

**MAGARENG**



**MUNICIPALITY**

**FINAL BUDGET OF**  
**MARAGARENG**  
**LOCAL**  
**MUNICIPALITY**  
**FOR**

**2026/2027, 2027/2028 AND 2028/2029**  
**MEDIUM TERM REVENUE AND EXPENDITURE**  
**FORECASTS**

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## Abbreviations and Acronyms

CFO	Chief Financial Officer
CM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DORA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Energy Regulator South Africa
NGO	Non-Governmental Organisations
NKPIs	National Key Performance Indicators
PMS	Performance Management System
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

## Part 1 – FINAL BUDGET

### 1.1 Mayor's Speech

#### TABLING OF THE 2026/2027 INTEGRATED DEVELOPMENT PLAN (IDP) AND MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) BUDGET MAGARENG COUNCIL CHAMBER

28<sup>th</sup> MAY 2026

**Honorable Speaker**, Today, I stand before this Council with a deep sense of responsibility and humility to present the final Budget for the 2026/27 financial year.

This budget is a reflection of our priorities, our commitments, and our collective vision for a municipality that is inclusive, responsive, and committed to improving the lives of our people.

This is also a significant moment, as it is the final budget to be tabled before the local government elections scheduled for 04 November 2026.

**Honourable Speaker**, following rigorous, robust and fruitful community participation process, we received and considered inputs regarding various operational and expenditure requirements. After thorough deliberations of the budget, the final Budget for the 2026/27 financial year is hereby presented before Council today for consideration and adoption.

**Honourable Speaker**, it has become evident that South Africa continues to face a challenging and difficult economic climate. For Magareng Municipality, these economic pressures pose a direct threat to our revenue generation capacity. Slower economic growth places increasing strain on households, which may affect their ability to meet their municipal financial obligations. This, in turn, has the potential to negatively impact the Municipality's revenue collection and overall financial sustainability.

**Honorable Speaker**, perhaps it is pertinent to state that through the **Expanded Public Works Programme (EPWP)** in the current financial 2025/26, there are **250** work opportunities created.

**Honourable Speaker**, it is important to acknowledge that we inherited numerous challenges from the past. However, we are now in a stronger position because we have identified and assessed these challenges, quantified their impact, and developed clear plans regarding the required funding and implementation timeframes for their resolution.

**Honourable Speaker**, as indicated earlier, honest and robust consultations with our communities will be held. This was to ensure that we have a reliable and credible Integrated Development Planning. The effort to ensure communities receive services sustainably and this should continue to improve to guarantee community involvement to a greater extent and the provision of improved services.

The consolidated top 10 priorities as established through the IDP processes of 2026/27 are:

1. Water
2. Sanitation
3. Roads
4. Land
5. RDP Housing
6. Fibre Network
7. Health
8. Highmast lighting
9. Job creation
10. Library

**Honorable Speaker**, the preparation of this budget has been guided by legislative requirements, our Integrated Development Plan, community priorities, and the realities of our current economic environment.

Our focus for the 2026/27 financial year remains centred on:

- Improving basic service delivery;
- Investing in infrastructure maintenance and development;
- Supporting local economic growth and job creation;
- Strengthening financial sustainability;
- Enhancing governance and accountability; and

- Promoting social development and community wellbeing.

**Honourable Speaker**, now we turn to the business of the day, as I ask your permission to allow me to take you through the budget. This is a revenue driven budget process. The major revenue streams of this 2026/27 budget remain the DORA grants, FBDM grants, and revenue from trading services.

The total budget for the 2026/27 financial year is broken down as follows:

- The total operational revenue is **R 171 853 million**
- The total operational expenditure is **R 196 719 million**
- The total capital budget is **R44 935 million**

There is a increase of **7%** to the capital budget of 2026/27 as compared to the budget of 2025/26 financial year (R41 601 000). This is because our conditional grants have been slightly increased for 2026/27 by National Treasury.

**Honourable Speaker**, it should be noted that our budgets have a deficit of **R24 865 745 million**.

The municipality has developed a budget funding plan to support the municipal 2026/27 budget.

- The purpose of the budget funding plan is to supplement the municipal 2026/27 budget and to ensure that the current budget deficit is reduced to enable the municipality to have a cash funded budget through effective revenue enhancement and cost containment initiatives.
- The revenue enhancement and cost containment initiatives have been formulated based on current practices performed by other municipalities in South Africa that have yielded remarkable positive results. Conservative estimates have been made throughout the budget funding plan to ensure that the estimated figures are not misleading. In essence, the initiatives have been aligned to the municipal financial recovery plans, revenue enhancements strategy and the 2026/27 MTREF budget.
- The initiatives are operationally extensive in nature and require all departments to work as a team to fulfil the mandate of the municipality.
- Careful consideration has been made on the planned initiatives to ensure objectivity and fairness to the community and the municipality. Socio-economic and administrative factors have, thus, been factored into the budget funding plan.

- In consideration of the above, the accounting officer has ensured that the budget funding plan is reviewed monthly to ensure the main objectives of the plan are achieved.
- Some of the proposed revenue enhancement and cost containment initiative are: reduction of overtime, reduction of travelling (encouraging virtual meetings), installing traffic cameras, amongst others.

**Honourable Speaker**, as indicated, the DORA and FBDM grants remains our main sources of revenue at **R119 850 000**, which is **55%** of the total revenue. This grants significantly influence our expenditure.

The funding received from the national government are as follows:

- Equitable share – R 66 815 000
- EPWP – R 1 350 000.00
- FMG Grant – R3 000 000.00
- FBDM O&M – R 2 500 000.00
- LIBRARY Grant – R1 250 000.00
- WSIG R14 192 000.00
- MIG – R12 743 000.00
- RBIG – R15 000 000.00
- FBDM Capital Grant – R3 000 000.00

**Honourable Speaker**, The future of our municipality cannot be shaped by government alone. It requires partnerships, shared responsibility, and collective action. More importantly, our communities, residents, businesses, must pay their municipal accounts!

**Honourable Speaker**, the financial Policies which has been reviewed and to be adopted by Council today are as follows:

- Tariff Policy;
- Unallocated deposits Policy;
- Subsistence & Travelling
- Budget Policy;
- Funding & Reserves Policy
- Consumer deposits;

- Credit Control and Debt Collection Policy;
- Revised SCM Policy
- Property Rates Policy
- Indigent Policy;
- Virement Policy;
- Banking & Investment Policy
- Fixed Asset Policy

In closing, **Honourable Speaker**, I wish to express my sincere appreciation to all Councillors who served alongside me during the past 5 years. Your commitment, diligence, and dedication in serving our communities with honour are truly valued and appreciated.

I wish to thank the Municipal Manager, management team, officials, and all stakeholders who contributed to the preparation of this budget.

Finally, I wish to extend my sincere appreciation to the communities within Magareng municipality for their continued support and confidence in our administration. Your trust and partnership remain invaluable as we strive towards achieving our shared vision. We look forward to continuing to work together in building a better, stronger, and brighter future for Magareng municipality.

**Honourable Speaker**, I hereby present the final Budget for the 2026/27 financial year for consideration and adoption.

I thank you.

We have started and we are focused on the goal.

**We are building Magareng!!!**

Yours in Development!!!!



**CLLR NEO MASE**

**MAYOR OF MAGARENG LOCAL MUNICIPALITY**

## 1.2 Resolutions

### A brief outline of the 2026/2027 Final Budget

This Budget has been prepared as a Medium-Term Expenditure Framework in strict compliance with the National Treasury framework through the lengthy budget schedule. The budget is compliant with the latest budget regulations prescribed by National Treasury MFMA Circular 134.

South Africa, although not as harshly as other parts of the world, was also negatively influenced by the global economic meltdown. The municipality as the third tier of government therefore has a responsibility to manage its public resources as efficient and effective as possible in order to ensure service delivery is done in the most cost-effective manner.

This will be done by making sure that the financial position of the municipality remains sustainable over medium term facing the current economic crisis. Therefore, special attention has been given to eliminating of all unnecessary spending on nice-to-have items and non-essential activities.

It also means that we will not be deaf to the voices of our community when they call for help. Our response to the present crisis is to face the challenges before us boldly, and as a municipality united.

This municipality can only be built through a solid partnership between our social, businesses, spiritual, political and other relevant stakeholders. We have to put self-interest aside; we have to face each other honestly and openly. Our task is to see through the challenges of economic vulnerability today to construction of a better community that is our passion and our pride. We can do entire better as a united people.

National, and (to a lesser extent) provincial government spheres set the overall strategic agenda (public policy) for local government administration and management in the country. However, the fact that the national government sets the overall mandate for municipalities does not imply that all councils will share a common vision. The circumstances pertaining in each of the 257 municipalities in the country will undoubtedly differ, and variations will therefore exist.

The following priority focus areas have been adopted by the national government as service delivery target areas (SALGA, 2004:29).

- Eradication of the bucket system;

- Provision of basic water;
- Provision of basic sanitation;
- Provision of housing;
- Provision of basic electrification; and
- Provision of roads and infrastructure

The successful attainment of the foregoing service delivery priorities is highly dependent on the ability of each individual municipality to strategically plan, budget and co-operate with other municipalities, district councils, provinces and national government departments, institutions and organs of the state, whose activities have a bearing on the municipality. Therefore, the principles of co-operative government as well as intergovernmental relations are critical determinants for measuring the ability of a municipality to discharge its mandate.

### **Summary of infrastructure development**

The capital budget for **2026/2027** addresses improvements in the following services:

Warrenton: Bulk Water Supply in Ikhutseng (MIG)=**R12 743 000 million**.

Water Service Infrastructure Grant (WSIG) = **R 14 195 000 million**.

Regional Bulk Infrastructure Grant (RBIG) = **R 15 000 000 million**.

Frances Baard District Municipality = **R3 000 million**

This capital program is funded mainly from external grant funding namely the MIG (Municipal Infrastructure Grant), Water Service Infrastructure Grant (WSIG), Regional Bulk Infrastructure Grant, and Frances Baard District Municipality

When the capital and operational budget was compiled, the main focus areas were the improvement of service delivery to the community and alleviation of poverty. For these reasons it was necessary to increase the service delivery in Magareng for some of our departments especially Technical Services and Community Services by filling of critical positions to fast track service delivery to our people.

## Material amendments made to the Annual budget

### Tariff Increases

It should be noted that the increases are not happening in a vacuum but are part and parcel of a long-term economic development plan that will deliver a Municipality which is effectively and efficiently run, with well-maintained services and facilities. The Municipality, however, is affected by all sorts of external factors like inflation, to an extent by some national government policy decisions, the current state of non-payment as well as the unemployment and affordability demographics of the Municipality's residents.

The municipality has the interests of our residents at heart. The municipality has received a proposed tariff increase of 9%, from NERSA, which might change slightly after the submission of the Cost of Supply for the purposes of a municipal tariff application which was submitted to NERSA on the 31<sup>st</sup> of March 2026. The final tariff application is subject to NERSA approval. The approved tariff will be implemented 1 July 2026. For the purpose of the Final budget the municipality used 9% as proposed by NERSA.

### Percentage increase

SERVICE	2026/2027
Water	3,4%
Electricity	9%
Refuse	3,4%
Sewerage	3,4%
Property rates	3,4%

### Indigent Relief

This budget is targeted towards enhanced delivery service. As a Municipality we are continuously ensuring improved access to free basic services and dealing with backlogs in basic infrastructure. Several measures have also been taken to make the municipal account more affordable to poorer households.

**Let's look at some of the measures we already have in place: These include:**

For prepaid: the first 6kl of water is free to all registered indigent households;

For prepaid: The first 50kwh of electricity is free to all registered indigent households;

For conventional: The basic charge and the first 6kl of water is free to all registered indigent households;

For conventional: The basic charge and first 50kwh of electricity is free to all registered indigent households;

Basic charges for sewage 100% subsidy;

Basic charges for refuse 100% subsidy;

**Integrated Development Planning 2026/2027.**

The Integrated Development Plan plays a pivotal role in informing all planning processes of the other spheres of government (District, National and Provincial) as well as all state-owned enterprises, which implies a dire need for joint and coordinated effort by these parties in the IDP development processes. The IDP was drawn up in consultation with community members, sector departments and Frances Baard District Municipality.

Our municipality still remains the coalface of service delivery of government, therefore it is our fiduciary responsibility to ensure continuous interaction with our communities, as mandated by South African Constitution, Act 108 of 1996 in order to create a better life for all and enhance the living conditions of the community and its members. We can proudly say that Magareng Local Municipality continues to work together with our communities in order to find sustainable and progressive way to fulfill their social, economic and developmental needs.

In terms of system Act 32 of 2000(chapter 5) the municipality is obliged to prepare a comprehensive document, which is the most important tool that we use to guide our planning; development and decision-making process in a municipality. After the adoption of the IDP/Budget 2026/2027 the municipality will draft a Service Delivery and Budget Implementation Plan (SDBIP) guided by the plans from the 2025/2026 IDP Review.

We hope and trust that the administration will implement the IDP/Budget accordingly and effectively. The council must do the oversight and hold the administration accountable for targets not met. We will continue to update our community about IDP progress and our intentions as a municipality through ward councilors; ward committees and Imbizos. We urge our community to be patient with the council as some of the IDP projects will take some time before they complete especially the Upgrading of water treatment plant, Refurbishment of the Waste Water Treatment Plant Water supply in Warrenton.

### 1.3 Executive Summary

2. Section 16 (1) of the Municipal Finance Management Act (MFMA) stipulates that the Council of a Municipality must for each financial year approve the final Budget for the municipality before the start of the financial year. Section 16 (2) stipulate that in order to comply with subsection (1), the mayor of the municipality must table a Final Budget at the council meeting at least 30 days before the start of the budget year.

The budget takes into account the input received from various stakeholders including guidelines from National Treasury. National Treasury issued MFMA Budget Circular No 134 on 20 March 2026 to guide the compilation of the 2026/2027 Final Budget.

The final operating expenditure budget for **2026/2027** amounts to **R196 719 million**.

- Provision for bulk purchase of electricity amounts to **R25 000 million** - Eskom
- Provision for bulk purchase of water amounts to **R5 831 million** – Vaalharts Water
- **4.75%** increase in salaries for municipal staff for the purpose of the final budget this is line with the Collective Bargaining Agreement, Circular No 04/2026 was issued on the 13th of March 2026 for the 2026/2027 financial year.
- Provision for depreciation on assets to the amount of **R15 003 million**.
- Provision for payment of Auditor General Fees of **R 2 068 million**.
- Provision for Impairment **R25 078 million**.

### Table indicating Operating expense per type

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Expenditure</b>											
Employee related costs	2	48 606	47 180	50 059	59 997	57 792	57 792	46 132	64 842	65 865	69 401
Remuneration of councillors	2	4 673	5 257	5 278	5 270	5 426	5 426	4 473	5 443	5 622	5 802
Bulk purchases - electricity	2	23 257	26 694	31 322	25 000	25 000	25 000	5 112	25 000	25 825	26 651
Inventory consumed	2,8	16 644	10 606	16 587	14 050	14 512	14 512	9 346	12 339	12 843	13 248
Debt impairment	2,3	-	-	38 337	22 245	18 106	18 106	15 089	25 078	25 906	26 735
Depreciation, amortisation and impairment	2	23 542	18 423	15 899	23 541	15 494	15 494	12 912	15 003	15 498	15 994
Interest, Dividends and Rent on Land	2	7 549	1 958	5 667	600	2 833	2 833	193	2 930	3 026	3 123
Contracted services	2	5 922	11 668	14 322	16 283	20 119	20 119	9 028	20 409	18 162	18 697
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	-	569	569	569	1 000	1 033	1 066
Operational costs	2	12 826	19 054	18 177	19 810	21 051	21 051	14 958	22 711	22 055	22 729
Disposal of Fixed and Intangible Assets	2	4 503	3 105	-	-	-	-	-	-	-	-
Other Losses	2	-	-	3 928	604	1 964	1 964	-	1 964	2 029	2 094
<b>Total Expenditure</b>		<b>147 522</b>	<b>143 945</b>	<b>199 577</b>	<b>187 401</b>	<b>182 867</b>	<b>182 867</b>	<b>117 813</b>	<b>196 719</b>	<b>197 865</b>	<b>205 541</b>

### Repairs and Maintenance

According to National Treasury the norm for repairs and maintenance is **8%**. The municipality’s own revenue repairs and maintenance amounts to **R8 230 million**, it is with noting that Frances Baard District municipality is funding of **R2 500 million** for O & M is included on the municipality total repairs and maintenance (which is classified under contracted services and inventory consumed) for 2026/2027 which is **4%** of the total operating expenditure.

