X2	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	0	5 000	–	–	–	–
Cemeteries, Funeral Parlours And Crematoriums	Replacement Fence - Southpark Cemetery	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	7291663,64	2172936,57	0	0	–	–	–	–	–
Community Parks (Including Nurseries)	Tools Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	246	–	–
Community Parks (Including Nurseries)	Purchase Of Animals	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	0	1800 000	–	–	1 000	–	–
Community Parks (Including Nurseries)	Development Of Nalisview Cemetery	NEW	A comprehensive; responsive and sustainable social protection system	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Cemeteries/Crematoria	R-WHOLE OF THE METRO	0	0	694701,63	1498924,15	0	0	–	–	–	–	–
Community Parks (Including Nurseries)	Development Open Space	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Parks	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Community Parks (Including Nurseries)	Regional Park Development - Batho	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Parks	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	–	–	1 000	–	–
Community Parks (Including Nurseries)	Upgrading The Park Next The Bots Mall	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Parks	R-WHOLE OF THE METRO	0	0	676690	0	0	1500 000	–	–	–	–	–
Community Parks (Including Nurseries)	City Ent Beautification - Maselsp Dr	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	1000 000	–	–	1 500	–	–
Community Parks (Including Nurseries)	City Ent Beautification - Nel Mandela Dr	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	144540	0	0	1000 000	–	–	1 500	–	–
Community Parks (Including Nurseries)	City Ent Beautification - Ray Mhlaba Rd	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	1000 000	–	–	–	–	–
Community Parks (Including Nurseries)	Erosion Control On Naval Hill	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	1000 000	1 000	–	5 000	5 000	5 000

Community Parks (Including Nurseries)	Veld Rehabilitatio Camp (2ha):Naval Hill	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	250	50	50
Community Parks (Including Nurseries)	Upgrading Of Bloemfontein Zoo	NEW	Protect and enhance our environmental assets and natural resources	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Nature Reserves	R-WHOLE OF THE METRO	0	0	0	0	0	7000 000	2 558	–	10 000	13 000	–
Community Parks (Including Nurseries)	Recreation Of Parks - Vista Park	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF THE METRO	0	0	95520 2,5	0	0	1000 000	–	–	1 500	–	–
Finance	Tools & Equipment	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	13124 70	0	0	0	–	–	–	–	–
Finance	Tools & Equipment	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	2921 000	3 245	–	–	–	–
Finance	Tools And Equipment(Epwp)	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Fire Fighting And Protection	5 X Level A Hazmat (Gas Tight)prot Suits	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	55818, 96	0	0	0	–	–	–	–	–
Fire Fighting And Protection	Emergency Search And Rescue Drone	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	14299 0,1	0	0	0	–	–	–	–	–
Fire Fighting And Protection	Firefight Nozzle & Monitor Replace Prog	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	2100 00	210	–	210	–	–
Fire Fighting And Protection	Pressure And Flow Meter	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	14695 5	0	0	0	350	–	–	–	–
Fleet Management	Electronic Oil Management System	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	1100 000	1 100	–	–	1 200	–
Fleet Management	Tools & Equipment For Mechanics	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	36339, 26	0	0	1000 00	100	–	–	150	–
Fleet Management	Vehicles	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	27315 492,46	57173 736,99	0	0	–	–	2 000	–	–
Fleet Management	Filling Station Refurbishment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Capital Spares	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	5 000	–
Health Services	Medical Equipment	RENEWAL		Governance Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	32753 8,58	0	75655, 22	5000 00	–	–	–	–	–
Housing	Kgatelopele - Install Water/Sewer Retic	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	32192	0	0	0	–	–	–	–	–
Housing	L/Park (100)inst Water Int Sewer Ret	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- BLOEM NORTH/ SOUTH	0	0	18983 54,53	0	0	0	–	–	–	–	–
Housing	Matlhar W&S _ Instal W & S (3108 U)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	50809 8,24	19017 8,57	0	0	–	–	–	–	–
Housing	Seroalo Ext 26 - Installation Of W &S (1	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	72957, 09	56042 7,39	0	0	–	–	–	–	–
Housing	Vista Park 3	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	33438 5	29434 888,65	0	0	–	–	–	–	–
Housing	Acquis Land Informal Settleme Relocate	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	38 905	–	–	–	–
Housing	Botshb Sec R - Install Water (1000 U)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-BOTSHABELO	0	0	16751 88,71	0	0	0	–	–	–	–	–
Housing	Dewetsdorp Ext 7 Water & Sewer Construct	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R- NALEDI	0	0	19321 43,48	0	0	0	–	–	–	–	–

Housing	Mkhonto Erf 32109 - Ins Retic (111 U)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	35372 10,73	0	0	0	–	–	–	–	–
Housing	Soutpan - Install Retic (22 U)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-SOUTPAN	0	0	-0,01	58187 40,79	12477 9,79	0	–	–	–	–	–
Housing	Bloemside 4510 - Instal Water & Sanit Bots Sec H1708	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	19683 69,54	0	0	0	–	–	–	–	–
Housing	&G1011-Instal Water & Sew	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	38065 8,42	0	0	0	–	–	–	–	–
Housing	Dewetsdorp Water And Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R- NALEDI	0	0	16652 431,13	65516 24,43	0	0	–	–	–	–	–
Housing	Freedom Square & Marikana Water & Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	13322 742,37	0	0	0	–	–	–	–	–
Housing	Section N Instal Water & Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	15608 77,2	0	0	0	–	–	–	–	–
Housing	Section T Instal Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	52649 98,86	0	0	0	–	–	–	–	–
Housing	Soutpan (Ikgomotseng) Water Sewer Const	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-SOUTPAN	0	0	11766 197,28	0	0	0	–	–	–	–	–
Housing	Thaba Nchu Ext.27 Ratau Wat Sewer Const	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R- THABA NCHU	0	0	23185 80,29	0	0	0	–	–	–	–	–
Human Resources	Recording Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	500000	–	–	250	–	–
Information Technology	Councillors Computer Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 500	–	–
Information Technology	Data Centre Infrustructure	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	650126 0,08	0	7000000	5 790	–	–	–	–
Information Technology	Desktops And Laptops	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	347308 ,62	318305 7,71	304679 0,71	5000000	7 647	–	1 000	1 000	1 000
Information Technology	Ict Network Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	14979 8	14463, 81	0	2446165	2 446	–	–	–	–
Information Technology	Data Projectors	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	600435	600	–	–	–	–
Information Technology	Proc 30x20 Tablets/E Pubs(Fire Train)	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	350	–
Information Technology	Ict Security	UPGRADING	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Licences And Rights	Computer Software And Applications	R-WHOLE OF THE METRO	0	0	0	644610,33	0	1082103	2 292	–	–	–	–
Information Technology	Proc Dis Mngmnt Info System (Dmis)	UPGRADING	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Licences And Rights	Computer Software And Applications	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	825	–
Information Technology	Digital Contact Centre Infra	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 500	2 500	2 500
Information Technology	Modernisation/Network Connectivity	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	7 500	7 499	7 739
Marketing, Customer Relations, Publicity And Media Co-Ordination	Market Towing Trolleys	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	1000000	1 000	–	750	–	–
Mayor And Council	Procure Cameras & Equipment	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	16963, 91	272202,68	0	500000	500	–	–	–	–

Municipal Manager, Town Secretary And Chief Executive	Hawking Stalls Botshabelo-	RENEWAL	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Stalls	R-BOTSHABELO	0	0	6378075,35	0	0	0	–	–	–	–	–
Municipal Manager, Town Secretary And Chief Executive	Fencing Of Farms And Commonages	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	219438,52	1150032,12	0	0	–	–	–	–	–
Municipal Manager, Town Secretary And Chief Executive	Thaba Nchu Container Park	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	1000000	500	–	–	–	–
Municipal Manager, Town Secretary And Chief Executive	Waaihoek Precinct Redevelopment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	10275000	10 275	–	20 000	20 000	20 000
Municipal Manager, Town Secretary And Chief Executive	Groundwater Augment(Borehole Windmills)	NEW	Protect and enhance our environmental assets and natural resources	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Nature Reserves	R-WHOLE OF THE METRO	0	0	0	0	1227666	1750000	1 750	–	–	–	–
Police Forces, Traffic And Street Parking Control	Development Indoor Shooting Range	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Indoor Facilities	R-WHOLE OF THE METRO	0	0	434782,61	0	0	2000000	1 300	–	–	–	–
Police Forces, Traffic And Street Parking Control	Parking Meters	RENEWAL		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	650	676	706
Police Forces, Traffic And Street Parking Control	12 Gage Shotguns	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	79269,6	0	180000	180	–	180	187	195
Police Forces, Traffic And Street Parking Control	9mm Handguns	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	572156	0	1000000	1 000	–	1 100	1 144	1 180
Police Forces, Traffic And Street Parking Control	Alarm System	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	1 040	1 100
Police Forces, Traffic And Street Parking Control	Blue Lights & Sirens	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	200000	200	–	200	208	217
Police Forces, Traffic And Street Parking Control	Breatherlazers	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	100	–	120
Police Forces, Traffic And Street Parking Control	Bullet Proof Vests	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	500000	500	–	500	550	575
Police Forces, Traffic And Street Parking Control	Cctv	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	618980	0	0	1200000	1 200	–	3 000	3 000	3 260
Police Forces, Traffic And Street Parking Control	Installation Of Anpr System With Kombie	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	2200000	2 200	–	–	–	–
Police Forces, Traffic And Street Parking Control	Metal Walkthrough Detector X Ray Scanner	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	2000000	2 000	–	2 000	–	–
Police Forces, Traffic And Street Parking Control	Speed Law Enforce Cameras- Handheld Cam	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	250	260	275
Police Forces, Traffic And Street Parking Control	Speed Law Enforcement Fixed Cameras	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	600	–	680
Police Forces, Traffic And Street Parking Control	Dev Impoundment Yard For Stray Animals	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	0	1500000	1 500	–	–	–	–
Police Forces, Traffic And Street Parking Control	Upg Control Centre (Maint Lease To Own)	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	838657 9,13	0	0	0	–	–	3 000	3 120	3 260
Pollution Control	Refurb Of Air Quality Station (Pelenomi)	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Clinics/Care Centres	R-WHOLE OF THE METRO	0	0	0	0	0	1500000	–	–	–	–	–
Pollution Control	Refurb Of Air Quality Statn (Bayswater)	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Clinics/Care Centres	R-WHOLE OF THE METRO	0	0	0	0	0	1500000	1 500	–	–	–	–
Pollution Control	Refurb Of Air Quality Statn (Kagisanong)	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Clinics/Care Centres	R-WHOLE OF THE METRO	0	0	0	0	0	1500000	1 500	–	1 000	–	–

Public Transport	Prelim + Detailed Infrastr Design	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	70298 60,88	0	0	3000 000	10 400	–	3 439	657	–
Public Transport	Annual Compensation To Licence Holders	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	17 308	17 308	41 407
Public Transport	Industry Transformation	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	60588 00	0	0	0	–	–	–	–	–
Public Transport	Industry Transformation (Taxi Advisory)	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	2338 8000	–	–	–	–	–
Public Transport	Interim Bus Depot	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	1942 8571	14 429	–	–	–	–
Public Transport	Iptn Aptms Installation Auto	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	4 800	2 544	–
Public Transport	Iptn Bus Fleet	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	8880 0000	88 800	–	50 073	47 881	14 265
Public Transport	Iptn Fare Collec (Afc) Installation Auto	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	7080 000	7 080	–	3 200	1 696	–
Public Transport	Non-Motorised Transp Sidewalks- Cyclew	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	2500 000	2 500	–	2 230	–	2 356
Public Transport	Open Bus Stations (Bus Stop Shelter)	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	5200 00	520	–	733	500	1 000
Recreational Facilities	Swimming Pools X3 Suction Machines	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	1000 000	700	–	–	–	–
Recreational Facilities	Refurbish Of Botshabelo Swimming Pool	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 000	4 500	4 500
Recreational Facilities	Refurbish Of Thaba Nchu Swimming Pool	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R- THABA NCHU	0	0	0	0	0	0	–	–	3 000	4 500	4 500
Recreational Facilities	Upg & Rehab Arthur Nathan S/ Pool	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	–	–	–	–	–
Roads	Refurbishment Management System: R & S	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	41500 00	19715 81,75	24995 44,73	0	–	–	–	–	–
Roads	Batho Upgrading Of Roads And Stormwater	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	59159 4,66	0	0	9509 213	5 999	–	11 521	1 151	–
Roads	Bloemside 4510 - Roads And Storwater	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	999	–	1 582	7 582	2 000
Roads	Bobo Street	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	5 000
Roads	Bots West - Instal Main Roads/ S/Water	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	10790 549,37	0	0	1420 0000	11 997	–	11 000	–	–
Roads	Bulk Stormwater Phase 5	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	1 000	2 969
Roads	Bulk Stormwater Ramakgari	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	1 000
Roads	Bulk Stormwater Rocklands	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	1 000	2 969
Roads	Culverts On The S/W Canal For Access A	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	18778 59,61	0	0	0	–	–	–	–	–

Roads	Culverts On The S/W Canal For Access B	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	10152 86,28	0	0	0	–	–	–	–	–
Roads	Dr Belcher/Mgregor Interchange	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	617	617
Roads	Gabions Replace Damaged Culverts Roads	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	39401 09,75	10056 94,88	0	4000 000	7 263	–	–	–	–
Roads	Grassl& Ph 4 - Roads & S/Water	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	37247 70,62	0	0	1650 0000	14 003	–	25 404	1 404	–
Roads	Kokozela Street Rocklands	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	5 000
Roads	L/Park (100)inst Internal Roads Stormw	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Roads	Mapangwana Street	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	11 789	1 000	7 789
Roads	Moipolai Street	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	500	5 000	5 000
Roads	Nallies View Cemeteries Project Access R	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	4 501	–	29 000	13 000	20 000
Roads	Nelson Mandela Bridge	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	1 000	4 513
Roads	Police Station Upgrading Of Roads	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	1000 000	500	–	1 000	5 000	2 000
Roads	Provision Of Roads And Stormwater	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	18853 17,76	0	0	1050 0000	10 500	–	12 783	8 397	–
Roads	Ramailane Street	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	5 000
Roads	Refur Damaged Stone Picting Inst Gabions	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	27997 6,06	0	0	0	–	–	–	–	–
Roads	Regrav Road & Repairing S/W Canal	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	22509 78,27	0	0	0	–	–	–	–	–
Roads	Rehab Z3 Road (Thubisi Primary School)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	500	4 000	1 000
Roads	Rehab Streets Zone 2/Thubies Thaba Nchu	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- THABA NCHU	0	0	0	0	0	0	–	–	2 500	–	–
Roads	Rehabilitation Of Streets Castelyn	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	5 000	–	–
Roads	Rehabilitation Of Streets Tau Street	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	10 000	–	–
Roads	Reinstall 450mm Diameter Culverts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	53866 14,37	0	0	0	–	–	–	–	–
Roads	Resealing Of Streets	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	42936 79,52	24900 638,17	39335 355,68	8874 793	42 836	–	20 780	7 529	1 000
Roads	Sand Du Plessis Rd: Estoire	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	1048 33	105	–	–	1 309	2 000
Roads	Section R Access Road & Bridge	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	13816 70,84	0	0	2453 6669	24 537	–	18 909	1 236	–

Roads	Stormwater Refurbishment	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	99800 71,31	13585 342,92	76687 41,51	5247 573	6 378	–	10 000	5 500	2 000
Roads	T1428a Man Rd 198 199&200 Boch	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	58323 2,7	0	25135 57,16	9867 173	9 618	–	2 260	–	–
Roads	T1430c 7th Str Botshb Section H (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	-0,02	-0,01	67709 07,87	0	2 857	–	–	–	–
Roads	T1432 Man 10786 Bergman Square (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	28230 6,9	0	0	1137 2011	8 023	–	14 563	–	–
Roads	T1520 First Avenue Pedestrian Bridge	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	–	1 000
Roads	T1522 Tha Rd 2029 2044 & 2031 Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- THABA NCHU	0	0	28034 52,91	0	0	1002 4285	12 935	–	1 000	–	–
Roads	T1523 Bot Rd 304 305 308 Section G Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BOTSHABE LO	0	0	0	0	10942 16	4445 53	2 825	–	500	16 564	2 200
Roads	T1523b Victoria & Kolbe Intersection	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	–	1 000
Roads	T1524 Bot Rd 437 Section A Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BOTSHABE LO	0	0	0	0	0	1449 58	145	–	500	17 699	5 000
Roads	T1525 Bot Rd 601 Section D Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BOTSHABE LO	0	0	0	0	0	0	–	–	–	1 000	3 000
Roads	T1526 Lefikeng & Roma Str Sect U & J Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	800	2 507
Roads	T1527b Bochabela Sts Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	77843 35,57	0	0	1269 7701	20 979	–	1 260	–	–
Roads	T1527c Bochabela Sts Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	30243 35,82	0	0	1324 7305	18 845	–	1 260	–	–
Roads	T1528 Man Rd 11388 & 11297 Jb Mafora Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	91142 4,48	0	0	4907 87	1	–	500	12 059	2 486
Roads	T1534 Vereniging Av Ext Bridge Over Rail	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	-0,01	0	0	0	–	–	–	–	–
Roads	T1534b Vereniging Avenue Ext Roads	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	-0,01	85322 75,09	10648 874,56	0	–	–	–	–	–
Roads	T1536 Heavy Rehab Zastron St	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	29295 83,99	0	0	2110 0730	139	–	3 000	16 000	5 000
Roads	T1537 Heavy Rehab Nelson M&Ela St	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	1015 13	64	–	–	2 000	6 000
Roads	T1538 Upg Inters St George St & Pres Br&	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	0	–	–	–	1 000	3 331
Roads	T1539 Upgrade Traffic Intersections	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	31642 13,27	0	0	1019 4374	12 310	–	1 010	4 000	2 000
Roads	Thambo Street Upg Roads	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	5 000
Roads	Stormwater Kgotla Ya Barolong	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	1 000
Roads	Upg Stormwater Systems Mmm	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	-0,02	25907 580,83	28565 331,06	0	–	–	–	–	–

