

BA-PHALABORWA MUNICIPALITY



“Home of Marula and Wildlife Tourism”

**TABLED BUDGET
2026/27 MTREF**

Vision

“Provision of quality services for community well-being and tourism development”



Mission

- to provide democratic and accountable government for local communities.
- to ensure the provision of services to communities in a sustainable manner.
- to promote social and economic development.
- to promote a safe and healthy environment; and
- to encourage the involvement of communities and community organisations in the matters of local government.

Values

- Efficiency and effectiveness
- Accountability
- Innovation and creativity
- Professionalism & hospitality
- Transparency and fairness
- Continuous learning
- Conservation conscious

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- Annexure A : Tariff Schedule**
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- Annexure in IDP: Service Delivery Budget Implementation Plan (Section E)**

ABBREVIATIONS/ACCRONYMS

CFO	Chief Financial Officer
CPIX	Consumer Price Index
DoRA	Division of Revenue Act
DPLG	Department of Provincial and Local Government
DLGH	Department of Local Government and Housing
EXCO	Executive Committee
GRAP	Generally Recognised Accounting Practice
IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MPRA	Municipal Property Rates Act
MTREF	Medium Term Revenue and Expenditure Framework
NERSA	National Electricity Regulation of South Africa

NT	National Treasury
PMS	Performance Management System
PPP	Public-Private Partnerships
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget and Implementation Plan

PART ONE

TABLED BUDGET

1. MAYOR'S REPORT

BA- PHALABORWA LOCAL

MUNICIPALITY'S DRAFT BUDGET

SPEECH FOR 2026/27

Left intentionally.

1. ANNUAL BUDGET RESOLUTIONS

The Council of Ba-Phalaborwa Local Municipality in its seating on the 30th of March 2026 resolved as follows regarding the annual Budget for 2026/27 Medium-Term Revenue and Expenditure Framework:

1.1. ANNUAL BUDGET FOR 2026/27 MTREF

Council resolved that the annual budget and MTREF and its supporting tables of the Ba-Phalaborwa municipality for the financial year 2026/27; be approved as set out in the following tables:

Table MBRR A1	Budget Summary
Table MBRR A2	Revenue and expenditure by functional classification
Table MBRR A3	Budgeted financial performance (Revenue and Expenditure by Municipal Vote)
Table MBRR A4	Budgeted financial performance (Revenue and Expenditure)
Table MBRR A5	Budgeted capital expenditure
Table MBRR A6	Financial position
Table MBRR A7	Budget cash flows
Table MBRR A8	Cash backed reserves, accumulated surplus reconciliation.
Table MBRR A9	Asset Management,

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Table MBRR A10 Basic service delivery measures

1.2. ANNUAL BUDGET SUPPORT TABLES FOR 2026/27 MTREF

That the Annual budget of Ba-Phalaborwa municipality for the financial year 2026/27; and indicative figures for the two projected outer years 2027/28 and 2028/29 be approved as set-out in the following supporting tables:

Table MBRR SA1 Supporting details to budgeted financial performance.

Table MBRR SA2 Consolidated Matrix Financial performance

Table MBRR SA3 Budgeted financial position.

Table MBRR SA7 Measurable performance objective

Table MBRR SA8 Performance indicators and benchmark

Table MBRR SA9 Social, economic and demographic statistics and assumption

Table MBRR SA10 Funding Measurements

Table MBRR SA14 Household bills

Table MBRR SA15 Investment particulars

Table MBRR SA16 Investment particulars by maturity

Table MBRR SA17 Borrowing

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Table MBRR SA20 Reconciliation of transfer, grant receipt and unspent funds

Table MBRR SA21 Transfers and grants made by the municipality.

Table MBRR SA22 Summary of councillor and staff benefits

Table MBRR SA23 Salaries, allowances & benefits

Table MBRR SA25 Budgeted monthly revenue and expenditure (Standard Item)

Table MBRR SA26 Budgeted monthly revenue and expenditure (Municipal vote)

Table MBRR SA27 Budgeted monthly revenue and expenditure (functional classification)

Table MBRR SA28 Budgeted monthly capital expenditure (Municipal vote)

Table MBRR SA29 Budgeted monthly capital expenditure (functional classification)

Table MBRR SA30 Budgeted monthly cash flow.

Table MBRR SA33 Contract having future budgetary implications.

Table MBRR SA34 Capital expenditure by asset classification

Table MBRR SA35 Future financial implications of the capital budget

Table MBRR SA36 Detailed capital budget

Table MBRR SA37 Detailed capital projects delayed from previous financial.

Table MBRR SA38 Consolidated detailed operational projects.

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1.3. Property Rates and other municipal tax

Council resolves that property rates and other municipal tax as reflected on
Tariff Schedule are imposed for the budget year 2026/27.

1.4. Tariffs and charges

Council resolves that the tariffs and charges reflected on Tariff Schedule are approved for 2026/27 budget year be
adopted for implementation.

1.5. Integrated Development Plan

Council resolves that the Integrated Development Plan be approved with this budget.

1.6. Credit Control, Debt Collection

Council resolves that the credit control, debt collection and Consumer Care Policies be approved for 2026/27 financial
year.

1.7. Indigent Policies

Council resolves that the Indigent Household Consumers Subsidy Policy be approved for 2026/27 financial year.

Indigent Support

1.7.1. Council resolves to support indigents households approved as per adopted indigent household consumer policy.

1.7.2. Council further resolves that, in the event that the total subsidy in respect of approved indigents exceeds the budgeted amount, the excess amount be re-allocated from the current provision for bad debts to the relevant indigent subsidies, in view of the fact that the current bad debt is adequately provided for, and the resolution related to the approval of the Indigent Policy will remain intact.

1.7.3. Council resolves that for the 2026/27 financial year the indigents are subsidized as set out in adopted Household Consumer and Subsidy Policy and that the subsidy will consist of the following:

- 6 kl of water per indigent household per month, where metered, alternatively the flat rate levied
- 50 kw of electricity per indigent household per month, where metered, alternatively the flat rate levied
- 3. 100% Free refuse removal from residential stands in accordance with the Tariff Schedule
- 4. 100% Free sewer services to residential stands in accordance with the municipality's Tariff Schedule
- 5. Payment of Rates and Taxes on a residential property in accordance with the municipality's Property Rates and Tariff Policies
- Payment of rental on council-occupied residential property in accordance with the municipality's Tariff Policy

1.8. DRAFT BUDGET RELATED POLICIES

Council resolves that the following Draft 2026/27 Annual budget related policies and By-laws be approved:

1. Property Rates Policy
2. Tariff Policy
3. Credit Control and Debt Collection By-law
4. Indigent Policy
5. Indigent Subsidy By-law
6. Supply Chain Management Policy
7. Virement policy
8. Budget policy
9. Petty Cash policy
10. Asset Management Policy
11. Bad Debts Write Off
12. Deposit & Refund Policy
13. Cash management and Investment Policy
14. Fleet management Policy

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15. Unknown Deposit Policy
16. Electricity Supply By-law
17. Subsistence and travelling Policy
18. Customer Care Service Standards Policy
19. Inventory Management Policy
20. Cost Containment Policy
21. Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy
22. Gifts, Donations and Sponsorship policy
23. Property Rates By-laws
24. Borrowings Policy
25. Tariff Bylaw
26. Credit Control and Debt Collection and Consumer Care Policy
27. Infrastructure Investment and Capital Projects
28. Long Term Financial Planning Policy
29. Funding and Reserves Policy
30. Retention Policy

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31. Tariff book

1.9. Draft Procurement Plan

Council resolves that Draft Procurement Plan 2026/27 be approved.

1.10. Draft mSCOA Roadmap

Council resolves that Draft mSCOA Roadmap 2026/27 be approved.

1.11. Draft Funding Plan

Council, in terms of the Local Government: Municipal Finance Management Act (Act No. 56 of 2003), resolves to approve the Draft Funding Plan for the 2026/27 financial year as a compliance measure to address the unfunded budget.



**CLLR M.M. MALATJI
MAYOR OF BA-PHALABORWA LOCAL
MUNICIPALITY COUNCIL**

1. EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

In terms of Section 16. (1) Of the MFMA, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of the financial year, (which is before the end of June each year). In order for a municipality to comply with the above statement indicated, the mayor of the municipality must table the annual budget at a council meeting at least **90 days** (which is before or by the end of March) before the start of the budget year.

Section 17 of the MFMA, further states that the annual budget of a municipality must be scheduled in the prescribed formats as indicated by National Treasury, and must do the following:

- Setting out **realistically anticipated revenue** for the budget year from each revenue source.
- Appropriating expenditure for the budget year under the different votes of the municipality.
- Setting out **indicative revenue per revenue source and projected expenditure by vote** for the two financial years following the budget year.

Section 18 of the MFMA, further states that the municipality may fund the expenditures from:

- Realistically anticipated revenues to be collected. (This will include all the Grants to be received by the municipality, Donations, Transfers, and Own Revenue Collection).
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes.
- Borrowed funds, but only for the capital budget.

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Cost containment circular 82 was considered in the preparation of budget. Key areas where savings were realized were on telephone

and internet usage, printing, workshops, travelling, accommodation, and catering. The economy is still volatile, and the South African economy is having a slow growth.

And so we must intensify our efforts to address economic constraints, improve our growth performance, create work opportunities and broaden economic participation. We need to achieve these goals if our National Development Plan is to be realised.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers.

National Treasury's MFMA Circular No. 64,66,67,70,72,74 and 75,80,81,82,82,84,85,86,89,91,94,98 and 99-134 were used to guide the compilation of the budget 2025/26 annual budget and MTREF. The planning of the budget involved consideration of all factors, which had far reached implications on the annual budget of the municipality.

The 2026/27 - 2028/29 budget and medium-term revenue and expenditure framework was prepared on the basis of the following priorities, guidelines and assumptions:

1. National priorities

The national government's main priorities for the medium-term is services and social infrastructure development and job creation and therefore the focus and priorities of all spheres of government should be geared towards the achievement of this priorities.

As we prepare our next five-year integrated development plan, we need to ensure that our plans and budgets are redirected towards the achievements of these priorities. We need to continue to explore opportunities to mainstream labour intensive approaches to delivering services, and more particularly to participate fully in the Extended Public Works Programme.

The municipality should not just employ more people without any reference to the level of staffing required to deliver effective services, and what is financially sustainable over the medium term.

The municipality ought to focus on maximizing its contribution to job creation by:

- (a) Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate.
- (b) Ensuring that service providers use labour intensive approaches;
- (c) Supporting labour intensive Local Economic Development projects;
- (d) Participating fully in the Extended Public Works Programme; and
- (e) Implementing interns' programmes to provide young people with on-the-job training.

The municipality should also play a critical role in creating an enabling environment for investments and other activities that lead to job creation.

Summary of Projected Revenue

Description	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Own Funding Revenue	487 476 664.00	534 229 493.00	558 698 883.00
Transfer and subsidies - Operational	221 171 650.00	219 295 900.00	233 511 850.00
Transfers and subsidies - capital	37 518 350.00	41 399 100.00	42 633 150.00
Totals	746 166 664.00	794 924 493.00	834 843 883.00

The total projected revenue for budget year 2026/27 is R746,2 million. The budgeted financing activities breakdown are as follows:

- Own generated revenue amount to **R487,5 million**.
- Operational transfers grants as per Dora is **R221.2 million**.
- And capital transfers grants of **R37,5 million**.

Operational Budget

Total expenditure for the 2025/26 financial year amount to **R817 million**.

LIM334 Ba-Phalaborwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

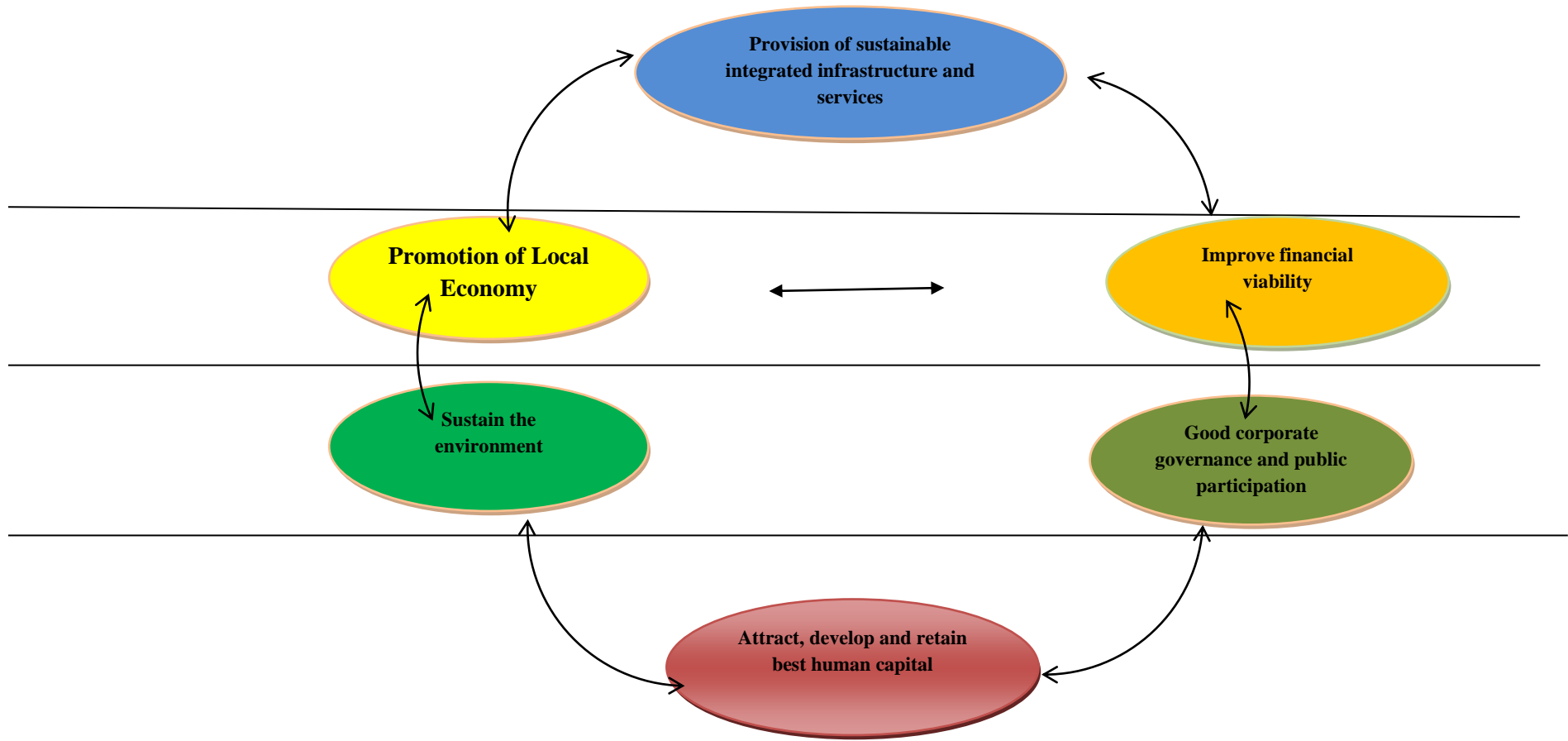
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure											
Employee related costs	2	172,122	167,310	179,437	223,845	219,169	219,169	125,568	229,580	241,059	252,509
Remuneration of councillors	2	18,189	16,987	17,260	19,196	19,196	19,196	11,204	20,108	21,113	22,116
Bulk purchases - electricity	2	93,614	116,160	138,092	150,812	150,812	150,812	100,682	164,024	178,507	194,412
Inventory consumed	2,8	36,006	46,282	42,111	26,313	33,435	33,435	16,491	35,455	36,088	39,644
Debt impairment	2,3	1,133	-	-	110,142	110,142	110,142	-	113,217	115,986	118,762
Depreciation, amortisation and impairment	2	47,422	41,804	52,554	87,220	87,220	87,220	54,697	88,106	81,879	80,106
Interest, Dividends and Rent on Land	2	20,847	22,902	21,490	20,722	5,000	5,000	-	5,000	5,000	5,000
Contracted services	2	48,792	62,096	59,834	68,642	61,884	61,884	27,229	68,839	67,500	65,394
Transfers and subsidies	2	7,390	14,022	219	522	522	522	73	541	559	577
Irrecoverable debts written off	2	(54,976)	258,191	146,917	-	-	-	31,587	-	-	-
Operational costs	2	56,582	58,958	127,516	87,732	99,825	99,825	53,227	92,844	93,724	91,179
Total Expenditure		447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699

Capital Budget

Description	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Municipal Infrastructure Grants (MIG)	37 083 250.00	40 077 800.00	41 809 500.00
Internally Funded Projects	41 524 085.00	25 700 000.00	24 900 000.00
Totals	78 607 335.00	65 777 800.00	66 709 500.00

- The total capital budget amounts to **R78,6 million** for 2026/27 financial year.
- MIG projects amount to **R37,1 million** VAT inclusive.
- Internally funded projects amount to **R41,5 million** VAT inclusive.