NC093 Magareng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Inventory Consumed (Project Maintenance)		4 422	2 719	1 687	4 500	3 506	3 506	2 180	1 167	1 206	1 244
Contracted Services		-	2	-	3 150	3 950	3 950	1 290	7 063	4 713	4 864
Operational Costs											
<b>Total Repairs and Maintenance Expenditure</b>	9	<b>4 422</b>	<b>2 722</b>	<b>1 687</b>	<b>7 650</b>	<b>7 456</b>	<b>7 456</b>	<b>3 470</b>	<b>8 230</b>	<b>5 919</b>	<b>6 108</b>

### Table indicating Operational revenue per type

The operational revenue budget for **2026/2027** amounts to **R171 853 143 million** including operation grants excluding capital grants. The budget Circular 134 that is circulated by National Treasury on how municipalities should determine the increase on tariffs, for Electricity the municipality used the proposed tariff increase of 9%, from NERSA, which might change slightly after the approval of the Cost of Supply and Revenue and the municipal tariff application which was submitted to NERSA.

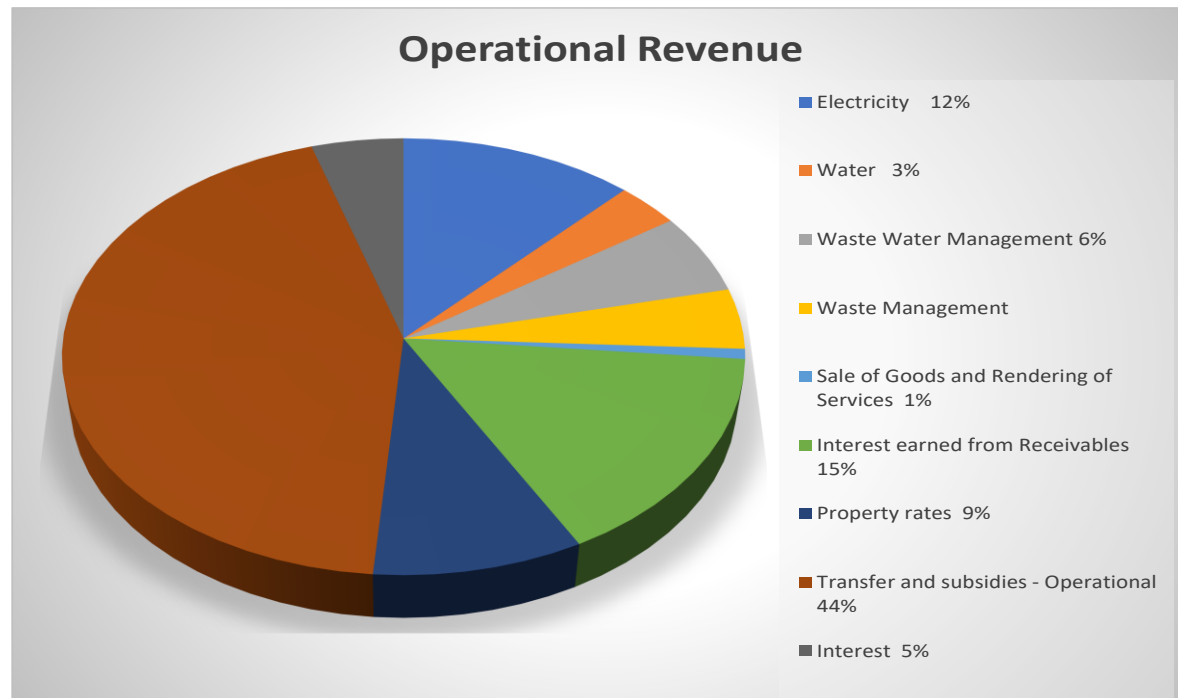
It should be noted that the application was submitted on 31<sup>st</sup> of March 2026. Municipality applied the CPI of **3.4%, 3.3%, and 3.2%** for 2026/2027, 2027/2028 and 2028/2029 respectively for the municipality tariffs increase for all the services. Property Rates: as per valuation roll implemented from 1 July 2025 tariffs. The municipality tariffs on property rates will increase by 3.4%.

Transfers and subsidies which consist of operational grants as per DoRa amounts to **R74 915 million**, which is **R3 000 million** for FMG, **R66 815 million** Equitable shares, **R1 350 million**, Library grant and **R 2 500 million** FBDM (O & M).

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Expenditure</b>											
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Bulk purchases - electricity	2	23 257	26 694	31 322	25 000	25 000	25 000	5 112	25 000	25 825	26 651
Inventory consumed	2,8	16 644	10 606	16 587	14 050	14 512	14 512	9 346	12 339	12 843	13 248
Debt impairment	2,3	-	-	38 337	22 245	18 106	18 106	15 089	25 078	25 906	26 735
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Contracted services	2	5 922	11 668	14 322	16 283	20 119	20 119	9 028	20 409	18 162	18 697
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	-	569	569	569	1 000	1 033	1 066
Operational costs	2	12 826	19 054	18 177	19 810	21 051	21 051	14 958	22 711	22 055	22 729
Disposal of Fixed and Intangible Assets	2	4 503	3 105	-	-	-	-	-	-	-	-
Other Losses	2	-	-	3 928	604	1 964	1 964	-	1 964	2 029	2 094
<b>Total Expenditure</b>		<b>147 522</b>	<b>143 945</b>	<b>199 577</b>	<b>187 401</b>	<b>182 867</b>	<b>182 867</b>	<b>117 813</b>	<b>196 719</b>	<b>197 865</b>	<b>205 541</b>

Below is a chart that depicts the income projections to bill and for receipt (operational grants) for the financial year 2026/27:



### Transfers and subsidies: operational Grants

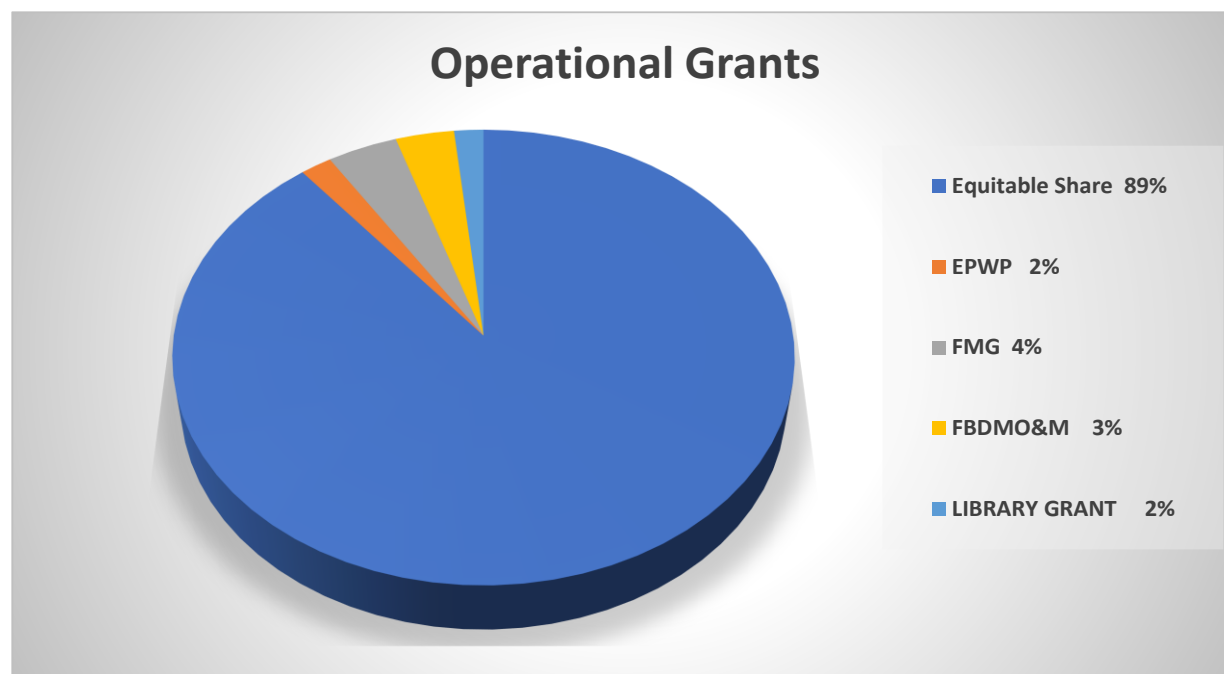
Total transfers and subsidies operational grants amount to **R74 915 million** for 2026/2027 financial year as per the Dora, FBDM and Provincial Government grants are FMG **R3 000 million**, Equitable share **R66 815 million**, EPWP **R1 350 million**, FBDM O & M **R 2 500 million**, and Library **R1 250 million**.

The allocations of the municipal operational grants are allocated as per Dora and FBDM.

### Tables below indicate Transfers and subsidies

NC093 Magareng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>RECEIPTS</b>	1,2									
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
Equitable Share		57 991	59 941	65 001	66 283	66 283	66 283	66 815	67 920	71 538
EPWP: RECEIPTS		1 073	712	1 242	1 329	1 329	1 329	1 350	-	-
EX AGRICULTURE GRANT: RECEIPTS		-	-	-	-	-	-	-	-	-
LGMG: RECEIPTS		3 000	3 000	3 000	3 000	3 000	3 000	3 000	3 100	3 100
MDG: RECEIPTS		5 145	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>67 209</b>	<b>63 653</b>	<b>69 243</b>	<b>70 612</b>	<b>70 612</b>	<b>70 612</b>	<b>71 165</b>	<b>71 020</b>	<b>74 638</b>
<b>Total Operating/National Government</b>		<b>67 209</b>	<b>63 653</b>	<b>69 243</b>	<b>70 612</b>	<b>70 612</b>	<b>70 612</b>	<b>71 165</b>	<b>71 020</b>	<b>74 638</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
PROV TREAS SUPPORT GRANT: RECEIPTS		-	-	-	1 500	1 500	1 500	-	-	-
SETA: RECEIPTS		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/Provincial Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
FBDM VENDING SYS: RECEIPTS		-	-	-	1 000	1 500	1 500	-	-	-
FBDMO&M: RECEIPTS		-	1 121	-	2 500	2 500	2 500	2 500	-	-
TSU_O_M_DM_NC_DC09_CAP/B_SPEC: RECEIPTS		-	-	-	-	563	563	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>1 121</b>	<b>-</b>	<b>3 500</b>	<b>4 563</b>	<b>4 563</b>	<b>2 500 000</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/District Municipalities</b>		<b>-</b>	<b>1 121</b>	<b>-</b>	<b>3 500</b>	<b>4 563</b>	<b>4 563</b>	<b>2 500</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
LIBRARY GRANT: RECEIPTS		-	1 147	-	1 250	1 250	1 250	1 250	1 291	1 331
<b>Total Monetary Allocations</b>		<b>-</b>	<b>1 147</b>	<b>-</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250 000</b>	<b>1 291 000</b>	<b>1 331 000</b>
<b>Allocations In-kind</b>										
[insert description]										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/Other Grant Providers</b>		<b>-</b>	<b>1 147</b>	<b>-</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250</b>	<b>1 291</b>	<b>1 331</b>
<b>Total Operating</b>	5	<b>67 209</b>	<b>65 921</b>	<b>69 243</b>	<b>76 862</b>	<b>77 925</b>	<b>77 925</b>	<b>72 415 000</b>	<b>72 311 000</b>	<b>75 969 000</b>

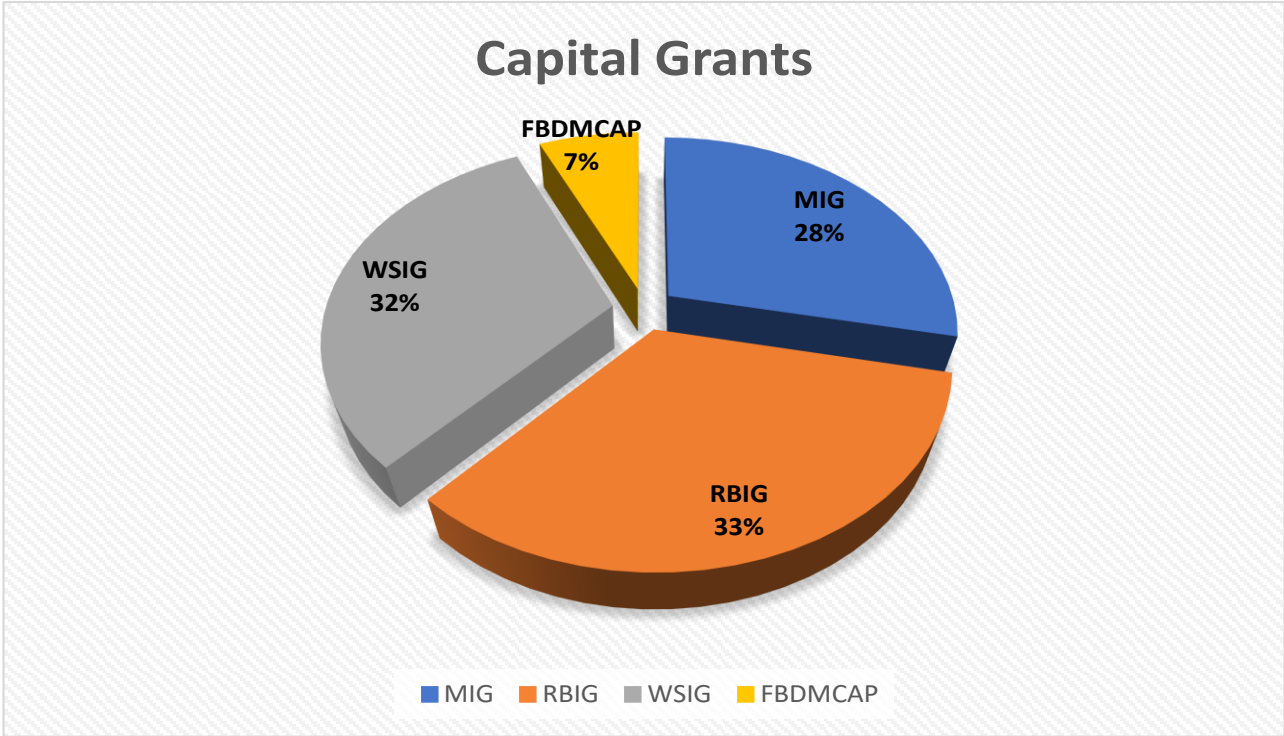


### Transfers and subsidies: Capital Grants

Total transfers and subsidies capital grants amount to **R41 935 million** for 2026/2027 financial year. The following table gives a breakdown on capital transfers and subsidies allocated to the municipality as per the Dora.