Roads	Upgrading Of Du Plessis Str- Bfn	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 391	5 000	3 405
Roads	Zcc Road Ward 11	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	0	1000 000	500	–	500	5 000	3 000
Roads	Zim Street Phase 2	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	1000 000	1 500	–	1 406	5 286	1 000
Roads	Replace Obsolete Illegal Signage & Traff	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Furniture	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	1 000	2 735
Roads	Connector Street Nicolai & Calliope T1433 Bainsvlei	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 000	4 702	6 000
Roads	M/Water Bulk S/Water Upg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	1973 17	197	–	197	3 500	5 000
Roads	Upgrading Thokozani Avenue Rockl&S	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	391	3 702	3 702
Roads	Road Maint Supplies Machine	RENEWAL		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Sewerage	Bloemspruit Urgent Refurbishment	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	99982 17,49	0	0	0	–	–	–	–	–
Sewerage	Refurbishment Of Wwtw - Udfg	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	0	39 706	–	–	–	–
Sewerage	Alt Sewer Solutions Inmal Settlements	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	3500 000	2 000	–	8 000	7 000	25 000
Sewerage	Botshb Sec R - Install Water (1000 U)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	2500 0000	16 391	–	–	–	–
Sewerage	Klipfontein Water Connections	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	5400 00	–	–	–	–	–
Sewerage	Mkhonto Erf 32109 - Ins Retic (111 U)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	1494 0942	21 941	–	–	–	–
Sewerage	Ratau Hlam Wat & Sew- Alt System (114 U)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	12 000	–	–	–	–
Sewerage	Turflaagte Zcc/ Bobo And Winkie Direko	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	1000 0000	4 695	–	–	–	–
Sewerage	Turflaagte Zcc/ Naturena	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	3000 000	750	–	–	–	–
Sewerage	Bloemside 4510 - Instal W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	1500 000	0	–	–	–	–
Sewerage	Bloemside 4510 - Instal Water/Sanitation	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 000	3 882	–
Sewerage	Bloemside 7 - Inst W & S Retic500 Units	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	1000 0500	–	–	2 000	–	5 897
Sewerage	Bloemside 9/10-Insta W&S Retic 200 Units	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	1250 000	600	–	–	–	–
Sewerage	Bots Farm 826 Rel Area Interim W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	4500 00	450	–	–	–	–
Sewerage	Bots Section H1708 & G1011 - Instal W &	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	1300 9280	13 009	–	–	–	–

Sewerage	Bots Section K Rel Area Interim W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	450000	450	–	1 000	–	–
Sewerage	Botsh Section K P/Station Rising Main	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-BOTSHABELO	0	0	0	0	0	10000000	100	–	–	–	–
Sewerage	Botshabelo Main Outfall Sewer	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	18688134,94	0	0	10000000	2 000	–	27 683	20 000	14 000
Sewerage	Botshabelo Section E1905 - Install W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	1658600	1 659	–	2 535	–	–
Sewerage	Botshb Sec D - Install Sewer Retic(100u)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	980000	500	–	12 506	11 327	15 000
Sewerage	Botshb Sec M - Install Sewer Retic(100u)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	1005000	500	–	9 500	13 642	15 000
Sewerage	Dewetsdorp Ext 7 W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	3900500	2 201	–	4 650	–	20 000
Sewerage	Dewetsdorp Ext 8 W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	6500000	17 771	–	–	–	–
Sewerage	Ext Thaba Nchu Wwtw (Selosesha) (Civil)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	20 000	24 882	–
Sewerage	Farm Ext 2727 Interim W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	450000	350	–	3 000	9 801	15 000
Sewerage	L/Park (100)inst Water Int Sewer Ret	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	18362287	7 000	–	6 741	–	–
Sewerage	Lourierpark Rel Area - Interim W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	450000	250	–	–	–	–
Sewerage	Matlhar W&S _ Instal W & S (3108 U)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	5850900	801	–	–	–	–
Sewerage	Mmm Waste Wat Treatment Works Refurb	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	48500000	25 794	–	–	–	–
Sewerage	Mmm Waste Water Treatment Works Refurb	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	30 000	10 000	20 000
Sewerage	Morojaneng Interim W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	450000	250	–	4 859	5 655	15 000
Sewerage	Portion 3 Of Selosesha Interim W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	450000	450	–	4 985	9 651	15 000
Sewerage	Refur Of Sewer Systems (Ro)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	54093432,58	86842 43,9	24760 03,31	18000000	39 362	–	–	–	–
Sewerage	Refur Sewer Syst Ex Retic Sewer Jb Mafo	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 742	–	–
Sewerage	Refur Sewer Syst Gen Dan Pienaar Waverly	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 634	–	–
Sewerage	Refur Sewer Syst Mk Sq Sewer Conn/Toilet	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 900	–	–
Sewerage	Refur Sewer Syst Of Sewer York St Baysw	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 511	–	–
Sewerage	Refur Sewer Systems Unspecified	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	6 879	5 000	15 000

Sewerage	Refur Sludge Digesters Bloemspruit Wwtw	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 074	2 142	10 000
Sewerage	Refurb Sludge Digesters B/Spruit Wwtw	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	597376,88	0	0	20000000	5 451	–	–	–	–
Sewerage	Section C Water & Sewer	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	784193	7 484	–	–	–	–
Sewerage	Section N Instal Water & Sewer	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	23497843	18 997	–	2 266	–	–
Sewerage	Seroalo Ext 26 - Installation Of W &S (1	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	28425 97	8 043	–	–	–	–
Sewerage	Sonderwat Ph 2 80/Inst Water Int Sew Ret	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	78956	495	–	–	–	–
Sewerage	Soutpan (Ikgomotseng) Water Sewer Const	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	37500 00	3 620	–	–	–	–
Sewerage	Soutpan W & S Constru	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	14500 00	1 450	–	–	–	–
Sewerage	Sterkwater Wwtw Ph3 Civil (Sluge Stream)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	15 000	–	–
Sewerage	Sterkwater Wwtw Ph3 Mech/Elec (Liq Str)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	16 044	20 000	10 000
Sewerage	Tambo Square - Instal W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	15000 00	5 000	–	–	–	–
Sewerage	Thaba Nchu Ext.27 Ratau Wat Sewer Const	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	20000000	12 228	–	–	–	–
Sewerage	Veerkraal W & S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	19508 00	0	–	5 000	2 471	–
Sewerage	Water Borne Sanitation Mangaung Ward 17	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	40000 00	0	–	–	–	–
Sewerage	Water Borne Sanitation Mangaung Ward 17	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	4 000	16 000	–
Sewerage	Water Borne Sanitation Mangaung Ward 8	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	880821,11	430045,52	0	60000 00	6 000	–	–	–	–
Sewerage	Water Borne Sanitation Mangaung Ward 8	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	6 000	10 000
Sewerage	House Connections Refurb Informal Settle	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	50000 00	3 500	–	–	–	–
Sewerage	Refurbishment Of Wwtw's	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF THE METRO	0	0	11865645,15	21111 70,56	16998 73,78	0	–	–	–	–	–
Sewerage	Botshb Sec R -- Inst Water- Infra (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-BOTSHABELO	0	0	0	0	0	0	4 309	–	–	–	–
Sewerage	Dewetsdorp Water And Sewer (Roll Over)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R- NALEDI	0	0	0	0	0	0	1 129	–	–	–	–
Sewerage	Exte Thaba Nchu Wwtw (Selosesha) (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R- THABA NCHU	0	0	0	0	0	13000000	4 706	–	–	–	–
Sewerage	Ikgomotseng Water And Sewer Constr (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	1 147	–	–	–	–

Sewerage	Mkhonto(Saliva) Erf Inst Watr & San (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	39	–	–	–	–
Sewerage	Mmm Wwtw Refurbishment Thaba Nchu/Moraka/Ratau W & San (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	13225 645,33	0	0	0	–	–	–	–	–
Sewerage	Upgrage Sewerage Infra Freedom Sq	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R- THABA NCHU	0	0	0	0	0	0	3 856	–	–	–	–
Sewerage	Upgrage Sewerage Infra Freedom Sq (Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	0	0	500	–	–	–	–
Solid Waste Disposal (Landfill Sites)	3 High Press W/Machines For L&Fill Sites	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	0	4 442	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Multipurpose Recycling Facility	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	90000	90	–	–	–	–
Solid Waste Disposal (Landfill Sites)	New Fence At Southern Landfill Site	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Solid Waste Disposal (Landfill Sites)	New Off Building Soutpan	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R- BLOEM NORTH/ SOUTH	0	0	4386971,71	0	0	3000000	3 000	–	–	–	–
Solid Waste Disposal (Landfill Sites)	R/Place Of Fence At Soutpan L&Fill Site	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	300	2 200	–
Solid Waste Disposal (Landfill Sites)	Ref Bins Businesses / Trade Was/Removal	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 000	–	–
Solid Waste Disposal (Landfill Sites)	Refuse Bins For Cbd's In Metro	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	943000	2 943	–	1 000	–	–
Solid Waste Disposal (Landfill Sites)	Rehab Of Northern Landfill Site	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	710950	0	0	943000	1 443	–	1 000	–	–
Solid Waste Disposal (Landfill Sites)	Rehab Of Northern Landfill Sites	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	13 935	53 105	69 984
Solid Waste Disposal (Landfill Sites)	Signboards Prohibiting Illegal Dumping	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	4899334,91	2654978,6	0	15000000	9 800	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Upgrade And Refurb Botsh Landfill Sites	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	100000	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Upgrade Refurb Southern Landfill Sites	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-BOTSHABELO	0	0	516211,5	0	0	500000	1 000	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Waste Collection Vehicles Plant/Equipm	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	714152,82	2660334,05	0	1000000	2 200	–	–	–	–
Solid Waste Disposal (Landfill Sites)	Waste Drop Off Facility	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	23 000	–	–
Solid Waste Disposal (Landfill Sites)	Landfill Site Vehicles Plant/Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Sports Grounds And Stadiums	Stor/Mech Filt& Dist Water: Bram Fisc B	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	9 000	–	–
Sports Grounds And Stadiums	Refurb Of Refrige Fresh Produce Market	RENEWAL	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Markets	R-WHOLE OF THE METRO	0	0	0	0	0	3000000	–	–	3 000	1 000	–
Sports Grounds And Stadiums	Line Mark Machine For Sport Field Turf	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R- BLOEM NORTH/ SOUTH	0	0	0	302322,5	203235,4	10000000	10 000	–	25 000	20 000	20 000
								R-WHOLE OF THE METRO	0	0	0	0	0	1500000	1 000	–	–	–	–

Sports Grounds And Stadiums	Refrurb Of Hvac System: Bram Fisher	RENEWAL	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	7500 000	4 000	–	5 000	3 000	3 000
Sports Grounds And Stadiums	Install Solar Panel (Pv)- Mun Buildings	RENEWAL		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	32688 95,72	13461 50,72	0	0	–	–	–	–	–
Sports Grounds And Stadiums	Furniture City Hall Acces Con Equip B/Fischer & 6 Oth Build	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	92048 5,47	0	0	1000 000	2 000	–	1 500	1 500	1 500
Sports Grounds And Stadiums	Cleaning Equipment	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	90309 9,24	14550 62,03	2000 000	1 000	–	–	2 000	2 000
Sports Grounds And Stadiums	Refrurb Of Bram Fisher Building	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	66459 6,22	0	0	0	–	–	–	–	–
Sports Grounds And Stadiums	Fencing Hist Build B/Fisprecinct	NEW	A comprehensive; responsive and sustainable social protection system	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	4 000	4 000	4 000
Sports Grounds And Stadiums	Refurb Gabriel Dic Build & Pres: Met Pol Storage System	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Cemeteries/Crematoria	R-WHOLE OF THE METRO	0	0	11855 29,45	15562 44,7	0	1000 000	3 000	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Building Plans Bram Fisc	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	1 000	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Construction Of A New Community Centre I	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	17973 04,76	0	0	0	–	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Fire Station Botshabelo	NEW	A comprehensive; responsive and sustainable social protection system	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R- THABA NCHU	0	0	16285 758,77	49181 84,45	0	1930 0900	20 301	–	620	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Formalisation Of Infill Planning	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Fire/Ambulance Stations	R-BOTSHABELO	0	0	26077 413,23	20532 93,39	40452 08,52	1700 0000	28 000	–	3 200	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Infill Planning Various Erven In Mmm	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	95654 3	0	0	5000 000	6 000	–	1 600	5 200	6 000
Town Planning, Building Regulations And Enforcement And City Engineer	L Survey Port 3 Selosesha 900	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 626	820	–
Town Planning, Building Regulations And Enforcement And City Engineer	L Survey Remainder Farm Botsh 826	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-BOTSHABELO	0	0	0	0	0	0	–	–	–	3 600	–
Town Planning, Building Regulations And Enforcement And City Engineer	Land Surve Remainder Farm Veekraal 605	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-BOTSHABELO	0	0	0	0	0	0	–	–	–	5 000	–
Town Planning, Building Regulations And Enforcement And City Engineer	Land Surveying Botshabelo K	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	1600 000	1 600	–	100	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Land Surveying Farm Klipfontein	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	14674 68,2	0	0	1200 000	1 200	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Land Surveying Farm X2727	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	82188 9,5	0	0	5700 00	1 115	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Subdivision Of Various Erven In Heidedal	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	5000 00	500	–	2 500	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Survey New Tship P13 Of Farm Sepane 901	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 671	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Surveying Morojaneng Township Estab	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 145	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Remainder Farm Botsh 826	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	0	3000 000	3 000	–	100	–	–
											24054 10	0	0	3500 000	3 500	–	2 120	–	–

Town Planning, Building Regulations And Enforcement And City Engineer	Township Establish Port 3 Selosesha 900	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	32100 00	0	0	2300 000	1 755	–	1 555	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Township Establishment Farm Klipfontien	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R- BLOEM NORTH/ SOUTH	0	0	90202 4	0	0	0	–	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Township Establishment Farm X2727	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	12463 30	28499 95,95	0	1327 000	1 327	–	–	–	–
Town Planning, Building Regulations And Enforcement And City Engineer	Township Establisment Morojaneng	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	62044 8,63	0	0	0	–	–	–	–	–
Water Distribution	Maselspoort Wtw Upgrade (Phase 1)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	1 000	–	–	–	–
Water Distribution	Bloem Northern Bulk Distributio Pipeline	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	47667 3,37	21594 5,6	0	3000 000	2 000	–	–	–	–
Water Distribution	Bulk Check Meters: Install & Refur	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	42038 00,83	96598 2,24	0	0	–	–	–	–	–
Water Distribution	Bulk Check Meters: Installation & Refurb	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	4000 000	4 000	–	–	–	–
Water Distribution	Construction Of A New Store Room	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	62187 4,77	0	0	4100 000	4 100	–	–	–	–
Water Distribution	Dam Refurbish (Civil;Mech & Electrical)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	2 000	–	–	–	–
Water Distribution	Dewetsdorp - Borehole Refurbishment	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	-0,01	52173 9,1	0	5000 000	–	–	–	–	–
Water Distribution	Dewetsdorp -Steel Tank Pumpstation Refur	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	2000 000	1 400	–	–	–	–
Water Distribution	Integ/Optim Telemetry/Scada System Water	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	1500 000	8 057	–	–	–	–
Water Distribution	M/Poort Wtw Upgrading (M/Poort Filters)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	37629 399,7	67156 84,75	37942 0,12	2010 0000	50 599	–	–	–	–
Water Distribution	Maselsp Water Re-Use (Gravity To Newwtw)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- BLOEM NORTH/ SOUTH	0	0	87373 9,24	16138 3,63	0	3000 000	1 000	–	–	–	–
Water Distribution	Maselsp Water Re-Use Grav Line Mockesdam	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- BLOEM NORTH/ SOUTH	0	0	0	10394 1,63	0	3000 000	1 000	–	–	–	–
Water Distribution	Maseslpoort-Udfg	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	0	14 000	–	–	–	–
Water Distribution	Metering Of Unmetered Sites	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	77025	12868 863,39	0	1400 0000	14 000	–	–	–	–
Water Distribution	N/Hill New B Distr Pipe & Asso Works Rez	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	53081 1,25	37150 3,75	0	3000 000	1 358	–	–	–	–
Water Distribution	New 45 Ml Longridge Reservoir	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	14855 83	0	0	2000 000	1 400	–	–	–	–
Water Distribution	New Grasland Reservoir Feasibility Study	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	33419 68,7	26086 9,56	0	2000 000	–	–	–	–	–
Water Distribution	New Groenvlei 20ml Reser& Bulk Supp Line	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	14795 93,31	31215 2,07	0	2000 000	1 000	–	–	–	–
Water Distribution	Pellissier Reservoir	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	34037 4,62	33606 0,15	86875 0,9	1500 000	1 500	–	–	–	–

Water Distribution	Prepaid Prog (Automated Meters)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	17857 0,37	85072 01,32	14660 289	4520 0000	45 200	–	60 000	–	–
Water Distribution	Prepaid Prog (Automated Meters)-Udfg	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	0	30 000	–	–	–	–
Water Distribution	Refur Of Water Supply Systems (Ro)	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	30014 689,68	13939 943,98	0	1400 0000	8 443	–	–	–	–
Water Distribution	Refur& Upgr Sluice Gate System At Masels	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	1	–	–	–	–
Water Distribution	Refurb/Repl Valves Audit Assoc Pert Work	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	74422 81,42	0	0	6297 704	6 298	–	–	–	–
Water Distribution	Refurbisment Of Water Supply Systms-Udfg	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	0	0	20 000	–	–	–	–
Water Distribution	Vanstadensrus-Dam Abstract B/Hole Refur	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- NALEDI	0	0	0	0	0	3000 000	1 343	–	–	–	–
Water Distribution	Maselspoort Wtw Upgrade	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	16329 7,18	59819 9,22	86652 8,6	2000 000	960	–	–	–	–
Water Distribution	Dev & Implemantation Of Sam Mast Module	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	50156 6,99	22251 33,01	15460 7,6	1250 000	1 250	–	–	–	–
Water Distribution	Additional 45 Ml Longridge Reservoir	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	14 000	39 000
Water Distribution	Adv Treatment Processes Mpoort Wtw	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	100	1 000	1 000
Water Distribution	Automated Meter Reading And Prepaid Prog	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	40 000	5 000	11 904
Water Distribution	Bloemfn North Bulk Distribution Pipeline	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 459	17 416	26 125
Water Distribution	Bloemside 9/10-Insta W&S Retic 200 Units	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	16 500	10 000	7 000
Water Distribution	Borehole Refurbishment	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 500	2 500	2 000
Water Distribution	Botshabelo Farm 826 Rel Area Int Wat/Sew	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	15 000	9 000
Water Distribution	Bulk Check Meters Inst/Refurbishment	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	4 000	4 000	5 000
Water Distribution	Constr New Grassland Reservoir	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	100	1 000	1 000
Water Distribution	Construction Of A New Store Room	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	8 377	3 597	–
Water Distribution	Dam Refurbishment (Civil/Mech/Elec)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 104	4 628	6 000
Water Distribution	Dewetsdorp - Steel Tank Pstation Refurb	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Water Distribution	Hamilton Park Pump St@ion Refurbishment	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	55200 8,17	0	13358 884,33	5000 000	540	–	–	–	–
Water Distribution	Hamilton Park Pump Station Refurbishment	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	8 000	19 000	–