**PROVISION OF QUALITY SERVICES FOR COMMUNITY WELL-BEING AND TOURISM DEVELOPMENT
THE HOME OF MARULA AND WILDLIFE TOURIM**



2. ANNUAL BUDGET TABLES

2.1. BUDGET SUMMARY

LIM334 Ba-Phalaborwa - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	135,075	127,740	129,059	214,177	214,177	214,177	139,341	185,931	191,881	198,021
Service charges	138,523	137,918	159,220	213,851	202,021	202,021	104,146	198,646	225,854	244,681
Investment revenue	4,026	5,120	4,881	5,351	4,351	4,351	2,076	4,525	4,660	4,800
Transfer and subsidies - Operational	196,070	215,659	223,452	224,034	224,267	224,267	222,707	221,172	219,296	233,512
Other own revenue	88,426	66,927	80,951	92,873	97,952	97,952	52,574	98,375	111,834	111,196
Total Revenue (excluding capital transfers and contributions)	562,120	553,365	597,562	750,286	742,768	742,768	520,844	708,648	753,525	792,211
Employee costs	172,122	167,310	179,437	223,845	219,169	219,169	125,568	229,580	241,059	252,509
Remuneration of councillors	18,189	16,987	17,260	19,196	19,196	19,196	11,204	20,108	21,113	22,116
Depreciation, amortisation and impairment	47,422	41,804	52,554	87,220	87,220	87,220	54,697	88,106	81,879	80,106
Interest, Dividends and Rent on Land	20,847	22,902	21,490	20,722	5,000	5,000	-	5,000	5,000	5,000
Inventory consumed and bulk purchases	129,620	162,442	180,203	177,125	184,248	184,248	117,173	199,479	214,595	234,056
Transfers and subsidies	7,390	14,022	219	522	522	522	73	541	559	577
Other expenditure	51,936	380,765	334,992	266,516	271,851	271,851	112,043	274,900	277,211	275,335
Total Expenditure	447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699
Surplus/(Deficit)	114,594	(252,866)	(188,594)	(44,860)	(44,438)	(44,438)	100,086	(109,065)	(87,890)	(77,488)
Transfers and subsidies - capital (monetary allocations)	42,559	49,065	35,105	37,083	62,083	62,083	22,130	37,518	41,399	42,633
Transfers and subsidies - capital (in-kind)	332	47,059	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	157,484	(156,743)	(153,488)	(7,777)	17,646	17,646	122,216	(71,546)	(46,491)	(34,855)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	157,484	(156,743)	(153,488)	(7,777)	17,646	17,646	122,216	(71,546)	(46,491)	(34,855)
Capital expenditure & funds sources										
Capital expenditure	(37,107)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724
Transfers recognised - capital	15,720	34,693	(23,721)	32,246	54,141	54,141	16,394	32,625	35,999	37,072
Internally generated funds	(31,279)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652
Total sources of capital funds	(15,558)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724
Financial position										
Total current assets	1,927,924	1,935,527	2,042,390	279,629	255,778	255,778	2,300,850	128,697	166,697	183,977
Total non current assets	1,247,158	1,286,406	1,277,629	1,251,539	1,283,979	1,283,979	1,257,887	1,390,817	1,433,194	1,481,960
Total current liabilities	1,939,056	2,166,325	2,361,210	486,142	469,891	469,891	2,450,007	395,638	408,511	421,404
Total non current liabilities	201,940	190,907	204,348	190,928	190,928	190,928	200,248	139,521	144,125	148,737

TABLED BUDGET 2026/27

Community wealth/Equity	2,259,581	1,627,960	843,046	854,098	878,938	878,938	324,977	987,169	1,050,161	1,098,795
Cash flows										
Net cash from (used) operating	76,512	550,702	(63,528)	(8,786)	(5,935)	(5,935)	(42,148)	(75,245)	26,448	38,462
Net cash from (used) investing	(19,232)	(68,780)	(36,950)	(68,217)	(82,191)	(82,191)	(30,095)	(79,042)	(67,099)	(67,533)
Net cash from (used) financing	18,700	1,700	–	(20,400)	(12,600)	(12,600)	–	–	–	–
Cash/cash equivalents at the year end	132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	(119,337)	(159,988)	(189,059)
Cash backing/surplus reconciliation										
Cash and investments available	132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	(119,337)	(159,988)	(189,059)
Application of cash and investments	1,203,099	883,510	1,646,504	344,984	319,734	319,734	1,931,325	143,648	191,210	198,120
Balance - surplus (shortfall)	(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(262,985)	(351,198)	(387,179)
Asset management										
Asset register summary (WDV)	1,159,637	1,231,124	1,227,216	1,151,087	1,174,368	1,174,368		1,289,349	1,333,112	1,341,126
Depreciation	74,880	68,333	68,760	87,220	87,220	87,220		88,106	81,879	80,106
Renewal and Upgrading of Existing Assets	36	42,120	(4,449)	21,565	21,385	21,385		31,100	40,347	41,420
Repairs and Maintenance	25,507	27,720	22,334	26,083	26,683	26,683		33,817	31,453	31,717

NOTES

- Total Revenue excluding capital transfers and contributions is estimated at R708,6 million for 2026/27 financial year, R753,5 million and R792,2 million for the year 2027/28 and 2028/29 respectively.
- Total Expenditure is estimated at R794 million for 2025/26 financial year, R842 million and R870 million for the year 2026/27 and 2027/28 respectively.
- Total Capital expenditure budget for the financial year 2026/27 is estimated to be R68.8 million, which comprises of R32,6 million from Capital transfers Grants and R36,1 million funded internally.

2.2. BUDGETED FINANCIAL PERFORMANCE

LIM334 Ba-Phalaborwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		381,637	428,153	395,822	493,250	487,023	487,023	457,792	464,846	486,679
Finance and administration		381,637	428,153	395,822	493,250	487,023	487,023	457,792	464,846	486,679
Community and public safety		16,037	13,971	15,805	14,440	24,065	24,065	25,028	25,779	26,552
Community and social services		267	282	370	328	403	403	419	432	445
Public safety		15,770	13,689	15,436	14,112	23,662	23,662	24,609	25,347	26,107
Economic and environmental services		38,174	37,304	40,136	42,577	67,991	67,991	43,404	45,881	47,249
Planning and development		176	284	464	301	351	351	366	376	388
Road transport		37,998	37,020	39,672	42,276	67,640	67,640	43,039	45,505	46,862
Trading services		158,620	171,536	178,492	237,102	225,772	225,772	219,942	258,419	274,364
Energy sources		132,274	142,391	146,775	205,673	193,043	193,043	185,968	223,359	238,207
Waste management		26,346	29,144	31,716	31,429	32,729	32,729	33,974	35,059	36,156
Total Revenue - Functional	2	594,468	650,965	630,255	787,369	804,851	804,851	746,167	794,924	834,844
Expenditure - Functional	-									
Governance and administration		139,212	465,213	390,479	349,363	346,780	346,780	328,287	332,331	340,214
Executive and council		41,238	41,136	45,745	47,561	52,053	52,053	52,147	53,979	55,347
Finance and administration		74,112	396,536	318,158	271,970	266,059	266,059	248,186	255,364	259,583
Internal audit		23,862	27,540	26,576	29,832	28,669	28,669	27,954	22,988	25,284
Community and public safety		54,256	42,315	53,005	71,647	69,780	69,780	87,071	87,483	89,333
Community and social services		19,171	6,904	15,074	22,029	23,269	23,269	32,915	33,729	33,640
Sport and recreation		2,750	2,762	3,603	4,579	4,434	4,434	7,725	7,735	7,684
Public safety		19,328	19,458	20,287	24,387	23,860	23,860	24,890	26,127	27,341
Health		13,008	13,190	14,041	20,652	18,217	18,217	21,541	19,892	20,667
Economic and environmental services		105,199	110,986	120,135	138,752	133,968	133,968	154,739	148,474	150,339
Planning and development		15,708	19,279	25,560	32,415	30,001	30,001	27,200	27,851	28,455

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Road transport		89,491	91,708	94,575	106,337	103,967	103,967	127,540	120,622	121,883
Trading services		148,859	185,622	218,626	235,384	236,677	236,677	247,616	273,127	289,814
Energy sources		146,385	191,962	196,252	225,791	224,642	224,642	235,378	260,657	277,179
Waste management		2,474	(6,339)	22,374	9,593	12,035	12,035	12,238	12,470	12,635
Total Expenditure - Functional	3	447,526	804,136	782,245	795,146	787,205	787,205	817,713	841,416	869,699
Surplus/(Deficit) for the year		146,942	(153,171)	(151,990)	(7,777)	17,646	17,646	(71,546)	(46,491)	(34,855)

NOTES

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure by functional classification.
- Total Revenue by functional Classification amount to **R746,2 million** for the financial year 2026/27 and total operating expenditure by functional Classification is estimated at **R817,7 million**.
- It must be noted that the Total Revenue on this table includes capital revenues (Transfers recognised – capital)

2.3. BUDGETED FINANCIAL PERFORMANCE BY MUNICIPAL VOTE

LIM334 Ba-Phalaborwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive and Councillors		–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		380,822	427,507	394,982	492,900	485,135	485,135	455,822	462,824	484,603
Vote 3 - Corporate Services		815	647	841	349	1,887	1,887	1,971	2,022	2,075
Vote 4 - Community and Social Services		16,562	14,263	16,706	15,727	25,702	25,702	26,730	27,532	28,358
Vote 5 - Planning and Development Services		176	284	464	301	351	351	366	376	388
Vote 6 - Technical Services		196,093	208,265	217,263	278,091	291,775	291,775	261,279	302,170	319,420
Total Revenue by Vote	2	594,468	650,965	630,255	787,369	804,851	804,851	746,167	794,924	834,844
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		66,915	70,287	74,617	80,295	84,647	84,647	84,184	81,219	85,043
Vote 2 - Budget and Treasury Office		16,267	335,536	244,582	192,104	185,947	185,947	166,336	170,925	174,062
Vote 3 - Corporate Services		57,846	61,001	73,576	79,823	80,068	80,068	81,807	84,397	85,481
Vote 4 - Community and Social Services		66,183	43,091	68,969	88,781	87,631	87,631	105,998	106,977	109,390
Vote 5 - Planning and Development Services		13,475	16,570	22,539	29,887	27,512	27,512	24,738	25,270	25,765
Vote 6 - Technical Services		226,841	277,652	297,961	324,255	321,399	321,399	354,651	372,627	389,958
Total Expenditure by Vote	2	447,526	804,136	782,245	795,146	787,205	787,205	817,713	841,416	869,699
Surplus/(Deficit) for the year	2	146,942	(153,171)	(151,990)	(7,777)	17,646	17,646	(71,546)	(46,491)	(34,855)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
- Total Revenue by Municipal Vote is **R 746.1 million** for the year 2026/27 and total Expenditure by Vote is estimated to be **R817.7 million**.
- The estimated expenditure by vote per department is allocated in the table above and the biggest one being technical department as service delivery department.

2.4. BUDGETED MUNICIPAL PERFORMANCE REVENUE AND EXPENDITURE

LIM334 Ba-Phalaborwa - 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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	119,965	117,751	137,812	193,957	180,827	180,827	89,902	176,668	203,151	221,251
Service charges - Waste Management	2	18,558	20,167	21,408	19,894	21,194	21,194	14,244	21,978	22,704	23,430
Sale of Goods and Rendering of Services	2	664	795	1,144	902	1,076	1,076	654	1,119	1,152	1,187
Agency services	2	15,400	13,388	13,293	11,932	11,932	11,932	640	12,409	12,781	13,165
Interest earned from Receivables	2	25,626	14,251	14,986	16,768	16,768	16,768	7,791	17,439	17,962	18,501
Interest earned from Current and Non Current Assets	2	4,026	5,120	4,881	5,351	4,351	4,351	2,076	4,525	4,660	4,800
Rental from Fixed Assets	2	512	342	526	349	1,654	1,654	986	1,721	1,772	1,825
Construction Contract Revenue	2	-	-	2,889	5,091	5,091	5,091	2,635	1,800	12,362	8,740
Operational Revenue	2	613	497	324	7,432	1,732	1,732	375	1,801	1,855	1,911
Non-Exchange Revenue											
Property rates	2	135,075	127,740	129,059	214,177	214,177	214,177	139,341	185,931	191,881	198,021
Fines, penalties and forfeits	2	514	280	768	1,306	1,056	1,056	145	1,098	1,131	1,165
Licences or permits	2	4,143	4,296	5,572	5,851	15,401	15,401	13,478	16,017	16,498	16,993
Transfer and subsidies - Operational	2	196,070	215,659	223,452	224,034	224,267	224,267	222,707	221,172	219,296	233,512
Interest	2	30,429	34,468	39,035	43,242	43,242	43,242	25,871	44,972	46,321	47,710
Gains on disposal of Fixed and Intangible Assets	2	(17)	87	-	-	-	-	-	-	-	-
Other Gains	2	10,542	(1,476)	2,412	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		562,120	553,365	597,562	750,286	742,768	742,768	520,844	708,648	753,525	792,211
Expenditure											
Employee related costs	2	172,122	167,310	179,437	223,845	219,169	219,169	125,568	229,580	241,059	252,509
Remuneration of councillors	2	18,189	16,987	17,260	19,196	19,196	19,196	11,204	20,108	21,113	22,116
Bulk purchases - electricity	2	93,614	116,160	138,092	150,812	150,812	150,812	100,682	164,024	178,507	194,412
Inventory consumed	2,8	36,006	46,282	42,111	26,313	33,435	33,435	16,491	35,455	36,088	39,644
Debt impairment	2,3	1,133	-	-	110,142	110,142	110,142	-	113,217	115,986	118,762
Depreciation, amortisation and impairment	2	47,422	41,804	52,554	87,220	87,220	87,220	54,697	88,106	81,879	80,106
Interest, Dividends and Rent on Land	2	20,847	22,902	21,490	20,722	5,000	5,000	-	5,000	5,000	5,000
Contracted services	2	48,792	62,096	59,834	68,642	61,884	61,884	27,229	68,839	67,500	65,394
Transfers and subsidies	2	7,390	14,022	219	522	522	522	73	541	559	577
Irrecoverable debts written off	2	(54,976)	258,191	146,917	-	-	-	31,587	-	-	-
Operational costs	2	56,582	58,958	127,516	87,732	99,825	99,825	53,227	92,844	93,724	91,179

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Other Losses	2	404	1,519	726	-	-	-	-	-	-	-
Total Expenditure		447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699
Surplus/(Deficit)		114,594	(252,866)	(188,594)	(44,860)	(44,438)	(44,438)	100,086	(109,065)	(87,890)	(77,488)
Transfers and subsidies - capital (monetary allocations)	6	42,559	49,065	35,105	37,083	62,083	62,083	22,130	37,518	41,399	42,633
Transfers and subsidies - capital (in-kind)	6	332	47,059	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	157,484	(156,743)	(153,488)	(7,777)	17,646	17,646	122,216	(71,546)	(46,491)	(34,855)

Notes

- Total Revenue (excluding capital transfers and contributions) is **R708,6** million for 2026/27 financial year and increases to **R753,5** million for 2027/28 financial year and **R792,2** million for 2028/29 financial year.
- Revenue to be generated from property rate is estimated at **R185,9** million in 2026/27 financial year of which the property valuation roll was considered. It must be noted that the revenue excludes the revenue foregone.
- Services charges relating to electricity is **R176,3** million which is VAT Inclusive.
- Transfers recognised – operating grants includes the local government equitable share which shows an increase for the two outer years.
- Total operational expenditure is estimated to be **R817,7** million for 2026/27 which is VAT Inclusive.
- The employees' related cost is estimated to be **R229,5** million.
- The Remuneration of Councillors is projected at **R20,1** million and of which the municipality considered the Minister of COGSTA Determination of Upper Limits.
- The depreciation and amortisation has been estimated at **R88,1** million of which the Asset Register has been considered.

2.5. BUDGETED CAPITAL EXPENDITURE BY 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	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital Expenditure - Functional											
<i>Governance and administration</i>		(35,038)	(1,672)	3,537	1,478	1,478	1,478	6,562	1,478	1,478	1,478
Finance and administration		(35,038)	(1,672)	3,537	1,478	1,478	1,478	6,562	1,478	1,478	1,478
<i>Community and public safety</i>		117	39,954	(39,754)	9,043	3,341	3,341	(6,941)	7,702	2,000	2,000
Community and social services		-	-	-	-	-	-	(859)	-	-	-
Sport and recreation		117	39,954	(39,954)	9,043	3,341	3,341	(6,082)	6,050	348	348
Health		-	-	200	-	-	-	-	1,652	1,652	1,652
<i>Economic and environmental services</i>		15,299	36,858	(22,683)	43,404	55,347	55,347	24,164	46,673	43,825	44,203
Road transport		15,299	36,858	(22,683)	43,404	55,347	55,347	24,164	45,977	43,130	44,203
<i>Trading services</i>		(17,485)	4,056	(31,305)	5,393	11,304	11,304	9,475	12,879	11,043	11,043
Energy sources		304	-	2,733	1,915	7,826	7,826	9,475	8,358	6,522	6,522
Waste management		(17,789)	4,056	(34,038)	3,478	3,478	3,478	-	4,522	4,522	4,522
Total Capital Expenditure - Functional	3	(37,107)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724
Funded by:											
National Government		15,720	34,693	(23,721)	32,246	54,141	54,141	16,394	32,625	35,999	37,072
Transfers recognised - capital	4	15,720	34,693	(23,721)	32,246	54,141	54,141	16,394	32,625	35,999	37,072
Internally generated funds		(31,279)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652
Total Capital Funding	7	(15,558)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724

- The Capital Projects amount to **R68.7 million** which are appropriated per department in the municipality.
- Note that budget for 2026/27 – 2028/29 are VAT exclusive.