NC093 Magareng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>Capital</b>										
National Government										
Monetary Allocations										
INEP: RECEIPTS		-	(0)	-	-	-	-	-	934	964
MIG: RECEIPTS		37 224	17 619	22 238	12 641	12 641	12 641	12 743	13 661	13 952
RBIG: RECEIPTS		-	12 011	25 307	9 960	9 960	18 960	15 000	-	-
WSIG: RECEIPTS		9 000	19 515	25 000	10 000	10 000	10 000	14 192	21 000	21 943
<b>Total Monetary Allocations</b>		<b>46 224</b>	<b>49 145</b>	<b>72 545</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935 000</b>	<b>35 595 000</b>	<b>36 858 888</b>
<b>Total Capital/National Government</b>		<b>46 224</b>	<b>49 145</b>	<b>72 545</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935 000</b>	<b>35 595 000</b>	<b>36 858 888</b>
Provincial Government										
Monetary Allocations										
LIBRARY GRANT: RECEIPTS		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Allocations In-kind										
Other transfers/grants [insert description]										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/Provincial Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
District Municipalities										
Monetary Allocations										
FBDMCAP: RECEIPTS		-	4 295	-	-	-	-	3 000	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>4 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000 000</b>	<b>-</b>	<b>-</b>
Allocations In-kind										
Other transfers/grants [insert description]										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/District Municipalities</b>		<b>-</b>	<b>4 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>-</b>	<b>-</b>
<b>Total Capital</b>	5	<b>46 224</b>	<b>53 439</b>	<b>72 545</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935</b>	<b>35 595</b>	<b>36 859</b>



Annual Budget Tables

Part 2: List of Tables

1.1 Table A1-Budget Summary

NC093 Magareng - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	12 263	12 916	13 247	15 251	15 251	15 251	12 543	15 769	16 290	16 811
Service charges	32 468	31 972	38 331	42 146	42 146	42 146	36 869	43 897	45 346	46 797
Investment revenue	10 912	357	385	46	46	46	-	48	49	51
Transfer and subsidies - Operational	69 502	76 049	73 429	76 862	78 177	78 177	67 369	74 915	72 311	75 969
Other own revenue	8 984	35 025	33 029	36 184	35 817	35 817	26 239	37 224	38 453	39 683
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>134 129</b>	<b>156 319</b>	<b>158 421</b>	<b>170 489</b>	<b>171 437</b>	<b>171 437</b>	<b>143 019</b>	<b>171 853</b>	<b>172 448</b>	<b>179 311</b>
Employee costs	48 606	47 180	50 059	59 997	57 792	57 792	46 132	64 842	65 865	69 401
Remuneration of councillors	4 673	5 257	5 278	5 270	5 426	5 426	4 473	5 443	5 622	5 802
Depreciation, amortisation and impairment	23 542	18 423	15 899	23 541	15 494	15 494	12 912	15 003	15 498	15 994
Interest, Dividends and Rent on Land	7 549	1 958	5 667	600	2 833	2 833	193	2 930	3 026	3 123
Inventory consumed and bulk purchases	39 901	37 300	47 909	39 050	39 512	39 512	14 458	37 339	38 668	39 899
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 251	33 827	74 764	58 943	68 289	68 289	39 644	71 162	69 185	71 321
<b>Total Expenditure</b>	<b>147 522</b>	<b>143 945</b>	<b>199 577</b>	<b>187 401</b>	<b>189 347</b>	<b>189 347</b>	<b>117 813</b>	<b>196 719</b>	<b>197 865</b>	<b>205 541</b>
<b>Surplus/(Deficit)</b>	<b>(13 393)</b>	<b>12 374</b>	<b>(41 156)</b>	<b>(16 911)</b>	<b>(17 910)</b>	<b>(17 910)</b>	<b>25 206</b>	<b>(24 866)</b>	<b>(25 417)</b>	<b>(26 231)</b>
Transfers and subsidies - capital (monetary allocations)	24 071	50 290	71 924	32 601	41 601	41 601	-	44 935	35 595	36 872
Transfers and subsidies - capital (in-kind)	1 725	4 894	2 252	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12 403</b>	<b>67 558</b>	<b>33 020</b>	<b>15 690</b>	<b>23 691</b>	<b>23 691</b>	<b>25 206</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>12 403</b>	<b>67 558</b>	<b>33 020</b>	<b>15 690</b>	<b>23 691</b>	<b>23 691</b>	<b>25 206</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>25 368</b>	<b>51 549</b>	<b>62 335</b>	<b>36 361</b>	<b>45 361</b>	<b>45 361</b>	<b>28 246</b>	<b>48 861</b>	<b>39 650</b>	<b>41 057</b>
Transfers recognised - capital	23 885	51 549	61 941	32 601	41 601	41 601	26 449	44 935	35 595	36 872
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 482	-	394	3 760	3 760	3 760	1 797	3 926	4 055	4 185
<b>Total sources of capital funds</b>	<b>25 368</b>	<b>51 549</b>	<b>62 335</b>	<b>36 361</b>	<b>45 361</b>	<b>45 361</b>	<b>28 246</b>	<b>48 861</b>	<b>39 650</b>	<b>41 057</b>
<b>Financial position</b>										
Total current assets	91 343	47 495	56 306	23 633	65 083	65 083	25 173	89 930	117 410	145 440
Total non current assets	453 767	480 911	521 052	515 142	550 957	550 957	15 334	553 991	561 449	579 554
Total current liabilities	323 564	306 901	338 574	303 902	373 850	373 850	20 619	376 316	388 734	401 174
Total non current liabilities	5 503	5 550	4 570	5 905	6 802	6 802	-	4 570	4 720	4 871
Community wealth/Equity	210 564	210 698	189 696	224 403	235 389	235 389	20 078	263 036	285 405	318 949
<b>Cash flows</b>										
Net cash from (used) operating	1 236	75 381	104 027	35 732	110 260	110 260	62 383	81 481	69 328	71 685
Net cash from (used) investing	(16 406)	(51 374)	(62 636)	(36 076)	(45 377)	(45 377)	(27 413)	(53 212)	(44 145)	(45 695)
Net cash from (used) financing	314	(12)	38	25	25	25	20	39	41	42
<b>Cash/cash equivalents at the year end</b>	<b>(14 615)</b>	<b>24 728</b>	<b>42 533</b>	<b>785</b>	<b>13 693</b>	<b>13 693</b>	<b>34 990</b>	<b>29 722</b>	<b>54 946</b>	<b>80 977</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	(14 615)	24 728	42 533	785	13 693	13 693	34 990	29 722	54 946	80 977
Application of cash and investments	295 467	287 435	317 514	268 998	345 830	345 830	13 175	364 364	378 190	390 018
<b>Balance - surplus (shortfall)</b>	<b>(310 082)</b>	<b>(262 707)</b>	<b>(274 980)</b>	<b>(268 213)</b>	<b>(332 138)</b>	<b>(332 138)</b>	<b>21 814</b>	<b>(334 642)</b>	<b>(323 245)</b>	<b>(309 042)</b>
<b>Asset management</b>										
Asset register summary (WDV)	475 732	513 530	558 203	537 107	588 561	588 561	-	591 595	600 294	619 642
Depreciation	23 788	18 423	15 899	23 541	15 494	15 494	-	15 003	15 498	15 994
Renewal and Upgrading of Existing Assets	23 885	51 549	61 941	34 616	43 506	43 506	-	46 280	36 050	37 329
Repairs and Maintenance	4 422	2 722	1 687	7 650	7 456	7 456	-	8 230	5 919	6 108
<b>Free services</b>										
Cost of Free Basic Services provided	281	1 360	376	12 614	12 614	12 614	-	12 882	13 307	13 733
Revenue cost of free services provided	1 038	1 089	1 142	1 480	1 480	1 480	-	1 530	1 581	1 631
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

1.2 Table A2-Budgeted Financial Performance (Revenue and Expenditure by function)

NC093 Magareng - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>	1									
<i>Governance and administration</i>		89 770	96 186	93 074	97 779	98 793	98 793	96 370	97 057	101 508
Executive and council		59 064	65 798	66 243	67 612	68 427	68 427	68 165	67 920	71 538
Finance and administration		30 705	30 388	26 831	30 167	30 366	30 366	28 205	29 137	29 970
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 844	1 982	2 002	3 023	2 957	2 957	3 015	3 114	3 212
Community and social services		855	1 290	1 195	1 354	1 354	1 354	1 358	1 403	1 446
Sport and recreation		35	43	51	324	324	324	335	346	357
Public safety		954	649	756	1 345	1 278	1 278	1 322	1 365	1 409
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 671	176	-	450	450	450	450	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 671	176	-	450	450	450	450	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		61 640	113 159	137 520	101 838	110 838	110 838	116 953	107 872	111 462
Energy sources		13 907	19 481	19 618	22 750	22 750	22 750	23 978	25 238	26 059
Water management		31 806	48 508	64 584	38 293	47 293	47 293	46 957	29 222	30 011
Waste water management		8 390	34 601	41 434	28 468	28 468	28 468	33 272	40 245	41 804
Waste management		7 537	10 569	11 884	12 327	12 327	12 327	12 746	13 166	13 588
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	159 925	211 503	232 597	203 090	213 038	213 038	216 788	208 043	216 183
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		59 659	62 665	82 379	77 433	77 481	77 481	75 659	75 394	79 152
Executive and council		15 645	13 669	13 469	15 074	15 857	15 857	16 453	14 783	15 978
Finance and administration		44 014	48 995	68 909	62 359	61 624	61 624	59 206	60 611	63 174
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		18 576	13 046	12 247	16 757	15 184	15 184	17 950	18 542	19 134
Community and social services		6 737	2 427	2 301	2 467	2 485	2 485	2 532	2 616	2 698
Sport and recreation		3 475	2 898	3 314	6 712	5 454	5 454	7 104	7 338	7 573
Public safety		4 383	3 459	3 746	4 146	4 227	4 227	5 235	5 407	5 580
Housing		3 983	4 263	2 885	3 432	3 018	3 018	3 080	3 181	3 283
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 005	9 889	8 063	9 782	9 999	9 999	12 898	12 859	13 270
Planning and development		4 325	5 539	5 950	6 883	6 111	6 111	9 926	10 254	10 582
Road transport		1 680	4 351	2 114	2 899	3 887	3 887	2 972	2 605	2 688
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		81 488	122 074	109 659	93 067	86 684	86 684	90 212	91 071	93 985
Energy sources		23 342	55 978	38 947	42 018	35 304	35 304	36 808	37 558	38 759
Water management		27 556	37 168	34 066	24 925	27 471	27 471	28 228	27 972	28 867
Waste water management		23 711	19 276	25 178	19 993	19 609	19 609	19 814	20 003	20 643
Waste management		6 878	9 652	11 468	6 130	4 300	4 300	5 362	5 539	5 716
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	165 728	207 674	212 347	197 039	189 347	189 347	196 719	197 865	205 541
<b>Surplus/(Deficit) for the year</b>		(5 803)	3 829	20 249	6 052	23 691	23 691	20 069	10 178	10 641

### 1.3 Table A3-Budgeted Financial Performance by Municipal Vote

NC093 Magareng - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 01 - Executive & Council		59 064	65 798	66 243	67 612	68 175	68 175	68 165	67 920	71 538
Vote 02 - Office Of The Municipal Manager		-	-	-	-	252	252	-	-	-
Vote 03 - Corporate Services		382	175	(236)	-	(301)	(301)	(301)	(311)	(321)
Vote 04 - Financial Services		30 323	30 213	27 067	30 167	30 667	30 667	28 506	29 448	30 291
Vote 05 - Municipal Infrastructure		68 311	113 335	130 670	89 961	98 961	98 961	104 657	94 706	97 874
Vote 06 - Community Services		-	-	6 923	15 350	15 283	15 283	15 761	16 280	16 800
Vote 07 - Public Safety & Transport		1 844	1 982	1 930	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>159 925</b>	<b>211 503</b>	<b>232 597</b>	<b>203 090</b>	<b>213 038</b>	<b>213 038</b>	<b>216 788</b>	<b>208 043</b>	<b>216 183</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 01 - Executive & Council		12 418	12 749	12 397	12 407	13 169	13 169	13 467	11 966	13 072
Vote 02 - Office Of The Municipal Manager		658	920	849	2 478	2 498	2 498	2 780	2 602	2 685
Vote 03 - Corporate Services		15 075	15 141	17 570	19 293	19 268	19 268	19 570	20 216	20 863
Vote 04 - Financial Services		29 007	33 854	51 414	43 144	42 435	42 435	39 716	40 478	42 397
Vote 05 - Municipal Infrastructure		87 116	129 300	114 386	93 982	89 439	89 439	94 483	95 018	98 059
Vote 06 - Community Services		-	-	9 699	18 878	16 235	16 235	19 994	20 653	21 313
Vote 07 - Public Safety & Transport		14 468	8 784	173	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		6 986	6 926	5 860	6 857	6 304	6 304	6 710	6 931	7 153
Vote 10 - Hunan Settlements		-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>165 728</b>	<b>207 674</b>	<b>212 347</b>	<b>197 039</b>	<b>189 347</b>	<b>189 347</b>	<b>196 719</b>	<b>197 865</b>	<b>205 541</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>(5 803)</b>	<b>3 829</b>	<b>20 249</b>	<b>6 052</b>	<b>23 691</b>	<b>23 691</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>

1.4 Table A4-Budgeted Financial Performance (Revenue and Expenditure)

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	13 907	14 600	17 723	19 592	19 592	19 592	18 975	20 576	21 255	21 935
Service charges - Water	2	6 010	3 264	4 786	5 424	5 424	5 424	4 864	5 609	5 794	5 979
Service charges - Waste Water Management	2	8 041	8 069	9 085	9 775	9 775	9 775	7 366	10 107	10 441	10 775
Service charges - Waste Management	2	4 509	6 050	6 737	7 355	7 355	7 355	5 663	7 605	7 856	8 107
Sale of Goods and Rendering of Services	2	517	531	943	1 232	1 232	1 232	597	1 274	1 316	1 358
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	6 048	19 311	21 670	25 462	25 462	25 462	19 337	26 507	27 381	28 257
Interest earned from Current and Non Current Assets	2	10 912	357	385	46	46	46	-	48	49	51
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	9	23	38	38	38	15	39	40	41
Rental from Fixed Assets	2	1	6	16	327	327	327	-	338	349	361
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	3 698	8 405	3 520	732	666	666	296	689	712	734
<b>Non-Exchange Revenue</b>											
Property rates	2	12 263	12 916	13 247	15 251	15 251	15 251	12 543	15 769	16 290	16 811
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	586	395	225	612	612	612	10	633	654	675
Licences or permits	2	(2 251)	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	69 502	76 049	73 429	76 862	78 177	78 177	67 369	74 915	72 311	75 969
Interest	2	-	5 986	6 681	7 781	7 781	7 781	5 984	8 046	8 312	8 578
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	208	252	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	382	175	(301)	-	(301)	(301)	-	(301)	(311)	(321)
Other Gains	2	-	-	-	-	-	-	-	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>134 129</b>	<b>156 319</b>	<b>158 421</b>	<b>170 489</b>	<b>171 437</b>	<b>171 437</b>	<b>143 019</b>	<b>171 853</b>	<b>172 448</b>	<b>179 311</b>
<b>Expenditure</b>											
Employee related costs	2	48 606	47 180	50 059	59 997	57 792	57 792	46 132	64 842	65 865	69 401
Remuneration of councillors	2	4 673	5 257	5 278	5 270	5 426	5 426	4 473	5 443	5 622	5 802
Bulk purchases - electricity	2	23 257	26 694	31 322	25 000	25 000	25 000	5 112	25 000	25 825	26 651
Inventory consumed	2,8	16 644	10 606	16 587	14 050	14 512	14 512	9 346	12 339	12 843	13 248
Debt impairment	2,3	-	-	38 337	22 245	24 587	24 587	15 089	25 078	25 906	26 735
Depreciation, amortisation and impairment	2	23 542	18 423	15 899	23 541	15 494	15 494	12 912	15 003	15 498	15 994
Interest, Dividends and Rent on Land	2	7 549	1 968	5 667	600	2 833	2 833	193	2 930	3 026	3 123
Contracted services	2	5 922	11 668	14 322	16 283	20 119	20 119	9 028	20 409	18 162	18 697
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	-	569	569	569	1 000	1 033	1 066
Operational costs	2	12 826	19 054	18 177	19 810	21 051	21 051	14 958	22 711	22 055	22 729
Disposal of Fixed and Intangible Assets	2	4 503	3 105	-	-	-	-	-	-	-	-
Other Losses	2	-	-	3 928	604	1 964	1 964	-	1 964	2 029	2 094
<b>Total Expenditure</b>		<b>147 522</b>	<b>143 945</b>	<b>199 577</b>	<b>187 401</b>	<b>189 347</b>	<b>189 347</b>	<b>117 813</b>	<b>196 719</b>	<b>197 865</b>	<b>205 541</b>
<b>Surplus/(Deficit)</b>		<b>(13 393)</b>	<b>12 374</b>	<b>(41 156)</b>	<b>(16 911)</b>	<b>(17 910)</b>	<b>(17 910)</b>	<b>25 206</b>	<b>(24 866)</b>	<b>(25 417)</b>	<b>(26 231)</b>
Transfers and subsidies - capital (monetary allocations)	6	24 071	50 290	71 924	32 601	41 601	41 601	-	44 935	35 595	36 872
Transfers and subsidies - capital (in-kind)	6	1 725	4 894	2 252	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>12 403</b>	<b>67 558</b>	<b>33 020</b>	<b>15 690</b>	<b>23 691</b>	<b>23 691</b>	<b>25 206</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>12 403</b>	<b>67 558</b>	<b>33 020</b>	<b>15 690</b>	<b>23 691</b>	<b>23 691</b>	<b>25 206</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>12 403</b>	<b>67 558</b>	<b>33 020</b>	<b>15 690</b>	<b>23 691</b>	<b>23 691</b>	<b>25 206</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>12 403</b>	<b>67 558</b>	<b>33 020</b>	<b>15 690</b>	<b>23 691</b>	<b>23 691</b>	<b>25 206</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>

Operating Revenue Framework

For Magareng Local Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that

we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

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

- National Treasury's guidelines and macroeconomic policy.
- Growth in the Municipality and continued economic development.
- Efficient revenue management, which aims to ensure a **70 per cent** annual collection rate for property rates and other key service charges.
- Warrenton tariff increases as approved by the National Energy Regulator of South Africa (NERSA);
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Magareng local municipality.