Water Distribution	Interim Water Informal Settle	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	34564 58,55	0	0	7000 000	5 000	–	2 000	25 000	15 000
Water Distribution	Klipfontein Water Connections	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	12 506	7 000
Water Distribution	Lourierpark Relo Area-Inter Water Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	7 500	27 471	35 000
Water Distribution	M/P Water Re-Use (Pump Stat)(Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	31585 5,84	92997 8,6	0	7000 000	1 000	–	–	–	–
Water Distribution	Makurung Internal Water Retic	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	25920 0	3000 000	6 500	–	–	–	–
Water Distribution	Makurung Internal Water Reticulation	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	20 000	10 000	–
Water Distribution	Maselspoort Wtw Pipeline And Upgrade	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	13 024	13 600	17 745
Water Distribution	Maselspt Water R/U(Grav Line Mockesdam)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	800	14 000	33 000
Water Distribution	Maselspt Water R/U(Pump Sta/Rising Main)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	800	13 000	22 000
Water Distribution	Maselspt Water Reuse (Gravity To Newwtw)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	500	14 000	27 000
Water Distribution	Matlhar W&S _ Instal W & S (3108 U)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	8 257	11 500	10 000
Water Distribution	Naval Hill Bulk Distr Pline/Asso Wrk Rez	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 459	21 416	45 125
Water Distribution	New Groenvlei 20ml Reserv/Bulk Sup Line	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	3 000	15 000
Water Distribution	New Reservoir In Thaba Nchu (20ml)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	10 000	20 000	24 000
Water Distribution	Pellissier Reservoir	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 000	17 000	30 000
Water Distribution	Pres& N/Work Zon Man(Aud Val)(Ro)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	10982 402,44	0	0	8000 000	8 000	–	–	–	–
Water Distribution	Pressure/Network Zone Mment (Incl Audit)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	6 000	6 000	5 000
Water Distribution	Provision Of Bulk Water Supply	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	47566 32,99	0	0	1100 0000	9 000	–	5 000	20 000	20 000
Water Distribution	Ratau Hlam Wat & Sew- Alt System (114 U)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	8 000	9 000	12 000
Water Distribution	Ref Water Sup Syst/Refurb Water Plines	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 500	3 500	3 500
Water Distribution	Ref Water Sup Syst/Refurb Water Pumps	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 500	3 500	3 500
Water Distribution	Ref Water Sup Syst/Refurb Water Tanks	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 500	3 500	3 500
Water Distribution	Ref Water Sup Syst/Refurb Water Valves	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	3 500	3 500	3 500

Water Distribution	Ref/Upg Sluice Gate System Maselspoort Refurb/Repl	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 200	5 543	15 000
Water Distribution	Valves/Audit Repair Asso Wrk	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	4 000	4 000	4 000
Water Distribution	Refurbishment Of Water Pipelines	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	13 368	–	–
Water Distribution	Rehabilitation Of Mockesdam	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	100	818	1 000
Water Distribution	Repl Water Meters/Metering Unmetered Sit	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	16 000	5 000	5 000
Water Distribution	Section C Water & Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	6 000	9 000	13 000
Water Distribution	Seroalo Ext 26 - Installation Of W &S (1 Sonderwat Ph 2	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	5 000	10 000	1 100
Water Distribution	80/Inst Water Int Sew Ret	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	5 281	5 000	7 000
Water Distribution	Tambo Square - Instal Water Sewer	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	6 000	10 000	9 000
Water Distribution	Tele/Scada System (Water) - Integr/Opt	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	30 800	7 200	5 000
Water Distribution	Turflaagte Zcc/ Bobo Winkie Direko	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 055	5 000	5 000
Water Distribution	Turflaagte Zcc/ Naturena	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	5 000	7 000
Water Distribution	W1501: Gariep Water Augmentation Project	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	500	–	–
Water Distribution	Wat Sys Man Opt Tele Scada	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	16521 73,06	18513 87,28	23053 62,59	0	–	–	–	–	–
Water Distribution	Dam Safe Res(Mockes S/Srus M/Poort Dam	RENEWAL	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	23660 1,56	24201 0	0	0	–	–	–	–	–
Parent Capital expenditure															1 114 451		1 017 340	1 001 455	1 073 491
Entities: *List all capital projects grouped by Entity*																			
Entity A																			
Centlec																			
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	147 43797, 76	- 44818 76,88	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	685 790,16	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	161 383,63	873 739,24	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	204 78152, 08	503 6432,6 5	- 61917 80,48	0	–	–	–	–	–

Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	379420,12	2357017,04	27577700,29	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	530811,25	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	287414,6	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	190178,57	508098,24	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	334385	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	4685037,11	17878747	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	1630433,82	5744255,98	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	621874,77	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	413197,49	8848284,95	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	-0,01	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	1485583	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	802735,75	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	965982,24	4179952,4	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	994141,52	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	0	0	32192	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	2995142,88	3882066,73	3386545,59	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	316641,59	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	597376,88	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	683486,92	-1830461,68	12711609,97	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF THE METRO	0	0	1798101,1	29197319,27	9190087,76	0	–	–	–	–	–
Electricity	Cash Flow Accounts	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Hv Transmission Conductors	R-WHOLE OF THE METRO	0	0	0	4388689	-2256864,62	0	–	–	–	–	–
Electricity	Remedial Work 132kv Southern Lines	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Hv Transmission Conductors	R-WHOLE OF THE METRO	0	0	-1896664,97	753594,21	462188,14	720000000	1 000	–	10 000	11 561	15 235
Electricity	Cash Flow Accounts	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	160121,43	0	-1049553,54	0	–	–	–	–	–

Electricity	Cash Flow Accounts	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	407 1606,35	133 7746,08	195 3396,29	0	–	–	–	–	–
Electricity	Extension And Upgrading Of The 11kv Netw	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	471 6300,95	839 415,03	311 0269,53	360000	3 600	–	5 000	5 000	4 000
Electricity	Refur Protec & Scada Systems Dist Centr	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	900000	4 750	–	5 941	6 868	9 051
Electricity	Replacement Of Oil Plant	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	900000	400	–	400	413	426
Electricity	Cash Flow Accounts	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	987 183,81	0	-53807,35	0	–	–	–	–	–
Electricity	Cash Flow Accounts	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	609 6547,72	437 1545,48	392 0571	0	–	–	–	–	–
Electricity	Refurbishment Of High Mast Lights	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	593 6000,88	521 8529,28	570 9129	760000	6 740	–	10 000	10 000	10 000
Electricity	Upgrading And Extention Of Lv Network	UPGRADING	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	116 8892,31	0	267 1209,79	310000	678	–	2 350	2 428	2 505
Electricity	Establishment Of New 30mwp Solar Farm	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Power Plants	R-WHOLE OF THE METRO	0	0	0	0	0	220000	–	–	3 000	3 000	3 000
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Hv Substations	R-WHOLE OF THE METRO	0	0	747 0	101 425	275 50	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Hv Substations	R-WHOLE OF THE METRO	0	0	0	0	601 83,82	0	–	–	–	–	–
Electricity	Inter Company - Integrated Nat. Elec (M	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Hv Substations	R-WHOLE OF THE METRO	0	0	0	0	305 812,41	300000	5 700	–	10 000	10 000	4 000
Electricity	Security Equipment (Cctv)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Hv Substations	R-WHOLE OF THE METRO	0	0	0	0	12086188,32	405000	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	5241945,63	425 9,5	1656550,72	0	–	–	–	–	–
Electricity	Electrification Internal Projects	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	2777219,5	1124415,8	5959351,89	405000	3 443	–	6 000	6 000	5 000
Electricity	Bloem: C/Y-Est 33/11kv 20mva Firm Supdc	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	9600246,88	900000	24 288	–	14 000	16 185	21 329
Electricity	Bloem: N/Stad-Upg 132/11kv 20mva Firm Dc	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	5880359	450000	9 888	–	8 000	9 249	12 188
Electricity	Botsh: Upg Sub T (2nd Trans Scada Equi	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	10 000	11 561	15 235
Electricity	Botsh: Upg Sub W (C/Work B/W 2nd Tra S/D	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	967500	–	–	14 000	16 185	21 329
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	6350113,93	135 796,13	3160090,1	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	-72028,1	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	1062635,65	14159620,85	33531941,25	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	2950 31,26	-248250,29	0	–	–	–	–	–

Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	644 1490,21	114 5776,66	563 672,68	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	186 9066,02	260 0379,2	112 53448,96	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	414 1,6	433 917,08	153 419	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	418 725,02	634 234,72	112 ,24	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	711 687,34	376 033,34	610 04,51	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	156 55189,72	191 02769,68	208 38492,99	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	882 5547,68	163 09186,96	201 30286,64	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	163 4396,54	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	588 0359	0	–	–	–	–	–
Electricity	Electrification (Usdg Grant)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	248 01458,08	258 48047,14	249 15443,78	33 000000	33 000	–	–	–	–
Electricity	Electrification Projects (Isupg)	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	127 48530,37	236 71731,08	375 24612,33	34 000000	34 000	–	27 613	40 000	34 000
Electricity	Infra Catalyst Projects	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	475 9746,7	0	0	76 50000	7 650	–	5 000	5 000	4 000
Electricity	Install Prepaid Meters	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	499 141,6	457 441,42	443 519	45 0000	450	–	300	310	320
Electricity	Installation Of Public Lighting	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	111 94913,9	115 6048,49	585 5198,46	50 40000	2 040	–	4 750	4 907	5 064
Electricity	Meter Project	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	249 78907,25	177 31402,66	415 88304,05	35 000000	31 000	–	33 000	34 089	35 180
Electricity	Meter Projects	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	893 733,12	376 033,34	203 304,7	0	–	–	–	–	–
Electricity	Public Connections	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	430 222,32	638 347,44	236 23,2	0	–	–	–	–	–
Electricity	Public Electricity Connections	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	934 8200,11	971 0010,43	698 0560,08	14 500000	14 500	–	15 000	15 495	15 991
Electricity	Rep Brittle Overhead Connections	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	332 718,01	-11964 6,27	169 585,71	11 25000	1 975	–	1 500	1 550	1 599
Electricity	Rep Overhead Line Equipm S/Lights Poles	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	15 000	17 341	22 853
Electricity	Rep Streetlight Vandal U/Ground Cables--	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	5 000	5 165	5 330
Electricity	Replace Decrypt Cables Mv-Hv	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	448 9604,96	63 00000	7 750	–	8 200	9 480	12 493
Electricity	Replace Decrypt Cables Mv-Hv	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	349 317,42	22 50000	–	–	2 600	3 006	3 961

Electricity	S/Lights Replace Pole Trns Poles Section	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	297 0384,94	413 8299,05	133 76585,21	31 50000	7 172	–	7 500	7 500	7 500
Electricity	Servitudes Land (Incl Invest Remune Reg	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	63 0000	536	–	700	723	746
Electricity	Upgrade 132/11kv 20mva Dc Shannon B	NEW	An efficient; competitive and responsive economic infrastructure network	Growth	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	27 0000 0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	355 927,75	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	100 1239,52	563 494,07	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	351 8167,71	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	554 600	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	188 2857,6	440 8823,29	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Solid Waste Infrastructure	Landfill Sites	R-WHOLE OF THE METRO	0	0	0	0	177 8046,35	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	154 607,6	874 881,97	501 566,99	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	430 281,2	196 7268,62	252 5344,33	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	353 7210,73	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	388 826,3	865 631	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	859 894,23	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	734 958,68	315 855,84	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	598 8069,92	505 2993,94	300 759,18	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	504 5300,86	576 6857,7	641 1683,41	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	377 190,19	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	165 1460,67	149 1501,88	100 9088,62	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	330 3072,86	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Water Supply Infrastructure	Distribution	R-WHOLE OF THE METRO	0	0	0	0	128 4782,38	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	526 4998,86	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	403 433,23	0	–	–	–	–	–

Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	727 2827,73	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	231 8580,29	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	193 9369,54	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	380 658,42	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	0	133 22742,37	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Sanitation Infrastructure	Reticulation	R-WHOLE OF THE METRO	0	0	0	829 254,34	862 1968,52	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	482 75019,5	411 35460,05	329 9270,47	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	375 6972,18	732 1828,47	842 0623,12	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	591 594,66	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	226 747,64	0	583 232,7	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	-4333334,87	-0,01	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	282 306,9	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	268 9572,91	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	758 6731,56	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	265 0920,04	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	911 424,48	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	121 80461,2	176 18591,65	151 1660,94	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	375 4991,28	-1543354,55	-0,01	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	292 9583,99	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	313 2823,91	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	368 863,49	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	208 3242,72	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	659 8926,8	0	–	–	–	–	–

Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	1652767,88	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	3446480,58	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	1797588,27	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	1385159,67	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	1015286,28	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	4893914,43	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; competitive and responsive economic infrastructure network	Growth		Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	0	0	2790976,06	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; effective and development-oriented public service	Inclusion and Access		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	6523636	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; effective and development-oriented public service	Inclusion and Access		Community Facilities	Stalls	R-WHOLE OF THE METRO	0	0	0	0	4889418,37	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access		Sport And Recreation Facilities	Indoor Facilities	R-WHOLE OF THE METRO	0	0	0	0	4347782,61	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL		Governance		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	1026252,07	3268895,72	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	0	6550406677	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	2225254,22	2756411,52	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	14463,81	1497798	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	2414674,14	4038581,54	2119357,03	0	–	–	–	–	–
Electricity	Computer Equipment (Covid-19)	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	150000	1 350	–	7 000	7 000	3 000
Electricity	Implem Business Cont Disaster Recov Inf	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	0	0	6550406677	400000000	8 241	–	33 000	30 000	18 000
Electricity	Upgrade & Refurb Computer Network	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Computer Equipment	Computer Equipment	R-WHOLE OF THE METRO	0	0	4747935,85	7657935,85	2218871,48	100000000	4 250	–	6 000	6 000	5 000
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	35457,1	1236688,79	7211114,86	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	2939000,25	-9825750	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	1797304,76	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	5994418,61	0	–	–	–	–	–
Electricity	Furniture And Office Equipment	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	1210420,42	1412353 0,9	8265695,12	200000	3 850	–	4 000	4 000	2 000

Electricity	Vending Back Office	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	50 0000	20 000	–	–	12 643	10 320
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	134 880	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	456 26,32	495 000	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	533 03,17	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	220 68,96	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	664 596,22	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	594 8,95	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	146 955	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	142 990,1	0	–	–	–	–	–
Electricity	Digital Radio System	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	495 000	15 0000 0	450	–	1 500	1 500	1 500
Electricity	Equipment Disabled Persons	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	250	258	267
Electricity	Cash Flow Accounts	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	393 16595, 24	273 15492, 46	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	466 2000	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW		Growth		Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	360 0000	0	–	–	–	–	–
Electricity	Protection Test Unit	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	0	0	0	18 0000 0	1 580	–	1 500	1 500	1 500
Electricity	Vehicles	NEW		Growth	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	226 06629, 22	0	0	80 0000 0	12 000	–	20 000	20 000	7 833
Electricity	Replacement Of 110v Batteries	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Hv Substations	R-WHOLE OF THE METRO	0	0	255 7179	131 7680	0	18 0000 0	2 800	–	3 811	4 406	5 806
Electricity	Bulk Meter Refurbishment	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	50 0000	450	–	–	12 643	10 063
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	569 5129,35	926 5185,07	558 5390,41	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	248 536,47	916 231,8	- 38180 2,41	0	–	–	–	–	–
Electricity	Replacement Of 11kv Switchgears	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	288 110,11	894 801,92	916 88,76	31 5000 0	150	–	5 200	6 012	7 922
Electricity	Replacement Of 32v Batteries	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	154 6710	0	0	18 0000 0	2 800	–	3 200	3 699	4 875
Electricity	Transformer Replace & Other Related Equi	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Mv Networks	R-WHOLE OF THE METRO	0	0	- 12597 93,77	103 44759, 35	108 94892, 49	22 5000 00	25 000	–	30 513	35 275	46 487

Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	1033523,27	20448,98	59388	0	–	–	–	–	–
Electricity	Cash Flow Accounts	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access		Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	72534,54	508866,37	1088187,53	0	–	–	–	–	–
Electricity	Installation Of High Voltage Test Equipm	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	0	0	0	225000	2 250	–	1 125	1 162	1 199
Electricity	Rep Low Volt Decrepit 2/4/8 Way Boxes	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	11510438	658554,6	2402425,62	189000	1 418	–	1 418	1 464	1 511
Electricity	Shifting Of Connection And Replacement S	RENEWAL	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Electrical Infrastructure	Lv Networks	R-WHOLE OF THE METRO	0	0	1058835,67	560840,32	484558,63	225000	1 725	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	19977659,6	4274720,38	13382442,62	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	837950	0	4458375	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	8797979,65	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	619211,57	642682,66	1987299,95	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	7347186,27	0	–	–	–	–	–
Electricity	Repair Mmm Dist Dist Centre	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	837950	0	4458375	180000000	–	–	5 441	5 620	5 800
Electricity	Repair Vista Dist Dist Centre	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	0	0	16306622,15	450000000	7 500	–	22 651	26 186	34 510
Electricity	Van Stadensrus - New Multipurpose Centre	NEW	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Centres	R-WHOLE OF THE METRO	0	0	854462,38	175134,41	8514289,78	100000000	5 500	–	15 000	15 495	5 000
Electricity	Cash Flow Accounts	NEW	A comprehensive; responsive and sustainable social protection system	Growth		Community Facilities	Fire/Ambulance Stations	R-WHOLE OF THE METRO	0	0	3264814,03	907429,29	9808999,73	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	A comprehensive; responsive and sustainable social protection system	Growth		Community Facilities	Cemeteries/ Crematoria	R-WHOLE OF THE METRO	0	0	0	887309,95	694701,63	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	A comprehensive; responsive and sustainable social protection system	Growth		Community Facilities	Cemeteries/ Crematoria	R-WHOLE OF THE METRO	0	0	0	0	1185529,45	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Parks	R-WHOLE OF THE METRO	0	0	0	0	676690	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	902024	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	844459,5	219438,52	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	144540	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	-454063,54	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	821889,5	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	2172936,57	946682,75	0	–	–	–	–	–

Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	1890315	1530000	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	801804	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	An efficient; effective and development-oriented public service	Growth		Community Facilities	Public Open Space	R-WHOLE OF THE METRO	0	0	0	0	310224,32	0	–	–	–	–	–
Electricity	Cash Flow Accounts	NEW	A long and healthy life for all South Africans	Growth		Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF THE METRO	0	0	0	0	955202,5	0	–	–	–	–	–
Electricity	Training & Development	NEW	A long and healthy life for all South Africans	Growth	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF THE METRO	0	0	0	0	0	0	720	–	720	744	768
Entity Capital expenditure															302591		387181	448622	445698
Total Capital expenditure															1417042		1404521	1450077	1519188

Supporting Table **SA38** - Consolidated detailed Capital Budget.