2.6. BUDGETED FINANCIAL POSITION

LIM334 Ba-Phalaborwa - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	35,719	54,114	33,844	25,252	16,416	16,416	96,073	8,356	3,315	6,395
Trade and other receivables from exchange transactions	3	1,530,149	1,727,106	1,837,689	155,671	140,078	140,078	1,856,114	97,648	97,711	98,233
Receivables from non-exchange transactions	3	273,519	49,261	41,970	38,667	31,586	31,586	200,867	14,288	10,006	11,169
Inventory	5	20,926	17,030	16,212	17,030	16,222	16,222	33,503	16,143	15,957	16,468
VAT Receivable	6	59,240	78,327	101,673	31,630	40,098	40,098	103,109	34,012	33,729	33,729
Other current assets	7	8,372	9,688	11,003	11,378	11,378	11,378	11,183	10,500	10,847	11,194
Total current assets		1,927,924	1,935,527	2,042,390	279,629	255,778	255,778	2,300,850	180,947	171,564	177,188
Non current assets											
Investment property	9	440,904	472,392	492,680	472,392	492,680	492,680	492,680	492,680	508,939	525,225
Property, plant and equipment	10	701,061	736,051	709,040	778,830	790,982	790,982	686,124	897,820	923,928	956,398
Heritage assets	13	104,952	77,815	75,760	317	317	317	75,760	317	327	338
Intangible assets	14	91	0	-	0	0	0	-	-	-	-
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	2,255	-	-	-
Non-current receivables from non-exchange transactions	15	149	149	149	-	-	-	1,068	-	-	-
Total non current assets		1,247,158	1,286,406	1,277,629	1,251,539	1,283,979	1,283,979	1,257,887	1,390,817	1,433,194	1,481,960
TOTAL ASSETS		3,175,082	3,221,933	3,320,019	1,531,168	1,539,757	1,539,757	3,558,738	1,571,764	1,604,759	1,659,148
LIABILITIES											
Current liabilities											
Financial liabilities	18	17,668	20,122	21,751	7,951	15,751	15,751	21,751	19,191	19,825	20,459
Consumer deposits	19	5,006	5,532	6,035	5,267	5,680	5,680	6,302	5,680	5,868	6,056
Trade and other payables from exchange transactions	20	1,798,611	1,991,776	2,164,472	383,902	395,889	395,889	2,195,887	419,993	415,329	423,860
Trade and other payables from non-exchange transactions	21	6,471	1,270	5,955	35,931	10,642	10,642	44,988	-	-	-
Provision	22	24,082	22,913	21,718	3,725	3,725	3,725	21,718	3,725	3,847	3,971
VAT Payable	23	85,285	120,385	139,614	47,067	35,904	35,904	157,697	-	-	-
Other current liabilities	24	1,932	4,328	1,664	2,300	2,300	2,300	1,664	-	-	-
Total current liabilities		1,939,056	2,166,325	2,361,210	486,142	469,891	469,891	2,450,007	448,589	444,869	454,345
Non current liabilities											
Financial liabilities	25	45,818	25,862	8,929	25,884	25,884	25,884	4,829	25,884	26,738	27,593
Provision	26	106,193	106,605	145,087	113,637	113,637	113,637	145,087	113,637	117,387	121,143
Other non-current liabilities	28	49,929	58,440	50,331	51,407	51,407	51,407	50,331	-	-	-
Total non current liabilities		201,940	190,907	204,348	190,928	190,928	190,928	200,248	139,521	144,125	148,737
TOTAL LIABILITIES		2,140,996	2,357,232	2,565,557	677,070	660,819	660,819	2,650,255	588,110	588,994	603,082
NET ASSETS		1,034,086	864,701	754,462	854,098	878,938	878,938	908,483	983,654	1,015,765	1,056,066
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2,247,388	1,621,318	836,404	841,905	872,296	872,296	318,334	977,012	1,008,903	1,048,985
Reserves and funds	30	12,193	6,642	6,642	12,193	6,642	6,642	6,642	6,642	6,862	7,081
TOTAL COMMUNITY WEALTH/EQUITY	32	2,259,581	1,627,960	843,046	854,098	878,938	878,938	324,977	983,654	1,015,765	1,056,066

TABLED BUDGET 2026/27

2.7. BUDGETED CASH FLOWS

LIM334 Ba-Phalaborwa - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		88,202	164,757	98,852	185,080	192,161	192,161	52,026	180,524	191,881	198,021
Service charges		184,589	297,663	86,821	172,351	150,343	150,343	52,528	185,205	225,374	244,166
Other revenue		82,328	155,282	110,260	32,863	28,669	28,669	80,018	34,165	35,189	36,245
Transfers and Subsidies - Operational	1	199,057	414,290	225,156	224,034	224,267	224,267	169,480	221,172	219,296	233,512
Transfers and Subsidies - Capital	1	42,377	93,327	33,141	37,083	62,083	62,083	40,823	37,518	41,399	42,633
Interest		3,014	5,472	–	5,351	4,351	4,351	–	4,525	4,660	4,800
Payments											
Suppliers and employees		(523,054)	(580,088)	(617,758)	(662,650)	(667,288)	(667,288)	(437,023)	(610,115)	(655,177)	(688,183)
Finance charges		–	–	–	(2,376)	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(522)	(522)	(522)	–	(541)	(559)	(577)
NET CASH FROM/USED) OPERATING ACTIVITIES		76,512	550,702	(63,528)	(8,786)	(5,935)	(5,935)	(42,148)	52,452	62,063	70,618
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Payments											
Capital assets		(19,232)	(68,780)	(36,950)	(68,217)	(82,191)	(82,191)	(30,095)	(79,042)	(67,099)	(67,533)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(19,232)	(68,780)	(36,950)	(68,217)	(82,191)	(82,191)	(30,095)	(79,042)	(67,099)	(67,533)
CASH FLOWS FROM FINANCING ACTIVITIES											
Payments											
Repayment of borrowing		18,700	1,700	–	(20,400)	(12,600)	(12,600)	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		18,700	1,700	–	(20,400)	(12,600)	(12,600)	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		75,980	483,622	(100,478)	(97,403)	(100,727)	(100,727)	(72,243)	(26,591)	(5,036)	3,085
Cash/cash equivalents at the year begin:	2	56,720	56,985	53,005	54,438	34,951	34,951	30,963	34,951	8,360	3,325
Cash/cash equivalents at the year end:	2	132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	8,360	3,325	6,409

NOTES

- The budgeted cash flow statement is the first measurement in determining if the budget is funded, it shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- Cash and cash equivalents total **R8,4 million** as at the end of the 2026/27 financial year

2.8. CASH BACKED RESERVES/ACCUMULATED SURPLUSES

LIM334 Ba-Phalaborwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	8,360	3,325	6,409
Cash and investments available:		132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	8,360	3,325	6,409
Application of cash and investments											
Unspent conditional transfers		0	340	253	-	(253)	(253)	39,286	-	-	-
Statutory requirements	2	23,126	24,841	23,116	4,784	(40,032)	(40,032)	45,261	(83,894)	(85,443)	(88,905)
Other working capital requirements	3	1,155,890	835,416	1,601,416	336,475	356,294	356,294	1,825,059	312,539	307,189	314,039
Other provisions		24,082	22,913	21,718	3,725	3,725	3,725	21,718	3,725	3,847	3,971
Total Application of cash and investments:		1,203,099	883,510	1,646,504	344,984	319,734	319,734	1,931,325	232,369	225,593	229,104
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)

NOTES

- As part of the budgeting and planning guidelines that informed the compilation of the 2026/27 MTREF the end objective of the medium-term framework was to ensure the budget is funded as per section 18 of the MFMA. As it shows above the budget is unfunded.

2.9. ASSET MANAGEMENT

LIM334 Ba-Phalaborwa - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	51 944	89 058	45 422	37 754	50 086	50 086	37 633	18 000	17 304
<i>Roads Infrastructure</i>		–	–	28 737	29 578	35 999	35 999	16 319	–	–
<i>Storm water Infrastructure</i>		15 293	10 032	5 511	1 304	1 304	1 304	2 609	2 609	2 609
<i>Electrical Infrastructure</i>		–	–	2 733	1 915	7 826	7 826	6 879	5 043	5 043
<i>Water Supply Infrastructure</i>		–	–	–	–	–	–	348	348	348
<i>Solid Waste Infrastructure</i>		29 982	34 038	–	–	–	–	4 348	4 348	4 348
Infrastructure		45 275	44 070	36 981	32 797	45 130	45 130	30 502	12 348	12 348
Community Facilities		384	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	39 954	–	–	–	–	–	–	–
Community Assets		384	39 954	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	174	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	174	–	–
Computer Equipment		1 400	1 698	5 453	–	–	–	–	–	–
Furniture and Office Equipment		1 206	767	419	1 478	1 478	1 478	1 478	1 478	1 478
Machinery and Equipment		2 313	1 343	2 370	–	–	–	4 783	3 478	3 478
Transport Assets		1 365	1 226	200	–	–	–	–	–	–
Land		–	–	–	3 478	3 478	3 478	696	696	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	4 348	4 348	4 348
<i>Roads Infrastructure</i>		–	–	–	–	–	–	4 348	4 348	4 348
Infrastructure		–	–	–	–	–	–	4 348	4 348	4 348
Total Upgrading of Existing Assets	6	36	42 120	(4 449)	21 565	21 385	21 385	26 752	35 999	37 072
<i>Roads Infrastructure</i>		–	42 120	(4 779)	12 522	18 043	18 043	21 050	35 999	37 072
Infrastructure		–	42 120	(4 779)	12 522	18 043	18 043	21 050	35 999	37 072
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	9 043	3 341	3 341	5 702	–	–
Community Assets		–	–	–	9 043	3 341	3 341	5 702	–	–
Heritage Assets		36	–	330	–	–	–	–	–	–

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Total Capital Expenditure	4	51 980	131 178	40 973	59 319	71 471	71 471	68 733	58 347	58 724
<i>Roads Infrastructure</i>		–	42 120	23 958	42 099	54 043	54 043	41 716	40 347	41 420
<i>Storm water Infrastructure</i>		15 293	10 032	5 511	1 304	1 304	1 304	2 609	2 609	2 609
<i>Electrical Infrastructure</i>		–	–	2 733	1 915	7 826	7 826	6 879	5 043	5 043
<i>Water Supply Infrastructure</i>		–	–	–	–	–	–	348	348	348
<i>Solid Waste Infrastructure</i>		29 982	34 038	–	–	–	–	4 348	4 348	4 348
Infrastructure		45 275	86 189	32 202	45 319	63 173	63 173	55 900	52 695	53 768
Community Facilities		384	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	39 954	–	9 043	3 341	3 341	5 702	–	–
Community Assets		384	39 954	–	9 043	3 341	3 341	5 702	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	174	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	174	–	–
Computer Equipment		1 400	1 698	5 453	–	–	–	–	–	–
Furniture and Office Equipment		1 206	767	419	1 478	1 478	1 478	1 478	1 478	1 478
Machinery and Equipment		2 313	1 343	2 370	–	–	–	4 783	3 478	3 478
Transport Assets		1 365	1 226	200	–	–	–	–	–	–
Land		–	–	–	3 478	3 478	3 478	696	696	–
TOTAL CAPITAL EXPENDITURE - Asset class		51 980	131 178	40 973	59 319	71 471	71 471	68 733	58 347	58 724
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 159 637	1 231 124	1 227 216	1 151 087	1 174 368	1 174 368	1 289 349	1 333 112	1 341 126
<i>Roads Infrastructure</i>		362 442	385 869	385 272	185 435	195 181	195 181	23 185	32 560	35 801
<i>Storm water Infrastructure</i>		(30 247)	(22 620)	(19 621)	17 872	17 928	17 928	17 836	18 434	19 223
<i>Electrical Infrastructure</i>		9 053	692	(6 403)	100 756	101 646	101 646	106 802	110 189	114 172
<i>Water Supply Infrastructure</i>		–	–	–	–	–	–	174	174	174
Infrastructure		341 248	363 942	359 248	304 063	314 755	314 755	147 997	161 357	169 371
Community Assets		191 274	219 792	211 078	214 471	208 498	208 498	464 247	474 019	474 019
Heritage Assets		104 952	77 815	75 760	317	317	317	317	327	327
Investment properties		440 904	472 392	492 680	472 392	492 680	492 680	492 680	508 939	508 939
Other Assets		(962)	15 616	5 272	63 114	60 614	60 614	77 672	80 055	80 055
Computer Equipment		1 143	1 861	4 866	1 816	1 316	1 316	3 484	3 599	3 599
Furniture and Office Equipment		601	881	701	1 898	1 898	1 898	2 710	2 751	2 751
Machinery and Equipment		2 076	2 462	3 495	9 901	10 401	10 401	16 747	15 837	15 837

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Transport Assets		3 600	1 653	(596)	4 926	5 701	5 701	8 089	8 356	8 356
Land		74 711	74 711	74 711	78 189	78 189	78 189	75 407	77 872	77 872
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 159 637	1 231 124	1 227 216	1 151 087	1 174 368	1 174 368	1 289 349	1 333 112	1 341 126
EXPENDITURE OTHER ITEMS		100 387	96 053	91 094	113 303	113 903	113 903	121 923	113 332	111 823
<u>Depreciation</u>	7	74 880	68 333	68 760	87 220	87 220	87 220	88 106	81 879	80 106
<u>Repairs and Maintenance by Asset Class</u>	3	25 507	27 720	22 334	26 083	26 683	26 683	33 817	31 453	31 717
<i>Roads Infrastructure</i>		5 317	8 095	7 931	9 569	8 700	8 700	11 308	8 987	9 274
<i>Storm water Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		7 952	11 270	2 743	5 000	2 091	2 091	2 174	2 133	2 095
<i>Solid Waste Infrastructure</i>		3 415	2 728	3 577	2 917	4 682	4 682	7 391	7 322	7 257
<i>Information and Communication Infrastructure</i>		47	326	465	–	500	500	–	–	–
Infrastructure		16 730	22 420	14 715	17 486	15 973	15 973	20 873	18 441	18 626
Community Facilities		378	63	510	1 870	1 729	1 729	4 000	3 872	3 752
Sport and Recreation Facilities		–	–	7	–	–	–	–	–	–
Community Assets		378	63	517	1 870	1 729	1 729	4 000	3 872	3 752
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		60	–	4	–	–	–	1 043	1 010	979
Housing		–	–	–	–	–	–	–	–	–
Other Assets		60	–	4	–	–	–	1 043	1 010	979
Furniture and Office Equipment		546	28	0	130	130	130	217	210	204
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		7 793	5 210	7 097	6 597	8 851	8 851	7 682	7 919	8 156
TOTAL EXPENDITURE OTHER ITEMS		100 387	96 053	91 094	113 303	113 903	113 903	121 923	113 332	111 823
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.1%	32.1%	-10.9%	36.4%	29.9%	29.9%	45.2%	69.2%	70.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	61.6%	-6.5%	24.7%	24.5%	24.5%	35.3%	49.3%	51.7%
<i>R&M as a % of PPE & Investment Property</i>		2.4%	2.4%	1.9%	2.3%	2.3%	2.3%	2.6%	2.4%	2.4%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		2.4%	6.1%	1.6%	4.1%	4.1%	4.1%	5.0%	5.4%	5.5%

NOTES

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

LIM334 Ba-Phalaborwa - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<u>Demographics</u>												
Population			131	127	151	151	151	151	151	151	151	151
Females aged 5 - 14			15		8	78	78	78	78	78	78	78
Males aged 5 - 14			15		7	73	73	73	73	73	73	73
Females aged 15 - 34			26		7	14	14	14	14	14	14	14
Males aged 15 - 34			24		8	23	23	23	23	23	23	23
Unemployment			36.0%	11.0%	37.4%	20	20	20	20	20	20	20
<u>Monthly household income (no. of households)</u>												
	1, 12											
No income			69.9%	54,960	63,891	63,891	63,891	63,891	63,891	63,891	63,891	63,891
R1 - R1 600			5.0%	13,467	14,672	56,476	56,476	56,476	56,476	56,476	56,476	56,476
R1 601 - R3 200			5.2%	5,893	6,632	6,632	6,632	6,632	6,632	6,632	6,632	6,632
R3 201 - R6 400			3.5%	3,678	5,268	5,268	5,268	5,268	5,268	5,268	5,268	5,268
R6 401 - R12 800			1.7%	3,123	5,375	5,357	5,357	5,357	5,357	5,357	5,357	5,357
R12 801 - R25 600			0.5%	2,090	3,746	3,746	3,746	3,746	3,746	3,746	3,746	3,746
R25 601 - R51 200			0.2%	587	920	920	920	920	920	920	920	920

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R52 201 - R102 400			0.1%	18	177	177	177	177	177	177	177	177	177
R102 401 - R204 800			-	-	64	64	64	64	64	64	64	64	64
R204 801 - R409 600			-	-	78	78	78	78	78	78	78	78	78
R409 601 - R819 200 > R819 200													
Household/demographics (000)													
Number of people in municipal area						151	151	151	151	151	151	151	151
Number of poor people in municipal area						64	64	64	64	64	64	64	64
Number of households in municipal area						41	41	41	41	41	41	41	41
Housing statistics													
	3												
Formal			44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425	44,425
Informal			148	148	148	148	148	148	148	148	148	148	148
Total number of households			44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573	44,573

**Detail on the provision of municipal services for
A10**

LIM334 Ba-Phalaborwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	8,360	3,325	6,409
Cash + investments at the yr end less applications - R'000	18(1)b	2	(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)
Cash year end/monthly employee/supplier payments	18(1)b	3	2.3	7.7	(0.7)	(0.6)	(1.5)	(0.9)	(0.6)	0.1	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	157,484	(156,743)	(153,488)	(7,777)	17,646	17,646	122,216	(71,995)	(46,971)	(35,370)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(8.9%)	2.5%	42.5%	(8.8%)	(6.0%)	(47.5%)	(13.7%)	2.6%	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	35.6%	65.1%	30.0%	24.4%	23.1%	23.1%	18.0%	96.0%	100.4%	100.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.4%	0.0%	0.0%	25.7%	26.5%	26.5%	0.0%	29.5%	27.8%	26.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(1.5%)	5.8%	(89.7%)	(11.7%)	0.0%	1098.3%	(94.6%)	(3.8%)	1.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	2.4%	1.9%	2.3%	2.3%	2.3%	2.6%	2.4%	2.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%	7.5%	7.4%