**Consolidated Overview of the 2026/2027 MTREF Budget.**

**The following budget principles informed the compilation of the 2026/2027 MTREF:**

- Consumer Price Inflation (CPI) 3,4% in 2026/2027 ,2027/2028 3.3%, and 2028/2029 3.2% as stated in circular 134.
- The National Energy Regulator of South Africa (NERSA) recommended 9% tariffs increase on electricity which was used to compile the Draft Budget 2026/27. The tariff might change, as the municipality still has to submit the Cost of Supply to NERSA and the approved tariff will be implemented for 2026/27 Final budget.
- The salary and wages increase of 4.75% for the 2026/2027 financial year as per the Collective Agreement issued on the 13<sup>th</sup> of March 2026.
- Management aims to ensure a **70 per cent** annual collection rate for property rates and other key service charges.

The following table is a high-level summary of the 2026/2027 budget and MTREF (classified per main type of operating Revenue and Expenditure)

**A4 - Summary of revenue classified by main revenue source.**

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework					
		Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
R thousand	1						
<b>Revenue</b>							
<b>Exchange Revenue</b>							
Service charges - Electricity	2	20 576 050,00	12%	21 255 063,00	12%	21 935 224,00	12%
Service charges - Water	2	5 608 829,00	3%	5 793 923,00	3%	5 979 327,00	3%
Service charges - Waste Water Management	2	10 107 365,00	6%	10 440 909,00	6%	10 775 018,00	6%
Service charges - Waste Management	2	7 604 843,00	4%	7 855 803,00	5%	8 107 189,00	5%
Sale of Goods and Rendering of Services	2	1 273 502,00	1%	1 315 528,00	1%	1 357 626,00	1%
Interest earned from Receivables	2	26 506 559,00	15%	27 381 277,00	16%	28 257 479,00	16%
Interest earned from Current and Non Current Assets	2	47 626,00	0%	49 198,00	0%	50 772,00	0%
Rent on Land	2	38 862,00	0%	40 145,00	0%	41 429,00	0%
Rental from Fixed Assets	2	338 332,00	0%	349 498,00	0%	360 681,00	0%
Operational Revenue	2	688 775,00	0%	711 506,00	0%	734 274,00	0%
<b>Non-Exchange Revenue</b>							
Property rates	2	15 769 150,00	9%	16 289 531,00	9%	16 810 798,00	9%
Fines, penalties and forfeits	2	632 937,00	0%	653 824,00	0%	674 746,00	0%
Transfer and subsidies - Operational	2	74 915 000,00	44%	72 311 000,00	42%	75 969 000,00	42%
Interest	2	8 046 032,00	5%	8 311 551,00	5%	8 577 521,00	5%
Gains on disposal of Fixed and Intangible Assets	2	- 300 719,00	0%	- 310 643,00	0%	- 320 584,00	0%
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>171 853 143,00</b>	<b>100%</b>	<b>172 448 113,00</b>	<b>100%</b>	<b>179 310 500,00</b>	<b>100%</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

**Revenue Generated from Rates and Services Charges** form a significant amount of the revenue basket for the municipality. In the 2026/27 financial year, revenue from rates and services charges totaled **R59 666 million** which increases to **R61 635 million, R63 608 million** for 2026/27, 2027/28 and 2028/29 respective financial years of the MTREF. A notable trend is the increase in the total percentage revenue generated from rates and services charges which increases by 3.4% in 2026/27, 3.3% and 3.2 2027/28 and 2028/29 respectively. This growth can be mainly attributed by CPI as per Circular 134. This increase in CPI excludes Service Charge in Electricity as the municipality has used proposed 9% increase as per NERSA guidance for 2026/27.

The largest sources are transfers and subsidies which consist of our operational grants FMG **R3 000 million**, Equitable share **R66 815 million**, EPWP **R1 350 million**, Library Grant **R1 250 million** and FBDM O & M **R 2 500 million**. Which results in total operating grants and transfers allocation of **R74 915 million** in 2026/2027 financial year.

### Operating Expenditure Framework

The Municipal’s expenditure framework for the 2026/2027 budget and MTREF are informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit.
- Funding of the budget over the medium-term is informed by Section 18 and 19 of the MFMA.

The following table is a high-level summary of the 2026/2027 budget and MTREF (classified per main type of operating expenditure):

#### A4 - Summary of operating expenditure by standard classification item

NC093 Magareng - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework					
		Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
R thousand	1						
<b>Expenditure</b>							
Employee related costs	2	64 842 010,00	33%	65 865 278,00	33%	69 401 348,00	34%
Remuneration of councillors	2	5 442 724,00	3%	5 622 346,00	3%	5 802 257,00	3%
Bulk purchases - electricity	2	25 000 000,00	13%	25 825 000,00	13%	26 651 400,00	13%
Inventory consumed	2,8	12 339 376,00	6%	12 843 279,00	6%	13 247 869,00	6%
Debt impairment	2,3	25 077 984,00	13%	25 905 566,00	13%	26 734 541,00	13%
Depreciation, amortisation and impairment	2	15 003 039,00	8%	15 498 144,00	8%	15 994 085,00	8%
Interest, Dividends and Rent on Land	2	2 929 786,00	1%	3 026 469,00	2%	3 123 316,00	2%
Contracted services	2	20 409 344,00	10%	18 162 171,00	9%	18 697 265,00	9%
Transfers and subsidies	2	-	0%	-		-	
Irrecoverable debts written off	2	1 000 000,00	1%	1 033 000,00	1%	1 066 056,00	1%
Operational costs	2	22 710 605,00	12%	22 055 207,00	11%	22 729 190,00	11%
Disposal of Fixed and Intangible Assets	2	-		-		-	
Other Losses	2	1 964 020,00	1%	2 028 833,00	1%	2 093 756,00	1%
<b>Total Expenditure</b>		<b>196 718 888,00</b>	<b>100%</b>	<b>197 865 293,00</b>	<b>100%</b>	<b>205 541 083,00</b>	<b>100%</b>

**Employee Related Costs** for the 2026/2027 financial year total to **R64 842 million** which is equal to 33% of total operating expenditure. This is based on circular No 4 of 2026 that was issued on the 13<sup>th</sup> of March 2026 from SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 4.75 per cent for the 2026/2027 financial year. An annual increase of 3.3 per cent has been included in 2027/2028 and 3.2% in 2028/2029 MTREF as per the Circular 134.

Only critical vacancies will be prioritized within the 2026/2027 financial year. The total amount for the vacant post's amounts to **R8 million** in the 2026/27 financial year. In addition, expenditure against overtime has slightly increased from **R1 259 million** to **R1 406 million** for 2025/26 to 2026/27, the provision made against this line item is for emergency services and other critical functions (departments).

**Councilors' Remuneration** amounts to **R5 443 million**, which equals 3 per cent of the total operating expenditure. The cost associated with the remuneration of councilors is determined by the Minister of Cooperatives Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in compiling the Municipal's budget.

**The Provision of Debt Impairment** was determined based on the 2024/2025 Annual Financial Statement for the year and the Credit control and debt collection policy (Debt Write-off) Policy of the Municipality. The Provision for Debt Impairment increased to **R25 078 million** in 2025/26, although according to the Annual Financial Statements of 2024/2025 financial year Debt Impairment amounts to **R50 156 million**, due to the unfunded budget the municipality budgeted for 50% of the **R50 156 million**. While this expenditure is a non-cash flow item, it is informed the by the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

**Provision for Depreciation** and asset impairment has been provided for in line with the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption in line with GRAP 17. Accounting standard requires bringing in a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation compared to previous years. The Provision for Depreciation, amortisation and Impairment amounts to **R15 003 million** in

2025/26, which is according to the audited Annual Financial Statements for 2024/2025 financial year.

**Bulk purchases** are directly informed by the purchase of electricity from Eskom and water from Vaalharts. Due to financial constraints, the municipality has been consistent with budget of **R25 000 million** in Bulk Purchases- Eskom and for the Bulk Water- Vaalharts, municipality Budgeted **R 5 830 million**.

**Operational Costs** comprise amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. In line with the municipal's repairs and maintenance plan this group of expenditure has been prioritized to ensure sustainability of the municipal's infrastructure for 2026/2027 the appropriation against this group of expenditure amounts to **R22 711 million**. For the two outer years growth has been limited to 3.3% for 2027/2028 and 3.2 % for the 2028/2029 financial years.

**Contracted services** as part of the compilation of the 2026/2027 MTREF this group of expenditure was critically evaluated, and operational efficiencies were enforced. In the 2026/2027 financial year, this group of expenditure amounts to **R20 409 million**. For the two outer years growth has been limited to 3.3% and 3.2% for 2027/2028 and 2028/2029 financial years respectively.

**Interest (Finance Costs)** was determined based on the 2024/2025 Annual Financial Statement according to the audited financial statement the total finance cost actuals was **R5.667 million**. The Provision for finance cost (interest) amounts to **R2 938 million** in 2026/27 Final Budget according to the unfunded budget the municipality budgeted for 50% of the **R5 667 million**.

1.5 Table A5-Budgeted Capital Expenditure by Standard Classification.

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>	2										
<i>Multi-year expenditure to be appropriated</i>											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	394	1 210	1 320	1 320	1 241	1 777	1 836	1 895
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		-	-	-	100	100	100	-	3 104	107	111
Vote 06 - Community Services		-	-	-	450	360	360	-	500	517	533
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	394	1 760	1 780	1 780	1 241	5 381	2 459	2 538
<i>Single-year expenditure to be appropriated</i>	2										
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		-	-	-	600	580	580	383	1 130	1 167	1 205
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		25 368	51 549	61 941	33 001	42 001	42 001	26 449	42 350	36 023	37 314
Vote 06 - Community Services		-	-	-	1 000	1 000	1 000	174	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		25 368	51 549	61 941	34 601	43 581	43 581	27 006	43 480	37 191	38 519
<b>Total Capital Expenditure - Vote</b>		25 368	51 549	62 335	36 361	45 361	45 361	28 246	48 861	39 650	41 057
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>											
Executive and council		-	-	394	1 810	1 900	1 900	1 624	2 907	3 003	3 099
Finance and administration		-	-	394	1 810	1 900	1 900	1 624	2 907	3 003	3 099
Internal audit		-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>											
Community and social services		-	-	-	1 450	1 360	1 360	174	500	517	533
Sport and recreation		-	-	-	300	210	210	-	500	517	533
Public safety		-	-	-	1 150	1 150	1 150	174	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>											
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>											
Energy sources		25 368	51 549	61 941	33 101	42 101	42 101	26 449	45 454	36 131	37 425
Water management		23 885	34 482	44 398	500	500	500	-	519	1 470	1 530
Waste water management		1 482	17 067	17 543	22 601	31 601	31 601	20 397	30 743	13 661	13 952
Waste management		-	-	-	10 000	10 000	10 000	6 052	14 192	21 000	21 943
<i>Other</i>											
<b>Total Capital Expenditure - Functional</b>	3	25 368	51 549	62 335	36 361	45 361	45 361	28 246	48 861	39 650	41 057
<b>Funded by:</b>											
National Government		23 885	36 794	61 941	32 601	41 601	41 601	26 449	41 935	35 595	36 872
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	3 000	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	14 755	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	23 885	51 549	61 941	32 601	41 601	41 601	26 449	44 935	35 595	36 872
<b>Borrowing</b>	6										
<b>Internally generated funds</b>		1 482	-	394	3 760	3 760	3 760	1 797	3 926	4 055	4 185
<b>Total Capital Funding</b>	7	25 368	51 549	62 335	36 361	45 361	45 361	28 246	48 861	39 650	41 057

### 1.6 Table A6-Budgeted Financial Position

NC093 Magareng - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	734	1 104	1 414	(60 742)	1 414	1 414	(1 304)	29 721	54 945	80 976
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	23 459	(20 998)	(30 730)	20 262	(30 730)	(30 730)	17 389	(42 529)	(43 664)	(45 061)
Receivables from non-exchange transactions	3	8 952	1 878	16 114	14 699	24 891	24 891	8 179	30 643	31 655	32 668
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	116	121	6	121	6	6	(321)	6	7	7
VAT Receivable	6	59 352	67 344	71 297	50 562	71 297	71 297	1 232	73 935	76 375	78 819
Other current assets	7	(1 270)	(1 953)	(1 795)	(1 270)	(1 795)	(1 795)	(1)	(1 847)	(1 908)	(1 969)
<b>Total current assets</b>		<b>91 343</b>	<b>47 495</b>	<b>56 306</b>	<b>23 633</b>	<b>65 083</b>	<b>65 083</b>	<b>25 173</b>	<b>89 930</b>	<b>117 410</b>	<b>145 440</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	24 867	24 867	21 079	24 868	21 079	21 079	-	21 079	21 775	22 472
Property, plant and equipment	10	428 519	455 660	497 770	489 691	527 386	527 386	15 044	530 289	536 966	554 287
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	371	371	371	371	371	371	-	371	383	396
Intangible assets	14	10	13	1 831	213	2 121	2 121	290	2 251	2 325	2 399
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	0	0	0	0	-	-	-	0	0	0
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>453 767</b>	<b>480 911</b>	<b>521 052</b>	<b>515 142</b>	<b>550 957</b>	<b>550 957</b>	<b>15 334</b>	<b>553 991</b>	<b>561 449</b>	<b>579 554</b>
<b>TOTAL ASSETS</b>		<b>545 110</b>	<b>528 406</b>	<b>577 357</b>	<b>538 775</b>	<b>616 041</b>	<b>616 041</b>	<b>40 508</b>	<b>643 921</b>	<b>678 860</b>	<b>724 994</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	1 309	1 330	1 358	1 334	1 396	1 396	23	1 397	1 443	1 489
Trade and other payables from exchange transactions	20	284 643	273 144	299 749	266 511	332 136	332 136	(25 239)	337 285	348 415	359 565
Trade and other payables from non-exchange transactions	21	9 019	805	1 451	9 019	1 451	1 451	42 486	1 451	1 499	1 547
Provision	22	4 850	6 662	7 428	6 307	10 115	10 115	(401)	7 428	7 673	7 918
VAT Payable	23	23 743	24 960	28 589	20 731	28 753	28 753	3 751	28 755	29 704	30 655
Other current liabilities	24	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>323 564</b>	<b>306 901</b>	<b>338 574</b>	<b>303 902</b>	<b>373 850</b>	<b>373 850</b>	<b>20 619</b>	<b>376 316</b>	<b>388 734</b>	<b>401 174</b>
<b>Non current liabilities</b>											
Financial liabilities	25	794	730	669	1 085	669	669	-	669	691	713
Provision	26	4 709	4 820	3 901	4 820	6 133	6 133	-	3 901	4 029	4 158
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>5 503</b>	<b>5 550</b>	<b>4 570</b>	<b>5 905</b>	<b>6 802</b>	<b>6 802</b>	<b>-</b>	<b>4 570</b>	<b>4 720</b>	<b>4 871</b>
<b>TOTAL LIABILITIES</b>		<b>329 067</b>	<b>312 450</b>	<b>343 143</b>	<b>309 807</b>	<b>380 652</b>	<b>380 652</b>	<b>20 619</b>	<b>380 885</b>	<b>393 454</b>	<b>406 045</b>
<b>NET ASSETS</b>		<b>216 043</b>	<b>215 956</b>	<b>234 214</b>	<b>228 968</b>	<b>235 389</b>	<b>235 389</b>	<b>19 889</b>	<b>263 036</b>	<b>285 405</b>	<b>318 949</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	210 564	210 698	189 696	224 403	235 389	235 389	20 078	263 036	285 405	318 949
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>32</b>	<b>210 564</b>	<b>210 698</b>	<b>189 696</b>	<b>224 403</b>	<b>235 389</b>	<b>235 389</b>	<b>20 078</b>	<b>263 036</b>	<b>285 405</b>	<b>318 949</b>