R thousand											2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all operational projects grouped by Function*																			
Administrative And Corporate Support	**O_Municipal Running Cost**	**Municipal Running Cost**	*Sustainable human settlements and improved quality of household life*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R- BLOEM NORTH/ SOUTH**	0	0	28359777,29	27172468,81	24153665,49	29145736	29146	–	31991	33667	35430
Administrative And Corporate Support	**O_Municipal Running Cost**	**Municipal Running Cost**	*Sustainable human settlements and improved quality of household life*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R- BOTSHABELO**	0	0	14789765,42	11783562,52	9974352,06	15482052	15482	–	13185	13876	14604
Administrative And Corporate Support	**O_Municipal Running Cost**	**Municipal Running Cost**	*Sustainable human settlements and improved quality of household life*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R- NALEDI**	0	0	0	954777,25	11942861,06	18721010	187	–	196	206	217
Administrative And Corporate Support	**O_Municipal Running Cost**	**Municipal Running Cost**	*Sustainable human settlements and improved quality of household life*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R- THABA NCHU**	0	0	24000211,27	20105075,7	17985538,76	24309909	24310	–	23664	24903	26206
Administrative And Corporate Support	**O_Municipal Running Cost**	**Municipal Running Cost**	*Sustainable human settlements and improved quality of household life*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R-ADMIN OR HEAD OFFICE**	0	0	1301	0	0	0	–	–	–	–	–
Administrative And Corporate Support	**O_Municipal Running Cost**	**Municipal Running Cost**	*Sustainable human settlements and improved quality of household life*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R-WHOLE OF THE METRO**	0	0	284850836,6	438119389,9	247350547	19234041 8	200152	–	198214	208321	219005
Administrative And Corporate Support	**Capacity Building Local Municipalities (District Boundaries)**	**Work Streams**	*A skilled and capable workforce to support an inclusive growth path*	*Governance*	**EMBRACING OUR CULTURAL DIVERSITY**			**R-WHOLE OF THE METRO**	0	0	3409900,22	0	0	2131592	1 552	–	2 217	2 302	2 387

Administrative And Corporate Support	Community Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	61301,83	50825 8,84	7250	3044 26	304	–	317	329	341
Administrative And Corporate Support	Elections	Work Streams	Sustainable human settlements and improved quality of household life	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	92693 2,18	44993 7,84	18542 12,2	1501 044	901	–	1 561	1 621	1 681
Administrative And Corporate Support	Festivals	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	49341 8,87	72871 9,24	15931 8,59	2800 11	880	–	290	300	310
Administrative And Corporate Support	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	15323,34	32620,67	20568,12	4406 7	94	–	46	48	49
Administrative And Corporate Support	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	366	2440	1830	1339 6	63	–	28	29	30
Administrative And Corporate Support	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	300	0	0	1217 70	–	–	98	123	161
Administrative And Corporate Support	Mayoral/Executive Mayor Campaigns	Work Streams	Sustainable human settlements and improved quality of household life	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	20580 9,05	10784 2,37	26911,41	1912 62	491	–	290	300	310
Administrative And Corporate Support	Meetings	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	6088 6	61	–	63	66	68
Administrative And Corporate Support	O_Tws_Sport Development_Marathons; Sport And Recreation	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	69570 8,56	0	0	0	–	–	–	–	–
Administrative And Corporate Support	Special Events And Functions	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	43117 5,65	0	0	0	–	–	–	–	–
Mayor And Council	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	84700 977,31	79516 435,66	74593 890,14	9029 9244	91 826	–	93 461	98 353	103 501
Mayor And Council	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	350	0	0	2436	5	–	3	3	3
Mayor And Council	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	14030	0	7930	1461 2	28	–	15	16	16
Mayor And Council	Promotional And Marketing	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	50340	0	20904,53	2212 94	221	–	229	237	245
Municipal Manager, Town Secretary And Chief Executive	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	19478 98,84	97466 8,35	11909 887,85	1962 273	1 962	–	2 055	2 163	2 277
Municipal Manager, Town Secretary And Chief Executive	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-SOUTPAN	0	0	-50517 361,67	-99759 972,13	79083 85,32	1134 07	113	–	119	125	132
Municipal Manager, Town Secretary And Chief Executive	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	44877 722,02	36215 034,44	29256 567,14	5021 0723	47 984	–	56 421	52 982	55 758
Municipal Manager, Town Secretary And Chief Executive	Communication And Development	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	11500 00	52715 00	19500 00	2000 000	–	–	500	568	637
Municipal Manager, Town Secretary And Chief Executive	Communication And Development	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	3000 000	–	–	2 500	2 669	2 838
Municipal Manager, Town Secretary And Chief Executive	Community Development Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	12163 83,76	17624 40,02	40034 60	4114 783	4 115	–	3 943	–	–
Municipal Manager, Town Secretary And Chief Executive	Community Development Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	82366 9,5	30340 01	19583 59	3165 217	3 165	–	3 033	–	–
Municipal Manager, Town Secretary And Chief Executive	Community Development Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	17223 35	14800 00	23719 60	3120 000	3 120	–	2 990	–	–

Municipal Manager, Town Secretary And Chief Executive	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	101419	21	–	105	109	112
Municipal Manager, Town Secretary And Chief Executive	Promotional And Marketing	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	846,18	0	0	1314	1	–	1	1	1
Municipal Manager, Town Secretary And Chief Executive	Special Events And Functions	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	14036,52	0	0	9473	9	–	10	10	10
Municipal Manager, Town Secretary And Chief Executive	Tourism Service Awareness Campaign	Work Streams	An efficient; effective and development-oriented public service	Growth	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	547578	104	–	568	587	605
Municipal Manager, Town Secretary And Chief Executive	Youth Development	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	5096991,22	5909832	0	2190312	1 231	–	571	646	721
Municipal Manager, Town Secretary And Chief Executive	Electrical Equipment	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Boreholes	R-WHOLE OF THE METRO	0	0	0	0	0	0	150	–	264	280	297
Finance	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	542819,96	14284005,85	68657	69	–	73	77	81
Finance	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	11393246,19	11070870,18	10503161,73	19762909	11171	–	2 624	2 770	2 982
Finance	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	276381856,2	419699431,1	370750386,3	43607419 8	455905	–	899303	912901	948321
Finance	Budget And Treasury Office	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	491536	–	–	2 510	2 527	2 543
Finance	Community Development Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	3800000	4 650	–	–	–	–
Finance	Disaster Relief	Work Streams	A comprehensive; responsive and sustainable social protection system	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	98307	98	–	102	105	109
Finance	Financial Statements	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	1297129	1776015,61	1616722,5	1296077	1 296	–	1 533	1 623	1 713
Finance	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	0	0	3170,53	30000	30	–	26	26	27
Finance	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	63239,86	40705,25	42916,9	143593	144	–	77	121	145
Finance	Interim Valuations	Work Streams	Sustainable human settlements and improved quality of household life	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	5315211,09	2325161,35	2695133,48	10333249	14909	–	2 349	2 367	2 387
Finance	Special Rating Areas	Work Streams	Sustainable human settlements and improved quality of household life	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	3906839,35	9112,5	2014400	–	–	2 110	2 221	2 337
Finance	Valuation	Work Streams	Sustainable human settlements and improved quality of household life	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	190495,2	258011,02	268855,47	1078888	1 079	–	1 130	1 189	1 252
Finance	Electrical Equipment	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Governance	EMBRACING OUR CULTURAL DIVERSITY	Information And Communication Infrastructure	Data Centres	R-ADMIN OR HEAD OFFICE	0	0	0	0	0	30000	30	–	15	16	17
Finance	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R-WHOLE OF THE METRO	0	0	678143,39	0	0	0	–	–	–	–	–

Fleet Management	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	65789287,71	58898695,42	57091256,9	82053641	84940	–	104688	108031	111476
Fleet Management	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	41248	41	–	44	46	49
Fleet Management	Electrical Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	2622177,69	3674933,67	1875,72	595833	596	–	632	669	710
Fleet Management	Transport Assets	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	66156177,71	51920978,63	47890485,82	5159 3139	91593	–	93922	101448	109073
Fleet Management	Transport Assets	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Transport Assets	Transport Assets	R-WHOLE OF THE METRO	0	0	21966865,15	22161113,11	22391553,79	2156 6228	22116	–	22834	24031	25291
Human Resources	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	16460 9584,3	15693 0982,2	72832187,27	1010 5073 3	102215	–	99509	104656	110047
Human Resources	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	65991 3,26	12888 0,43	10642 3,53	8560 41	316	–	891	920	950
Human Resources	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	44296 9,5	55252 ,24	53346	9071 14	4 052	–	2 000	4 282	2 000
Human Resources	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	7212	7770,3	11417,13	3311 5	45	–	9	9	9
Human Resources	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	14237 2,84	89988 1,17	61368 6,21	8553 87	430	–	500	517	533
Human Resources	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	3292 50	–	–	341	353	364
Human Resources	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	362	0	–	0	0	0
Information Technology	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	7552007,73	6155137,87	7695481,08	8557 903	9 408	–	8 807	9 242	9 698
Information Technology	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	65818134,33	62354888,26	59292611,87	9313 3939	96180	–	106107	109881	114358
Information Technology	Communication And Development	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	18194 12,5	1082 150	–	–	1 122	1 159	1 196
Information Technology	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	0	0	0	190	0	–	0	0	0
Information Technology	Risk Management	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	7081733,02	0	0	–	–	–	–	–
Information Technology	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	59794 0,58	22165 6,44	63633 1,07	1485 709	486	–	3 116	3 261	3 412

Legal Services	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	25760201,21	26584667,57	17421313,88	2456 3058	25 148	–	24 477	25 555	26 673
Marketing, Customer Relations, Publicity And Media Co-Ordination	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	42945926,31	40382883,66	37494727,28	4455 2777	44 921	–	42 680	44 889	47 216
Marketing, Customer Relations, Publicity And Media Co-Ordination	Capacity Building Local Municipalities (District Boundaries)	Work Streams	A skilled and capable workforce to support an inclusive growth path	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	83168,8	0	25643,27	2058 55	206	–	213	221	228
Marketing, Customer Relations, Publicity And Media Co-Ordination	Communication And Development	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	43857,62	0	0	2058 55	206	–	213	221	228
Marketing, Customer Relations, Publicity And Media Co-Ordination	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	41226,96	5763 1	44	–	58	60	62
Marketing, Customer Relations, Publicity And Media Co-Ordination	Marketing	Work Streams	Vibrant; equitable; sustainable rural communities contributing towards food security for all	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	78375	28845	0	2058 55	206	–	213	221	228
Marketing, Customer Relations, Publicity And Media Co-Ordination	Marketing	Work Streams	Vibrant; equitable; sustainable rural communities contributing towards food security for all	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	95000	0	0	2058 55	206	–	213	221	228
Marketing, Customer Relations, Publicity And Media Co-Ordination	Occupational Health And Safety	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	12751 0,62	0	2936 36	244	–	76	79	81
Marketing, Customer Relations, Publicity And Media Co-Ordination	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	15158 9,21	60984 9,84	19712 0	6639 41	164	–	704	746	791
Property Services	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	22919 385,25	21209 006,95	19471 209,16	2272 1044	22 701	–	22 987	24 190	25 457
Property Services	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	0	120	0	2190	2	–	2	2	2
Risk Management	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	10428370,43	91353 98,08	83300 53,78	1425 7066	11 857	–	15 698	15 321	14 480
Risk Management	Communication And Development	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	1185 9	12	–	12	12	13
Civil Defence	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	2132,82	0	0	0	–	–	–	–	–
Civil Defence	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	0	599108	0	–	–	–	–	–
Civil Defence	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	17989822,69	16022398,14	13131312,76	1861 1947	18 677	–	20 383	21 447	22 566
Civil Defence	Disaster Management	Work Streams	A comprehensive; responsive and sustainable social protection system	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	1100	1	–	1	1	1
Civil Defence	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	1177740	0	0	0	–	–	–	–	–
Housing	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BLOEM NORTH/ SOUTH	0	0	17341131,15	14725083,28	11780989,86	1751 0919	18 211	–	21 811	22 951	24 151

Housing	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	11966940,29	12310989,82	11882030,43	1256 2430	13 373	–	14 537	15 298	16 099
Housing	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABANCHU	0	0	4979790,26	5208973,93	4562771,2	5065 834	5 226	–	5 343	5 623	5 917
Housing	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	2467765,2	3071741,38	2332130,35	5041 879	3 234	–	2 827	2 954	3 086
Housing	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	7278701 7,23	8746826 0,49	5663113 6,71	8984 6007	89 729	–	44 368	46 538	48 861
Housing	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	0	0	0	360	0	–	0	0	0
Housing	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	1389089,33	0	60	0	–	–	–	–
Housing	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	2 471	2 582	2 647
Housing	Plan Development	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	7954736	4845083,86	2691480	8958 500	4 975	–	–	–	–
Housing	Plan Development	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	449559,04	0	0	–	–	–	–	–
Housing	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	249764,27	3055,64	0	7335	7	–	8	8	8
Health Services	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	16165844,09	15692253,43	15687732,6	1652 0804	16 713	–	17 297	17 982	18 811
Health Services	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	14398,72	18298,2	1377,06	5318 7	53	–	14	14	15
Health Services	Vehicle Management System	Work Streams	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	1000 0	10	–	10	11	11
Health Services	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	8000	8	–	8	9	10
Community Parks (Including Nurseries)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BLOEM NORTH/ SOUTH	0	0	11688668,03	11508893,72	14562141,43	1218 3123	12 045	–	11 230	11 817	12 435
Community Parks (Including Nurseries)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	3298249,33	3339369,14	3230428,13	3549 359	3 757	–	4 300	4 525	4 762
Community Parks (Including Nurseries)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	0	2932857,6	2141 8	21	–	22	24	25
Community Parks (Including Nurseries)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABANCHU	0	0	3258237,63	3882685,63	3939838,38	3641 342	3 966	–	3 859	4 056	4 263
Community Parks (Including Nurseries)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	2189980,44	1730144,58	1533604,71	1100 3267	1 949	–	11 625	12 211	12 825

Community Parks (Including Nurseries)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	56567754,64	52353634,39	41191813,88	41695250	46917	–	40504	42481	44552
Community Parks (Including Nurseries)	Child Programmes	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	104	107	111
Community Parks (Including Nurseries)	Entrepreneurial Support System	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	52	54	55
Community Parks (Including Nurseries)	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R- BLOEM NORTH/ SOUTH	0	0	0	0	113672,57	4356000	2 069	–	3 742	3 787	3 834
Community Parks (Including Nurseries)	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-BOTSHABELO	0	0	0	0	0	1400000	500	–	1 000	1 000	1 000
Community Parks (Including Nurseries)	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R- THABA NCHU	0	0	0	0	0	850000	500	–	901	955	1 012
Community Parks (Including Nurseries)	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	751730,38	299198,26	288690,56	1254485	1 254	–	1 326	1 401	1 480
Community Parks (Including Nurseries)	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R- BLOEM NORTH/ SOUTH	0	0	677015,1	0	0	0	–	–	–	–	–
Cemeteries, Funeral Parlours And Crematoriums	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BLOEM NORTH/ SOUTH	0	0	105887705,6	109405244	978845,03	11910581	12758	–	10394	10888	11406
Cemeteries, Funeral Parlours And Crematoriums	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	4771254,76	4775410,48	4908681,98	5018855	5 329	–	5 059	5 324	5 603
Cemeteries, Funeral Parlours And Crematoriums	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABA NCHU	0	0	1769312,78	1889660,45	1785354,7	1775629	2 064	–	1 878	1 976	2 080
Cemeteries, Funeral Parlours And Crematoriums	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	2080985,46	3755776,74	3623911,55	1790033	2 283	–	1 796	1 890	1 989
Cemeteries, Funeral Parlours And Crematoriums	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	61000	6721223,91	1197615,23	282710	131	–	200	206	213
Cemeteries, Funeral Parlours And Crematoriums	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	3975,52	3751,66	0	4271	–	–	4	5	5
Cemeteries, Funeral Parlours And Crematoriums	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABA NCHU	0	0	1227,86	0	0	1643	0	–	2	2	2
Recreational Facilities	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	681623,46	10246922,11	2071823,01	2246490	2 444	–	1 199	1 244	1 289
Recreational Facilities	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	58816,8	0	0	72244	72	–	77	81	86

Recreational Facilities	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	11705899,57	11692471,2	10967382,34	10915190	10601	–	9 511	10009	10533
Fire Fighting And Protection	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	2321378,73	1711988,5	3022690,26	4930638	5 456	–	6 417	6 689	6 980
Fire Fighting And Protection	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	93843753,11	79445014,73	75859032,67	87988159	86801	–	95543	100504	105726
Fire Fighting And Protection	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	92584,58	107335,71	52064,29	1055644	256	–	295	328	364
Fire Fighting And Protection	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	92175,2	85490	85	–	89	91	94
Sports Grounds And Stadiums	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	198814109	195278444,3	178380296,2	76146238	75555	–	71225	74121	77136
Sports Grounds And Stadiums	Disability	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	5904,5	826,08	10440	87	–	11	11	12
Sports Grounds And Stadiums	O_Tws_Sport Development_Marathons; Sport And Recreation	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	10962	371	–	11	12	12
Sports Grounds And Stadiums	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Community Facilities	Halls	R-WHOLE OF THE METRO	0	0	0	0	0	4000000	4 000	–	1 040	1 074	1 109
Sports Grounds And Stadiums	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	21924	122	–	23	25	26
Sports Grounds And Stadiums	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	24101331,59	28292013,4	13206231,53	66398	66	–	70	75	79
Sports Grounds And Stadiums	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	59269009,75	54662218,48	49314761,32	81910656	88763	–	86145	90046	94098
Sports Grounds And Stadiums	Buildings	Corrective Maintenance	A long and healthy life for all South Africans	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sport And Recreation Facilities	Outdoor Facilities	R-WHOLE OF THE METRO	0	0	2025369,4	1665448,24	6502666,68	653223	1 653	–	170	175	181
Sports Grounds And Stadiums	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	438062	88	–	454	469	484
Police Forces, Traffic And Street Parking Control	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	292115117	295956708,1	273193919,2	26279475 7	289446	–	265015	279691	289854
Police Forces, Traffic And Street Parking Control	Administrative Strategy And Planning	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	555122	105	–	576	593	611
Police Forces, Traffic And Street Parking Control	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	247354,58	442965,82	320020,6	400480	400	–	415	428	45