References

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

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14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr <i>total service charges (incl prop rates)</i>	18(1)a	-	0.0%	(2.9%)	8.5%	48.5%	(2.8%)	0.0%	(41.5%)	(7.7%)	8.6%	6.0%
% incr Property Tax	18(1)a		0.0%	(5.4%)	1.0%	66.0%	0.0%	0.0%	(34.9%)	(13.2%)	3.2%	3.2%
% incr Service charges - Electricity	18(1)a		0.0%	(1.8%)	17.0%	40.7%	(6.8%)	0.0%	(50.3%)	(2.5%)	15.0%	8.9%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	8.7%	6.2%	(7.1%)	6.5%	0.0%	(32.8%)	3.1%	3.3%	3.2%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		273,598	265,658	288,279	428,029	416,199	416,199	243,487	384,129	417,255	442,188
Service charges			273,598	265,658	288,279	428,029	416,199	416,199	243,487	384,129	417,255	442,188
Property rates			135,075	127,740	129,059	214,177	214,177	214,177	139,341	185,931	191,881	198,021
Service charges - electricity revenue			119,965	117,751	137,812	193,957	180,827	180,827	89,902	176,356	202,811	220,881
Service charges - refuse removal			18,558	20,167	21,408	19,894	21,194	21,194	14,244	21,842	22,563	23,285
Agency services			15,400	13,388	13,293	11,932	11,932	11,932	640	12,409	12,781	13,165
Capital expenditure excluding capital grant funding			(52,828)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652
Cash receipts from ratepayers	18(1)a		355,119	617,702	295,933	390,294	371,174	371,174	184,571	399,893	452,444	478,433
Ratepayer & Other revenue	18(1)a		996,652	948,975	987,997	1,599,280	1,609,224	1,609,224	1,025,470	416,573	450,672	476,607
Change in consumer debtors (current and non-current)			N/A	(27,302)	103,292	(1,685,470)	(22,674)	-	1,888,640	(1,948,369)	(4,219)	1,686
Operating and Capital Grant Revenue	18(1)a		238,628	264,724	258,557	261,117	286,350	286,350	244,837	258,690	260,695	276,145
Capital expenditure - total	20(1)(vi)		(37,107)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	4,348	4,348	4,348	4,348
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
Trend												
Change in consumer debtors (current and non-current)			N/A	(27,302)	103,292	(1,685,470)	(22,674)	-	1,888,640	(1,948,369)	(4,219)	1,686
Total Operating Revenue												
Total Operating Expenditure												
Operating Performance Surplus/(Deficit)												
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				(1.6%)	8.0%	25.6%	(1.0%)	0.0%	(29.9%)	(4.7%)	6.3%	5.1%
% Increase in Property Rates Revenue				(5.4%)	1.0%	66.0%	0.0%	0.0%	(34.9%)	33.4%	3.2%	3.2%
% Increase in Electricity Revenue				(1.8%)	17.0%	40.7%	(6.8%)	0.0%	(50.3%)	(2.5%)	15.0%	8.9%
% Increase in Property Rates & Services Charges				(2.9%)	8.5%	48.5%	(2.8%)	0.0%	(41.5%)	(7.7%)	8.6%	6.0%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	80.2%	(2.5%)	1.1%	(1.0%)	0.0%	(46.6%)	3.9%	2.9%	3.4%
% Increase in Employee Costs			0.0%	(2.8%)	7.2%	24.7%	(2.1%)	0.0%	(42.7%)	4.8%	5.0%	4.8%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	154345.1411	453124.6995	334596.3558	524328.4258	18264106.83	300401.5957	549234.0407	20088234.33	0

TABLED BUDGET 2026/27

Average Cost Per Councillor (Remuneration)			0	0	466497.2973	518803.1081	0	518803.1081	0	0	570618.5676	0
R&M % of PPE			2.4%	2.4%	1.9%	2.3%	2.3%	2.3%	2.6%	2.6%	2.4%	2.4%
Asset Renewal and R&M as a % of PPE			2.4%	6.1%	1.6%	4.1%	4.1%	4.1%	5.0%	5.0%	5.4%	5.5%
Debt Impairment % of Total Billable Revenue			0.4%	0.0%	0.0%	25.7%	26.5%	26.5%	0.0%	29.5%	27.8%	26.9%
Capital Revenue												
Internally Funded & Other (R'000)			(31,279)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652
Grant Funding and Other (R'000)			15,720	34,693	(23,721)	32,246	54,141	54,141	16,394	32,625	35,999	37,072
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			(101.0%)	43.8%	26.3%	54.4%	75.8%	75.8%	49.3%	47.5%	61.7%	63.1%
Capital Expenditure												
Total Capital Programme (R'000)			(37,107)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724
Asset Renewal			36	42,120	(4,449)	21,565	21,385	21,385	-	31,100	40,347	41,420
Asset Renewal % of Total Capital Expenditure			(0.2%)	53.2%	4.9%	36.4%	29.9%	29.9%	0.0%	45.2%	69.2%	70.5%
Cash												
Cash Receipts % of Rate Payer & Other			35.6%	65.1%	30.0%	24.4%	23.1%	23.1%	18.0%	96.0%	100.4%	100.4%
Cash Coverage Ratio			0	0	(0)	(0)	(0)	(0)	(0)	0	-	-
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.5%	2.6%	2.7%	5.2%	2.2%	2.2%	0.0%	0.6%	0.6%	0.6%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			562,120	553,365	597,562	750,286	742,768	742,768	520,844	708,200	753,045	791,696
Total Operating Expenditure			447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699
Surplus/(Deficit) Budgeted Operating Statement			114,594	(252,866)	(188,594)	(44,860)	(44,438)	(44,438)	100,086	(109,513)	(88,370)	(78,003)
Surplus/(Deficit) Considering Reserves and Cash Backing			(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)
MTREF Funded (1) / Unfunded (0)	15		0	0	0	0	0	0	0	0	0	0
MTREF Funded ✓ / Unfunded ✗	15		✗	✗	✗	✗	✗	✗	✗	✗	✗	✗

PART TWO

ANNUAL BUDGET SUPPORTING INFORMATION

5. OVERVIEW OF ANNUAL BUDGET

5.1 Schedule of key deadlines relating to budget process

IDP, Budget, PMS and MPAC Calendar for 2025–26

The IDP, Budget, PMS, Risk, mSCOA and MPAC calendar presents the activities that will be undertaken by both the District Municipality and Ba-Phalaborwa Municipality during the 2025/26 financial year. The activities will culminate in the adoption of the 2026/27 IDP and Budget both Mopani District Municipality and Ba-Phalaborwa Municipality.

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
IDP				
July 2025	Preparatory Phase <ul style="list-style-type: none"> • IDP, Budget & PMS Operational Meeting (Preparatory Phase) • IDP, Budget & PMS Technical Meeting (Preparatory Phase) • IDP, Budget & PMS Steering Meeting (Preparatory Phase) • IDP, Budget & PMS Rep Forum (Preparatory Phase) • Mayor tables IDP/Budget/PMS/MPAC Framework & Process Plan in (Special Council) 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 18/07/2025 (10h00) • 18/07/2025 (13h00) • 22/07/2025 • 23/07/2025 • 25/07/2025 	
Budget and mSCOA				
	<ul style="list-style-type: none"> • Establish Departmental 	Budget and Treasury	<ul style="list-style-type: none"> • 26/07/2025 	–

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Budget Committees (include councillors & officials).	<ul style="list-style-type: none"> • CFO • Manager Budget 	05/09/2025	
PMS				
	<ul style="list-style-type: none"> • Compilation of 2023/2025 4th quarterly report • Conclude 2025/25 annual performance agreements. • Submit final approved SDBIP to Mayor 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 04/07/2025 - 15/07/2025 • 01/07/2025 - 29/07/2025 • 26/07/2025 	
MPAC				
	<ul style="list-style-type: none"> • MPAC Framework and Process Plan. • Consideration of SDBIP for fourth quarter. • Report on SCM- disciplinary matters related to MFMA • Monthly budget statements. • MPAC and Audit Committee Quarterly meeting/ report on functioning of AC • District MPAC technical forum. • Project visit • Provincial MPAC forum • District broader forum • MPAC Provincial Exco • Final Work Programme 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 08/07/2025 • 11-29/07/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> presented to Council. Irregular, Fruitless. Unauthorized and Wasteful Expenditure. 			
Risk Management				
	<ul style="list-style-type: none"> Risk Management Committee (2023/24 Fourth Quarter Risk Management Report) 	Office of Municipal Manager <ul style="list-style-type: none"> Manager Risk Management 	<ul style="list-style-type: none"> 15/07/2025 	
IDP				
August 2025	Analysis Phase	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 01/08/2025 – 31/09/2025 01/08/2025 – 31/09/2025 01/08/2025 – 31/09/2025 	
Budget and mSCOA				
	<ul style="list-style-type: none"> 2025/25 internal analysis of financial and non-financial performance. Determine financial position and assess financial capacity against future strategies. mSCOA Operational Meeting mSCOA Steering Meeting 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 30/08/2025 08/08/2025 12/08/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
PMS				
	<ul style="list-style-type: none"> 2023/24 IDP implementation feedback: Fourth Quarter Mayoral Imbizo Make public the 2025/25 SDBIP Make public 2025/25 annual performance agreements and ensure that copies are submitted to Council and MEC:CoGHSTA Place 2025/25 annual performance agreements on the municipal website. Individual performance assessments 2023/24 Annual 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager (Mayoral Imbizo) <ul style="list-style-type: none"> Manager in the office of the Municipal Manager Senior Public Participation Officer 	<ul style="list-style-type: none"> 01/08/2025 – 31/08/2025 12/08/2025 16/08/2025 14/08/2025 02/08/2025 – 31/08/2025 	
MPAC				
	<ul style="list-style-type: none"> MPAC Provincial Forum MPAC/Audit Committee meeting Working Session on the 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 2-19/08/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	UIFWE reports <ul style="list-style-type: none"> • Monthly budget statements • Annual performance plan prepared • Performance agreements signed by MM & section 56 officials. • Annual financial statements to be submitted to AG • Declaration forms completed and updated by Cllrs and Staff. • Probing 4th quarter performance report. • Public hearing on the fourth quarter performance report. 			
IDP				
September 2025	Analysis Phase <ul style="list-style-type: none"> • Data collection (ward-based planning) • Data analysis and interpretation • Community Satisfaction Survey 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 01/08/2025 – 31/09/2025 • 01/08/2025 – 30/09/2025 • 01/08/2025 – 30/09/2025 	
	<ul style="list-style-type: none"> • IDP, Budget & PMS Operational Meeting (Analysis Phase) 		<ul style="list-style-type: none"> • 20/09/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> IDP, Budget & PMS Technical Meeting (Analysis Phase) IDP, Budget & PMS Steering Meeting (Analysis Phase) IDP, Budget & PMS Rep Forum (Analysis Phase) 		<ul style="list-style-type: none"> 23/09/2025 23/09/2025 26/09/2025 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Circulate budget schedules to all departments Consolidate draft core departments business plans & budgets Review resources frames and financial strategies mSCOA Operational Meeting mSCOA Steering Meeting 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 26/09/2025 11/10/2025 09/09/2025 16/09/2025 23/09/2025–01/11/2025 10/09/2025 12/09/2025 	– –
PMS				
	<ul style="list-style-type: none"> Individual performance assessment report 2023/24 Annual Submission of Final 2023/24 departmental annual reports 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 09/09/2025 09/09/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
MPAC				
	<ul style="list-style-type: none"> 4th Quarter Individual Performance Assessment Report Monthly budget statements Scrutinize UIF. District Wide Session MPAC /Audit Committee 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 02/09/2025 12/09/2025 16-17/09/2025 23/9/2025 	
IDP				
October 2025	Analysis Phase	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 10/10/2025 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Commence preparation for the 2025/25 departmental operational plans and service delivery and budget implementation plan aligned to strategic priorities in IDP 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget Manager Revenue 	<ul style="list-style-type: none"> 14-17/10/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> and inputs from other stakeholders including government and bulk service providers (and NERSA) mSCOA Operational Meeting mSCOA Steering Meeting 		<ul style="list-style-type: none"> 08/10/2025 10/10/2025 	
PMS				
	<ul style="list-style-type: none"> Continuation of preparations for 2023/24 annual report utilizing financial and non-financial information first reviewed as part of budget and IDP analysis Compilation of 2025/25 first quarter institutional performance report. 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 10/10/2025 – 28/10/2025 10/10/2025 – 28/10/2025 	
MPAC				
	<ul style="list-style-type: none"> District MPAC Technical meeting MPAC Provincial technical forum District MPAC Chairpersons forum MPAC Strategic Planning Session MPAC Provincial Exco Consolidated AFS submitted to AG SDBIP for first quarter 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 02/10/2025 11/10/2025 14/10/2025 15/10/2025 16-18 /10/2025 21/10/2025 22/10/2025 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> consideration Project Visit MPAC Provincial forum Report on SCM/disciplinary matters related to MFMA Monthly budget statements 		<ul style="list-style-type: none"> 25/10/2025 28/10/2025 	
Risk Management				
	<ul style="list-style-type: none"> Risk Management Committee (2025/25 First Quarter Risk Management Report) 	Office of Municipal Manager Risk Management	<ul style="list-style-type: none"> 14/10/2025 	
Budget and Mscoa				
November 2025	<ul style="list-style-type: none"> Community and stakeholder consultation process, review inputs, financial models, assess impacts on tariffs and charges and consider funding decisions including borrowing. Adjust estimates based on plans and resources. Commence consultation on the proposed tariffs. Check the tariff submission date and align. Draft five-year Financial Plan 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget Manager Revenue 	<ul style="list-style-type: none"> 06/11/2025 – 29/11/2025 04/11/2025 – 29/11/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> mSCOA Operational Meeting mSCOA Steering Meeting 		<ul style="list-style-type: none"> 12/11/2025 14/11/2025 	
PMS				
	<ul style="list-style-type: none"> Mayoral Imbizo on first quarter performance 	Office of Municipal Manager <ul style="list-style-type: none"> Manager in the office of the Municipal Manager 	<ul style="list-style-type: none"> 07/11/2025 – 25/11/2025 	
MPAC				
	<ul style="list-style-type: none"> MPAC Project Visit MPAC Working Session 4th quarter report. Probe 1st Quarter Performance report. Monthly budget statements Technical Committee meeting Public hearing on the 1st Quarter performance report. 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 4/11/2025 10-11/11/2025 18/11/2025 21/11/2025 	
IDP				
December 2025	Strategies Phase <ul style="list-style-type: none"> Strategic Session 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager 	<ul style="list-style-type: none"> 02/12/2025 – 06/12/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		Strategic Planning		
PMS				
	<ul style="list-style-type: none"> Finalize the draft annual report incorporating financial and non financial information on performance, audit reports and annual financial statements 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 16/12/2025 	
MPAC				
	<ul style="list-style-type: none"> Develop schedule for considering the 2023/24 Annual Report 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 15 /12/2025 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Finalise the 2026/26 inputs from bulk resource providers (and NERSA) and agree on proposed price increase. (Align after submission of proposed tariffs) 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget Manager Revenue 	<ul style="list-style-type: none"> 09/12/2025 – 13/12/2025 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
Budget and mSCOA				
January 2026	<ul style="list-style-type: none"> • Mid-year Budget engagement session (Provincial Treasury) • Mid-Year Performance Assessment and recommend and adjustment budget, if necessary. • Incorporate priorities from the President's State of the Nation Address, National Treasury and SALGA for further budget consideration. • Review all aspects of the 2023/24 budget including any unforeseen and unavoidable expenditure in light of need for an adjustment budget. • mSCOA Operational Meeting • mSCOA Steering Meeting 	Budget and Treasury <ul style="list-style-type: none"> • CFO • Manager Budget 	<ul style="list-style-type: none"> • 24/01/2026 • 27/01/2026 • 23-31/01/2026 • 10/01/2026 – 24/01/2026 • 14/01/2026 • 16/01/2026 	
PMS				
	<ul style="list-style-type: none"> • Compilation of 2025/25 Mid-year report • Mayor tables 2023/24 annual report to council 	Planning and Development <ul style="list-style-type: none"> • Senior Manager 	<ul style="list-style-type: none"> • 03/01/2026 – 20/01/2026 • 30/01/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> • Make public the 2023/24 annual report and invite comments from local community, submit report to Auditor-General, Provincial Treasury & CoGHSTA • Consider monthly & mid-year reports for the period ended 31 December 2025. • Review implementation of budget and service delivery plan (SDBIP), identify problems and amend or recommend appropriate amendments. Submit report to council and make public any amendments to the SDBIP by the end of January 2026 to Council the status of next three year budget, 2023/24 annual report (including AFS & audit report) and summarizes overall findings of 2023/24 annual performance report. 	<ul style="list-style-type: none"> • Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 30/01/2026 • 30/01/2026 • 24/01/2026 • 24/01/2026 	
MPAC				
	<ul style="list-style-type: none"> • MPAC and Audit committee 	Office of Municipal	<ul style="list-style-type: none"> • 06/01/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> MPAC District Technical Mid-year report and budget of council AFS returned from A-G Matters raised by A-G. Report on disciplinary matters related to MFMA/Report on SCM Monthly budget statements Report in functioning of AC. District MPAC Chairperson meeting District MPAC Forum 	Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 9/01/2026 13-16 /01/2026 17/01/2026 21/01/2026 	
Risk Management				
	<ul style="list-style-type: none"> Risk Management Committee (2025/25 Second Quarter Risk Management Report) 	Office of Municipal Manager Manager Risk Management	<ul style="list-style-type: none"> 16/01/2014 	
IDP				
February 2026	Strategies, Projects, Integration Phase <ul style="list-style-type: none"> IDP, Budget & PMS Operational meeting (Strategies, Projects prioritisation and Sector plans) 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 03/02/2026 06/02/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> IDP, Budget & PMS Technical meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Steering meeting (Strategies, Projects prioritisation and Sector plans) IDP, Budget & PMS Representative Forum (strategies, Projects prioritisation and Sector plans). 		<ul style="list-style-type: none"> 07/02/2026 13/02/2026 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Incorporate directives from the National budget and Provincial and National allocations to municipalities into budget. Finalise the adjustment 2025/25 detailed operating & capital budgets in the prescribed formats incorporating National and Provincial budget allocations, integrate and align to IDP documentation and draft SDBIP, finalise budget policies including tariff policy. 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 07/02/2026 27/02/2026 21/02/2026 21/02/2026 	–