1.7 Table A7-Budgeted Cash Flow

NC093 Magareng - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		7 365	6 993	5 068	9 150	9 150	9 150	7 566	11 038	11 403	11 768
Service charges		31 256	45 907	20 156	25 207	25 207	25 207	20 764	30 737	31 751	32 767
Other revenue		(30 145)	5 645	62 979	15 144	91 971	91 971	20 747	54 325	67 999	68 706
Transfers and Subsidies - Operational	1	67 209	65 921	69 243	76 862	77 925	77 925	71 363	74 915	72 311	75 969
Transfers and Subsidies - Capital	1	46 224	53 439	72 545	32 601	41 601	41 601	36 281	44 935	35 595	36 859
Interest		-	357	790	20 319	15 283	15 283	1 121	15 788	16 309	16 831
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(120 673)	(102 883)	(126 754)	(142 952)	(148 043)	(148 043)	(95 459)	(147 328)	(163 013)	(168 091)
Finance charges		-	-	-	(600)	(2 833)	(2 833)	-	(2 930)	(3 026)	(3 123)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 236</b>	<b>75 381</b>	<b>104 027</b>	<b>35 732</b>	<b>110 260</b>	<b>110 260</b>	<b>62 383</b>	<b>81 481</b>	<b>69 328</b>	<b>71 685</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	175	(301)	-	(301)	(301)	-	(301)	(311)	(321)
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(16 406)	(51 549)	(62 335)	(36 076)	(45 076)	(45 076)	(27 413)	(48 861)	(39 650)	(41 057)
Retention (Capital)		-	-	-	-	-	-	-	(4 050)	(4 184)	(4 318)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(16 406)</b>	<b>(51 374)</b>	<b>(62 636)</b>	<b>(36 076)</b>	<b>(45 377)</b>	<b>(45 377)</b>	<b>(27 413)</b>	<b>(53 212)</b>	<b>(44 145)</b>	<b>(45 695)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(5)	(12)	38	25	25	25	20	39	41	42
<b>Payments</b>											
Repayment of borrowing		319	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>314</b>	<b>(12)</b>	<b>38</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>39</b>	<b>41</b>	<b>42</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(14 856)</b>	<b>23 994</b>	<b>41 429</b>	<b>(319)</b>	<b>64 908</b>	<b>64 908</b>	<b>34 990</b>	<b>28 308</b>	<b>25 224</b>	<b>26 031</b>
Cash/cash equivalents at the year begin:	2	242	734	1 104	1 104	(51 216)	(51 216)	-	1 414	29 722	54 946
Cash/cash equivalents at the year end:	2	(14 615)	24 728	42 533	785	13 693	13 693	34 990	29 722	54 946	80 977

Please note that cash flow will be determined by the revenue collection rate, the estimated and forecasted collection rate is **70%** for the **2026/2027** financial year.

1.8 Table A8-Cash Backed Reserves/ accumulated surplus reconciliation

NC093 Magareng - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	(14 615)	24 728	42 533	785	13 693	13 693	34 990	29 722	54 946	80 977
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>(14 615)</b>	<b>24 728</b>	<b>42 533</b>	<b>785</b>	<b>13 693</b>	<b>13 693</b>	<b>34 990</b>	<b>29 722</b>	<b>54 946</b>	<b>80 977</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		9 019	805	1 451	9 019	1 451	1 451	42 486	1 451	1 499	1 547
Unspent borrowing											
Statutory requirements	2	(732)	-	(145)	(732)	(145)	(145)	(145)	(145)	(150)	(155)
Other working capital requirements	3	282 330	279 968	308 781	254 404	337 310	337 310	(36 192)	355 631	369 169	380 709
Other provisions		4 850	6 662	7 428	6 307	7 215	7 215	7 027	7 428	7 673	7 918
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>295 467</b>	<b>287 435</b>	<b>317 514</b>	<b>268 998</b>	<b>345 830</b>	<b>345 830</b>	<b>13 175</b>	<b>364 364</b>	<b>378 190</b>	<b>390 018</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors</b>		<b>(310 082)</b>	<b>(262 707)</b>	<b>(274 980)</b>	<b>(268 213)</b>	<b>(332 138)</b>	<b>(332 138)</b>	<b>21 814</b>	<b>(334 642)</b>	<b>(323 245)</b>	<b>(309 042)</b>
<b>Creditors transferred to Debt Relief - Non-Current po</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors</b>		<b>(310 082)</b>	<b>(262 707)</b>	<b>(274 980)</b>	<b>(268 213)</b>	<b>(332 138)</b>	<b>(332 138)</b>	<b>21 814</b>	<b>(334 642)</b>	<b>(323 245)</b>	<b>(309 042)</b>

# 1.9 Table A9- Asset management

NC093 Magareng - Table A9 Asset Management											
R thousand	Description	Ref	2023/23	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
<b>CAPITAL EXPENDITURE</b>											
<b>Total New Assets</b>											
	Roads Infrastructure	1	1 482	-	394	1 745	1 855	1 855	2 581	3 600	3 728
	Storm water Infrastructure		-	-	-	100	100	100	104	1 041	1 058
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	100	100	100	104	1 041	1 058
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	200	200	200	420	434	448
	Computer Equipment		-	-	-	685	705	705	1 115	1 152	1 188
	Furniture and Office Equipment		-	-	-	600	600	600	536	547	565
	Machinery and Equipment		-	-	-	10	10	10	412	426	440
	Transport Assets		-	-	-	150	150	150	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Nature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	<b>Total National Expenditure Assets</b>	2	11 354	17 067	17 543	10 000	10 000	10 000	17 192	21 000	21 943
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		11 354	17 067	17 543	10 000	10 000	10 000	17 192	21 000	21 943
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Nature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	<b>Total Operating of Existing Assets</b>	6	12 531	34 482	44 308	24 616	33 506	33 506	29 088	15 090	15 386
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		12 531	34 482	44 308	22 400	31 601	31 601	27 515	428	442
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	300	210	210	500	517	533
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	1 315	1 200	1 200	430	444	458
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Nature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	<b>Total CAPITAL EXPENDITURE - Asset class</b>	4	25 368	51 549	62 335	36 361	45 361	45 361	48 861	39 650	41 057
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		23 885	51 549	61 941	32 500	41 601	41 601	44 935	1 470	1 530
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	-	-	-	-	-	-	-	-
	Community Facilities		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	300	210	210	500	517	533
	Other Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	1 315	1 200	1 200	430	444	458
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Nature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
	<b>TOTAL ASSET REGISTER SUMMARY - PPE (WCV)</b>	5	475 732	513 530	558 203	537 107	588 561	588 561	591 595	600 294	619 642
	Roads Infrastructure		(16 507)	(16 507)	(16 507)	(16 507)	(16 507)	(16 507)	(16 507)	(16 507)	(16 748)
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		178 363	158 944	160 621	190 309	156 080	156 080	155 912	161 991	16

### 1.10 Table A10-Basic Service Delivery Measurement

NC093 Magareng - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
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	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		54	233	81	2 674	2 674	2 674	2 765	2 856	2 947
Sanitation (free sanitation service to indigent households)		96	639	145	3 543	3 543	3 543	3 663	3 784	3 905
Electricity/other energy (50kwh per indigent household per month)		22	24	8	4 271	4 271	4 271	4 256	4 396	4 537
Refuse (removed once a week for indigent households)		109	464	141	2 126	2 126	2 126	2 198	2 271	2 343
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	281	1 360	376	12 614	12 614	12 614	12 882	13 307	13 733
<b>Highest level of free service provided per household</b>										
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)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		1 038	1 089	1 142	1 480	1 480	1 480	1 530	1 581	1 631
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
<b>Total revenue cost of subsidised services provided</b>		1 038	1 089	1 142	1 480	1 480	1 480	1 530	1 581	1 631

### Part 3 – Supporting Tables

#### 3.1 Table SA1-Supporting detail to Budgeted Financial Performance.

NC093 Magareng - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance											
Availability Charges		473	1 017	1 368	4 324	4 324	4 324	1 653	2 117	2 187	2 257
Connection/Reconnection		108	83	45	103	103	103	112	164	169	175
Electricity Distribution Revenue for Services											
Electricity Sales		13 349	13 524	16 317	19 436	19 436	19 436	17 220	22 551	23 295	24 041
<b>Total Service charges - Electricity</b>		<b>13 929</b>	<b>14 623</b>	<b>17 730</b>	<b>23 863</b>	<b>23 863</b>	<b>23 863</b>	<b>18 985</b>	<b>24 832</b>	<b>25 651</b>	<b>26 412</b>
<i>Less Revenue Foregone (in excess of 6 kWh per indigent household)</i>											
<i>Less Cost of Free Basis Services (50 kwh per indigent household per</i>		(22)	(24)	(8)	(4 271)	(4 271)	(4 271)	(9)	(4 256)	(4 396)	(4 537)
<b>Net Service charges - Electricity</b>		<b>13 907</b>	<b>14 600</b>	<b>17 722</b>	<b>19 592</b>	<b>19 592</b>	<b>19 592</b>	<b>18 975</b>	<b>20 576</b>	<b>21 255</b>	<b>21 935</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service											
Availability Charges		3 163	3 389	3 559	4 514	4 514	4 514	3 118	4 667	4 821	4 976
Connection/Disconnection		27	8	8	50	50	50	7	52	53	55
Sale		2 874	100	1 300	3 534	3 534	3 534	1 934	3 655	3 775	3 896
Urban Higher Level Service											
<b>Total Service charges - Water</b>		<b>6 064</b>	<b>3 497</b>	<b>4 868</b>	<b>8 098</b>	<b>8 098</b>	<b>8 098</b>	<b>5 058</b>	<b>8 374</b>	<b>8 650</b>	<b>8 927</b>
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent</i>											
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household</i>		(54)	(233)	(81)	(2 674)	(2 674)	(2 674)	(194)	(2 755)	(2 856)	(2 947)
<b>Net Service charges - Water</b>		<b>6 010</b>	<b>3 264</b>	<b>4 786</b>	<b>5 424</b>	<b>5 424</b>	<b>5 424</b>	<b>4 864</b>	<b>5 609</b>	<b>5 794</b>	<b>5 979</b>
<b>Service charges - Waste Water Management</b>											
Sanitation Charges		8 137	8 698	9 230	13 318	13 318	13 318	7 913	13 771	14 225	14 680
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>		<b>8 137</b>	<b>8 698</b>	<b>9 230</b>	<b>13 318</b>	<b>13 318</b>	<b>13 318</b>	<b>7 913</b>	<b>13 771</b>	<b>14 225</b>	<b>14 680</b>
<i>Less Revenue Foregone (in excess of free sanitation service to</i>											
<i>Less Cost of Free Basis Services (free sanitation service to indigent</i>		(96)	(639)	(145)	(3 543)	(3 543)	(3 543)	(546)	(3 663)	(3 784)	(3 905)
<b>Net Service charges - Waste Water Management</b>		<b>8 041</b>	<b>8 059</b>	<b>9 085</b>	<b>9 775</b>	<b>9 775</b>	<b>9 775</b>	<b>7 366</b>	<b>10 107</b>	<b>10 441</b>	<b>10 775</b>
<b>Service charges - Waste Management</b>											
Refuse Removal		4 618	6 514	6 879	9 481	9 481	9 481	6 065	9 803	10 126	10 450
Waste Bins											
<b>Total refuse removal revenue</b>		<b>4 618</b>	<b>6 514</b>	<b>6 879</b>	<b>9 481</b>	<b>9 481</b>	<b>9 481</b>	<b>6 065</b>	<b>9 803</b>	<b>10 126</b>	<b>10 450</b>
<i>Less Revenue Foregone (in excess of one removal a week to indigent</i>											
<i>Less Cost of Free Basis Services (removed once a week to indigent</i>		(109)	(464)	(141)	(2 126)	(2 126)	(2 126)	(402)	(2 198)	(2 271)	(2 343)
<b>Net Service charges - Waste Management</b>		<b>4 509</b>	<b>6 050</b>	<b>6 737</b>	<b>7 355</b>	<b>7 355</b>	<b>7 355</b>	<b>5 663</b>	<b>7 605</b>	<b>7 856</b>	<b>8 107</b>
<b>Sales of Goods and Rendering of Services</b>											
Application Fees for Land Usage				8	49	49	49	18	51	52	54
Cemetery and Burial		88	110	111	104	104	104	76	108	112	115
Cleaning and Removal		348	133	143	136	136	136	138	141	146	150
Clearance Certificates		19	28	34	36	36	36	31	37	38	39
Sale of Goods		2	251	24	104	104	104	323	108	112	115
Valuation Services		60	10	623	802	802	802	11	829	856	884
Water Meter Protectors											
Weightbridge Fees											
<b>Total Sales of Goods and Rendering of Services</b>		<b>517</b>	<b>531</b>	<b>943</b>	<b>1 232</b>	<b>1 232</b>	<b>1 232</b>	<b>597</b>	<b>1 274</b>	<b>1 316</b>	<b>1 358</b>
<b>Agency Services</b>											
<b>District Municipalities</b>											
Western Cape											
<b>Total District Municipalities</b>		-	-	-	-	-	-	-	-	-	-
<b>National</b>											
AARTO											
Department of Environmental Affairs											
<b>Total National</b>		-	-	-	-	-	-	-	-	-	-
<b>Provincial</b>											
Western Cape											
<b>Total Provincial</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Agency Services</b>		-	-	-	-	-	-	-	-	-	-
<b>Interest - Deemed Interest</b>											
<b>Interest earned from Receivables</b>											
Affiliates/Related Parties/Associated Companies											
Electricity			8 685	8 990	11 826	11 826	11 826	8 307	2 952	3 049	3 147
Service Charges		6 048	(455)	-	558	558	558	(111)	577	596	615
Sporting and Other Bodies											
Staff											
Waste Management			4 520	5 146	4 972	4 972	4 972	4 547	5 141	5 310	5 480
Waste Water Management			6 562	7 534	8 106	8 106	8 106	6 594	8 382	8 659	8 936
Water									9 455	9 767	10 080
Shared Services											
<b>Total Interest earned from Receivables</b>		<b>6 048</b>	<b>19 311</b>	<b>21 670</b>	<b>25 462</b>	<b>25 462</b>	<b>25 462</b>	<b>19 337</b>	<b>26 507</b>	<b>27 381</b>	<b>28 257</b>
<b>Interest earned from Current and Non Current Assets</b>											
Bank Accounts											
Financial Assets		10 912	357	385	46	46	46	-	-	-	-
Short Term Investments and Call Accounts									48	49	51
<b>Total Interest earned from Current and Non Current Assets</b>		<b>10 912</b>	<b>357</b>	<b>385</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>-</b>	<b>48</b>	<b>49</b>	<b>51</b>