Police Forces, Traffic And Street Parking Control	Public Protection And Safety	Work Streams	All people in South Africa are and feel safe	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	29928,21	23765,9	191,86	130000	630	–	135	139	142
Police Forces, Traffic And Street Parking Control	Special Events And Functions	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	1092164,21	0	0	0	–	–	1 492	1 537	1 586
Police Forces, Traffic And Street Parking Control	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	3158182,95	0	0	0	–	–	–	–	–
Police Forces, Traffic And Street Parking Control	Buildings	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Operational Buildings	Municipal Offices	R-WHOLE OF THE METRO	0	0	0	0	0	3000000	–	–	–	–	–
Libraries And Archives	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	5113900,94	2067965,24	34082	34	–	36	38	40
Libraries And Archives	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	30335987,92	2649836 4,98	23674815,3	31055242	28791	–	28282	29745	31283
Libraries And Archives	Library Programmes	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	1601,74	0	0	23000	23	–	24	25	25
Libraries And Archives	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	3703,48	7800,03	20000	20	–	21	22	24
Museums & Art Galleries	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	1246148,62	1179884,73	1102790,05	1366176	1 316	–	1 390	1 462	1 538
Museums & Art Galleries	Community Development Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	57714	0	0	54288	–	–	56	58	60
Museums & Art Galleries	Festivals	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	366505	0	0	–	–	–	–	–
Public Transport	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	33730626,66	4667010	0	56013077	79401	–	52544	77799	62005
Public Transport	Disaster Relief	Work Streams	A comprehensive; responsive and sustainable social protection system	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	-76355,21	0	0	0	–	–	–	–	–
Public Transport	Integrated Public Transport Network	Work Streams	An efficient; effective and development-oriented public service	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	42090406,21	3334209 5,62	2166018 6,6	48626921	46427	–	30389	28313	33140
Public Transport	Public Participation Meeting	Work Streams	Sustainable human settlements and improved quality of household life	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	948220,65	0	0	6000000	5 800	–	3 180	3 371	3 573
Public Transport	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	3535262,48	0	0	15180000	15180	–	1 800	4 070	4 584
Roads	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BLOEMNORTH/ SOUTH	0	0	87597044,1	7885417 5,82	6280613 2,86	2529117	3 479	–	6 967	7 198	7 430
Roads	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	949681,97	1131062,03	1310936,37	1314533	1 815	–	3 537	3 657	3 778
Roads	O_Municipal Running Cost	Municipal	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	0	145321	0	–	–	–	–	–

		Running Cost																	
Roads	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABA NCHU	0	0	93932 94,9	84906 59,5	70691 20,12	9870 802	10 121	–	13 285	13 912	14 566
Roads	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	31456 4936, 1	29449 5128, 8	32267 1286, 7	2669 1346 1	267 963	–	338 363	352 173	366 550
Roads	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	4296 453	3 796	–	–	–	–
Roads	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	–	2 000	2 000
Roads	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	5 869	2 000	2 000
Roads	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	2910 1	29	–	31	33	35
Roads	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R- BOTSHABELO	0	0	0	0	0	3492 2	35	–	37	39	42
Roads	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R- THABA NCHU	0	0	0	0	0	2328 1	23	–	25	26	28
Roads	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	181,1 4	1219, 35	2561 0	26	–	27	29	31
Roads	Road Furniture	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Furniture	R-WHOLE OF THE METRO	0	0	51854 37,06	49858 89,45	47681 81,06	1091 6127	8 966	–	8 234	8 659	9 105
Roads	Traffic Signs	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Furniture	R-WHOLE OF THE METRO	0	0	69225 7,23	79117 8,94	40199 2,18	2164 053	2 164	–	6 882	7 295	7 732
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	51531 981,6 7	55834 406,3 4	54535 789,2 6	5029 3598	50 744	–	58 257	61 424	64 763
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BOTSHABELO	0	0	12472 232,3 4	17559 007,0 7	15707 838,5 5	1688 4604	17 085	–	26 522	28 014	29 591
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- THABA NCHU	0	0	1290, 69	0	0	3274 690	3 275	–	10 414	11 038	11 701
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	2500 000	2 500	–	7 950	8 427	8 933

Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	1700 000	1 700	–	5 406	5 730	6 074
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Roads Infrastructure	Road Structures	R- BOTSHABELO	0	0	0	0	0	1000 000	1 000	–	3 180	3 371	3 573
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	23281	23	–	25	26	28
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R- BOTSHABELO	0	0	0	0	0	34922	35	–	37	39	42
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R- NALEDI	0	0	0	0	3362841,39	18644	19	–	20	21	22
Roads	Civil Structures	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Storm Water Infrastructure	Drainage Collection	R- THABANCHU	0	0	0	0	0	11641	12	–	12	13	14
Roads	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	869896	3404049,57	1407859,1	4637734	4 238	–	14 748	15 633	16 571
Roads	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- BOTSHABELO	0	0	0	776360,1	376800	1039040	1 039	–	3 304	3 502	3 713
Roads	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- THABANCHU	0	0	0	1481,57	0	23281	23	–	25	26	28
Roads	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	0	1278744,32	5361914,91	0	–	–	–	–	–
Pollution Control	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	29445071,92	28465980,19	27854515,47	34037548	33 250	–	37 695	39 578	41 552
Pollution Control	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	5245	–	–	5	6	6
Pollution Control	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	19836,91	13629,91	42400	42	–	44	45	47
Pollution Control	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	318000	–	–	337	357	379
Town Planning, Building Regulations And Enforcement And City Engineer	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	0	1160574,43	0	–	–	–	–	–

Town Planning, Building Regulations And Enforcement And City Engineer	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	51963058,78	45310380,05	40301455,68	6684 1105	68 272	–	58 655	61 706	64 916
Town Planning, Building Regulations And Enforcement And City Engineer	Communication And Development	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	1960498,48	1873928,97	1441096,8	3380 786	2 605	–	3 298	3 407	3 516
Town Planning, Building Regulations And Enforcement And City Engineer	Human Resource Management	Work Streams	Responsive; accountable; effective and efficient local government	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	27379	27	–	28	29	30
Project Management Unit	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	3400 000	3 400	–	5 636	5 822	6 008
Sewerage	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BLOEM NORTH/ SOUTH	0	0	403243,71	374333	90781,72	651804	652	–	1 671	1 727	1 782
Sewerage	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-BOTSHABELO	0	0	0	226263,12	0	279741	280	–	488	504	520
Sewerage	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABA NCHU	0	0	0	29813,58	0	74375	149	–	177	182	188
Sewerage	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	507744826,6	312344424,8	426961385,7	49530228 0	496 667	–	461 384	477 413	489 650
Sewerage	Government Information System (Gis) Project And Support	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	390668	391	–	–	–	–
Sewerage	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	1663 826	1 664	–	–	–	–
Sewerage	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	1 500	1 500
Sewerage	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	1 500	1 500
Sewerage	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	617	–
Sewerage	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-BOTSHABELO	0	0	0	0	0	22727	–	–	24	26	27
Sewerage	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R- THABA NCHU	0	0	526341,73	0	485287	2926 033	7 926	–	3 102	3 288	3 485
Sewerage	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	168258	46	–	178	189	200
Sewerage	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R- BLOEM NORTH/ SOUTH	0	0	0	1381,41	0	336517	–	–	357	378	401
Sewerage	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-BOTSHABELO	0	0	0	0	0	28043	–	–	30	32	33

Sewerage	Machinery And Equipment	Corrective Maintenance		Governance	EMBRACING OUR CULTURAL DIVERSITY	Machinery And Equipment	Machinery And Equipment	R-WHOLE OF THE METRO	0	0	3305321,92	0	418550	3427477	1 675	–	3 633	3 851	4 082
Sewerage	Municipal Service Connection	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Reticulation	R- THABA NCHU	0	0	0	0	0	448690	–	–	476	504	534
Sewerage	Communal Sanitation	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Toilet Facilities	R-WHOLE OF THE METRO	0	0	28721557,04	17124085	15427507,5	4473790	–	–	4 742	5 027	5 328
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	92213013,65	51064715,39	72564642,68	61016288	8986	–	6647	7054	7440
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BOTSHABELO	0	0	13147541,04	6947882,22	12045391,95	8908284	8 600	–	9 292	9 803	10 341
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- NALEDI	0	0	348158,34	501865,88	467264718	329292	329	–	345	363	382
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- THABA NCHU	0	0	4011847,43	3199553,47	2827913,46	3315746	3 316	–	5 086	5 352	5 632
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	3000000	2 652	–	3 180	3 371	3 573
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	12000000	27000	–	12720	13483	14292
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BOTSHABELO	0	0	0	0	0	3000000	7 311	–	3 180	3 371	3 573
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- THABA NCHU	0	0	0	0	0	1000000	–	–	1 060	1 124	1 191
Sewerage	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	10000000	20000	–	10600	11236	11910
Sewerage	External Facilities	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	734268,14	273166,34	96002,95	1233896	882	–	1 308	1 386	1 470
Sewerage	External Facilities	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BOTSHABELO	0	0	0	0	0	145824	–	–	155	164	174

Sewerage	External Facilities	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	0	6703515	0	315907	–	–	335	355	376
Sewerage	External Facilities	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	336517	–	–	357	378	401
Sewerage	External Facilities	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- BOTSHABELO	0	0	0	0	0	318710	–	–	338	358	380
Sewerage	External Facilities	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- THABANCHU	0	0	0	0	0	318710	–	–	338	358	380
Solid Waste Disposal (Landfill Sites)	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	52401386,66	54300238,55	25789968,82	42002834	41712	–	62749	66294	71045
Solid Waste Disposal (Landfill Sites)	Clean-Up Actions	Work Streams	Protect and enhance our environmental assets and natural resources	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	4576,54	897,13	106543	58	–	110	114	118
Solid Waste Disposal (Landfill Sites)	Feasibility Studies	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Solid Waste Disposal (Landfill Sites)	Feasibility Studies	Work Streams	Responsive; accountable; effective and efficient local government	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	–	–
Solid Waste Disposal (Landfill Sites)	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	240000	120	–	254	270	286
Water Distribution	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BLOEM NORTH/ SOUTH	0	0	2073202,86	1927069,33	2115750,39	2707315	4 707	–	2 789	2 881	2 973
Water Distribution	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- BOTSHABELO	0	0	60012,04	58956,23	33035 9,3	118246	118	–	122	126	130
Water Distribution	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	11375 2139,1	85162 618,06	0	0	–	–	–	–	–
Water Distribution	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- THABANCHU	0	0	12026 2,91	12572 0,24	14000 6,59	198901	274	–	205	212	218
Water Distribution	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	27374 91194	13863 58370	18274 31411	2381 149058	2 401 054	–	1 888 013	1 911 518	1 947 775
Water Distribution	Community Development Initiatives	Work Streams	A comprehensive; responsive and sustainable social protection system	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	5 000	–	–	–	–
Water Distribution	Dam Safety	Work Streams	All people in South Africa are and feel safe	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	781337	781	–	–	–	–
Water Distribution	Government Information System (Gis) Project And Support	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	1562674	1 563	–	–	–	–
Water Distribution	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	4297352	3 797	–	–	–	–

Water Distribution	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 500	1 500	1 500
Water Distribution	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	4 187	4 357	7 796
Water Distribution	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	1 000	3 000	1 000
Water Distribution	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	100	1 000	1 000
Water Distribution	Master Plan	Work Streams	Responsive; accountable; effective and efficient local government	Spatial Integration	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	0	0	–	–	600	700	700
Water Distribution	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	6859002,76	3964659	4555060,97	6524070	17524	–	11116	11542	11995
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Sanitation Infrastructure	Waste Water Treatment Works	R- NALEDI	0	0	208898	159210	182616	0	–	–	–	–	–
Water Distribution	Pipe Work	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- BLOEM NORTH/ SOUTH	0	0	24310982,46	13882439,73	2672243,16	16339290	16339	–	17320	18359	19460
Water Distribution	Pipe Work	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- BOTSHABELO	0	0	4206514,87	605265,78	1570171,96	2216460	2 216	–	2 349	2 490	2 640
Water Distribution	Pipe Work	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R- THABA NCHU	0	0	1781937	0	3590,08	2116460	2 116	–	2 243	2 378	2 521
Water Distribution	Pipe Work	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Bulk Mains	R-WHOLE OF THE METRO	0	0	23405196,33	2675203,48	6572264,84	15000000	20763	–	15900	16854	17865
Water Distribution	Pipe Work	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Distribution Points	R-WHOLE OF THE METRO	0	0	1273597,9	1858666	25550	15000000	15006	–	15900	16854	17865
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	68369408,62	63940440,91	60839996,32	57974623	57975	–	65741	69179	72797
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- BOTSHABELO	0	0	20350132,1	19702190,67	19096345,19	16878515	16879	–	17378	18286	19243
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- NALEDI	0	0	0	94231,54	2760084,89	14773	15	–	15	16	17
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- THABA NCHU	0	0	9052395,56	8948160,75	8045465,27	7405505	7 406	–	7 560	7 955	8 371

Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	27961 20,69	22999 57,7	0	7000 000	7 007	–	7 420	7 865	8 337
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	3000 000	3 000	–	4 180	4 371	4 573
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	4 897	–	5 300	5 618	5 955
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	5000 000	5 000	–	5 300	5 618	5 955
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R-WHOLE OF THE METRO	0	0	0	0	0	3000 000	3 000	–	3 180	3 371	3 573
Water Distribution	Civil Structure	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Water Treatment Works	R- BLOEM NORTH/ SOUTH	0	0	0	0	0	5000 000	5 000	–	5 300	5 618	5 955
Solid Waste Removal	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R- NALEDI	0	0	0	45616 4,41	28438 56,77	1050 80	105	–	110	116	122
Solid Waste Removal	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	23915 9681	22712 1513, 9	13931 9552, 9	1786 2496 0	204 697	–	190 270	200 486	210 624
Solid Waste Removal	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	0	0	49842 28,55	1317 9884 7	131 799	–	96 845	100 479	101 739
Solid Waste Removal	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	5000 00	500	–	530	562	596
Street Cleaning	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-ADMIN OR HEAD OFFICE	0	0	58706 978,3 1	91259 695,9 6	79483 500,7 6	6271 9221	51 980	–	59 323	62 317	65 459
Street Cleaning	Furniture And Office Equipment	Corrective Maintenance	An efficient; effective and development-oriented public service	Governance	EMBRACING OUR CULTURAL DIVERSITY	Furniture And Office Equipment	Furniture And Office Equipment	R-WHOLE OF THE METRO	0	0	0	0	0	1000 00	100	–	106	112	119
Tourism	O_Municipal Running Cost	Municipal Running Cost	Sustainable human settlements and improved quality of household life	Governance	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	48800 06,67	46582 15,24	38571 54,95	4969 537	5 290	–	5 474	5 756	6 054
Tourism	Electrical Equipment	Corrective Maintenance	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	EMBRACING OUR CULTURAL DIVERSITY	Water Supply Infrastructure	Boreholes	R-WHOLE OF THE METRO	0	0	0	19464 ,9	0	3335 82	34	–	354	375	397
Parent Operational expenditure															6 640 217		6 505 183	6 723 562	6 950 590
Entities:																			