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> • Tabling and approval of an adjustments budget (if necessary) • Submit the 2025/25 approved adjustments budget to the Provincial & National Treasury & any other affected organ of state (10 days after approval.) • MSCOA Operational meeting • MSCOA Steering meeting 		<ul style="list-style-type: none"> • 27/02/2026 • 28/02/2026 • 11/02/2026 • 13/02/2026 	
PMS				
	<ul style="list-style-type: none"> • Individual Performance Assessments 2025/25 Mid-year • Place 2023/24 annual report on the municipal website • Mayoral Imbizo 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning Office of Municipal Manager (Moyoral Imbizo) <ul style="list-style-type: none"> • Manager in the office of the Municipal 	<ul style="list-style-type: none"> • 01/02/2026 – 20/02/2026 • 03/02/2026 • 03/02/2026 – 10/02/2026 	-

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
		Manager		
MPAC				
	<ul style="list-style-type: none"> Considering the 2023/24 annual report MPAC Working Session on the draft annual report MPAC public hearing preparation Review questions form the Executives MPAC Project visit District MPAC Forum 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 3/02/2026 10-14/02/2026 3/02/2026 3/03/2026 20/03/2026 	
IDP				
March 2026	Approval Phase (Draft IDP) <ul style="list-style-type: none"> IDP, Budget & PMS operational meeting (Draft 2026/26 IDP, Budget & PMS) IDP, Budget & PMS Technical meeting (Draft 2026/26 IDP, Budget & PMS) 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 03/03/2026 06/03/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> IDP, Budget & PMS Steering meeting (Draft 2026/26 IDP, Budget & PMS) IDP, Budget & PMS Representative Forum (Draft 2026/26 IDP, Budget & PMS) Mayor table Draft IDP, Budget & PMS for adoption by Council. Publication of the IDP, Budget & PMS Public Participation schedule 		<ul style="list-style-type: none"> 10/03/2026 17/03/2026 27/03/2026 27/03/2026 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Consolidation of Draft 2026/26 annual budget. Incorporate changes in prices for bulk resources and finalise tariff proposals for all charges. Distribute all budget documentation prior to meeting at which budget is to be tabled. Table in Council the 2026/26 tabled budget & all supporting documents. Submit the 2026/26 approved adjustments budget to the Provincial & 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 04/03/2026 08/03/2026 13/03/2026 20/03/2026 25/03/2026 27/03/2026 27/03/2026 	– –

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	National Treasury & any other affected organ of state (Immediately after council approves) <ul style="list-style-type: none"> • mSCOA Operational Meeting • mSCOA Steering Meeting 		<ul style="list-style-type: none"> • 11/03/2026 • 13/03/2025 	
PMS				
	<ul style="list-style-type: none"> • Compile Individual performance assessment report (2025/25 Mid -Year Quarter) • Council adopts the 2023/24 annual report with the comments of the oversight committee. • Submit draft 2026/26 SDBIP to the Mayor • Submit draft 2026/26 annual performance agreements to the Mayor 	Planning and Development <ul style="list-style-type: none"> • Senior Manager Planning and Development • Manager Strategic Planning 	<ul style="list-style-type: none"> • 15/03/2026 • 27/03/2026 • 27/03/2026 • 27/03/2026 	
MPAC				
	<ul style="list-style-type: none"> • Public hearing on the 2023/24 Annual Report • Oversight report preparation • Monthly budget statements • Submit Oversight Report and 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 18/03/2026 • 26/03/2026 • 26/03/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Annual Report to Council <ul style="list-style-type: none"> Review all matters referred to the committee by council 			
IDP				
April 2026	Approval Phase (Draft IDP cont) <ul style="list-style-type: none"> Consultations on tabled Draft 2026/26 IDP, Budget & PMS 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning Office of Municipal Manager Manager in the office of the Municipal Manager Senior Officer Public Participation 	<ul style="list-style-type: none"> 03/04/2026–29/04/2026 	
Risk Management				
	<ul style="list-style-type: none"> Strategic Risk Assessment – Develop 2026/26 Strategic Register 	Office of Municipal Manager <ul style="list-style-type: none"> Manager Risk Management 	<ul style="list-style-type: none"> 07/04/2026 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Risk Management Committee (2025/25 Third Quarter Risk Management Report and the Draft Strategic Risk Register) Council adopts the Strategic Risk Register 	Office of Municipal Manager Manager Risk Management	<ul style="list-style-type: none"> 18/04/2026 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Make public the 2026/26 tabled annual budget & accompanying budget documentation, invite the community to submit representations and submit to Provincial & National Treasury and other affected organs of state. Consultation on tabled budget, publicise and conduct public hearings and meetings within wards. mSCOA Operational Meeting mSCOA Steering Committee Meeting 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 03/04/2026 – 24/04/2026 04/04/2026 – 11/04/2026 11/04/2026 12/04/2026 	
PMS				

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> Submit the 2023/24 Annual Report & Oversight Report to Provincial Treasury, CoGHSTA, AG and Legislature. Make public the 2023/24 oversight report Submission of third quarter departmental performance report 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 07/04/2026 11/04/2026 11/04/2026 	
MPAC				
	<ul style="list-style-type: none"> Oversight report made public Consider the 2025/25 Draft SDBIP for third quarter Report on SCM Report on disciplinary matters related to MFMA Monthly budget statements MPAC and Audit committee Quarterly meeting 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 07/04/2026 23/04/2026 	
IDP				
May 2026	Approval Phase (Final IDP)	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager 	<ul style="list-style-type: none"> 05/05/2026 (14h00) 07/05/2026 (14h00) 	

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	<ul style="list-style-type: none"> IDP, Budget & PMS Technical meeting (Analysis & integration of public comments) IDP, Budget & PMS Steering meeting (analysis & integration of public comments) IDP, Budget & PMS Representative meeting (analysis & integration of public comments) Mayor tables Final 2026/26 IDP, Budget & PMS for final approval/adoption 	Strategic Planning	<ul style="list-style-type: none"> 12/05/2026 15/05/2026 29/05/2026 	
Budget and mSCOA				
	<ul style="list-style-type: none"> Draft Benchmark exercise 2026/26 Consider the views of the community and other stakeholders on the 2026/26 budget. Respond to submissions received & if necessary revise the budget and table amendments for council consideration. mSCOA Steering Meeting mSCOA Operational Meeting 	Budget and Treasury <ul style="list-style-type: none"> CFO Manager Budget 	<ul style="list-style-type: none"> 12-16/05/2026 13/05/2026–16/05/2026 13/05/2026 – 16/05/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
			<ul style="list-style-type: none"> 08/05/2026 13/05/2026 	
MPAC				
	<ul style="list-style-type: none"> MPAC Technical committee meeting. MPAC District forum meeting Consider the Draft IDP, Budget and PMS Consider third Quarter report Monthly budget statements Probing and public hearing on third Quarter Institutional Performance Report. 	Office of Municipal Manager <ul style="list-style-type: none"> MPAC Researcher 	<ul style="list-style-type: none"> 25/05/2026 	
IDP				
June 2026	<ul style="list-style-type: none"> Public Notice on the adoption of IDP, Budget & PMS Submission of the Final Approved IDP to the MEC for Local Government & Housing 	Planning and Development <ul style="list-style-type: none"> Senior Manager Planning and Development Manager Strategic Planning 	<ul style="list-style-type: none"> 08/06/2026 13/06/2026 	
Budget				
	<ul style="list-style-type: none"> Submit approved IDP/Budget to National & Provincial 	Budget and Treasury <ul style="list-style-type: none"> CFO 	<ul style="list-style-type: none"> 14/06/2026 	

TABLED BUDGET 2026/27

Month	Activity	Responsible Department	Time-frame	
			Ba-Phalaborwa Municipality	Mopani District Municipality
	Treasury, CoGHSTA and District (10 working days after approval) <ul style="list-style-type: none"> • mSCOA Operational Meeting • mSCOA Steering Meeting 	Manager Budget	<ul style="list-style-type: none"> • 10/06/2026 • 13/06/2026 	
MPAC				
	<ul style="list-style-type: none"> • Monthly budget statements • Consider the alignment of final IDP, Budget, PMS and MPAC Work Programme • Tracking implementation of the resolutions of the council as a result of the recommendations of MPAC 	Office of Municipal Manager <ul style="list-style-type: none"> • MPAC Researcher 	<ul style="list-style-type: none"> • 10/6/2026 • 17-24/06/2026 	

6. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

6.1 VISION OF THE MUNICIPALITY

The vision was therefore revised as follows:

“Provision Of Quality Services for Community Well-Being and Tourism Development”

6.2 FIVE YEAR STRATEGIC FOCUS AREA

Good governance and institutional excellence: The learning and growth perspective entails skills development and capacitating of employees. Employees are the foundation of the municipality; if employees are skilled and capacitated, they will improve the ways they work and both service delivery and individual performance will improve. This perspective will also include leadership, financial and management training. This objective will address NSDP priority area “Effective administration and governance structure.”

Provide, maintain and upgrade municipal assets and services: The core function of the municipality is to provide access to services. Ba-Phalaborwa experiences the following challenges as mentioned under the binding constraints in the strategic alignment and which is directly linked to the NSDP and PGDS: Infrastructure development, poor maintenance plans and infrastructure development plans. If these are not addressed, the municipality will not be able to provide sustainable services to the community and investment and economic growth in the municipal area will be challenged. The infrastructure master plan such as Electricity, roads and water master plans to be developed as a matter of urgency to unlock gaps of the challenges of the infrastructure.

Environmental sustainability: PGDS strategic objective deals with environmental sustainability and climate change. A priority mentioned in the PGDS is that all municipalities have to have environmental management plans. Also mentioned

are waste management plans, recycling of waste and water and alternative energy plan. Ba-Phalaborwa plays a leading role in the achievement of this objective as mentioned under NSDP and PGDS priorities.

Develop effective and sustainable stakeholder relationships and partnerships: With the small revenue base it is crucial that partnerships be formed, and stakeholder relationships built to ensure cooperation and development of Ba-Phalaborwa and its community. Ba-Phalaborwa has established strategic relationships with the mines, Phalaborwa Foundation and DBSA. Stakeholder management, however, is not structured.

Facilitate local economic growth and provide for mobility and access: The best way to alleviate poverty, curb unemployment and address social problems is to ensure that there are enough jobs so that everybody in the community can earn a living. Ba-Phalaborwa has various projects and initiatives to alleviate poverty and stimulate economic growth. Ba-Phalaborwa's location has established it as developmental and economic nodes in tourism, mining, agriculture and a service node.

Become financially viable: To be sustainable, it is necessary for the municipality to increase its revenue base through expanding its collection points, partnership and investment in the area. Again, investment will only be achieved if the necessary infrastructure is provided and therefore maintenance, upgrading and replacement of infrastructure is of utmost importance for the municipality.

Ensure community well-being; Community well-being does not only have to do with provision of services, but also deals with priorities such as HIV/Aids, education, health, safety and security and literacy. Ba-Phalaborwa strives, together with its stakeholders and partnerships to achieve on all these priorities to ensure healthy and sustained community.

6.3 ALIGNMENT OF IDP WITH NATIONAL AND PROVINCIAL GOVERNMENT

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Economic	Financial	1. Speed up economic growth and transform the economy to create decent work and sustainable livelihoods.		1. Ensuring more inclusive economic growth, decent work and sustainable livelihoods	3. Implement the community work programme and cooperatives supported	Local Economic Development	An economy that will create more jobs An inclusive and integrated rural economy		Growing economic environment
Social Infrastructure	Community Satisfaction	5. Improve the health profile of society	5. Fostering Development Partnerships, Social Cohesion and community mobilisation	4. Access to quality education		Basic Service Delivery	Improving the quality of education, training and innovation	Basic Services: Creating decent living conditions	Good corporate governance and public participation
Social Infrastructure	Community Satisfaction			5. Improved health care		Basic Service Delivery	Quality health care for all	Basic Services: Creating decent living conditions	Protected environment and enhanced community well-being
Social Infrastructure	Institutional	6. Intensify the fight against crime and corruption		6. Fighting crime and corruption		Good Governance and Public Participation	Fighting corruption	Good governance	Good corporate governance and public participation

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Social Infrastructure	Community Satisfaction	7. Building of cohesive, caring and sustainable communities		8. Cohesive and sustained communities		Basic Service Delivery	An inclusive and integrated rural economy Transforming society and uniting the country	Basic Services: Creating decent living conditions	Protected environment and enhanced community well-being
Social Infrastructure	Community Satisfaction		3. Accelerating service delivery and supporting the vulnerable	3. Rural development, food security and land reform		Basic Service Delivery	An inclusive and integrated rural economy	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes		3. Accelerating service delivery and supporting the vulnerable		2. Improved access to basic services	Basic Service Delivery	Improving infrastructure	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes	2. Massive programmes to build economic and social infrastructure			1. Implement a differentiated approach to municipal financing, planning and support (Outcome 2 and 3)	Basic Service Delivery	Reforming public service Improving infrastructure	Sound financial management Building capable institutions and administrations	Sustainable integrated infrastructure and services

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Technical Infrastructure	Institutional Processes		3. Accelerating service delivery and supporting the vulnerable	2. Provision of economic and social infrastructure		Basic Service Delivery	Improving infrastructure	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes	3. Comprehensive rural development strategy linked to land and agrarian reform and food security				Basic Service Delivery	Improving infrastructure An inclusive and integrated rural economy	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Technical Infrastructure	Institutional Processes	9. Sustainable resource management and use		9. Sustainable resource management and use		Basic Service Delivery	Transition to a low-carbon economy	Basic Services: Creating decent living conditions	Protected environment and enhanced community well-being
Governance and Administration	Institutional Processes				6: Improved municipal financial and administrative capacity	Municipal Financial Viability and Management	Reforming the public service	Sound financial management Building capable institutions and administrations	Improved financial viability

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Governance and Administration	Institutional Processes		4. Improving the Developmental Capability of the Institution of Traditional Leadership.		5. Deepened democracy through a refined ward committee model	Good Governance and Public Participation	Reforming the public service	Public participation: Putting people first	Good corporate governance and public participation
Governance and Administration	Institutional Processes	3. Comprehensive rural development strategy linked to land and agrarian reform and food security		3. Rural development, food security and land reform	4. Actions supportive of human settlement outcomes	Municipal Transformation and Organisational Development	Reversing the spatial effect of apartheid	Basic Services: Creating decent living conditions	Sustainable integrated infrastructure and services
Governance and Administration	Institutional Processes	10. Building of a developmental state including improving of public services and strengthening democratic institutions	1. Building the Developmental State in Provincial and Local Government that is efficient, effective and responsive	10. A developmental state including improvement of public services	7. Single Window of coordination	Good Governance and Public Participation	Reforming the public service	Building capable institutions and administrations	Sustainable integrated infrastructure and services

Cluster	PERSPECTIVE	MTSF	COGTA	LEGDP (PGDS)	OUTCOME 9	STRATEGIC AGENDA KPA	NATIONAL DEVELOPMENT PLAN	Back-to-Basics	BA-PHALABORWA
Governance and Administration	Institutional Processes		2. Strengthen Accountability and Clean Government	9. Sustainable resource management and use	6. Improved administrative capacity	Good Governance and Public Participation	Reforming the public service	Good governance	Skilled, competent and innovative workforce
Governance and Administration	Institutional Processes	6. Intensify the fight against crime and corruption		6. Fighting crime and corruption		Good Governance and Public Participation	Fighting corruption	Good governance	Good corporate governance and public participation
Governance and Administration	Institutional Processes	8. Pursuing African advancement and enhanced international cooperation		8. Creation of a better Africa and a better world			Reforming the public service	Good governance	Good corporate governance and public participation
Governance and Administration	Learning and Growth	4. Strengthening of skills and human resource base				Municipal Transformation and Organisational Development	Reforming the public service	Building capable institutions and administrations	Skilled, competent and innovative workforce

7. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

7.1 Key Financial Indicators and ratios

LIM334 Ba-Phalaborwa - 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
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.5%	2.6%	2.7%	5.2%	2.2%	2.2%	0.0%	0.6%	0.6%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.4%	3.8%	3.6%	5.5%	2.4%	2.4%	0.0%	0.7%	0.7%	0.6%
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%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.0	0.9	0.9	0.6	0.5	0.5	0.9	0.4	0.4	0.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.9	0.9	0.6	0.5	0.5	0.9	0.4	0.4	0.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.8	0.8	0.4	0.3	0.3	0.8	0.2	0.2	0.2
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	196.0%	333.4%	115.8%	166.4%	168.6%	168.6%	99.8%	183.5%	184.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		196.0%	333.4%	115.8%	166.4%	168.6%	168.6%	99.8%	183.5%	184.2%	180.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	141.4%	111.5%	109.2%	74.6%	78.2%	78.2%	159.4%	78.7%	75.5%	74.1%
<u>Creditors Management</u>											
Creditors to Cash and Investments		1355.4%	368.4%	-4559.4%	-893.5%	-601.9%	-601.9%	-5319.5%	5023.6%	12491.8%	6613.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.6%	30.2%	30.0%	29.8%	29.5%	29.5%	24.1%	32.4%	32.0%	31.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.9%	33.3%	32.9%	32.4%	32.1%	32.1%	47.9%	35.3%	34.8%	34.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.5%	5.0%	3.7%	3.5%	3.6%	3.6%	6.5%	4.8%	4.2%	4.0%

TABLED BUDGET 2026/27

Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.1%	11.7%	12.4%	14.4%	12.4%	12.4%	10.5%	13.1%	11.5%	10.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	149.0	-	23.2	44.3	43.8	-	115.1	152.0	156.9	164.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	228.8%	95.1%	92.1%	38.5%	40.9%	40.9%	320.1%	30.4%	24.9%	23.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.3	7.7	(0.7)	(0.6)	(1.5)	(0.9)	(0.6)	0.1	-	-

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

58,925	70,218	69,265	69,265	42,927	72,772	75,032	78,669	-	-
40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
(52,828)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652
-	-	-	-	-	-	-	-	-	-

8. OVERVIEW OF BUDGET-RELATED POLICIES

The following policies has been reviewed and adopted with this budget for implementation as from July 2026

Tariff Policy

- The Tariff Policy was reviewed in line with relevant legislation and adopted with this budget for implementation as from July 2026

Property Rates Policy

- A policy in line with Local Government: Municipal Property Rates Act, Act No. 6 of 2004 was reviewed to take into consideration requirements of Gazette to ensure the implementation of the new property rates act and is adopted with this budget for implementation.