<b>Dividends</b>											
External Investment											
Municipal Entities											
<b>Total Dividends</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Rent on Land</b>											
Land	2	9	23	38	38	38	15	39	40	41	
Prospecting, Mining, Royalties											
Servitudes											
<b>Total Rent on Land</b>	2	9	23	38	38	38	15	39	40	41	
<b>Rental from Fixed Assets</b>											
<b>Market Related</b>											
Property Plant and Equipment	-	-	-	321	321	321	-	332	343	354	
<b>Total Market Related</b>	-	-	-	321	321	321	-	332	343	354	
<b>Non-market Related</b>											
Property Plant and Equipment	1	6	16	6	6	6	-	6	6	6	
<b>Total Non-market Related</b>	1	6	16	6	6	6	-	6	6	6	
<b>Total Rental from Fixed Assets</b>	1	6	16	327	327	327	-	338	349	361	
<b>Licences or Permits</b>											
Threatened and Protected Species											
Trading											
<b>Total Licences or Permits</b>	-	-	-	-	-	-	-	-	-	-	
<b>Special Rating Levies</b>											
Agricultural Properties											
Vacant Land											
<b>Total Special Rating Levies</b>	-	-	-	-	-	-	-	-	-	-	
<b>Construction Contract Revenue</b>											
<b>Development Charges</b>											
<b>Operational Revenue</b>											
Administrative Handling Fees											
Bad Debts Recovered	-	6 940	218	-	-	-	-	-	-	-	
Commission	2 041	254	2 691	732	666	666	296	689	712	734	
Insurance Refund	490	-	-	-	-	-	-	-	-	-	
Request for Information	35	43	50	-	-	-	-	-	-	-	
Skills Development Levy Refund	1 133	1 167	561	-	-	-	-	-	-	-	
Staff and Councillors Recoveries											
<b>Total Operational Revenue</b>	3 698	8 405	3 520	732	666	666	296	689	712	734	
<b>Non-Exchange revenue</b>											
<b>Property Rates</b>											
Agricultural Properties	2 781	2 922	3 124	3 917	3 917	3 917	2 910	4 051	4 184	4 318	
Business and Commercial Properties	1 836	1 935	2 027	2 629	2 629	2 629	1 958	2 719	2 808	2 898	
Industrial Properties	50	52	55	57	57	57	52	59	61	63	
Public Service Infrastructure Properties	-	-	-	68	68	68	-	70	73	75	
Public Service Purposes Properties	2 534	2 667	2 466	2 921	2 921	2 921	2 494	3 021	3 120	3 220	
Residential Properties	6 095	6 425	6 712	7 133	7 133	7 133	5 992	7 375	7 619	7 863	
Vacant Land	6	4	4	4	4	4	64	4	5	5	
<b>Total Property Rates</b>	13 301	14 004	14 389	16 730	16 730	16 730	13 470	17 299	17 870	18 442	
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	(1 038)	(1 089)	(1 142)	(1 480)	(1 480)	(1 480)	(827)	(1 530)	(1 581)	(1 631)	
<b>Net Property Rates</b>	12 263	12 916	13 247	15 251	15 251	15 251	12 643	15 769	16 290	16 811	
<b>Surcharges and Taxes</b>											
Surcharges											
Taxes											
<b>Total Surcharges and Taxes</b>	-	-	-	-	-	-	-	-	-	-	
<b>Fines, Penalties and Forfeits</b>											
Fines	586	395	225	612	612	612	10	633	654	675	
Forfeits											
Penalties											
<b>Total Fines, Penalties and Forfeits</b>	586	395	225	612	612	612	10	633	654	675	
<b>Licences or Permits</b>											
Road and Transport	(2 251)	-	-	-	-	-	-	-	-	-	
<b>Total Licences or Permits</b>	(2 251)	-	-	-	-	-	-	-	-	-	
<b>Transfer and subsidies - Operational</b>											
<b>Allocations In-kind</b>											
District Municipalities	3 650	5 812	2 948	-	252	252	-	-	-	-	
<b>Total Allocations In-kind</b>	3 650	5 812	2 948	-	252	252	-	-	-	-	
<b>Monetary Allocations</b>											
Departmental Agencies and Accounts	767	1 180	1 239	1 250	1 250	1 250	1 250	1 250	1 291	1 331	
District Municipalities	-	259	-	3 500	4 563	4 563	-	2 500	-	-	
National Governments	7 094	8 857	4 242	4 329	4 329	4 329	-	4 350	3 100	3 100	
National Revenue Fund	57 991	59 941	65 001	66 283	66 283	66 283	65 158	66 815	67 920	71 538	
Provincial Government	-	-	-	1 500	1 500	1 500	961	-	-	-	
<b>Total Monetary Allocations</b>	65 852	70 237	70 482	76 862	77 925	77 925	67 369	74 915	72 311	75 969	
<b>Total Transfer and subsidies - Operational</b>	69 502	76 049	73 429	76 862	78 177	78 177	67 369	74 915	72 311	75 969	

<b>Interest Receivables</b>												
Property Rates	-	5 986	6 681	7 781	7 781	7 781	5 984	8 046	8 312	8 578		
Service Charges	-	-	-	-	-	-	-	-	-	-		
<b>Total Service Charges</b>	-	-	-	-	-	-	-	-	-	-		
<b>Total Interest Receivables</b>	-	5 986	6 681	7 781	7 781	7 781	5 984	8 046	8 312	8 578		
<b>Fuel Levy (RSC Replacement Grant)</b>												
<b>Operational Revenue - Service Charges</b>												
Electricity - Availability Charges	-	208	252	-	-	-	-	-	-	-		
<b>Total Operational Revenue - Service Charges</b>	-	208	252	-	-	-	-	-	-	-		
<b>Gains on Disposal of Fixed and Intangible Assets</b>												
Property, Plant and Equipment	382	175	(301)	-	(301)	(301)	-	(301)	(311)	(321)		
<b>Total Disposal of Fixed and Intangible Assets</b>	382	175	(301)	-	(301)	(301)	-	(301)	(311)	(321)		
<b>Other Gains</b>												
Debt waived	-	-	-	-	-	-	-	-	-	-		
<b>Discontinued Operations and Disposals of Non-current Assets</b>												
<b>Inventory</b>												
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-		
Increase to net-realizable Value	-	-	-	-	-	-	-	-	-	-		
<b>Total Inventory</b>	-	-	-	-	-	-	-	-	-	-		
<b>Fair Value Adjustment</b>												
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-		
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-	-		
<b>Total Fair Value Adjustment</b>	-	-	-	-	-	-	-	-	-	-		
<b>Foreign Exchange</b>												
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-		
<b>Total Other Gains</b>	-	-	-	-	-	-	-	-	-	-		
<b>Discontinued Operations</b>												
<b>Total Revenue</b>	134 129	158 319	158 421	170 489	171 437	171 437	143 019	171 853	172 448	179 311		
<b>EXPENDITURE ITEMS:</b>												
<b>Employee related costs</b>												
<b>Salaries and Allowances</b>												
Basic Salary	32 266	32 554	35 346	42 578	40 682	40 682	32 219	45 415	45 797	48 691		
Bonuses	67	59	112	264	175	175	120	274	283	292		
<b>Allowance</b>												
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-		
Cellular and Telephone	74	65	142	192	213	213	80	240	248	256		
Housing Benefits	70	70	79	235	260	260	89	119	123	127		
Non-pensionable	48	72	72	72	60	60	36	72	74	77		
Travel or Motor Vehicle	882	691	755	1 026	917	917	575	1 558	1 609	1 661		
Voluntary Work	-	-	-	-	-	-	-	-	-	-		
<b>Total Allowance</b>	1 073	898	1 047	1 525	1 450	1 450	780	1 989	2 055	2 121		
<b>Service Related Benefits</b>												
Acting	248	254	142	156	96	96	28	-	-	-		
Bonus	2 948	2 861	2 850	3 688	3 081	3 081	3 171	3 431	3 545	3 658		
In-kind Benefits	638	657	-	100	100	100	-	-	-	-		
Long Service Award	-	-	-	-	-	-	-	5	-	5		
Overtime	2 327	707	792	612	1 259	1 259	880	1 406	1 453	1 499		
Scarcity	63	99	83	165	125	125	69	173	179	185		
Standby Allowance	392	290	340	333	368	368	306	385	398	411		
<b>Total Service Related Benefits</b>	6 617	4 867	4 207	5 053	5 028	5 028	4 555	5 401	5 579	5 758		
<b>Total Salaries and Allowances</b>	40 023	38 378	40 712	49 421	47 335	47 335	37 573	53 079	53 715	56 862		
<b>Social Contributions</b>												
Bargaining Council	17	15	16	23	23	23	15	22	23	23		
Group Life Insurance	-	-	-	-	-	-	-	-	-	-		
Medical	2 374	2 319	2 618	2 951	2 989	2 989	2 453	3 320	3 429	3 539		
Pension	5 863	6 152	6 399	7 269	7 140	7 140	5 846	8 060	8 326	8 593		
Unemployment Insurance	330	316	314	333	305	305	244	361	373	384		
<b>Total Social Contributions</b>	8 583	8 802	9 347	10 576	10 457	10 457	8 559	11 763	12 151	12 539		
<b>Total Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-		
<b>Sub-Total</b>	48 606	47 180	50 059	59 997	57 792	57 792	46 132	64 842	65 865	69 401		
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-		
<b>Total Employee Related Cost</b>	48 606	47 180	50 059	59 997	57 792	57 792	46 132	64 842	65 865	69 401		
<b>Remuneration of Councillors</b>												
<b>Allowances and Service Related Benefits</b>												
Basic Salary	3 173	3 574	3 615	3 563	3 529	3 529	3 037	3 688	3 810	3 932		
Cell phone Allowance	481	538	480	509	506	506	412	509	526	543		
Travelling Allowance	456	585	584	585	585	585	500	601	601	621		
<b>Total Allowances and Service Related Benefits</b>	4 110	4 697	4 679	4 657	4 620	4 620	3 949	4 798	4 938	5 096		
<b>Social Contributions</b>												
Medical Aid Benefits	115	83	82	78	105	105	86	109	113	117		
Pension Fund Contributions	448	477	517	535	701	701	438	553	572	590		
<b>Total Social Contributions</b>	563	560	599	613	806	806	524	662	685	706		
<b>Total Remuneration of Councillors</b>	4 673	5 257	5 278	5 270	5 426	5 426	4 473	5 460	5 623	5 802		
<b>Bulk Purchases - Electricity</b>												
ESKOM	23 257	26 694	31 322	25 000	25 000	25 000	5 112	25 000	25 825	26 651		
<b>Independent Power Producers</b>												
<b>Green Electricity</b>												
<b>Total Green Electricity</b>	-	-	-	-	-	-	-	-	-	-		
Renewable, Cogen, etc	-	-	-	-	-	-	-	-	-	-		
<b>Total Independent Power Producers</b>	-	-	-	-	-	-	-	-	-	-		
<b>Total Bulk Purchases - Electricity</b>	23 257	26 694	31 322	25 000	25 000	25 000	5 112	25 000	25 825	26 651		
<b>Inventory Consumed</b>												
Materials and Supplies	9 927	6 010	5 273	10 550	7 320	7 320	5 221	4 956	5 216	5 376		
Water	6 717	4 596	11 314	3 520	7 193	7 193	4 126	7 384	7 528	7 872		
<b>Sub-total</b>	16 644	10 606	16 587	14 050	14 512	14 512	9 346	12 339	12 843	13 248		
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-		
<b>Total Inventory Consumed</b>	16 644	10 606	16 587	14 050	14 512	14 512	9 346	12 339	12 843	13 248		
<b>Debt Impairment</b>												
<b>Trade and Other Receivables from Exchange Transactions</b>												
Electricity	-	-	1 626	4 867	2 188	2 188	743	1 383	1 428	1 474		
Waste Management	-	-	10 625	4 464	4 209	4 209	2 427	2 913	3 009	3 105		
Waste Water Management	-	-	15 811	7 587	9 965	9 965	7 224	8 669	8 955	9 242		
Water	-	-	10 109	5 064	6 838	6 838	4 619	5 542	5 725	5 908		
Non Specific Accounts	-	-	166	263	1 387	1 387	76	91	94	97		
<b>Total Trade and Other Receivables from Exchange Transactions</b>	-	-	38 337	22 245	24 587	24 587	15 089	18 598	19 212	19 826		
<b>Other Receivables from Non-exchange Revenue</b>												
<b>Property Rates</b>												
Property Rates General	-	-	-	-	-	-	-	1 080	1 116	1 151		
Agricultural Properties	-	-	-	-	-	-	-	1 080	1 116	1 151		
Business and Commercial Properties	-	-	-	-	-	-	-	1 080	1 116	1 151		
Public Benefit Organisations	-	-	-	-	-	-	-	1 080	1 116	1 151		
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-		
Public Service Purposes Properties	-	-	-	-	-	-	-	1 080	1 116	1 151		
Sport Clubs and Fields	-	-	-	-	-	-	-	1 080	1 116	1 151		
Vacant Land	-	-	-	-	-	-	-	-	-	-		
<b>Total Property Rates</b>	-	-	-	-	-	-	-	6 480	6 694	6 908		
<b>Service Charges</b>												
<b>Total Service Charges</b>	-	-	-	-	-	-	-	-	-	-		
<b>Non Specific Accounts</b>												
<b>Total Other Receivables from Non-exchange Revenue</b>	-	-	-	-	-	-	-	6 480	6 694	6 908		
<b>Total Debt Impairment</b>	-	-	38 337	22 245	24 587	24 587	15 089	25 078	25 906	26 735		
<b>Depreciation, Amortisation and Impairment</b>												
<b>Amortisation</b>												
<b>Intangible Assets</b>												
<b>Total Amortisation</b>	-	-	-	-	-	-	-	-	-	-		
<b>Depreciation</b>												
Community Assets	2 024	1 660	1 635	2 160	1 635	1 635	1 362	1 635	1 688	1 743		