List all Operational projects grouped by Entity																		
Centlec																		
Electricity	O_Municipal Running Cost	Municipal Running Cost	*Sustainable human settlements and improved quality of household life*	*Governance*	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	*30 95253 796*	*34 03824 442*	*39 26033 332*	*43 2395 9197*	4 292 895	–	4 659 952	4 848 576	5 029 903
Electricity	Disaster Relief	Work Streams	*A comprehensive; responsive and sustainable social protection system*	*Governance*	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	*69 29,59*	*0*	*0*	*0*	–	–	–	–	–
Electricity	Environmental Health	Work Streams	*Protect and enhance our environmental assets and natural resources*	*Spatial Integration*	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	*29 30441 ,59*	*22 97800*	*15 79501*	*18 0000 0*	50	–	15 000	15 495	15 991
Electricity	Human Resource Management	Work Streams	*Responsive; accountable; effective and efficient local government*	*Governance*	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	*13 13115 ,88*	*11 12435 ,83*	*41 03418 ,25*	*10 0000 0*	4 400	–	5 400	5 578	5 757
Electricity	Human Resource Management	Work Streams	*Responsive; accountable; effective and efficient local government*	*Governance*	EMBRACING OUR CULTURAL DIVERSITY			R-WHOLE OF THE METRO	0	0	*20 1325*	*11 44835 ,04*	*16 00857 ,96*	*30 0000 0*	6 000	–	6 000	6 198	6 396
Electricity	Civil Structure	Corrective Maintenance	*An efficient; competitive and responsive economic infrastructure network*	*Inclusion and Access*	EMBRACING OUR CULTURAL DIVERSITY	*Electrical Infrastructure*	*Hv Substations*	R-WHOLE OF THE METRO	0	0	*73 78818 ,03*	*81 34474 ,19*	*51 70387 ,57*	*32 4140 3*	3 241	–	3 319	3 402	3 486
Electricity	Electricity Meters	Corrective Maintenance	*An efficient; competitive and responsive economic infrastructure network*	*Inclusion and Access*	EMBRACING OUR CULTURAL DIVERSITY	*Electrical Infrastructure*	*Lv Networks*	R-WHOLE OF THE METRO	0	0	*17 4797, 66*	*60 4650, 81*	*0*	*15 0000*	150	–	–	–	–
Electricity	Civil Structure	Corrective Maintenance	*An efficient; competitive and responsive economic infrastructure network*	*Inclusion and Access*	EMBRACING OUR CULTURAL DIVERSITY	*Electrical Infrastructure*	*Power Plants*	R-WHOLE OF THE METRO	0	0	*92 42871 7,99*	*98 26597 3,87*	*95 67646 1,22*	*64 2213 3*	6 422	–	95 506	98 278	101 067
Electricity	Electrical Equipment	Corrective Maintenance	*An efficient; competitive and responsive economic infrastructure network*	*Inclusion and Access*	EMBRACING OUR CULTURAL DIVERSITY	*Electrical Infrastructure*	*Power Plants*	R-WHOLE OF THE METRO	0	0	*95 2962, 84*	*11 95720 ,29*	*33 3559, 73*	*0*	–	–	–	–	–
Electricity	Furniture And Office Equipment	Corrective Maintenance	*An efficient; effective and development-oriented public service*	*Governance*	EMBRACING OUR CULTURAL DIVERSITY	*Furniture And Office Equipment*	*Furniture And Office Equipment*	R-WHOLE OF THE METRO	0	0	*43 39087*	*45 43024*	*14 42410 ,26*	*0*	–	–	–	–	–
Electricity	Machinery And Equipment	Corrective Maintenance		*Governance*	EMBRACING OUR CULTURAL DIVERSITY	*Machinery And Equipment*	*Machinery And Equipment*	R-WHOLE OF THE METRO	0	0	*12 65331 ,78*	*19 05860 ,31*	*16 16493 ,06*	*15 0000 0*	13 000	–	3 000	3 099	3 198
Electricity	Buildings	Corrective Maintenance	*An efficient; effective and development-oriented public service*	*Governance*	EMBRACING OUR CULTURAL DIVERSITY	*Operational Buildings*	*Municipal Offices*	R-WHOLE OF THE METRO	0	0	*66 59709 ,34*	*76 75726 ,78*	*11 37579 7,85*	*22 8863 87*	25 586	–	21 199	21 893	22 589
Electricity	Transport Assets	Corrective Maintenance		*Governance*	EMBRACING OUR CULTURAL DIVERSITY	*Transport Assets*	*Transport Assets*	R-WHOLE OF THE METRO	0	0	*76 46182 ,33*	*94 33286 ,91*	*13 27735 3,98*	*17 0000 00*	18 200	–	17 850	18 439	19 029
Entity Operational expenditure															**4 369 945**		**4 827 226**	**5 020 958**	**5 207 415**
Total Operational expenditure															**11 010 161**		**11 332 409**	**11 744 520**	**12 158 006**

PART 2

2.1 BUDGET PROCESS OVERVIEW

Section 21 of the MFMA requires the Mayor to table a time schedule, which sets out the process to draft the IDP and prepare the budget, ten months before the start of the new financial year. Council adopted the IDP and Budget Time Schedule on 28 August 2025.

Legislatively, a planning dialogue between a municipality and the community, other spheres of government and municipal entities remains a fundamental process towards developmental local government.

The purpose of the IDP and Budget Process Plan is to set out and recommend a process to produce strategies and plans for the consideration by Council. These strategies are led by direction provided by the Executive Mayor and City Manager. Heads of Departments are responsible to ensure that these strategies are developed and are able to provide council with solutions, future plans and visioned economic outcomes that will change the lives of the communities.

There has been a significant progress in harmonising the IDP, budget, and performance management system in the Mangaung Metropolitan Municipality. Every part of a development plan and management system is linked to the IDP, PMS, and budget.

The IDP and Budget Process Plan, sets out the processes followed in preparation of the Integrated Development Plan, MTREF budget and Performance Management.

- 2026/2027 IDP and Budget process plan adopted by Council on 28/08/2025 and Published
- 1st IDP Public Participation commenced from August 2025 to February 2026 through print media and MMM social platforms
- Review of Sectoral Plans commenced from 01 December 2025
- IDP and Budget Steering Committee meetings held 02 December 2025, 10 March 2026 and 17 March 2026
- Draft IDP, Sectoral Plans and Draft SDBIP 2026/2027 to be noted by Council on 31 March 2026
- Draft documents will be made public for a period 21 days

IDP Milestones

Budget Milestones

- Submission of AFS 2024/2025 to AGSA by 31 August 2025 Completed
- Issued Circulars on Budget Parameters for 2026/2027 by 30 November 2025
- MTREF Budget meeting with city Department held between February and March 2026
- Submit Financial Reports (Q1 and Q2 Section 52 to Council by 29 January and Mid Term Section 72 respectively.
- Preparations for 2025/2026 adjustment budget commenced and adopted on 27 February 2026
- Draft MTREF budget and Budget related policies to be noted by Council on 31 March 2026
- Draft documents will be made public for a period 21 days

- Submission of the Draft Annual Report 2024/2025 to AGSA done by 31 August 2025
- Submission of Q1, Q2 and Section 72 SDBIP report to Council by 29 January 2026
- Tabling, Submission and Publishing of the Annual Reports completed in line with MFMA Section 127 done 29 January 2026
- Commenced with the revision of the 2025/2026 SDBIP and Draft SDBIP 2026/2027

Performance Management Milestone

2.2 OVERVIEW OF ALIGNMENT OF IDP, ANNUAL BUDGET WITH AND SDBIP

Every part of a development plan and management system is linked to the IDP, PMS, and budget. The IDP defines the municipality's long-term goals, as well as how these goals will be accomplished. The use of the PMS is to examine performance against the set objectives, and it is an important step which ought to be observed by the city. The budget serves as a resource plan for budget allocation in order to meet the developmental objectives of the municipality.

2.2.1 Integrated Development Plan

The Municipal Systems Act in particular, calls for the establishment of planning, monitoring, and budgeting systems which are essential for local government to achieve developmental status. Section 25 (1) of the Municipal Systems Act dictates that each municipal council shall establish a single, comprehensive and long term vision for the development of the municipality within a certain length of time after taking office. The plan should have three requirements: connect, integrate, and coordinate plans and include plans for the municipality's growth and development. The execution of the plan should use the capability and resources of the municipality. To be successful, the plan must serve as the foundation for MTREF yearly budgets. Furthermore, the municipal strategy should be able to fit in and support with existing national and provincial development plans, which are obligatory on the municipality in the spirit of cooperative governance.

2.3 THE BUDGET

The 2026/2027 budget will be prepared in compliance with the provisions MFMA (No 56 of 2003) and associated regulations. The MTREF is a financial strategy that enables the municipality to achieve its vision and mission through the IDP Strategy which is informed by the development agenda and community/stakeholder inputs

2.3 PERFORMANCE MANAGEMENT

The adopted PMS framework of the municipality seeks to establish and effective performance measurement tool that will be used to monitor the performance of Mangaung Municipality on a quarterly, mid-term and annual basis. This process will aid in tracking progress in achieving the strategic development objectives as per the Municipality's Integrated Development Plan referred above.

The main method used to manage, evaluate, and enhance the implementation of the IDP is the Mangaung PMS. It is used to assess the progress in implementing the goals set forth in the IDP. It helps establish and support the 3 municipal-wide strategic goals by connecting individual performance management to the performance management of the organisation as a whole. In other words, the IDP not only informs the budget, but it also directs how funding is used to grow important areas of performance and to identify measurable performance goals at all levels.

Performance management is part of a broader strategic management approach aimed at improving overall integration with the city's strategic planning, budgeting, and administration. This procedure supports the Municipality in streamlining the planning and budgeting process, as well as closely monitoring and measuring performance.

The PMS tools will be used by Council members, management, and authorities in Mangaung to conduct performance monitoring. External stakeholders can use this framework to understand the performance monitoring approach and process inside the organization. In line with the provisions of the Municipal Systems Act and Performance Management Regulations, the performance review committee for senior management is established for performance review purposes.

2.4

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The Municipal System Act, as amended section 41 provides that:

(1) A municipality must in terms of its performance management system and in accordance with any regulations and guidelines that may be prescribed:

(a) set appropriate key performance indicators as a yardstick for measuring performance, including outcomes and impact. with regard to the municipality's development priorities and objectives set out in its integrated development plan;

(b) set measurable performance targets with regard to each of those development priorities and objectives;

(c) with regard to each of those development priorities and objectives and against the key performance indicators and targets set in terms of paragraphs (a) and (b)

(i) monitor performance; and

(ii) measure and review performance at least once per year;

(d) take steps to improve performance with regard to those development priorities and objectives where performance targets are not met: and establish a process of regular reporting to

(i) the council, other political structures, political office bearers and staff of the municipality; and

(ii) the public and appropriate organs of state.

(2) The system applied by a municipality in compliance with subsection (1)(c) must be devised in such a way that it may serve as an early warning indicator of under-performance.

This process will be aligned to the strategic development objectives of the IDP as well as the budget as outlined below:

- **Spatial Transformation:** Implement, integrate and target the strategy that transforms the spatial and economic legacy of Mangaung.
- **Economic Growth:** Boost economic development by strengthening organisational performance.
- **Service Delivery Improvement:** Strengthen service delivery as a priority for economic growth.
- **Financial Health Improvement:** Implement a financial recovery plan that rebuilds financial Strength.
- **Organisational Strength:** Strengthen the organisation – the heart of it all.

2.5 OVERVIEW OF BUDGET RELATED POLICIES

Tariff Policy

The non-residential refuse tariff structure was amended from the flat rate of R407.20 to a sliding scale tariff structure based on property market values. This determination was informed by the current levies that were not cost-effective since different properties generate different volumes of waste to be collected.

Property Rates Policy

The city is in the process of implementing a new General Valuation Roll starting from July 2026. This opportunity allowed for the review of the rates tariffs which were reduced by 5% across the different property

categories. The rates revenue forgone parameters were extended from R100 000 (hundred thousand Rand) to R180 000 (hundred and eighty Rand) inclusive of the impermissible value of R15 000 to provide relief to the residential customers because of new property market values as determined by the municipal valuer. The exemption from levying of rates charges to residential property with market value up to R180 000 is aimed at providing relief to customers that are facing unfavorable economic conditions.

The senior citizens' rebate on property market values ceiling has increased from R3 000 0000 to R3 500 000 to accommodate the new GVR.

In addition, the Property Rates Policy after consultation with the National Department of CoGTA has been amended to include Non-Permitted Use category, which is aimed at preventing violation of building regulations, especially land use. In terms of this new category, the applicable tariff shall be six (6) more than the residential category. However, the appropriate tariff shall apply immediately after the property owner has obtained appropriate approval from the Planning Department.

For Multi-Purpose use properties that fall under agricultural category as per municipal property rates act shall be charged rates per land use i.e. Residential portion within the agricultural category will be levied as residential according to land use. Business portion within the agricultural category will be levied as business.

Customer Care, Credit Control and Debt Collection Policy

The Policy has been amended to allow the debiting of the deposit fees against the customer account in the instances that the owner has not paid the mandatory deposit. The Policy has defined the water disconnection notice period issued to account defaulters to clarify the 14 days' notice period which is inclusive of the 7 days of the municipal statement.

Indigent Household Policy

The Indigent households Policy was amended recently by Council in February 2026, and it included devolving the indigent applications approvals from Council to City Manager. The city has acquired a new indigent electronic management system that would assist in regular approvals of the indigent applications.

2.6 OVERVIEW OF BUDGET ASSUMPTIONS APPLIES IN 2026/27 MTREF

The Local Government Municipal Systems Act, Chapter 5, Section 26, prescribes the core components of the Integrated Development Plan (IDP). Section 26 (h) requires the inclusion of a financial plan, which should include a budget projection for at least the next three years. This financial plan aims to determine the financial affordability- and sustainability levels of the City over the medium-term.

Part 2 (budget-related policies of municipalities) of the MBRR requires the Accounting Officer to ensure that budget- related policies are prepared and submitted to Council. One of these policies relates to the Long-Term Financial Plan, which aims to ensure that all long-term financial planning is based on a structured and consistent methodology, thereby ensuring long-term financial affordability and sustainability.

A municipality's financial plan integrates the financial relationships of various revenue and expenditure streams to give effect to the IDP. It provides guidance for the development of current budgets and assesses financial impacts on outer years' budgets by incorporating capital expenditure outcomes, operating expenditure trends, optimal asset management plans, and the consequential impact on rates, tariffs and other service charges. The City's Long Term Financial Plan (LTFP) determines the appropriate mix of financial parameters and assumptions within which the City should operate to facilitate affordable and sustainable

budgets for at least three (3) years into the future. In addition, it identifies the consequential financial impact of planned capital projects on the City's operating budget.

The key budget assumptions of the 2026/27 MTREF outline the main informants that underpin the framing of the operating- and capital budget, discussed under the following headings:

- Environment and conditions in which the budget was prepared;
- Financial Strategic Approach;
- Optimisation of revenue management;
- Financial Modelling and Key Planning Drivers;
- Economic context (including demographics);
- National influences;
- 2026/27 MTREF Budget Projection: Revenue- and Expenditure Framework;
- Capital funding and strategy; and
- National- and provincial allocations over the MTREF.

Environment and conditions in which the budget was prepared

National Treasury Circular No. 132 states that *"the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focusing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to." It further states that, inter alia, "the provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure."*

The City's 2026/27 MTREF was prepared considering critical issues highlighted in the above mentioned circular and developing risks and opportunities identified locally in the context of the City. Considering these nuances, the following key essential elements were considered when framing the MTREF budget:

- Keeping Rates and average Tariff increases at affordable levels whilst also considering service delivery needs;
- Protecting the City's cash- and liquidity position;
- Volatile government grant allocations and implications of shrinking grant funding;
- Investment and maintenance in critical infrastructure;
- Shrinkage in the electricity base due to alternative energy source initiatives which resulted in the reduction of NMD
- for indigent support and regulatory reform on the financial sustainability of City budgets;
- Ensure trading services are sustainable and cost reflective;
- Providing an enabling environment for economic growth;
- Rising cost of providing essential municipal services;
- Reliance and increased cost of ensuring a safe and secure environment; and
- Optimisation and rationalisation of municipal and corporate facilities.

Financial Strategic Approach

The City's business is developing a business model that will bring changes in the funding models supporting the much needed shift. Henceforth, it has become imperative and evident in the context of trading services that the city should drive improved and sustainable service to the people, for people to be encouraged to pay their municipal bills, thus, increasing on collection rate, reduced provision for bad debts, increase maintenance allocation, thus ensuring financial sustainability in providing basic services.

These services have been plagued with various risks which include the growing population (migration to Mangaung by Lesotho Nationals), changing customer behaviours', aging infrastructure and evolving regulatory environments. In an effort to mitigate these
risks, the City embarked on a comprehensive tariff reform strategy coupled with curtailing of budgets for reprioritisation to areas of necessity.

It is for this reason that focus was placed on tariff reforms to ensure financial sustainability to meet the service delivery demands by ensuring that:

- Ensure that the budget is aligned to the principles of the City's capital funding strategy to ensure financial sustainability,
- Improve cash flow management
- Reduce likelihood of UIFW occurring
- Budget funding reform to phase in the ring-fencing of trading services; and
- Reform and restructuring of tariff structures including the introduction of landfill site weighbridge tariffs

Financial Modelling and Key Planning Drivers

The principles applied to the MTREF in determining and maintaining a sustainable financial plan included:

- Differentiated expenditure parameters providing for no expenditure growth on all expenditure categories, excluding categories that are regulated and zero-based-calculated e.g. employee related cost, depreciation, etc.
- The differentiated parameters applied to repairs and maintenance growth was based on the previous year's actual expenditure, service delivery needs and efficiencies identified.
- The following staff and vacancies interventions were included:
  o A differentiated percentage budget approach on vacancies (assumptions on vacancy period for different post levels);
  o The most recent SALGBC agreement was used to update the cost of living increases; and
  o Budgeting at 95% of employee costs;
- Budgeting for overtime not exceeding 40 hrs a week for employees in essential services
- A 100% capital expenditure implementation rate assumed.
- All surpluses to be redirected to supplement the funding of the capital budget
- Hauweng net revenue contribution of 1,5% of rates for 2026/27
- All expenditure programmes must be delivery-ready with focus on project preparation for outer years;
- Credible and realistic collection rates based on current- and projected trends, considering past and current trends.
- The following were included in the 2026/27 MTREF:
  - A R24 million allocation towards Job Creation Efforts, I ensuring continuity of city wide cleaning and war on leaks projects, inclusive of tools of trade that will be required.
  - Management and council may resolve to include Traffic Wardens in the allocation as part of broader approach to safe city and complying citizens to the municipal by-laws
  - A R10 million allocation towards grants and donations made by the municipality, with R3,5 million allocated towards ABSA Run Your City through the Free State Sports Confederation
- Trading services included various allocations to give effect to growing operational requirements.
- Allocation to tools for Cybersecurity
- Allocation towards implementation of mSCOA
- National allocations as per the 2026 DoRB (Government Gazette No. 52626), dated 8 May 2025

Economic Indicators

The compilation of the 2026/27 MTREF Tabled Budget was informed by various macroeconomic factors, including both prevailing conditions and forecasted trends. The following section provides a brief overview of some of these factors.

The annual average headline CPI for 2025, as per Stats SA, was 4%. The Statement of the Monetary Policy Committee (MPC), published in May 2025, forecasts headline CPI at 3.2%, 4.2% and 4.4% respectively for 2025, 2026 and 2027. The updated outlook is informed by revised assumptions such as the higher oil price due to geopolitical tensions and wars, weaker exchange rate and higher fuel levy. Though, Moodys have announced their decision not to further release credit ratings outcome for the city, their statement indicate that the city remain with stable outlook at the date this decisions was made.

Furthermore, the MPC in May 2025 reduced the repo rate to 7.25% (from 7.50%) by 25 basis points. In its March 2025 meeting, the MPC statement indicated that its forecasts, which are based on the Quarterly Projection Model, see rates stabilising at a neutral level of about 7.25%. However, the statement also emphasised that "its decisions will be made on a meeting-by-meeting basis, and will continue to be outlook depended, responsive to data developments, and sensitive to the balance of risks to the forecast."

South Africa's GDP grew by 0.6% in the fourth quarter after declining by 0.1% in the third quarter of 2024. In the first quarter of 2025 real GDP growth slowed to 0.01% quarter-on-quarter from a downwardly revised 0.4% expansion in quarter four. NT MFMA Circular 132 forecasted GDP growth to average 1.8% from 2025 to 2027. This is in line with SARB's revised real GDP projection of 1.2% for 2025, 1.5% for 2026, and 1.8% for 2027.