Budget Policy

- A budget policy in line with relevant legislation was reviewed and is adopted with this budget for implementation as from July 2026.

Asset Management Policy

- A policy in line with relevant legislation is reviewed and adopted with this annual budget for implementation as July 2026.

Supply chain management policy

- The supply chain management policy in line with the reviewed PPPFA regulation has been reviewed and is adopted with this budget for implementation as from July 2026.

Indigent Household Consumer Policy

- The Indigent and household Consumer policy in line with relevant legislation was reviewed and is adopted with this budget for implementation as from July 2026. The approved indigent register will be in force as from 1st July 2026.

Credit Control, Debt Collection and Consumer Care Policy

TABLED BUDGET 2026/27

- Credit Control and Debt Collection Policy of the municipality was reviewed to take into account relevant legislation and developments in court findings and orders during the year. The policy also covers Consumer Care principles. The policy is adopted with this budget for implementation from July 2026

Investment Policy

- The municipality was reviewing an Investment Policy to ensure proper cash management and investment in line with relevant legislation and the policy and is adopted with this budget for implementation. The policy will be implemented after adopting procedure manuals for implementation from July 2026.

Virement Policy

- Virement policy was reviewed by the municipality in line with legislation to ensure that the process of this policy is implemented, to enable budget manager to amend the budgets to reflect anticipated changes.

Petty Cash Policy

- The municipality reviewed the petty cash policy in line with relevant legislation and policy so that it may be able to improve the efficiency of departmental operations especially for purchases of minor items.

Bad Debt Write Off

- Bad debt write off policy was reviewed by the municipality in line with legislation and policy to ensure that the whole credit control and debt collection process have been followed in terms of trying to obtain payment due to Council by customer, taking into account developments of legislation governing financial management in local government as well as accounting standards.

Deposit Policy

- Deposit policy reviewed in order for municipality council in line with legislation to amend any clause, stipulation or tariff embodied in the policy in the interest of the parties concerned.

Fleet Management Policy

- Municipality reviewed this policy in line with legislation to regulate the use of official Municipal vehicles and to ensure that they are used in a safe and efficient manner in order to minimize accidents and abuse of vehicles.

Electricity Supply by-laws

- Electricity supply by-laws was reviewed by the municipality in line with legislation so that only the service provider shall supply or contract for the supply of electricity within the jurisdiction of the Service Authority.

Subsistence and Traveling Policy

- This policy was reviewed in line with legislation by municipality to sets out the basis for the payment of a subsistence and travel allowance for the purposes of such official who travel from time to time to establish and maintain links and relationships with other municipalities, government bodies, and other parties, institutions and organizations operating in the sphere of local government so that they can broaden their knowledge and understanding.

Inventory management Policy

The policy aims to achieve the following objectives which are to: -

- Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.
- Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy. Eliminate any potential misuse of inventory and possible theft.
- To lay down procedures and processes for the procurement management and control over inventory (stock) items in accordance with all relevant regulations and legislation and other policies and directives.

The envisaged outcome is an efficient and effective control and inventory management tool for the Municipality.

TABLED BUDGET 2026/27

9. OVERVIEW OF BUDGET ASSUMPTIONS

External factors

The following factors were taken consideration and assumption when compiling 2026/27 budget to ensure that the budget is meaningful and easy to understand during the calculation of estimated revenues and expenditures:

- Division of Revenue Bill, 2025
- Domestic outlook
- Population growth
- Risks to the global outlook
- National target in new growth path to create jobs over the next decade
- Sound macroeconomic policy enables the Country to fund social and economic priorities.
- Anticipated salary increases.
- Demand for services provision on free basic services
- Rates – Tariffs, charges and timing of revenue collection
- Sustainability – Consumer affordability to services municipal services
- Interest rate

Internal factors

KEY FINANCIAL TARGETS

The following assumptions were considered on compilation of 2026/27 budget on revenues: The multi – year budget is underpinned by the following key financial target assumptions:

- Increasing/ maximizing revenue collection on outstanding debtors
- Full implementation of credit control policy and intensifying debt collection
- Revision of cemetery tariffs and other minor sources of income such as building plans
- Improvement on billing system by means of ensuring correctness of meter readings

TABLED BUDGET 2026/27

- Customer education
- Improvement on public participation
- Tariff increase,
- Macro Growth factor indicator
- Capital Charges
- Total expenditure increases allowed.
- Increase in repairs and maintenance.

There are several sources of information gathered during the compilation of 2025/26 budget:

- Ba-Phalaborwa Integrated Development Plan
- mSCOA circulars
- Treasury circulars 99,98,94,91,89,86,85,82,75, 74, 72, 70, 67,66, 59, 58, 55, 54, 51 and 48-108, 112 and 115-123, 129, 133, 134
- Statistics SA guidelines on economic indicators
- Financial management system and departmental budget inputs submitted.
- Consumer/ Customers surveys on services

10. OVERVIEW OF BUDGET FUNDING

10.1 REVENUE AND FINANCING ACTIVITIES

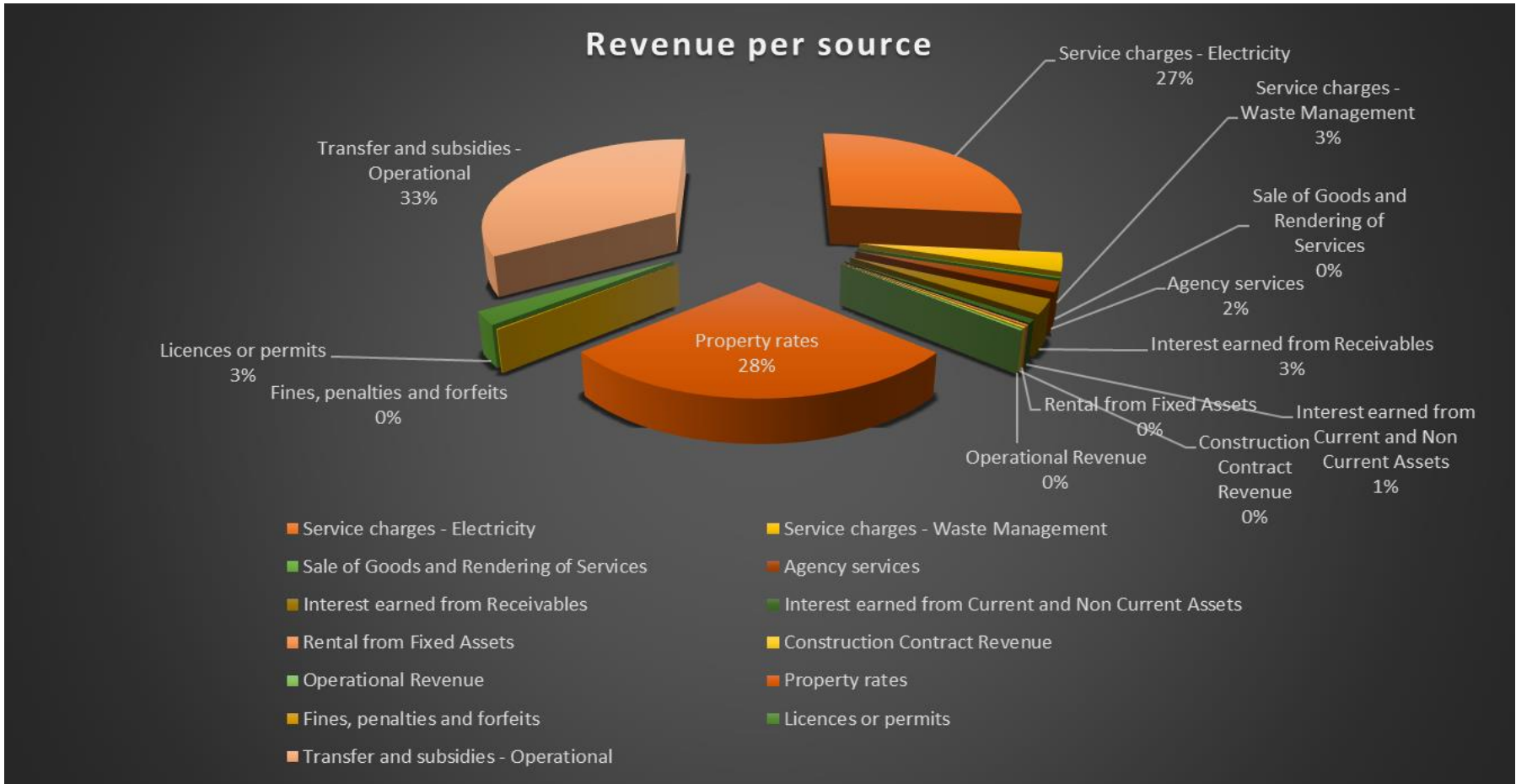
LIM334 Ba-Phalaborwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	119,965	117,751	137,812	193,957	180,827	180,827	89,902	176,356	202,811	220,881
Service charges - Waste Management	2	18,558	20,167	21,408	19,894	21,194	21,194	14,244	21,842	22,563	23,285
Sale of Goods and Rendering of Services	2	664	795	1,144	902	1,076	1,076	654	1,119	1,152	1,187
Agency services	2	15,400	13,388	13,293	11,932	11,932	11,932	640	12,409	12,781	13,165
Interest earned from Receivables	2	25,626	14,251	14,986	16,768	16,768	16,768	7,791	17,439	17,962	18,501
Interest earned from Current and Non Current Assets	2	4,026	5,120	4,881	5,351	4,351	4,351	2,076	4,525	4,660	4,800
Rental from Fixed Assets	2	512	342	526	349	1,654	1,654	986	1,721	1,772	1,825
Construction Contract Revenue	2	-	-	2,889	5,091	5,091	5,091	2,635	1,800	12,362	8,740
Operational Revenue	2	613	497	324	7,432	1,732	1,732	375	1,801	1,855	1,911
Non-Exchange Revenue											
Property rates	2	135,075	127,740	129,059	214,177	214,177	214,177	139,341	185,931	191,881	198,021
Fines, penalties and forfeits	2	514	280	768	1,306	1,056	1,056	145	1,098	1,131	1,165
Licences or permits	2	4,143	4,296	5,572	5,851	15,401	15,401	13,478	16,017	16,498	16,993
Transfer and subsidies - Operational	2	196,070	215,659	223,452	224,034	224,267	224,267	222,707	221,172	219,296	233,512
Interest	2	30,429	34,468	39,035	43,242	43,242	43,242	25,871	44,972	46,321	47,710
Gains on disposal of Fixed and Intangible Assets	2	(17)	87	-	-	-	-	-	-	-	-
Other Gains	2	10,542	(1,476)	2,412	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		562,120	553,365	597,562	750,286	742,768	742,768	520,844	708,200	753,045	791,696

- The table above shows the summary of revenue and financing activities.
- The estimated revenue for 2026/27 is R708.2 million excluding capital grants.
- Equitable share allocation is as per Division of Revenue (Dora 2026)

TABLED BUDGET 2026/27

Graphically Revenue per source:



10.2.1 GRANTS AND SUBSIDIES AS PER DIVISION OF REVENUE 2025

LIM334 Ba-Phalaborwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS	1.2									
Operating										
National Government										
Monetary Allocations										
<i>Energy Efficiency and Demand Management</i>	-	-	4,000	-	-	-	-	-	-	-
<i>Local Government Equitable Share</i>	-	189,853	205,239	216,586	217,276	217,276	217,276	214,272	213,767	227,918
<i>EPWP Incentive</i>	-	1,186	1,470	1,769	1,806	1,806	1,806	1,675	-	-
<i>Finance Management</i>	-	3,100	3,100	3,000	3,000	3,000	3,000	3,000	3,100	3,100
<i>Municipal Infrastructure Grant</i>	-	1,809	-	1,857	1,952	1,952	1,952	1,975	2,179	2,244
<i>National Departmental Agencies_Education, Training and Development</i>										
<i>Practices SETA_Receipts</i>	-	-	-	-	-	233	233	250	250	250
Total Monetary Allocations		195,949	213,809	223,212	224,034	224,267	224,267	221,172	219,296	233,512
Total Operating/National Government		195,949	213,809	223,212	224,034	224,267	224,267	221,172	219,296	233,512
Total Operating	5	195,949	213,809	223,212	224,034	224,267	224,267	221,171,650	219,295,900	233,511,850
Capital										
National Government										
Monetary Allocations										
<i>Municipal Infrastructure Grant (MIG)</i>	-	34,377	35,156	35,284	37,083	37,083	37,083	37,518	41,399	42,633
<i>Municipal Disaster Relief Grant</i>						25,000	25,000			
<i>Integrated National Electrification Programme Grant</i>	-	8,000	15,794	-	-	-	-	-	-	-
Total Monetary Allocations		42,377	50,950	35,284	37,083	62,083	62,083	37,518,350	41,399,100	42,633,150
Total Capital/National Government		42,377	50,950	35,284	37,083	62,083	62,083	37,518,350	41,399,100	42,633,150
Total Capital	5	42,377	50,950	35,284	37,083	62,083	62,083	37,518	41,399	42,633
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		238,325	264,759	258,496	261,117	286,350	286,350	258,690	260,695	276,145

- Equitable Share allocated as per Division of Revenue Act – from to **R214,2 million** for 2026/27
- Financial Management Grant remain unchanged at **R3 million** as per the 2026 Division of Revenue Act
- Municipal Infrastructure Grant has increased as per Division of Revenue from **R37 million to R37.5 million** in 2026/27.
- Expanded public Works Grant has been reduced from **R1.8 million to R1,7 million** as per Division of Revenue 2026

TABLED BUDGET 2026/27

ALLOCATION OF EXPENDITURE PER STANDARD ITEM

LIM334 Ba-Phalaborwa - 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
Expenditure											
Employee related costs	2	172,122	167,310	179,437	223,845	219,169	219,169	125,568	229,580	241,059	252,509
Remuneration of councillors	2	18,189	16,987	17,260	19,196	19,196	19,196	11,204	20,108	21,113	22,116
Bulk purchases - electricity	2	93,614	116,160	138,092	150,812	150,812	150,812	100,682	164,024	178,507	194,412
Inventory consumed	2,8	36,006	46,282	42,111	26,313	33,435	33,435	16,491	35,455	36,088	39,644
Debt impairment	2,3	1,133	-	-	110,142	110,142	110,142	-	113,217	115,986	118,762
Depreciation, amortisation and impairment	2	47,422	41,804	52,554	87,220	87,220	87,220	54,697	88,106	81,879	80,106
Interest, Dividends and Rent on Land	2	20,847	22,902	21,490	20,722	5,000	5,000	-	5,000	5,000	5,000
Contracted services	2	48,792	62,096	59,834	68,642	61,884	61,884	27,229	68,839	67,500	65,394
Transfers and subsidies	2	7,390	14,022	219	522	522	522	73	541	559	577
Irrecoverable debts written off	2	(54,976)	258,191	146,917	-	-	-	31,587	-	-	-
Operational costs	2	56,582	58,958	127,516	87,732	99,825	99,825	53,227	92,844	93,724	91,179
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	404	1,519	726	-	-	-	-	-	-	-
Total Expenditure		447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699

- The estimated total operational expenditure as per standard item is R817,7 million for the financial year 2026/27
- Included on the expenditure per standard item is the depreciation and amortisation of assets at an estimated amount of R88.1 million.
- Employee related costs for entire staff members exclusive of councillors is estimated at R229,6 million in 2026/27 financial year.

Summary of operating expenditure by standard classification item

Employee Related Costs

The budgeted allocation for employee related costs for the 2026/27 financial year amounts to R223.9 million which equals 27,4% of the total operating expenditure.

Remuneration of councillors

- The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). For the 2026/27 financial year the remuneration of councillors will amount to R20,1 million.

Debt impairment

- The provision of debt impairment was determined based on a current collection rate and Debt Write-off Policy of the municipality. While this expenditure is considered to be a non-cash flow item, it is informed by the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues and amount to R113,2 million which equals to 13.8% of the operating expenditure.

Depreciation and asset impairment

- Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R88,1 million for the 2026/27 financial and equates to 10,8% of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has been taken into account.

Bulk Purchases

- Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions.

Contracted Services

- In the 2026/27 financial year, this group of expenditure totals R68,8 million which equals to 8,4% of the total operating expenditure.