3.2 Table SA2-Matrix Financial Performance Budget (revenue source/expenditure type and dept);

NC093 Magareng - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 01 - Executive & Council	Vote 02 - Office Of The Municipal Manager	Vote 03 - Corporate Services	Vote 04 - Financial Services	Vote 05 - Municipal Infrastructure	Vote 06 - Community Services	Vote 07 - Public Safety & Transport	Vote 08 - Sports, Arts, Parks, Culture	Vote 09 - Planning & Development	Vote 10 - Human Settlements	Vote 11 - Ldp, Pms Department	Vote 12 - Spatial Development, Planning & Traditional	Vote 13 - Electricity Department	Vote 14 -	Vote 15 - Other	Total
R thousand																	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity						20 576											20 576
Service charges - Water						5 609											5 609
Service charges - Waste Water Management						10 107											10 107
Service charges - Waste Management							7 605										7 605
Sale of Goods and Rendering of Services					1 025	141	108										1 274
Agency services																	
Interest																	
Interest earned from Receivables					577	20 789	5 141										26 507
Interest earned from Current and Non Current Assets					48												48
Dividends																	
Rent on Land					39												39
Rental from Fixed Assets					3		335										338
Licence and permits																	
Special rating levies																	
Construction Contract Revenue																	
Development Charges							689										689
Operational Revenue																	
<b>Non-Exchange Revenue</b>																	
Property rates					15 769												15 769
Surcharges and Taxes							633										633
Fines, penalties and forfeits																	
Licences or permits																	
Transfer and subsidies - Operational	68 165			3 000	2 500	1 250											74 915
Interest				8 046													8 046
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Fixed and Intangible Assets			(301)														(301)
Other Gains																	
Discontinued Operations																	
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>68 165</b>	<b>-</b>	<b>(301)</b>	<b>28 506</b>	<b>59 722</b>	<b>15 761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>171 853</b>
<b>Expenditure</b>																	
Employee related costs		2 836	2 369	9 445	13 923	19 573	12 162			4 535							64 842
Remuneration of councillors		5 443				25 000											5 443
Bulk purchases - electricity						9 393	1 000										25 000
Inventory consumed				1 846	100	15 594	2 948										12 339
Debt impairment					6 536	12 645	101			1 644							25 078
Depreciation, amortisation and impairment				613													15 003
Interest, Dividends and Rent on Land					2 930												2 930
Contracted services	1 504	266	5 110	5 784	5 964	1 581				200							20 409
Transfers and subsidies																	
Irrecoverable debts written off							1 000										1 000
Operational costs	3 683	145	2 557	10 444	4 349	1 202				331							22 711
Disposal of Fixed and Intangible Assets																	
Other Losses						1 964											1 964
<b>Total Expenditure</b>		<b>13 467</b>	<b>2 780</b>	<b>19 570</b>	<b>39 716</b>	<b>94 483</b>	<b>19 994</b>	<b>-</b>	<b>-</b>	<b>6 710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196 719</b>
<b>Surplus/(Deficit)</b>		<b>54 698</b>	<b>(2 780)</b>	<b>(19 871)</b>	<b>(11 211)</b>	<b>(34 760)</b>	<b>(4 233)</b>	<b>-</b>	<b>-</b>	<b>(6 710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24 866)</b>
Transfers and subsidies - capital (monetary allocations)						44 935											44 935
Transfers and subsidies - capital (in-kind)																	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>54 698</b>	<b>(2 780)</b>	<b>(19 871)</b>	<b>(11 211)</b>	<b>10 175</b>	<b>(4 233)</b>	<b>-</b>	<b>-</b>	<b>(6 710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20 069</b>

3.3 Table SA3- Supporting Detail to Budgeted Financial Position;

NC093: Magareng - Supporting Table SA3- Supporting Detail to Budgeted Financial Position		2025/26			2026/27			2026/27			2026/27			2026/27			2026/27		
Account	Unit	Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Forecast Outcome	2026/27 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget	2026/27 Budget		
<b>ASSETS</b>																			
<b>Current Assets</b>																			
Cash and Bank Balances		1 000	1 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		
Trade Debtors		2 000	2 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000		
Prepaid Expenses		3 000	3 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000		
Other Current Assets		4 000	4 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000		
<b>Total Current Assets</b>		10 000	10 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000	10 000 000		
<b>Non-Current Assets</b>																			
Property, Plant and Equipment		100 000	100 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000		
Intangible Assets		200 000	200 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000		
Financial Assets		300 000	300 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000		
Other Non-Current Assets		400 000	400 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000	400 000 000		
<b>Total Non-Current Assets</b>		1 000 000	1 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000	1 000 000 000		
<b>Total Assets</b>		11 000 000	11 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000		
<b>LIABILITIES AND EQUITY</b>																			
<b>Current Liabilities</b>																			
Trade Creditors		1 000	1 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000		
Other Current Liabilities		2 000	2 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000		
<b>Total Current Liabilities</b>		3 000	3 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000	3 000 000		
<b>Non-Current Liabilities</b>																			
Long-Term Debt		100 000	100 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000	100 000 000		
Other Non-Current Liabilities		200 000	200 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000	200 000 000		
<b>Total Non-Current Liabilities</b>		300 000	300 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000	300 000 000		
<b>Total Liabilities</b>		600 000	600 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000	600 000 000		
<b>Equity</b>																			
Retained Earnings		10 000 000	10 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000	10 000 000 000		
<b>Total Equity</b>		11 000 000	11 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000		
<b>Total Liabilities and Equity</b>		11 000 000	11 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000	11 000 000 000		

3.4 Table SA4-Reconciliation of IDP Strategic Objective and Budget (revenue);

NC093 Magareng - 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		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
Allocations to Other Priorities				-	-	-	-	-	-	-	-	-
KPA 5 - GOOD GOVERNANCE & COMMUNITY PARTICIPATION				1 844	1 982	8 852	15 350	15 283	15 283	15 761	16 280	16 800
NATIONAL OUTCOME5				42 515	58 151	56 494	57 360	57 360	57 360	59 722	59 111	61 002
NATIONAL OUTCOME2				30 323	30 213	27 067	30 167	30 667	30 667	28 506	29 448	30 291
NATIONAL OUTCOME1				59 447	65 973	66 007	67 612	68 126	68 126	67 864	67 609	71 217
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	134 129	156 319	158 421	170 489	171 437	171 437	171 853	172 448	179 311

3.5 Table SA6-Reconciliation of IDP Strategic Objective and Budget (capital);

NC093 Magareng - 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		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
KPA 5 - GOOD GOVERNANCE & COMMUNITY PARTICIPATION				-	-	-	1 450	1 360	1 360	500	517	533
NATIONAL OUTCOME5				25 368	51 549	61 941	33 101	42 101	42 101	45 454	36 131	37 425
NATIONAL OUTCOME2				-	-	-	-	-	-	-	-	-
NATIONAL OUTCOME1				-	-	394	1 810	1 900	1 900	2 907	3 003	3 099
Allocations to other priorities			3									
Total Capital Expenditure			1	25 368	51 549	62 335	36 361	45 361	45 361	48 861	39 650	41 057

### 3.6 Table SA8-Performance Indicators and Benchmarks

NC093 Magareng - 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
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4,9%	1,4%	2,8%	0,3%	1,5%	1,5%	0,2%	1,5%	1,5%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,4%	1,3%	3,6%	0,4%	1,6%	1,6%	0,1%	1,7%	1,8%	1,7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	0,3	0,2	0,2	0,1	0,2	0,2	1,2	0,2	0,3	0,4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,3	0,2	0,2	0,1	0,2	0,2	1,2	0,2	0,3	0,4
Liquidity Ratio	Monetary Assets/Current Liabilities	0,1	(0,1)	(0,1)	(0,1)	(0,1)	(0,1)	0,8	(0,0)	0,0	0,1
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	117,1%	162,8%	64,2%	79,2%	79,2%	79,2%	75,6%	92,5%	92,5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		117,1%	162,8%	64,2%	79,2%	79,2%	79,2%	75,6%	92,5%	92,5%	92,5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	69,6%	60,3%	68,5%	52,9%	68,4%	68,4%	6,4%	73,1%	75,3%	74,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-1947,7%	1104,6%	704,7%	33953,9%	2425,6%	2425,6%	-72,1%	1134,8%	634,1%	444,0%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Volumes :System input	Bulk Purchase	0	0	0	0	0	0	0	0	0	0
	Water treatment works	0	0	0	0	0	0	0	0	0	0
	Natural sources	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kt)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36,2%	30,2%	31,6%	35,2%	33,7%	33,7%	32,3%	37,7%	38,2%	38,7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39,7%	33,5%	34,9%	38,3%	36,9%	36,9%	49,1%	40,9%	41,5%	41,9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3,3%	1,7%	1,1%	4,5%	4,3%	4,3%	5,8%	4,8%	3,4%	3,4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	23,2%	13,0%	13,6%	14,2%	10,7%	10,7%	9,2%	10,4%	10,7%	10,7%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	374,1	197,8	7,8	11,2	11,2	153,1	9,1	10,6	10,3	10,7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	207,4%	213,3%	222,6%	150,7%	221,8%	221,8%	24,3%	231,5%	231,5%	231,5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0,8)	1,4	2,2	0,0	1,0	0,7	1,8	1,5	-	-

3.7 Table SA10-Funding Measurement;

NC093 Magareng 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
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(14 615)	24 728	42 533	785	13 693	13 693	34 990	29 722	54 946	80 977
Cash + investments at the yr end less applications - R'000	18(1)b	2	(310 082)	(262 707)	(274 980)	(268 213)	(332 138)	(332 138)	21 814	(334 642)	(323 245)	(309 042)
Cash year end/monthly employee/supplier payments	18(1)b	3	(0,8)	1,4	2,2	0,0	1,0	0,7	1,8	1,5	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	12 403	67 558	33 020	15 690	23 691	23 691	25 206	20 069	10 178	10 641
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(5,7%)	8,9%	5,3%	(6,0%)	(6,0%)	(19,9%)	(2,0%)	(2,7%)	(2,8%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	7,1%	35,7%	61,8%	34,6%	88,6%	88,6%	42,8%	154,3%	172,8%	170,6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	0,0%	74,3%	38,8%	42,8%	42,8%	30,5%	42,0%	42,0%	42,0%
Capital payments % of capital expenditure	18(1)c;19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	8,3%	10,6%	10,5%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(159,0%)	(23,6%)	(339,2%)	(116,7%)	0,0%	(537,9%)	(146,5%)	1,0%	3,2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	809,1%	(100,0%)	0,0%	0,0%	0,0%	100,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0,9%	0,5%	0,3%	1,4%	1,3%	1,3%	1,4%	1,0%	1,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	14	44,8%	33,1%	28,1%	27,5%	22,0%	22,0%	0,0%	35,2%	53,0%	53,4%

<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			134 129	156 319	158 421	170 489	171 437	171 437	143 019	171 853	172 448	179 311
Total Operating Expenditure			147 522	143 945	199 577	187 401	189 347	189 347	117 813	196 719	197 865	205 541
Surplus/(Deficit) Budgeted Operating Statement			(13 393)	12 374	(41 156)	(16 911)	(17 910)	(17 910)	25 206	(24 866)	(25 417)	(26 231)
Surplus/(Deficit) Considering Reserves and Cash Backing			(310 082)	(262 707)	(274 980)	(268 213)	(332 138)	(332 138)	21 814	(334 642)	(323 245)	(309 042)
<b>MTREF Funded (1) / Unfunded (0)</b>		15	0	0	0	0	0	0	1	0	0	0
<b>MTREF Funded ✓ / Unfunded *</b>		15	*	*	*	*	*	*	✓	*	*	*

The municipal Medium-Term Revenue and Expenditure Framework for 2026/2027, 2027/2028 and 2028/2029 is unfunded, however a funding plan will be tabled with MTREF which will outline the measures the municipality will take to improves its revenue collection.

3.8 Table SA18-Transfers and Grants Receipts.

NC093 Magareng - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
INEP: RECEIPTS		-	(0)	-	-	-	-	-	934	964
MIG: RECEIPTS		37 224	17 619	22 238	12 641	12 641	12 641	12 743	13 661	13 952
RBIG: RECEIPTS		-	12 011	25 307	9 960	18 960	18 960	15 000	-	-
WSIG: RECEIPTS		9 000	19 515	25 000	10 000	10 000	10 000	14 192	21 000	21 943
<b>Total Monetary Allocations</b>		<b>46 224</b>	<b>49 145</b>	<b>72 545</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935 000</b>	<b>35 595 000</b>	<b>36 858 888</b>
<b>Total Capital/National Government</b>		<b>46 224</b>	<b>49 145</b>	<b>72 545</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935 000</b>	<b>35 595 000</b>	<b>36 858 888</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
LIBRARY GRANT: RECEIPTS		-	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/Provincial Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
FDMCAP: RECEIPTS		-	4 295	-	-	-	-	3 000	-	-
<b>Total Monetary Allocations</b>		<b>-</b>	<b>4 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000 000</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
Other transfers/grants [insert description]										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/District Municipalities</b>		<b>-</b>	<b>4 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>-</b>	<b>-</b>
<b>Total Capital</b>	5	<b>46 224</b>	<b>53 439</b>	<b>72 545</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935</b>	<b>35 595</b>	<b>36 859</b>
<b>TOTAL RECEIPTS OF TRANSFERS AND GRANTS</b>		<b>113 433</b>	<b>119 360</b>	<b>141 788</b>	<b>109 463</b>	<b>119 526</b>	<b>119 526</b>	<b>114 350</b>	<b>107 906</b>	<b>112 828</b>

3.9 Table SA19-Expenditure on Transfers and Grants Programme;

NC093 Magareng - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>EXPENDITURE</b>	<b>1</b>									
<b>Operating</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
<i>Local Government Equitable Share</i>		31 387	34 989	39 630	46 627	48 354	48 354	53 933	54 613	57 805
<i>Expanded Public Works Programme Integrated Grant</i>		1 261	1 730	1 270	1 329	1 329	1 329	1 350	—	—
<i>Local Government Financial Management Grant</i>		6 695	2 684	2 382	3 000	3 000	3 000	3 000	3 100	3 100
<i>Municipal Disaster Relief Grant</i>		—	—	—	—	—	—	—	—	—
<b>Total Monetary Allocations</b>		<b>39 342</b>	<b>39 403</b>	<b>43 281</b>	<b>50 956</b>	<b>52 683</b>	<b>52 683</b>	<b>58 283</b>	<b>57 713</b>	<b>60 905</b>
<b>Total National Government</b>		<b>39 342</b>	<b>39 403</b>	<b>43 281</b>	<b>50 956</b>	<b>52 683</b>	<b>52 683</b>	<b>58 283</b>	<b>57 713</b>	<b>60 905</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
<i>Capacity Building and Other Grants</i>		—	—	—	1 500	1 500	1 500	—	—	—
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Provincial Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>1 500</b>	<b>1 500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
<i>Other transfers/grants [insert description]</i>										
<i>Specify (Add grant description)</i>		1 210	890	421	3 500	4 815	4 815	2 761	—	—
<b>Total Monetary Allocations</b>		<b>1 210</b>	<b>890</b>	<b>421</b>	<b>3 500</b>	<b>4 815</b>	<b>4 815</b>	<b>2 760 658</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
<i>Other transfers/grants [insert description]</i>										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/District Municipalities</b>		<b>1 210</b>	<b>890</b>	<b>421</b>	<b>3 500</b>	<b>4 815</b>	<b>4 815</b>	<b>2 761</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
<i>Education Training and Development Practices SETA</i>		—	—	—	—	—	—	—	—	—
<i>National Library South Africa</i>		858	1 253	1	—	—	—	—	—	—
<i>Northern Cape Arts and Cultural</i>		—	—	1 125	1 250	1 250	1 250	1 250	1 291	1 331
<b>Total Monetary Allocations</b>		<b>858</b>	<b>1 253</b>	<b>1 126</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250 000</b>	<b>1 291 003</b>	<b>1 331 004</b>
<b>Allocations In-kind</b>										
<i>Other transfers/grants [insert description]</i>										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/Other Grant Providers</b>		<b>858</b>	<b>1 253</b>	<b>1 126</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250</b>	<b>1 250</b>	<b>1 291</b>	<b>1 331</b>
<b>Total operating expenditure of Transfers and Grants</b>		<b>41 411</b>	<b>41 545</b>	<b>44 828</b>	<b>57 206</b>	<b>60 248</b>	<b>60 248</b>	<b>62 294</b>	<b>59 004</b>	<b>62 236</b>
<b>Capital</b>										
<b>National Government</b>										
<b>Monetary Allocations</b>										
<i>Integrated National Electrification Programme Grant</i>		—	—	—	—	—	—	—	934	977
<i>Municipal Disaster Relief Grant</i>		—	827	—	—	—	—	—	—	—
<i>Municipal Infrastructure Grant</i>		12 531	18 900	22 322	12 641	12 641	12 641	12 743	13 661	13 952
<i>Regional Bulk Infrastructure Grant</i>		—	—	22 076	9 960	18 960	18 960	15 000	—	—
<i>Water Services Infrastructure Grant</i>		11 354	17 067	17 543	10 000	10 000	10 000	14 192	21 000	21 943
<b>Total Monetary Allocations</b>		<b>23 885</b>	<b>36 794</b>	<b>61 941</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935</b>	<b>35 595</b>	<b>36 872</b>
<b>Total National Government</b>		<b>23 885</b>	<b>36 794</b>	<b>61 941</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>41 935</b>	<b>35 595</b>	<b>36 872</b>
<b>Provincial Government</b>										
<b>Monetary Allocations</b>										
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Provincial Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>										
<b>Monetary Allocations</b>										
<i>Specify (Add grant description)</i>		—	—	—	—	—	—	3 000	—	—
<b>Total Monetary Allocations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000 000</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/District Municipalities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 000</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>										
<b>Monetary Allocations</b>										
<i>Pocket Money Households (Cash)</i>		—	14 755	—	—	—	—	—	—	—
<b>Total Monetary Allocations</b>		<b>-</b>	<b>14 755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>										
<b>Total Allocations In-kind</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/Other Grant Providers</b>		<b>-</b>	<b>14 755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>23 885</b>	<b>36 794</b>	<b>61 941</b>	<b>32 601</b>	<b>41 601</b>	<b>41 601</b>	<b>44 935</b>	<b>35 595</b>	<b>36 872</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>65 296</b>	<b>78 339</b>	<b>106 769</b>	<b>89 807</b>	<b>101 849</b>	<b>101 849</b>	<b>107 229</b>	<b>94 599</b>	<b>99 108</b>

Please note that the municipality made provision for 3000 indigents which is subsidies from the municipality’s Equitable Share allocation for the 2026/2027 financial year. **The R66 815 million** includes the provision made for the indigents.