Circular 132 outlines the key factors for achieving faster economic growth and
creating much-needed jobs greater, namely collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment. Brent crude oil prices averaged $75 per barrel in the first quarter of 2025, falling short of expectations due to a significant shift in the global growth outlook triggered by the first wave of US tariffs.

The Bureau for Economic Research (BER) forecasts that Brent crude will average around $67.75 per barrel in 2025. Beyond 2025, BER expects prices to decline slowly as OPEC normalises production. The R/US dollar exchange rate is projected to reach R17.88/$ in 2025 and R17.57/$ in 2026.

Demographic trends

Mangaung is dubbed as the rural metropolitan amongst the 8 metros in the country, with the smallest population of all cities in South Africa. However, the city is known for the vibrant sports supported, especially Rugby and Football. The main urban centre of the Free State is Bloemfontein within is also Head Office of Mangaung Metropolitan Municipality.

The city has seen a steady population growth, with 2022 Census data showing a population increase from 772 846 to 976 527 in 2024 as per the Mid-Year Population Estimates.
The city has thus grown by 27.6% between the 2011 and 2022 Census (Statistics South Africa, 2023).

While the population continues to increase, the average household size has decreased from 3.5 people per household in 2011 to 3.3 in 2022 (Statistics South Africa, 2023). A growing population, together with a decreasing average household size has resulted in a significant increase in the number of households in Mangaung, growing from 242 000 million households in 2011 to 268 000 million households in 2022 according to 2022 Census figures (Statistics South Africa, 2023). The City estimates there to be around 1,1 million people in 2025.

These trends of a steadily increasing population (albeit at a slowing growth rate) and an increasing number of households inform City planning and service delivery for the residents. These trends will continue to be monitored and refined, and the population projections will be updated when more census data becomes available with the 2022 Census.

National and Provincial influences
National Treasury MFMA Circular No. 132, issued on 10 December 2025

This budget circular provides guidance to municipalities with the compilation of their 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focusing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, and supply chain management processes are adhered to, mSCOA is implemented correctly, and that audit findings are addressed.

Stemming from this Circular, the following are the key focus areas for the 2025/26 budget process:

- Local Government Conditional Grants Allocations;
- Metropolitan Municipalities Trading Services Reform Performance Incentive;
- Reporting Requirements for Disaster Allocations;
- Stopping and Reallocation Guidelines.

National Treasury MFMA Circular No. 132, issued on 10 December 2025

The key focus areas of this Circular are listed below:

- Local Government Allocations;
- Post 2024 MTBPS changes;
- Review of the local government fiscal framework;
- Update on the review of the conditional grants;
- Funding for Local Economic Development (LED) Programmes;
- Metro Trading Services Reform Incentive;
- Alignment between the Metro Trading Service Reform and MFMA Circular No.88
- Three-year and one-year capital appropriations;
- Criteria for the release of the Equitable Share;
- Criteria for the rollover of conditional grant funds;
- Unspent conditional grant funds for 2024/25; and
- Rollover of the Urban Development Financing Grant: metro trading services component

2026/27 MTREF Budget Projection

According to NT MFMA Circular No. 132, NT encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between affordability to poorer households and other customers while ensuring that the tariffs are cost reflective the financial sustainability of the municipality. The Circular, further stipulates that:

- *"Consumer Price Index (CPI) inflation is forecasted to be 3,7% per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2026/27 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups."* and

□ "*In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.*"

Rationale for Rates and tariff increases

Property rates increases are based on a residential rate-in-rand increase of -5% as means to mitigate the full impact of market values of all properties in 2026/27 and projected at 3,7% % for the two outer years of the MTREF period. These increases will allow for, inter
alia, the continuation and enhancement of providing Rates-funded services and initiatives such as the provision of rebates to the most vulnerable; improving maintenance budget for roads and stormwater and continued investment in infrastructure to sustain and improve service delivery, enhancing ICT Security, roll-out tools of trade for officials (hardware replacement to ensure compatibility with the operating system in place.

Electricity

The National Energy Regulator of South Africa (NERSA) approved an increase of 8,72% as per Eskom's Retail Tariff. This translated to a corresponding municipal tariff increase of 9,01% for 2026/27. However, taking into account the funding adjustments and structural changes, the city has applied for tariff increase of 9,8% for 2026/27.

The average tariff increase is mainly due to the following:

□ Eskom bulk purchases;
□ A change in funding methodology;

- Shrinkage in energy sales due to the implementation of alternative energy sources by
- consumers;
- Capital investment in alternative revenue sources with the construction of Disaster Recovery Centre which has created an opportunity to host other clients
- Repairs and maintenance
- Theft and vandalism of infrastructure assets requiring replacement and or repair

Water and Sanitation

In NT MFMA Circular 99, NT stated that "*Municipalities should take strategic action to ensure effective water management and resilience to drought, including the security of water supply, environmental degradation, and pollution of resources to achieve economic growth, development and socio – economic priorities in an equitable and sustainable manner.*"

The tariff structure reform implemented means that individual customers will experience variable increases in their water and sanitation in 2026/27. The main factors determining the average tariff increases include current meter size, level of consumption and the value of the property. The broad trends that will be observed are:

□ Poorer households would be paying slightly less than they currently paying;
□ More affluent households would be paying more;
□ Charities, old-age homes, homeless shelters, religious institutions, etc. would be paying less; and
□ Industrial and commercial business will be paying more. The average tariff increases make provision for, *inter alia*, the following investments:
□ To ensure sustainable and resilient provision of water, budgetary provision for the New Water Plan, which includes initiatives to further invest in the underground extraction of water from aquifers and re-use scheme;
□ Upgrades and extensions to the wastewater treatment plants;

- Operating requirements to implement large capital investments and provision of surplus to fund future capital investments;
- Continued investment in asset replacement programmes to ensure proper asset management, with specific focus on sewer network replacement as well as the upgrading of sewer pump stations;
- Ongoing investment in upgrading and rehabilitation of assets to adhere to compliance standards;
- Water demand management initiatives to optimise the use of water sources.

Solid Waste Management

Guidance on budgeting for solid waste matters was provided in NT MFMA Circular 99, stating "*Investments in waste collections and treatment infrastructure should be made in tandem with industrial and urban developments to minimise pollution to our land and waters.*"

Solid Waste Management tariffs is meant to recover costs of refuse collection, hauling the waste to landfill site and management of a properly licensed landfill site. This includes servicing of informal settlements. The service charges for residential refuse removal is based on the size of the erf and for other customer groups, the tariff is based on the market value of the property.

With the exception of tariff reforms for commercial and government, the average tariff increase for solid waste collection and disposal is increasing by 3,7% which is the projected CPIX for 2026/27 financial year, whilst for commercial and government, the ratio has not changed, except for the linkage between market value of property versus property size.

2.7 OVERVIEW OF BUDGET FUNDING

MAN Mangaung - Table A1 Consolidated Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	1 508 845	1 448 159	1 792 355	1 744 100	1 744 100	1 744 100	1 166 619	2 330 273	2 407 172	2 484 202
Service charges	4 784 065	5 380 638	6 167 497	6 854 443	6 811 712	6 811 712	4 056 026	7 299 591	7 818 113	8 135 884
Investment revenue	62 163	79 386	99 119	87 518	87 457	87 457	73 421	116 500	120 345	124 196
Transfer and subsidies - Operational	986 537	1 235 678	1 280 233	1 361 141	1 390 269	1 390 269	1 246 533	1 394 332	1 466 561	1 510 421
Other own revenue	1 044 089	1 436 414	1 692 309	1 593 384	1 597 391	1 597 391	1 131 485	1 754 688	1 704 046	1 780 481
Total Revenue (excluding capital transfers and contributions)	8 385 699	9 580 275	11 031 512	11 640 597	11 630 929	11 630 929	7 674 084	12 895 384	13 516 238	14 035 185
Employee costs	2 202 619	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	1 843 168	2 806 052	2 913 361	3 049 071
Remuneration of councillors	69 434	74 552	77 818	83 728	83 728	83 728	50 635	86 541	91 084	95 866
Depreciation, amortisation and impairment	866 182	840 382	989 789	752 070	752 070	752 070	595 070	980 358	1 016 583	1 046 506
Interest, Dividends and Rent on Land	178 458	149 878	(48 965)	132 723	132 723	132 723	38 895	122 547	120 002	120 002
Inventory consumed and bulk purchases	3 132 443	3 604 980	3 919 977	3 692 720	3 681 594	3 681 594	2 606 502	3 896 624	4 020 897	4 163 512
Transfers and subsidies	-2	4 992	-3	15 000	12 000	12 000	215	10 000	11 000	12 000
Other expenditure	112 952	1 757 550	348 242	3 482 129	3 672 056	3 672 056	1 977 295	3 430 286	3 571 592	3 671 048
Total Expenditure	8 562 088	8 890 707	10 949 390	10 814 029	11 010 161	11 010 161	7 111 781	11 332 409	11 744 520	12 158 006
Surplus/(Deficit)	(176 389)	689 568	82 122	826 568	620 768	620 768	562 303	1 562 976	1 771 718	1 877 179
Transfers and subsidies - capital (monetary allocations)	825 524	638 226	681 340	1 017 011	1 124 959	1 124 959	413 004	1 064 782	1 151 705	1 294 398
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	649 135	1 327 795	763 462	1 843 570	1 745 727	1 745 727	975 307	2 627 758	2 923 423	3 171 577
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	649 135	1 327 795	763 462	1 843 570	1 745 727	1 745 727	975 307	2 627 758	2 923 423	3 171 577
Capital expenditure & funds sources										
Capital expenditure	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	559 971	1 404 521	1 450 077	1 519 188
Transfers recognised - capital	572 820	482 889	543 570	1 015 269	1 123 217	1 123 217	437 172	1 064 782	1 151 705	1 294 398
Borrowing	12 220	–	–	–	–	–	–	–	–	–
Internally generated funds	110 170	94 097	279 515	328 719	293 825	293 825	122 799	339 739	298 372	224 790
Total sources of capital funds	695 210	576 985	823 085	1 343 987	1 417 042	1 417 042	559 971	1 404 521	1 450 077	1 519 188

2.8 TRANSFERS AND GRANTS

MAN Mangaung - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(67 825)	(10 410)	46 908	–	–	–	–	–	–
Current year receipts		(64 709)	(147 199)	(140 780)	(107 230)	(127 218)	(127 218)	(58 196)	(58 435)	(69 346)
Repayment of grants		–	14 499	75 782	–	–	–	–	–	–
Conditions met - transferred to revenue		(186 833)	(366 215)	(327 184)	(214 459)	(254 435)	(254 435)	(116 393)	(116 869)	(138 691)
Conditions still to be met - transferred to liabilities		54 299	194 107	157 530	107 230	127 218	127 218	58 196	58 435	69 346
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(11 675)	(16 000)	(15 805)	–	–	–	–	–	–
Current year receipts		(9 388)	(6 092)	(7 521)	(7 171)	(7 171)	(7 171)	(5 834)	(5 915)	(6 000)
Conditions met - transferred to revenue		(25 073)	(28 377)	(27 665)	(14 342)	(14 342)	(14 342)	(11 667)	(11 830)	(11 999)
Conditions still to be met - transferred to liabilities		4 009	6 286	4 339	7 171	7 171	7 171	5 834	5 915	6 000
Total operating transfers and grants revenue		(211 906)	(394 592)	(354 848)	(228 802)	(268 778)	(268 778)	(128 060)	(128 700)	(150 691)
Total operating transfers and grants - CTBM	2	58 308	200 393	161 869	114 401	134 389	134 389	64 030	64 350	75 345
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(301 648)	(166 920)	(144 359)	–	–	–	–	–	–
Current year receipts		(700 349)	(520 982)	(536 398)	(686 001)	(666 013)	(666 013)	(271 558)	(240 257)	(198 253)
Conditions met - transferred to revenue		(1 661 327)	(1 064 517)	(1 106 777)	(1 372 003)	(1 332 027)	(1 332 027)	(543 115)	(480 515)	(396 507)
Conditions still to be met - transferred to liabilities		659 329	376 615	426 020	686 001	666 013	666 013	271 558	240 257	198 253
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		(2 482)	(2 000)	(2 000)	–	–	–	–	–	–
Current year receipts		–	–	–	(16 242)	(16 242)	(16 242)	(15 000)	(15 495)	(15 991)
Conditions met - transferred to revenue		(2 482)	(2 000)	(2 000)	(32 485)	(32 485)	(32 485)	(30 000)	(30 990)	(31 982)
Conditions still to be met - transferred to liabilities		–	–	–	16 242	16 242	16 242	15 000	15 495	15 991
Total capital transfers and grants revenue		(1 663 809)	(1 066 517)	(1 108 777)	(1 404 487)	(1 364 511)	(1 364 511)	(573 115)	(511 505)	(428 488)
Total capital transfers and grants - CTBM	2	659 329	376 615	426 020	702 244	682 256	682 256	286 558	255 752	214 244
TOTAL TRANSFERS AND GRANTS REVENUE		(1 875 715)	(1 461 109)	(1 463 625)	(1 633 289)	(1 633 289)	(1 633 289)	(701 175)	(640 204)	(579 179)
TOTAL TRANSFERS AND GRANTS - CTBM		717 637	577 008	587 888	816 645	816 645	816 645	350 588	320 102	289 590

2.9 ALLOCATIONS OF GRANTS MADE BY THE MUNICIPALITY

MAN Mangaung - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
	1										
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms											
	2										
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State											
Education Training and Development Practices SETA	3	–	–	–	–	–	–	–	–	–	–
Energy and Water Sector SETA		–	4 992	–	–	–	–	17	–	–	–
Municipal Demarcation Board		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	4 992	–	–	–	–	17	–	–	–
Monetary Transfers to Organisations											
Natal Arts Society		–	–	–	–	–	–	–	–	–	–
Old Age Homes		–	–	–	–	–	–	–	–	–	–
SPCA		–	–	–	–	–	–	–	–	–	–
Sport Councils		–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Farmer Support Households (Cash)		–	–	–	–	–	–	–	–	–	–
Grant In Aid		–	–	–	15 000	12 000	12 000	198	10 000	11 000	12 000
Old Age Grant		–	–	–	–	–	–	–	–	–	–
Poverty Relief		–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL Monetary TRANSFERS AND GRANTS	6	–	4 992	–	–	–	–	17	–	–	–
In-Kind Transfers to other municipalities											
	1										
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms											
	2										
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State											
	3										
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations											
	4										
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
	5										
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	4 992	–	–	–	–	17	–	–	–