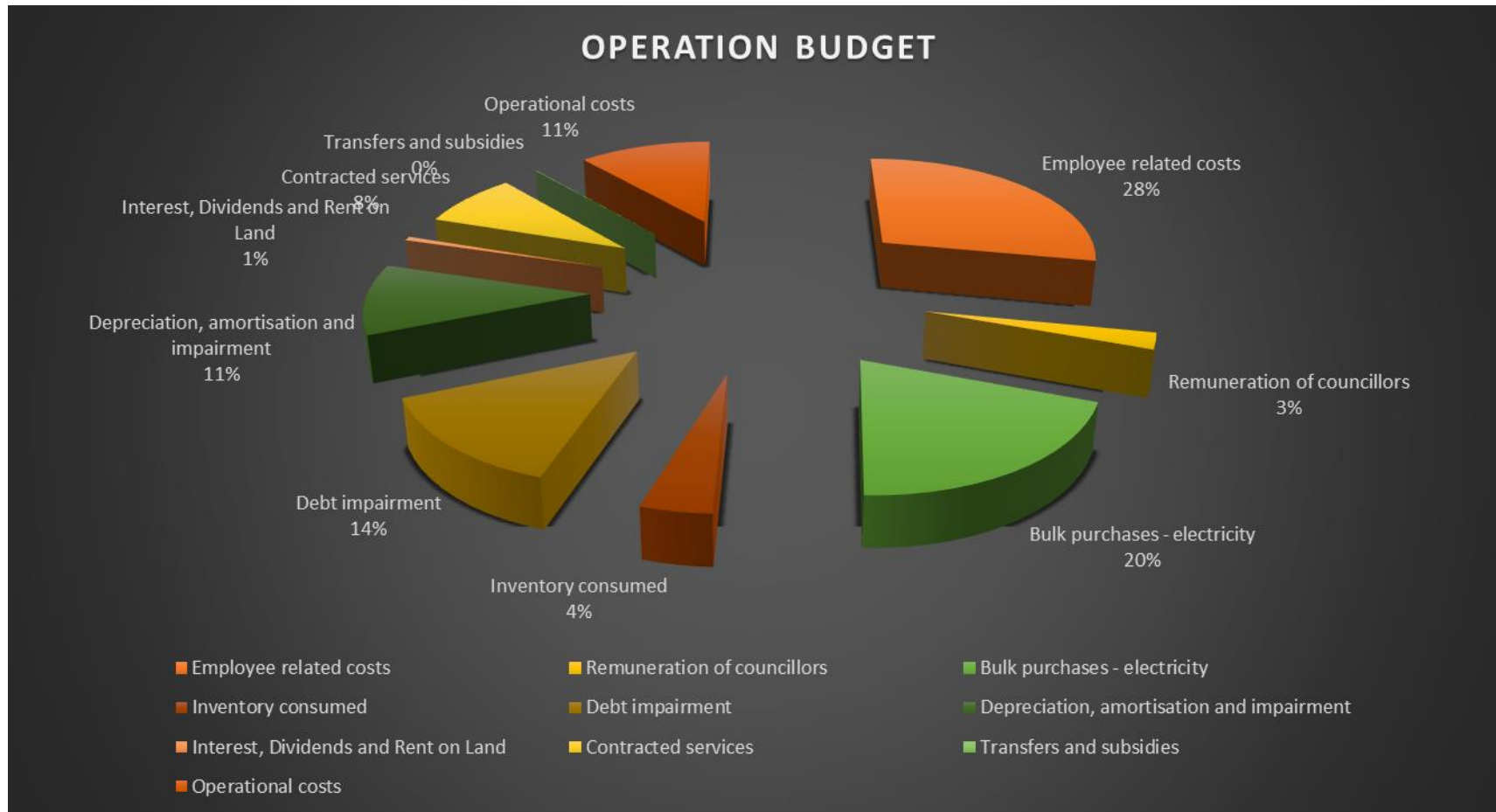
Other Expenditure

- Other expenditure comprises of various line items relating to the daily operations of the municipality, for 2026/27 financial year is estimated at R92,8 million which equals to 11,4% of total operational budget.

Interest (Finance Charges)

- The Interest (finance charges) for 2026/27 financial year is estimated at R5 million which constitute 0.6% of the total operating expenditure.

The following graph gives a breakdown of the main expenditure categories for the 2026/27 financial year.



10.2.2 ALLOCATION OF MAIN VOTE

LIM334 Ba-Phalaborwa - 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
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Councillors		–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		380,822	427,507	394,982	492,900	485,135	485,135	455,510	462,484	484,234
Vote 3 - Corporate Services		815	647	841	349	1,887	1,887	1,971	2,022	2,075
Vote 4 - Community and Social Services		16,562	14,263	16,706	15,727	25,702	25,702	26,730	27,532	28,358
Vote 5 - Planning and Development Services		176	284	464	301	351	351	366	376	388
Vote 6 - Technical Services		196,093	208,265	217,263	278,091	291,775	291,775	261,143	302,030	319,275
Total Revenue by Vote	2	594,468	650,965	630,255	787,369	804,851	804,851	745,719	794,444	834,329
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Councillors		66,915	70,287	74,617	80,295	84,647	84,647	84,184	81,219	85,043
Vote 2 - Budget and Treasury Office		16,267	335,536	244,582	192,104	185,947	185,947	166,336	170,925	174,062
Vote 3 - Corporate Services		57,846	61,001	73,576	79,823	80,068	80,068	81,807	84,397	85,481
Vote 4 - Community and Social Services		66,183	43,091	68,969	88,781	87,631	87,631	108,172	109,082	111,429
Vote 5 - Planning and Development Services		13,475	16,570	22,539	29,887	27,512	27,512	24,738	25,270	25,765
Vote 6 - Technical Services		226,841	277,652	297,961	324,255	321,399	321,399	352,477	370,523	387,919
Total Expenditure by Vote	2	447,526	804,136	782,245	795,146	787,205	787,205	817,713	841,416	869,699
Surplus/(Deficit) for the year	2	146,942	(153,171)	(151,990)	(7,777)	17,646	17,646	(71,995)	(46,971)	(35,370)

- Allocation of expenditure per main vote highlights the share per department's budget.
- The directorate receiving a bigger share in terms of the main votes are Technical Services
- The least directorate receiving smaller share of budget is Planning and Development services.

10.5 FUNDING MEASUREMENT

LIM334 Ba-Phalaborwa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	132,701	540,607	(47,473)	(42,965)	(65,775)	(65,775)	(41,280)	8,360	3,325	6,409
Cash + investments at the yr end less applications - R'000	18(1)b	2	(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)
Cash year end/monthly employee/supplier payments	18(1)b	3	2.3	7.7	(0.7)	(0.6)	(1.5)	(0.9)	(0.6)	0.1	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	157,484	(156,743)	(153,488)	(7,777)	17,646	17,646	122,216	(71,995)	(46,971)	(35,370)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(8.9%)	2.5%	42.5%	(8.8%)	(6.0%)	(47.5%)	(13.7%)	2.6%	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	35.6%	65.1%	30.0%	24.4%	23.1%	23.1%	18.0%	96.0%	100.4%	100.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.4%	0.0%	0.0%	25.7%	26.5%	26.5%	0.0%	29.5%	27.8%	26.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(1.5%)	5.8%	(89.7%)	(11.7%)	0.0%	1098.3%	(94.6%)	(3.8%)	1.6%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	2.4%	1.9%	2.3%	2.3%	2.3%	2.6%	2.4%	2.4%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%	7.5%	7.4%

References

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

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	(2.9%)	8.5%	48.5%	(2.8%)	0.0%	(41.5%)	(7.7%)	8.6%	6.0%

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% incr Property Tax	18(1)a	0.0%	(5.4%)	1.0%	66.0%	0.0%	0.0%	(34.9%)	(13.2%)	3.2%	3.2%	
% incr Service charges - Electricity	18(1)a	0.0%	(1.8%)	17.0%	40.7%	(6.8%)	0.0%	(50.3%)	(2.5%)	15.0%	8.9%	
% incr Service charges - Water	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% incr Service charges - Waste Water Management	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% incr Service charges - Waste Management	18(1)a	0.0%	8.7%	6.2%	(7.1%)	6.5%	0.0%	(32.8%)	3.1%	3.3%	3.2%	
% incr in Sale of Goods and Rendering of Services	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a	273,598	265,658	288,279	428,029	416,199	416,199	243,487	384,129	417,255	442,188	
Service charges		273,598	265,658	288,279	428,029	416,199	416,199	243,487	384,129	417,255	442,188	
Property rates		135,075	127,740	129,059	214,177	214,177	214,177	139,341	185,931	191,881	198,021	
Service charges - electricity revenue		119,965	117,751	137,812	193,957	180,827	180,827	89,902	176,356	202,811	220,881	
Service charges - refuse removal		18,558	20,167	21,408	19,894	21,194	21,194	14,244	21,842	22,563	23,285	
Agency services		15,400	13,388	13,293	11,932	11,932	11,932	640	12,409	12,781	13,165	
Capital expenditure excluding capital grant funding		(52,828)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652	
Cash receipts from ratepayers	18(1)a	355,119	617,702	295,933	390,294	371,174	371,174	184,571	399,893	452,444	478,433	
Ratepayer & Other revenue	18(1)a	996,652	948,975	987,997	1,599,280	1,609,224	1,609,224	1,025,470	416,573	450,672	476,607	
Change in consumer debtors (current and non-current)		N/A	(27,302)	103,292	(1,685,470)	(22,674)	-	1,888,640	(1,948,369)	(4,219)	1,686	
Operating and Capital Grant Revenue	18(1)a	238,628	264,724	258,557	261,117	286,350	286,350	244,837	258,690	260,695	276,145	
Capital expenditure - total	20(1)(vi)	(37,107)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724	
Capital expenditure - renewal	20(1)(vi)	-	-	-	-	-	-	4,348	4,348	4,348	4,348	
Supporting benchmarks												
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	
Trend												
Change in consumer debtors (current and non-current)		N/A	(27,302)	103,292	(1,685,470)	(22,674)	-	1,888,640	(1,948,369)	(4,219)	1,686	
Total Operating Revenue			562,120	553,365	597,562	750,286	742,768	742,768	520,844	708,200	753,045	791,696
Total Operating Expenditure			447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699
Operating Performance Surplus/(Deficit)			114,594	(252,866)	(188,594)	(44,860)	(44,438)	(44,438)	100,086	(109,513)	(88,370)	(78,003)
Cash and Cash Equivalents (30 June 2012)									8,360			
Revenue												
% Increase in Total Operating Revenue			(1.6%)	8.0%	25.6%	(1.0%)	0.0%	(29.9%)	(4.7%)	6.3%	5.1%	
% Increase in Property Rates Revenue			(5.4%)	1.0%	66.0%	0.0%	0.0%	(34.9%)	33.4%	3.2%	3.2%	
% Increase in Electricity Revenue			(1.8%)	17.0%	40.7%	(6.8%)	0.0%	(50.3%)	(2.5%)	15.0%	8.9%	
% Increase in Property Rates & Services Charges			(2.9%)	8.5%	48.5%	(2.8%)	0.0%	(41.5%)	(7.7%)	8.6%	6.0%	
Expenditure												
% Increase in Total Operating Expenditure			0.0%	80.2%	(2.5%)	1.1%	(1.0%)	(46.6%)	3.9%	2.9%	3.4%	
% Increase in Employee Costs			0.0%	(2.8%)	7.2%	24.7%	(2.1%)	(42.7%)	4.8%	5.0%	4.8%	
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost Per Budgeted Employee Position (Remuneration)		0	154345.1411	453124.6995	334596.3558	524328.4258	18264106.83	300401.5957	549234.0407	20088234.33	0	
Average Cost Per Councillor (Remuneration)		0	0	466497.2973	518803.1081	0	518803.1081	0	0	570618.5676	0	
R&M % of PPE		2.4%	2.4%	1.9%	2.3%	2.3%	2.3%	2.6%	2.6%	2.4%	2.4%	
Asset Renewal and R&M as a % of PPE		2.4%	6.1%	1.6%	4.1%	4.1%	4.1%	5.0%	5.0%	5.4%	5.5%	

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Debt Impairment % of Total Billable Revenue			0.4%	0.0%	0.0%	25.7%	26.5%	26.5%	0.0%	29.5%	27.8%	26.9%
Capital Revenue												
Internally Funded & Other (R'000)			(31,279)	44,505	(66,484)	27,073	17,330	17,330	16,865	36,108	22,348	21,652
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			15,720	34,693	(23,721)	32,246	54,141	54,141	16,394	32,625	35,999	37,072
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			(101.0%)	43.8%	26.3%	54.4%	75.8%	75.8%	49.3%	47.5%	61.7%	63.1%
Capital Expenditure												
Total Capital Programme (R'000)			(37,107)	79,197	(90,205)	59,319	71,471	71,471	33,259	68,733	58,347	58,724
Asset Renewal			36	42,120	(4,449)	21,565	21,385	21,385	–	31,100	40,347	41,420
Asset Renewal % of Total Capital Expenditure			(0.2%)	53.2%	4.9%	36.4%	29.9%	29.9%	0.0%	45.2%	69.2%	70.5%
Cash												
Cash Receipts % of Rate Payer & Other			35.6%	65.1%	30.0%	24.4%	23.1%	23.1%	18.0%	96.0%	100.4%	100.4%
Cash Coverage Ratio			0	0	(0)	(0)	(0)	(0)	(0)	0	–	–
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.5%	2.6%	2.7%	5.2%	2.2%	2.2%	0.0%	0.6%	0.6%	0.6%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			562,120	553,365	597,562	750,286	742,768	742,768	520,844	708,200	753,045	791,696
Total Operating Expenditure			447,526	806,232	786,156	795,146	787,205	787,205	420,758	817,713	841,416	869,699
Surplus/(Deficit) Budgeted Operating Statement			114,594	(252,866)	(188,594)	(44,860)	(44,438)	(44,438)	100,086	(109,513)	(88,370)	(78,003)
Surplus/(Deficit) Considering Reserves and Cash Backing			(1,070,398)	(342,903)	(1,693,977)	(387,949)	(385,509)	(385,509)	(1,972,605)	(224,008)	(222,268)	(222,694)
MTREF Funded (1) / Unfunded (0)	15		0	0	0	0	0	0	0	0	0	0
MTREF Funded ✓ / Unfunded ✗	15		✗	✗	✗	✗	✗	✗	✗	✗	✗	✗

11 . EXPENDITURE ON ALLOCATIONS

Summary of Expenditure per Sub-Vote

LIM334 Ba-Phalaborwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		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										
Expenditure by Vote	1									
Vote 1 - Executive and Councillors		66,915	70,287	74,617	80,295	84,647	84,647	84,184	81,219	85,043
1.1 - Mayor and Council		27,317	26,900	32,919	29,855	34,394	34,394	35,272	36,303	36,927
1.2 - Municipal Manager, Town Secretary and Chief Executive		13,920	14,236	12,826	17,706	17,659	17,659	16,875	17,676	18,419
1.3 - Governance Function		23,862	27,540	26,576	29,832	28,669	28,669	27,954	22,988	25,284
1.4 - Disaster Management		1,815	1,611	2,296	2,859	3,882	3,882	4,039	4,210	4,372
1.5 - Risk Management		-	-	-	43	43	43	43	42	41
Vote 2 - Budget and Treasury Office		16,267	335,536	244,582	192,104	185,947	185,947	166,336	170,925	174,062
2.1 - Finance		(29,810)	289,895	185,379	62,250	50,881	50,881	53,500	55,308	56,105
2.2 - Asset Management		21,012	24,345	15,027	22,515	24,218	24,218	7,427	7,625	7,690
2.3 - Supply Chain Management		22,449	19,006	42,160	17,049	21,333	21,333	15,858	16,460	16,749
2.4 - Valuation Service		-	-	-	87,127	87,127	87,127	89,351	91,332	93,319
2.6 - Fleet Management		2,615	2,290	2,017	3,163	2,388	2,388	200	200	200
Vote 3 - Corporate Services		57,846	61,001	73,576	79,823	80,068	80,068	81,807	84,397	85,481
3.1 - Administrative and Corporate Support		23,992	25,627	29,331	35,842	33,690	33,690	35,835	37,321	38,585
3.2 - Information Technology		15,812	15,599	20,603	22,482	23,408	23,408	23,215	23,472	23,699
3.3 - Human Resources		8,928	6,234	9,686	10,889	12,420	12,420	12,669	13,117	12,880
3.4 - Legal Services		9,114	13,541	13,955	10,610	10,549	10,549	10,087	10,488	10,316
Vote 4 - Community and Social Services		66,183	43,091	68,969	88,781	87,631	87,631	108,172	109,082	111,429
4.1 - Community Halls and Facilities		12,941	76	8,770	11,530	13,157	13,157	22,553	22,960	22,558
4.2 - Cemeteries, Funeral Parlours and Crematoriums		1,935	2,796	1,867	3,656	3,650	3,650	3,933	4,060	4,110
4.3 - Community Parks (including Nurseries)		2,750	2,762	3,603	4,579	4,434	4,434	7,725	7,735	7,684
4.4 - Road and Traffic Regulation		12,925	11,085	14,683	16,990	17,052	17,052	17,749	18,487	19,211

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4.5 - Libraries and Archives		2,479	2,421	2,140	3,984	2,579	2,579	2,390	2,499	2,601
4.6 - Health Services		13,008	13,190	14,041	20,652	18,217	18,217	21,541	19,892	20,667
4.7 - Licensing and Control of Animals		19,328	19,458	20,287	24,387	23,860	23,860	24,890	26,127	27,341
4.8 - Solid Waste Disposal (Landfill Sites)		817	(8,698)	3,578	3,004	4,682	4,682	7,391	7,322	7,257
Vote 5 - Planning and Development Services		13,475	16,570	22,539	29,887	27,512	27,512	24,738	25,270	25,765
5.1 - Economic Development/Planning		5,563	5,931	9,114	9,590	9,386	9,386	9,685	9,896	10,103
5.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		2,315	3,664	2,350	6,014	4,812	4,812	3,696	3,851	3,976
5.3 - Town Planning, Building Regulations and Enforcement, and City Engineer		5,201	6,503	10,438	13,544	12,551	12,551	10,748	10,934	11,116
5.4 - Development Facilitation		396	473	637	739	764	764	609	589	571
Vote 6 - Technical Services		226,841	277,652	297,961	324,255	321,399	321,399	352,477	370,523	387,919
6.1 - Solid Waste Removal		1,657	2,359	18,796	6,589	7,353	7,353	7,021	7,253	7,418
6.2 - Roads		76,566	80,622	79,892	89,347	86,915	86,915	109,790	102,136	102,672
6.3 - Project Management Unit		2,234	2,709	3,021	2,528	2,489	2,489	2,462	2,582	2,690
6.6 - Electricity		146,385	191,962	196,252	225,791	224,642	224,642	233,204	258,553	275,140
Total Expenditure by Vote	2	447,526	804,136	782,245	795,146	787,205	787,205	817,713	841,416	869,699
Surplus/(Deficit) for the year	2	146,942	(153,171)	(151,990)	(7,777)	17,646	17,646	(71,995)	(46,971)	(35,370)