**3.10 Table SA22-Summary Councillor and Staff Benefits;**

NC093 Magareng - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	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
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary		3 173	3 674	3 615	3 563	3 529	3 529	3 688	3 810	3 932
Cell phone Allowance		461	538	480	509	506	506	509	526	543
Travelling Allowance		456	585	584	585	585	585	582	601	621
Use of Personal Facilities										
<b>Total Allowances and Service Related Benefits</b>		<b>4 110</b>	<b>4 697</b>	<b>4 679</b>	<b>4 657</b>	<b>4 620</b>	<b>4 620</b>	<b>4 780</b>	<b>4 938</b>	<b>5 096</b>
<b>Social Contributions</b>										
Medial Aid Benefits		115	83	82	78	105	105	109	113	117
Pension Fund Contributions		448	477	517	535	701	701	553	572	590
<b>Total Social Contributions</b>		<b>563</b>	<b>560</b>	<b>599</b>	<b>613</b>	<b>806</b>	<b>806</b>	<b>663</b>	<b>685</b>	<b>706</b>
<b>Total Councillors</b>		<b>4 673</b>	<b>5 257</b>	<b>5 278</b>	<b>5 270</b>	<b>5 426</b>	<b>5 426</b>	<b>5 443</b>	<b>5 622</b>	<b>5 802</b>
<b>% Increase</b>			<b>12,5%</b>	<b>0,4%</b>	<b>(0,2%)</b>	<b>2,9%</b>		<b>0,3%</b>	<b>3,3%</b>	<b>3,2%</b>
<b>Senior Managers of the Municipality</b>										
<b>Salaries and Allowances</b>										
Basic Salary		1 040	1 274	1 959	3 467	2 733	2 733	3 288	3 396	3 505
Bonuses		67	59	112	264	175	175	274	283	292
<b>Allowance</b>										
Accommodation, Travel and Incidental										
Cellular and Telephone			9	17	54	75	75	90	93	96
Housing Benefits					154	154	154			
Non-pensionable										
Travel or Motor Vehicle		820	666	755	1 026	917	917	1 558	1 609	1 661
Voluntary Work										
<b>Total Allowance</b>		<b>820</b>	<b>675</b>	<b>771</b>	<b>1 234</b>	<b>1 146</b>	<b>1 146</b>	<b>1 648</b>	<b>1 702</b>	<b>1 757</b>
<b>Service Related Benefits</b>										
Acting				106	106	62	62			
Scarcity		63	99	83	165	125	125	173	179	185
<b>Total Service Related Benefits</b>		<b>63</b>	<b>99</b>	<b>188</b>	<b>271</b>	<b>186</b>	<b>186</b>	<b>173</b>	<b>179</b>	<b>185</b>
<b>Total Salaries and Allowances</b>		<b>1 990</b>	<b>2 107</b>	<b>3 032</b>	<b>5 236</b>	<b>4 241</b>	<b>4 241</b>	<b>5 382</b>	<b>5 560</b>	<b>5 738</b>
<b>Social Contributions</b>										
Bargaining Council		0	0	0	0	0	0	0	0	0
Medical		69	50	71	136	121	121	145	150	155
Pension		122	116	128	239	196	196	145	149	154
Unemployment Insurance		3	2	5	11	9	9	11	9	12
<b>Total Social Contributions</b>		<b>194</b>	<b>169</b>	<b>205</b>	<b>386</b>	<b>326</b>	<b>326</b>	<b>301</b>	<b>311</b>	<b>321</b>
<b>Post-retirement Benefit</b>										
<b>Total Post-retirement Benefit</b>										
Costs Capitalised to PPE										
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 185</b>	<b>2 276</b>	<b>3 236</b>	<b>5 622</b>	<b>4 567</b>	<b>4 567</b>	<b>5 684</b>	<b>5 871</b>	<b>6 059</b>
<b>% Increase</b>			<b>4,2%</b>	<b>42,2%</b>	<b>73,7%</b>	<b>(18,8%)</b>		<b>24,5%</b>	<b>3,3%</b>	<b>3,2%</b>
<b>Other Municipal Staff</b>										
<b>Salaries and Allowances</b>										
Basic Salary		31 226	31 280	33 386	39 111	37 949	37 949	42 127	42 401	45 187
Bonuses										
<b>Allowance</b>										
Accommodation, Travel and Incidental										
Cellular and Telephone			56	126	138	138	138	150	155	160
Housing Benefits		74	70	79	81	106	106	119	123	127
Non-pensionable		48	72	72	72	60	60	72	74	77
Travel or Motor Vehicle		62	25							
Voluntary Work										
<b>Total Allowance</b>		<b>253</b>	<b>223</b>	<b>276</b>	<b>291</b>	<b>304</b>	<b>304</b>	<b>341</b>	<b>353</b>	<b>364</b>
<b>Service Related Benefits</b>										
Acting		248	254	36	50	35	35			
Bonus		2 948	2 861	2 850	3 688	3 081	3 081	3 431	3 545	3 658
In-kind Benefits		638	657		100	100	100			
Long Service Award								5	5	5
Overtime		2 327	707	792	612	1 259	1 259	1 406	1 453	1 499
Standby Allowance		392	290	340	333	368	368	385	398	411
<b>Total Service Related Benefits</b>		<b>6 554</b>	<b>4 768</b>	<b>4 018</b>	<b>4 783</b>	<b>4 842</b>	<b>4 842</b>	<b>5 229</b>	<b>5 401</b>	<b>5 573</b>
<b>Total Salaries and Allowances</b>		<b>38 033</b>	<b>36 271</b>	<b>37 681</b>	<b>44 185</b>	<b>43 094</b>	<b>43 094</b>	<b>47 697</b>	<b>48 154</b>	<b>51 124</b>
<b>Social Contributions</b>										
Bargaining Council		16	15	16	23	23	23	22	22	23
Group Life Insurance										
Medical		2 305	2 269	2 547	2 815	2 868	2 868	3 174	3 279	3 384
Pension		5 740	6 035	6 270	7 029	6 944	6 944	7 916	8 177	8 438
Unemployment Insurance		327	314	309	323	297	297	350	351	373
<b>Total Social Contributions</b>		<b>8 389</b>	<b>8 633</b>	<b>9 142</b>	<b>10 190</b>	<b>10 131</b>	<b>10 131</b>	<b>11 461</b>	<b>11 840</b>	<b>12 218</b>
<b>Post-retirement Benefit</b>										
<b>Total Post-retirement Benefit</b>										
Costs Capitalised to PPE										
<b>Sub Total - Other Municipal Staff</b>		<b>46 422</b>	<b>44 904</b>	<b>46 823</b>	<b>54 375</b>	<b>53 225</b>	<b>53 225</b>	<b>59 158</b>	<b>59 994</b>	<b>63 342</b>
<b>% Increase</b>			<b>(3,3%)</b>	<b>4,3%</b>	<b>16,1%</b>	<b>(2,1%)</b>		<b>11,1%</b>	<b>1,4%</b>	<b>5,6%</b>
<b>Total Parent Municipality</b>		<b>53 279</b>	<b>52 437</b>	<b>55 338</b>	<b>65 267</b>	<b>63 218</b>	<b>63 218</b>	<b>70 285</b>	<b>71 488</b>	<b>75 204</b>
<b>% Increase</b>										
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>53 279</b>	<b>52 437</b>	<b>55 338</b>	<b>65 267</b>	<b>63 218</b>	<b>63 218</b>	<b>70 285</b>	<b>71 488</b>	<b>75 204</b>
<b>% Increase</b>			<b>(1,6%)</b>	<b>5,5%</b>	<b>17,9%</b>	<b>(3,1%)</b>		<b>11,2%</b>	<b>1,7%</b>	<b>5,2%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>48 606</b>	<b>47 180</b>	<b>50 059</b>	<b>59 997</b>	<b>57 792</b>	<b>57 792</b>	<b>64 842</b>	<b>65 865</b>	<b>69 401</b>

3.11 Table SA26-Budgeted monthly Revenue and Expenditure.

NC093 Magareng - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>																
Vote 01 - Executive & Council		5 680	5 680	5 680	5 680	5 680	5 680	5 680	5 680	5 680	5 680	5 680	5 680	68 165	67 920	71 538
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(301)	(311)	(321)
Vote 04 - Financial Services		2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	2 375	28 506	29 448	30 291
Vote 05 - Municipal Infrastructure		8 721	8 721	8 721	8 721	8 721	8 721	8 721	8 721	8 721	8 721	8 721	8 721	104 657	94 706	97 874
Vote 06 - Community Services		1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	15 761	16 280	16 800
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>18 066</b>	<b>216 788</b>	<b>208 043</b>	<b>216 183</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 01 - Executive & Council		1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	1 122	13 467	11 966	13 072
Vote 02 - Office Of The Municipal Manager		232	232	232	232	232	232	232	232	232	232	232	232	2 780	2 602	2 685
Vote 03 - Corporate Services		1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	19 570	20 216	20 863
Vote 04 - Financial Services		3 310	3 310	3 310	3 310	3 310	3 310	3 310	3 310	3 310	3 310	3 310	3 310	39 716	40 478	42 397
Vote 05 - Municipal Infrastructure		7 874	7 874	7 874	7 874	7 874	7 874	7 874	7 874	7 874	7 874	7 874	7 874	94 483	95 018	98 059
Vote 06 - Community Services		1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	1 666	19 994	20 653	21 313
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		559	559	559	559	559	559	559	559	559	559	559	559	6 710	6 931	7 153
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>16 393</b>	<b>196 719</b>	<b>197 865</b>	<b>205 541</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>1 672</b>	<b>20 069</b>	<b>10 178</b>	<b>10 641</b>

3.12 Table SA28-Budgeted monthly Capital Expenditure (municipal vote)

NC093 Magareng - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		148	148	148	148	148	148	148	148	148	148	148	148	1 777	1 836	1 895
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		259	259	259	259	259	259	259	259	259	259	259	259	3 104	107	111
Vote 06 - Community Services		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	448	448	448	448	448	448	448	448	448	448	448	448	5 381	2 459	2 538
<b>Single-year expenditure to be appropriated</b>																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services		94	94	94	94	94	94	94	94	94	94	94	94	1 130	1 167	1 205
Vote 04 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Municipal Infrastructure		3 529	3 529	3 529	3 529	3 529	3 529	3 529	3 529	3 529	3 529	3 529	3 529	42 350	36 023	37 314
Vote 06 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety & Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports, Arts, Parks, Culture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Human Settlements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Idp, Pms Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Spatial Development, Planning & Traditional Affairs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Electricity Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	3 623	43 480	37 191	38 519
<b>Total Capital Expenditure</b>	2	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	48 861	39 650	41 057

### 3.13 Table SA30-Budgeted monthly Cash Flow;

NC093 Magareng - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>															
Property rates	920	920	920	920	920	920	920	920	920	920	920	920	11 038	11 403	11 768
Service charges - electricity revenue	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	14 403	14 879	15 355
Service charges - water revenue	328	328	328	328	328	328	328	328	328	328	328	328	3 935	4 065	4 195
Service charges - sanitation revenue	590	590	590	590	590	590	590	590	590	590	590	590	7 075	7 309	7 543
Service charges - refuse revenue	444	444	444	444	444	444	444	444	444	444	444	444	5 323	5 499	5 675
Rental of facilities and equipment	28	28	28	28	28	28	28	28	28	28	28	28	332	343	354
Interest earned - external investments	31	31	31	31	31	31	31	31	31	31	31	31	373	385	397
Interest earned - outstanding debtors	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	15 415	15 924	16 433
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	74 915	72 311	75 969
Other revenue	3 506	3 506	3 506	3 506	3 506	3 506	3 506	3 506	3 506	3 506	3 506	3 506	42 067	55 336	55 638
<b>Cash Receipts by Source</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>14 573</b>	<b>174 878</b>	<b>187 453</b>	<b>193 326</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 745	3 745	3 745	3 745	3 745	3 745	3 745	3 745	3 745	3 745	3 745	3 745	44 935	35 595	36 859
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible A	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(301)	(311)	(321)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	3	3	3	3	3	3	3	3	3	3	39	41	42
Vat Control (receipts)	994	994	994	994	994	994	994	994	994	994	994	994	11 926	12 319	12 713
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>19 290</b>	<b>231 477</b>	<b>235 097</b>	<b>242 620</b>
<b>Cash Payments by Type</b>															
Employee related costs	5 404	5 404	5 404	5 404	5 404	5 404	5 404	5 404	5 404	5 404	5 404	5 403	64 842	66 982	69 125
Remuneration of councillors	454	454	454	454	454	454	454	454	454	454	454	454	5 443	5 622	5 802
Finance charges	244	244	244	244	244	244	244	244	244	244	244	244	2 930	3 026	3 123
Bulk purchases - Electricity	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	2 083	25 000	25 825	26 651
Acquisition inventory - water and other inventory	615	615	615	615	615	615	615	615	615	615	615	615	7 384	7 628	7 872
Contracted services	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	20 409	31 906	32 789
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	2 021	24 250	25 050	25 852
<b>Cash Payments by Type</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>12 521</b>	<b>150 258</b>	<b>166 039</b>	<b>171 214</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	4 072	48 861	39 650	41 057
Retention (Capital)	338	338	338	338	338	338	338	338	338	338	338	338	4 050	4 184	4 318
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>16 931</b>	<b>203 169</b>	<b>209 873</b>	<b>216 589</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>2 359</b>	<b>28 308</b>	<b>25 224</b>	<b>26 031</b>
Cash/cash equivalents at the month/year begin:	1 414	3 773	6 132	8 491	10 850	13 209	15 568	17 927	20 286	22 645	25 004	27 363	1 414	29 722	54 946
Cash/cash equivalents at the month/year end:	3 773	6 132	8 491	10 850	13 209	15 568	17 927	20 286	22 645	25 004	27 363	29 722	29 722	54 946	80 977

**Part4 - Municipal Manager's quality certificate.**

MAGARENG



MUNICIPALITY

I TUMELO THAGE, Municipal Manager of Magareng Local Municipality, hereby certify that the Final budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Final Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Tumelo Thage

Municipal Manager of Magareng Local Municipality

Signature [Handwritten Signature]

Date 28 May 2026