2.10 COUNCILLOR AND STAFF BENEFITS

MAN Mangaung - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		50 018	54 553	57 761	59 693	59 693	59 693	63 965	67 329	70 858
Cell phone Allowance		4 472	4 662	4 724	5 053	5 053	5 053	5 218	5 492	5 780
Housing Allowance		43	18	–	89	89	89	84	89	93
Motor Vehicle Allowance		–	–	–	940	940	940	878	925	973
Travelling Allowance		13 706	14 148	14 210	16 277	16 277	16 277	15 114	15 909	16 743
Use of Personal Facilities										
Total Allowances and Service Related Benefits		68 239	73 381	76 695	82 051	82 051	82 051	85 260	89 736	94 448
Social Contributions										
Medial Aid Benefits		449	465	456	547	547	547	534	562	591
Pension Fund Contributions		745	705	667	1 131	1 131	1 131	747	786	827
Total Social Contributions		1 194	1 171	1 123	1 677	1 677	1 677	1 281	1 348	1 419
Total Councillors		69 434	74 552	77 818	83 728	83 728	83 728	86 541	91 084	95 866
% Increase	4		7,4%	4,4%	7,6%	–	–	3,4%	5,3%	5,2%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		6 228	6 442	14 386	18 276	13 734	13 734	17 902	18 842	19 831
Bonuses		–	–	121	571	521	521	484	509	536
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	2	63	127	178	178	178	178	178	178
Travel or Motor Vehicle	3	20	80	482	455	455	455	892	892	892
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		22	144	609	633	633	633	1 070	1 070	1 070
Service Related Benefits										
Acing	3	20	235	275	75	75	75	–	–	–
Total Service Related Benefits		20	235	275	75	75	75	-	-	-
Total Salaries and Allowances		6 270	6 821	15 391	19 555	14 963	14 963	19 456	20 421	21 437
Social Contributions										
Bargaining Council		0	0	1	1	1	1	3	4	4
Group Life Insurance		–	–	–	2	2	2	–	–	–
Medical		8	92	219	390	318	318	631	664	699
Pension		16	–	196	276	276	276	302	318	335
Unemployment Insurance		12	11	15	17	17	17	19	19	20
Total Social Contributions		36	104	431	686	615	615	955	1 005	1 058
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Municipality		6 306	6 925	15 822	20 242	15 578	15 578	20 411	21 426	22 495
% Increase	4		9,8%	128,5%	27,9%	(23,0%)	–	31,0%	5,0%	5,0%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		1 019 535	1 037 396	1 116 319	1 233 806	1 203 073	1 203 073	1 256 243	1 299 780	1 367 887
Bonuses		698	707	746	780	780	780	857	902	949
Allowance										
Accommodation, Travel and Incidental		883	805	1 116	939	939	939	527	554	583
Cellular and Telephone	3	2 440	2 396	2 394	2 358	2 358	2 358	2 343	2 399	2 342
Housing Benefits	3	5 632	5 924	8 869	8 872	8 934	8 934	6 747	7 085	7 456
Non-pensionable		7 609	9 259	10 251	10 531	10 631	10 631	11 031	11 610	12 220
Travel or Motor Vehicle	3	107 836	120 283	130 630	136 094	136 151	136 151	145 908	153 240	161 272
Voluntary Work										
Total Allowance		124 399	138 696	153 269	158 834	159 053	159 053	166 556	174 829	183 873
Service Related Benefits										
Acing	3	37 033	53 875	62 132	1 019	34 671	34 671	1 955	1 811	1 996
Bonus	3	78 432	81 932	84 868	91 374	91 374	91 374	96 271	101 199	106 492
Danger Allowance	3	–	–	–	–	150	150	218	230	242
Leave Pay	3	33 747	55 310	52 454	45 304	45 304	45 304	57 613	60 637	63 821
Lifeguard/Duty Squads		–	–	–	–	227	227	–	–	–
Long Service Award		–	–	–	15 590	16 077	16 077	16 900	17 777	18 709
Overime		166 244	198 926	226 347	75 256	83 807	83 807	121 030	127 234	133 756
Scarcity	3									
Standby Allowance	3	14 426	14 433	16 930	19 795	19 920	19 920	23 884	25 139	26 459
Uniform/Special/Protective Clothing	3	243	316	294	460	460	460	110	116	122
Total Service Related Benefits		330 125	404 791	443 024	248 198	291 990	291 990	317 981	334 142	351 494
Total Salaries and Allowances		1 474 647	1 581 589	1 713 378	1 641 618	1 654 896	1 654 896	1 741 637	1 809 653	1 904 204
Social Contributions										
Bargaining Council		402	425	433	514	514	514	477	502	528
Group Life Insurance		7 754	7 799	7 246	7 581	7 581	7 581	7 628	8 021	8 437
Medical		102 752	109 807	116 292	129 523	129 551	129 551	136 596	143 667	151 204
Pension		175 096	177 269	187 630	197 169	197 161	197 161	209 559	220 338	231 897
Unemployment Insurance		7 081	6 734	6 809	7 139	7 087	7 087	6 968	7 118	7 491
Total Social Contributions		293 085	301 053	318 409	341 946	341 895	341 895	361 228	379 645	399 556
Post-retirement Benefit	6									
Medical		(19 563)	48 598	48 257	20 646	20 646	20 646	21 808	22 953	24 159
Other Benefits										
Pension		179	101	161	37 311	37 311	37 311	39 083	41 135	43 296
Total Post-retirement Benefit		(19 385)	48 687	48 419	57 956	57 956	57 956	60 891	64 088	67 452
Costs Capitalised to PPE										
Sub Total - Other Municipal Staff		1 748 348	1 931 329	2 080 206	2 041 520	2 054 747	2 054 747	2 163 757	2 253 386	2 371 212
% Increase	4		10,5%	7,7%	(1,9%)	0,6%	–	5,3%	4,1%	5,2%
Total Parent Municipality		1 824 087	2 012 605	2 173 646	2 145 490	2 154 054	2 154 054	2 270 708	2 365 897	2 489 573
Board Members of Entities										
Salaries and Allowances										
Basic Salary		47	1 138	774	666	666	666	3 400	3 512	3 625
Bonuses										
Allowance										
Total Allowance		-	-	-	-	-	-	-	-	-
Service Related Benefits										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		47	1 138	774	666	666	666	3 400	3 512	3 625
Social Contributions										
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Board Members of Entities		47	1 138	774	666	666	666	3 400	3 512	3 625
% Increase	4		2 329,5%	(32,0%)	(14,0%)	–	–	410,7%	3,3%	3,2%
Senior Managers of Entities										
Salaries and Allowances										
Basic Salary		8 721	6 477	4 030	13 009	13 009	13 009	15 771	16 292	16 813
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone	3	110	73	50	154	154	154	132	136	141
Travel or Motor Vehicle	3	2 130	1 476	–	–	–	–	–	–	–
Total Allowance		2 240	1 549	50	154	154	154	132	136	141
Service Related Benefits										
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		10 961	8 025	4 080	13 162	13 162	13 162	15 903	16 428	16 954
Social Contributions										
Unemployment Insurance		15	10	4	15	15	15	11	11	11
Total Social Contributions		15	10	4	15	15	15	11	11	11
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities		10 975	8 035	4 085	13 177	13 177	13 177	15 914	16 439	16 965
% Increase	4		(0)	(0)	0	–	–	0	0	0
Other Staff of Entities										
Salaries and Allowances										
Basic Salary		252 291	284 612	322 841	375 318	375 318	375 318	370 914	383 154	395 415
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	701	789	1 608	1 718	1 718	1 718	1 547	1 598	1 649
Housing Benefits	3	1 775	1 968	2 789	2 507	2 507	2 507	2 066	2 155	2 224
Non-pensionable										
Travel or Motor Vehicle	3	25 617	28 379	35 373	28 476	28 476	28 476	28 777	29 726	30 678
Voluntary Work										
Total Allowance		28 093	31 136	39 770	32 701	32 701	32 701	32 410	33 479	34 551
Service Related Benefits										
Acing	3	1 070	404	1 078	–	–	–	–	–	–
Bonus	3	20 032	22 514	24 682	25 527	25 527	25 527	26 065	26 925	27 786
Leave Pay	3	760	5 236	2 793	–	–	–	–	–	–
Overime		49 523	59 448	52 861	39 623	51 591	51 591	49 682	48 042	46 505
Scarcity	3									
Standby Allowance	3	10 419	11 038	11 034	9 120	9 120	9 120	8 782	8 492	8 221
Uniform/Special/Protective Clothing	3	1	1	1	–	–	–	–	–	–
Total Service Related Benefits		81 805	97 641	92 448	74 469	86 237	86 237	84 528	83 459	82 512
Total Salaries and Allowances		362 189	413 389	455 058	482 488	494 256	494 256	487 852	500 092	512 477
Social Contributions										
Bargaining Council		91	102	114	118	118	118	140	144	149
Group Life Insurance		2 579	2 549	2 834	2 821	2 821	2 821	3 194	3 259	3 405
Medical		28 143	44 147	49 257	35 873	35 873	35 873	43 221	44 647	46 076
Pension		44 472	49 176	53 696	56 590	56 590	56 590	66 148	68 331	70 518
Unemployment Insurance		1 469	1 583	1 682	1 773	1 773	1 773	2 017	2 084	2 150
Total Social Contributions		74 754	97 558	106 584	97 565	97 565	97 565	114 720	118 505	122 297
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities		436 943	510 946	561 642	580 053	591 821	591 821	602 571	618 598	634 775
% Increase	4		16,9%	9,9%	3,3%	2,0%	–	1,8%	2,7%	2,6%
Total Municipal Entities		447 966	520 120	566 500	593 896	605 664	605 664	621 885	638 549	655 364
TOTAL SALARY, ALLOWANCES & BENEFITS		2 272 053	2 532 925	2 740 346	2 739 386	2 759 718	2 759 718	2 892 593	3 004 446	3 144 938
% Increase	4		11,5%	8,2%	(0,0%)	0,7%	–	4,8%	3,9%	4,7%
TOTAL MANAGERS AND STAFF	5,7	2 202 610	2 458 373	2 662 528	2 655 658	2 675 989	2 675 989	2 806 052	2 913 361	3 049 071

2.11 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASHFLOWS

Refer to

MAN Mangaung - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

2.12 ANNUAL BUDGET AND SERVICE DELIVERY AGREEMENT WITH CENTLEC

See attached pack

2.13 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

The following are contracts having future budgetary implications. More details will be provided in the Final Budget.

Manna Holdings – Municipal Valuer for 4 years

Rakitla - Fire Station in Botshabelo

Khanya Lesedi - Community Hall Thaba Nchu

Hawking Stalls – project not active, not funded, but remains incomplete.

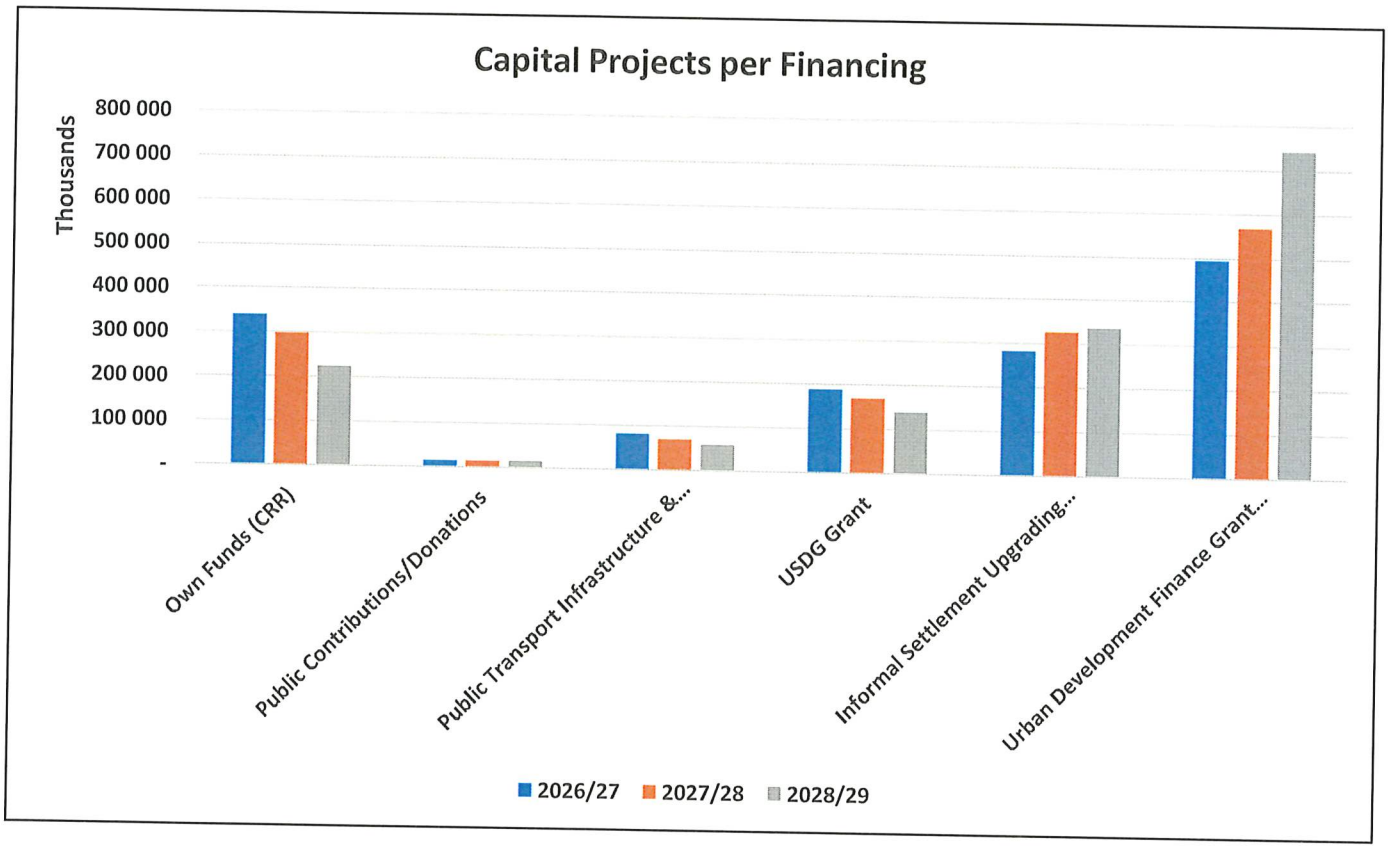
2.14 DETAILS OF EXPENDITURE BY ASSEST CLASS

MAN Mangaung - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		361 486	264 400	356 863	455 502	525 146	525 146	729 128	859 940	947 326
Roads Infrastructure		152 562	103 218	68 881	190 158	220 358	220 358	202 419	159 133	119 523
Roads		–	–	–	–	–	–	–	–	–
Road Structures		152 562	103 218	68 881	190 158	220 358	220 358	202 419	158 133	116 787
Road Furniture		–	–	–	–	–	–	–	1 000	2 735
Capital Spares		–	–	–	197	197	197	2 588	11 905	14 702
Storm water Infrastructure		–	–	–	197	197	197	2 588	11 905	14 702
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		104 390	116 140	169 752	182 320	183 390	183 390	191 163	216 745	231 119
Power Plants		–	–	–	2 250	–	–	3 000	3 000	3 000
HV Substations		–	–	12 392	7 050	5 700	5 700	10 000	10 000	4 000
HV Switching Station										
HV Transmission Conductors										
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations										
MV Networks		2 777	1 124	5 959	4 050	3 443	3 443	6 000	6 000	5 000
LV Networks		101 613	115 016	151 400	168 970	174 248	174 248	172 163	197 745	219 119
Capital Spares										
Water Supply Infrastructure		48 055	22 255	33 512	45 250	70 195	70 195	284 284	416 196	511 998
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains		15 563	8 094	4 652	1 250	1 250	1 250	–	–	–
Distribution		32 492	14 161	28 860	44 000	68 945	68 945	284 284	416 196	511 998
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Pump Station		56 478	17 076	66 461	13 000	20 129	20 129	–	–	–
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Landfill Sites		–	5 709	18 257	24 576	30 876	30 876	47 674	55 962	69 984
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		39 770	27 175	102 827	125 923	116 601	116 601	127 799	131 834	103 626
Community Facilities		37 529	27 175	101 872	119 923	115 881	115 881	119 579	122 000	93 850
Halls										
Centres		26 857	5 093	53 952	38 901	34 801	34 801	62 712	64 420	62 808
Crèches		–	–	–	4 500	3 000	3 000	1 000	–	–
Clinics/Care Centres		4 045	2 053	26 077	17 000	28 000	28 000	3 200	–	–
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries		–	3 055	1 880	11 000	3 000	3 000	–	–	–
Cemeteries/Crematoria										
Police		–	–	677	3 500	–	–	2 000	–	–
Parks		5 299	14 281	19 286	36 272	42 772	42 772	40 667	39 670	31 050
Public Open Space		1 228	1 217	–	8 750	4 308	4 308	10 000	13 000	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		100	1 475	–	–	–	–	–	–	–
Markets										
Stalls										
Abattoirs										
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	5 000	–
Capital Spares		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Sport and Recreation Facilities										
Indoor Facilities		2 241	–	955	6 000	720	720	8 220	9 744	9 768
Outdoor Facilities										
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets										
Monuments										
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares		–	–	–	–	–	–	–	–	–
Housing										
Staff Housing										
Social Housing										
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets										
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications										
Unspecified										
Computer Equipment		7 795	18 723	91 248	65 946	29 724	29 724	49 500	44 000	27 000
Computer Equipment		7 795	18 723	91 248	65 946	29 724	29 724	49 500	44 000	27 000
Furniture and Office Equipment		2 209	15 526	10 983	2 800	26 470	26 470	16 496	18 493	13 820
Furniture and Office Equipment		2 209	15 526	10 983	2 800	26 470	26 470	16 496	18 493	13 820
Machinery and Equipment		4 463	2 562	3 490	17 611	15 935	15 935	12 640	11 497	11 370
Machinery and Equipment		4 463	2 562	3 490	17 611	15 935	15 935	12 640	11 497	11 370
Transport Assets		179 154	99 248	33 374	151 517	126 909	126 909	101 844	91 429	68 362
Transport Assets		179 154	99 248	33 374	151 517	126 909	126 909	101 844	91 429	68 362
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		–	–	–	–	–	–	–	–	–
Mature										
Policing and Protection										
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature										
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	594 876	427 634	598 783	819 299	840 785	840 785	1 036 407	1 157 193	1 171 503

2.15 DETAILS OF CAPITAL EXPENDITURE

Indicated in the chart below is the funding sources and capital expenditure for the 2026/27 MTREF. The total capital plan for the MTREF is R4, 037 billion.



National Treasury recommended that the municipality must improve the capital funding mix, however due to financial constraints the municipality could not significantly increase its contribution from own funding. The municipality has been extremely capital grant dependent over the last few years.

The approach was conservative, in order to improve on cash reserves and also as per S18 of the MFMA the internally generated funds must be cash-backed. It will be very irresponsible of the municipality to include projects which does not have secure funding, also bearing in mind that the budget must be funded. Below is a list of capital expenditure by project for 2026/27 to 2028/29

2.16 LEGISLATION AND COMPLIANCE STATUS

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

1. In year reporting and mSCOA compliance
   Reporting to National Treasury in respect of the submission of data strings was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes the publication of the monthly budget statement on the municipality's website. The conversion to version 6.9 for 2025/26 on the financial system is in progress and the use of A-schedules aligned to version 7.1 has been successfully concluded.

2. Internship programme
   The municipality is participating in the Municipal Financial Management Internship programme and employs two (2) interns undergoing training in various divisions of the Financial Services and Internal audit. The city has received a provisional approval from National Treasury to appoint ten (10) interns. The recruitment process has been initiated from Finance Directorate.

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

4. Audit Committee

An Audit and Performance Committee has been established and is fully functional. The city has an independent Risk Management Committee which is also functional.

5. Service Delivery and Implementation Plan
   The draft SDBIP document will be tabled with the budget for approval together with the 2026/27 MTREF on or before 31 May 2026.

6. Annual Report
   Annual report complied with MFMA requirements.

7. Annual Financial Statement
   Annual Financial Statements for the year ended 30 June 2025 was submitted on 31 August 2025, with the audit report issued on time, on 3o November 2025.

2.17 EXTERNAL MECHANISMS

No services will be provided through an external mechanism as contemplated in legislation. The establishment of SPoMAs for Water and Sanitation represents a split of the Technical Services Directorate, it will remain a function of the city headed by an HoD show will be directly accountable to the Accounting Officer (City Manager).

The operation of landfills presents an opportunity for functions that could be rendered through external mechanisms. This possibility is yet to be debated on.

2.18 CONSOLIDATED BUDGET TABLES

SCHEDULE A – ATTACHED

2.20 LIST OF ANNEXURES

Annexure A – CENTLEC SUBMISSION

Annexure A1 – CENTLEC Business Plan

Annexure A2 – Tariff Book

Annexure B – Property Rates By-laws

Annexure C – Property Rates Policy

Annexure D – Tariff Fees and Charges Book

Annexure E – Credit Control and Debt Collection Policy

Annexure F – Supply Chain Management Policy

Annexure G – Grant in Aid Policy

Annexure H – Assets Management Policy

Annexure I – Indigent Households Policy

Annexure J – Accounts Payable Policy

Annexure K – Budget and Virements Policy

Annexure L – Cost Containment Policy

Annexure M – Travel and Subsistence Allowance Policy

Annexure N – Cash Management and Investment Policy

Annexure 0 – Borrowing Policy

Annexure P - Long Term Financial Policy

Annexure Q – Unsolicited Bids Policy

Annexure R – Policy on unforeseen and unavoidable expenditure

Annexure S - Policy on Identification and Prevention of UIFWe

Annexure T – Schedule of Service Delivery Levels

Annexure U – Schedule of individual Projects in excess of R50 million including VAT (*[to give effect to Section19(1)(b) of the MFMA and Regulation 13(1)(b) of the MBRR])*Annexure V – Detailed Capital Budget (MBRR Supporting Table SA36)
Annexure W – Detailed Operational Projects

Annexure X – Consolidated Basic Service Delivery Measurement

MFMA CIRCULARS

Circular 42

Circular 108

Circular 129

Circular 132

Circular 134