12 ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

In the 2026/27 MTREF no allocations will be made by the Municipality to:

- ✚ Other municipalities.
- ✚ Municipal Entities and other external service delivery mechanisms;
- ✚ Any other organs of state; and
- ✚ Any other organisation outside government

13 COUNCILLORS AND BOARD MEMBER ALLOWANCE AND EMPLOYEE BENEFITS

13.1 Summary of Councillors and Staff Benefits

LIM334 Ba-Phalaborwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		A	B	C	D	E	F	G	H	I
-	1									
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		9 873	11 711	11 799	12 843	12 843	12 843	13 453	14 126	14 797
Cell phone Allowance		1 624	1 716	1 735	1 897	1 897	1 897	1 987	2 086	2 185
Office-bearer Allowance		3 401	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		3 291	3 560	3 726	4 456	4 456	4 456	4 667	4 901	5 134
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		18 189	16 987	17 260	19 196	19 196	19 196	20 108	21 113	22 116
Social Contributions										
Medial Aid Benefits		-	-	-	-	-	-	-	-	-
Pension Fund Contributions		-	-	-	-	-	-	-	-	-
Total Social Contributions		-	-	-	-	-	-	-	-	-
Total Councillors		18 189	16 987	17 260	19 196	19 196	19 196	20 108	21 113	22 116
% increase	4		(6.6%)	1.6%	11.2%	-	-	4.7%	5.0%	4.7%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		1 987	3 534	3 365	4 869	4 869	4 869	5 100	5 355	5 610
Bonuses		46	283	290	-	-	-	-	-	-
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	80	358	257	161	231	231	242	255	267
Housing Benefits	3	-	-	-	-	-	-	-	-	-
Non-pensionable		-	-	-	137	152	152	159	167	175
Travel or Motor Vehicle	3	995	1 974	1 736	1 623	1 803	1 803	1 889	1 983	2 077
Voluntary Work		-	-	-	-	-	-	-	-	-

TABLED BUDGET 2026/27

Total Allowance		1 075	2 332	1 994	1 921	2 186	2 186	2 290	2 405	2 519
Service Related Benefits										
Acting	3	43	–	87	64	64	64	67	70	73
Leave Pay	3	194	–	214	–	–	–	–	–	–
Total Service Related Benefits		237	-	301	64	64	64	67	70	73
Total Salaries and Allowances		3 345	6 149	5 950	6 854	7 119	7 119	7 457	7 830	8 202
Social Contributions										
Unemployment Insurance		6	13	17	14	14	14	14	15	16
Total Social Contributions		6	13	17	14	14	14	14	15	16
Post-retirement Benefit	6									
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		3 351	6 161	5 966	6 868	7 133	7 133	7 471	7 845	8 218
% increase	4		83.9%	(3.2%)	15.1%	3.9%	–	4.7%	5.0%	4.7%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		94 520	93 970	101 199	117 544	116 301	116 301	121 825	127 916	133 992
Bonuses		–	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	1 463	1 580	1 659	2 021	2 146	2 146	2 248	2 360	2 472
Housing Benefits	3	727	590	528	1 056	1 051	1 051	1 101	1 156	1 211
Non-pensionable		2 221	1 352	1 466	5 645	3 029	3 029	3 172	3 331	3 489
Travel or Motor Vehicle	3	13 859	13 762	15 287	20 785	19 185	19 185	20 097	21 101	22 104
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		18 271	17 284	18 940	29 508	25 411	25 411	26 618	27 949	29 277
Service Related Benefits										
Acting	3	2 996	3 136	3 264	4 713	3 578	3 578	3 748	3 936	4 122
Bonus	3	7 906	7 820	8 174	9 808	9 661	9 661	10 120	10 626	11 130
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	11 005	8 216	9 966	11 060	8 800	8 800	9 218	9 679	10 139
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		(994)	(2 196)	(424)	–	1 566	1 566	1 641	1 723	1 805
Overtime		3 844	1 394	2 428	4 656	4 546	4 546	4 762	5 000	5 238
Scarcity	3	–	–	–	–	–	–	–	–	–
Standby Allowance	3	551	–	–	1 150	950	950	995	1 045	1 095

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Tools Allowance	3	1	1	1	2	2	2	2	2	2
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		25 308	18 372	23 409	31 390	29 104	29 104	30 486	32 010	33 531
Total Salaries and Allowances		138 099	129 626	143 548	178 442	170 816	170 816	178 929	187 876	196 800
Social Contributions										
Bargaining Council		47	48	52	100	102	102	106	112	117
Group Life Insurance		522	575	716	1 130	1 130	1 130	1 184	1 243	1 302
Medical		9 216	11 457	8 890	12 973	15 897	15 897	16 652	17 485	18 315
Pension		18 375	18 697	19 482	23 357	23 127	23 127	24 226	25 437	26 645
Unemployment Insurance		764	745	782	975	965	965	1 011	1 061	1 112
Total Social Contributions		28 923	31 523	29 923	38 536	41 221	41 221	43 179	45 338	47 492
Post-retirement Benefit	6									
Medical		1 749	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		1 749	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		168 771	161 149	173 471	216 977	212 037	212 037	222 108	233 214	244 292
% increase	4		(4.5%)	7.6%	25.1%	(2.3%)	-	4.8%	5.0%	4.8%
Total Parent Municipality		190 312	184 297	196 698	243 041	238 365	238 365	249 687	262 172	274 625
TOTAL SALARY, ALLOWANCES & BENEFITS		190 312	184 297	196 698	243 041	238 365	238 365	249 687	262 172	274 625
% increase	4		(3.2%)	6.7%	23.6%	(1.9%)	-	4.8%	5.0%	4.8%
TOTAL MANAGERS AND STAFF	5,7	172 122	167 310	179 437	223 845	219 169	219 169	229 580	241 059	252 509

14. MONTHLY TARGETS FOR REVENUE AND EXPENDITURE

LIM334 Ba-Phalaborwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		14 696	14 696	14 696	14 696	14 696	14 696	14 696	14 696	14 696	14 696	14 696	14 696	176 356	202 811	220 881
Service charges - Waste Management		1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	21 842	22 563	23 285
Sale of Goods and Rendering of Services		93	93	93	93	93	93	93	93	93	93	93	93	1 119	1 152	1 187
Agency services		1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	12 409	12 781	13 165
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	1 453	17 439	17 962	18 501
Interest earned from Current and Non Current Assets		377	377	377	377	377	377	377	377	377	377	377	377	4 525	4 660	4 800
Rental from Fixed Assets		143	143	143	143	143	143	143	143	143	143	143	143	1 721	1 772	1 825
Construction Contract Revenue		150	150	150	150	150	150	150	150	150	150	150	150	1 800	12 362	8 740
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		150	150	150	150	150	150	150	150	150	150	150	150	1 801	1 855	1 911
Non-Exchange Revenue																
Property rates		15 494	15 494	15 494	15 494	15 494	15 494	15 494	15 494	15 494	15 494	15 494	15 494	185 931	191 881	198 021
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		92	92	92	92	92	92	92	92	92	92	92	92	1 098	1 131	1 165
Licences or permits		1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	16 017	16 498	16 993
Transfer and subsidies - Operational		18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	221 172	219 296	233 512
Interest		3 748	3 748	3 748	3 748	3 748	3 748	3 748	3 748	3 748	3 748	3 748	3 748	44 972	46 321	47 710
Total Revenue (excluding capital transfers and contributions)		59 017	59 017	59 017	59 017	59 017	59 017	59 017	59 017	59 017	59 017	59 017	59 017	708 200	753 045	791 696
Expenditure																
Employee related costs		19 132	19 132	19 132	19 132	19 132	19 132	19 132	19 132	19 132	19 132	19 132	19 132	229 580	241 059	252 509
Remuneration of councillors		1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	20 108	21 113	22 116
Bulk purchases - electricity		13 669	13 669	13 669	13 669	13 669	13 669	13 669	13 669	13 669	13 669	13 669	13 669	164 024	178 507	194 412
Inventory consumed		2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	2 955	35 455	36 088	39 644
Debt impairment		9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	113 217	115 986	118 762
Depreciation, amortisation and impairment		7 342	7 342	7 342	7 342	7 342	7 342	7 342	7 342	7 342	7 342	7 342	7 342	88 106	81 879	80 106
Interest, Dividends and Rent on Land		417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 000	5 000
Contracted services		5 737	5 737	5 737	5 737	5 737	5 737	5 737	5 737	5 737	5 737	5 737	5 737	68 839	67 500	65 394
Transfers and subsidies		45	45	45	45	45	45	45	45	45	45	45	45	541	559	577
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		7 737	7 737	7 737	7 737	7 737	7 737	7 737	7 737	7 737	7 737	7 737	7 737	92 844	93 724	91 179

TABLED BUDGET 2026/27

Total Expenditure		68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	817 713	841 416	869 699
Surplus/(Deficit)		(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(9 126)	(109 513)	(88 370)	(78 003)
Transfers and subsidies - capital (monetary allocations)		3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	37 518	41 399	42 633
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(71 995)	(46 971)	(35 370)
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(71 995)	(46 971)	(35 370)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(71 995)	(46 971)	(35 370)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(71 995)	(46 971)	(35 370)

BUDGETED MONTHLY REVENUE AND EXPENDITURE (FUNCTIONAL CLASSIFICATION)

LIM334 Ba-Phalaborwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	-															
Governance and administration		38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	457 480	464 506	486 309
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	38 123	457 480	464 506	486 309
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	25 028	25 779	26 552
Community and social services		35	35	35	35	35	35	35	35	35	35	35	35	419	432	445
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	2 051	24 609	25 347	26 107
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	3 617	43 404	45 881	47 249
Planning and development		30	30	30	30	30	30	30	30	30	30	30	30	366	376	388
Road transport		3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	3 587	43 039	45 505	46 862
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		18 317	18 317	18 317	18 317	18 317	18 317	18 317	18 317	18 317	18 317	18 317	18 317	219 806	258 278	274 219
Energy sources		15 497	15 497	15 497	15 497	15 497	15 497	15 497	15 497	15 497	15 497	15 497	15 497	185 968	223 359	238 207
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 820	2 820	2 820	2 820	2 820	2 820	2 820	2 820	2 820	2 820	2 820	2 820	33 838	34 919	36 011
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		62 143	62 143	62 143	62 143	62 143	62 143	62 143	62 143	62 143	62 143	62 143	62 143	745 719	794 444	834 329
Expenditure - Functional	-															
Governance and administration		27 357	27 357	27 357	27 357	27 357	27 357	27 357	27 357	27 357	27 357	27 357	27 357	328 287	332 331	340 214
Executive and council		4 346	4 346	4 346	4 346	4 346	4 346	4 346	4 346	4 346	4 346	4 346	4 346	52 147	53 979	55 347
Finance and administration		20 682	20 682	20 682	20 682	20 682	20 682	20 682	20 682	20 682	20 682	20 682	20 682	248 186	255 364	259 583
Internal audit		2 330	2 330	2 330	2 330	2 330	2 330	2 330	2 330	2 330	2 330	2 330	2 330	27 954	22 988	25 284
Community and public safety		7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	7 256	87 071	87 483	89 333
Community and social services		2 743	2 743	2 743	2 743	2 743	2 743	2 743	2 743	2 743	2 743	2 743	2 743	32 915	33 729	33 640
Sport and recreation		644	644	644	644	644	644	644	644	644	644	644	644	7 725	7 735	7 684

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Public safety		2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074	2 074	24 890	26 127	27 341
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		1 795	1 795	1 795	1 795	1 795	1 795	1 795	1 795	1 795	1 795	1 795	1 795	21 541	19 892	20 667
Economic and environmental services		12 895	12 895	12 895	12 895	12 895	12 895	12 895	12 895	12 895	12 895	12 895	12 895	154 739	148 474	150 339
Planning and development		2 267	2 267	2 267	2 267	2 267	2 267	2 267	2 267	2 267	2 267	2 267	2 267	27 200	27 851	28 455
Road transport		10 628	10 628	10 628	10 628	10 628	10 628	10 628	10 628	10 628	10 628	10 628	10 628	127 540	120 622	121 883
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		20 635	20 635	20 635	20 635	20 635	20 635	20 635	20 635	20 635	20 635	20 635	20 635	247 616	273 127	289 814
Energy sources		19 434	19 434	19 434	19 434	19 434	19 434	19 434	19 434	19 434	19 434	19 434	19 434	233 204	258 553	275 140
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	1 201	14 412	14 575	14 674
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	68 143	817 713	841 416	869 699
Surplus/(Deficit) before assoc.		(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(71 995)	(46 971)	(35 370)
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(71 995)	(46 971)	(35 370)

BUDGETED MONTHLY CASH FLOW

LIM334 Ba-Phalaborwa - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28
Cash Receipts By Source													1		
Property rates	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	15 044	180 524	191 881	198 021
Service charges - electricity revenue	13 862	13 862	13 862	13 862	13 862	13 862	13 862	13 862	13 862	13 862	13 862	13 862	166 339	202 811	220 881
Service charges - refuse revenue	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	18 866	22 563	23 285
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	143	143	143	143	143	143	143	143	143	143	143	143	1 721	1 772	1 825
Interest earned - external investments	377	377	377	377	377	377	377	377	377	377	377	377	4 525	4 660	4 800
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	144	144	144	144	144	144	144	144	144	144	144	144	1 722	1 774	1 827
Licences and permits	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	1 335	16 017	16 498	16 993
Agency services	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	12 409	12 781	13 165
Transfers and Subsidies - Operational	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	18 431	221 172	219 296	233 512
Other revenue	191	191	191	191	191	191	191	191	191	191	191	191	2 296	2 364	2 435
Cash Receipts by Source	52 132	52 132	52 132	52 132	52 132	52 132	52 132	52 132	52 132	52 132	52 132	52 132	625 589	676 401	716 745
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	3 127	37 518	41 399	42 633
Total Cash Receipts by Source	55 259	55 259	55 259	55 259	55 259	55 259	55 259	55 259	55 259	55 259	55 259	55 259	663 107	717 800	759 378
Cash Payments by Type															
Employee related costs	18 930	18 930	18 930	18 930	18 930	18 930	18 930	18 930	18 930	18 930	18 930	18 930	227 161	238 692	249 090
Remuneration of councillors	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	1 676	20 108	21 113	22 116
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	13 802	13 802	13 802	13 802	13 802	13 802	13 802	13 802	13 802	13 802	13 802	13 802	165 627	188 283	210 574
	2 482	2 482	2 482	2 482	2 482	2 482	2 482	2 482	2 482	2 482	2 482	2 482	29 783	40 685	44 747
Acquisition inventory - water and other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Contracted services	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	77 165	76 625	73 897
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	45	45	45	45	45	45	45	45	45	45	45	45	541	559	577
Other expenditure	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	7 523	90 272	89 780	87 759
Cash Payments by Type	50 888	50 888	50 888	50 888	50 888	50 888	50 888	50 888	50 888	50 888	50 888	50 888	610 656	655 736	688 760
Other Cash Flows/Payments by Type															
Capital assets	6 587	6 587	6 587	6 587	6 587	6 587	6 587	6 587	6 587	6 587	6 587	6 587	79 042	67 099	67 533
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	57 475	57 475	57 475	57 475	57 475	57 475	57 475	57 475	57 475	57 475	57 475	57 475	689 698	722 835	756 293
NET INCREASE/(DECREASE) IN CASH HELD	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(2 216)	(26 591)	(5 036)	3 085
Cash/cash equivalents at the month/year begin:	34 951	32 735	30 519	28 304	26 088	23 872	21 656	19 440	17 224	15 008	12 792	10 576	34 951	8 360	3 325
Cash/cash equivalents at the month/year end:	32 735	30 519	28 304	26 088	23 872	21 656	19 440	17 224	15 008	12 792	10 576	8 360	8 360	3 325	6 409

15 ANNUAL BUDGET AND SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS

The service delivery and budget implementation plan will be tabled by the Mayor after approving the budget and IDP within 28 working days.

16 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATION

All services to be acquired on contracts are within the MTREF budget allocation. There is no project indicative to spent multi-year and above three years.

17 CAPITAL EXPENDITURE DETAILS

17.1 CAPITAL EXPENDITURE ON NEW ASSETS BY ASSET CLASS

LIM334 Ba-Phalaborwa - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
-										
Infrastructure		45 275	44 070	36 981	32 797	45 130	45 130	30 502	12 348	12 348
Roads Infrastructure		-	-	28 737	29 578	35 999	35 999	16 319	-	-
<i>Roads</i>		-	-	23 499	26 099	35 130	35 130	6 579	-	-
<i>Road Structures</i>		-	-	5 238	3 478	870	870	9 739	-	-
Storm water Infrastructure		15 293	10 032	5 511	1 304	1 304	1 304	2 609	2 609	2 609
<i>Drainage Collection</i>		-	-	-	1 304	1 304	1 304	2 609	2 609	2 609
<i>Storm water Conveyance</i>		15 293	10 032	5 511	-	-	-	-	-	-
Electrical Infrastructure		-	-	2 733	1 915	7 826	7 826	6 879	5 043	5 043
<i>Power Plants</i>		-	-	-	-	-	-	1 391	1 391	1 391
<i>MV Networks</i>		-	-	2 733	-	-	-	2 609	2 609	2 609
<i>LV Networks</i>		-	-	-	-	-	-	1 043	1 043	1 043
<i>Capital Spares</i>		-	-	-	1 915	7 826	7 826	1 836	-	-
Water Supply Infrastructure		-	-	-	-	-	-	348	348	348
<i>Dams and Weirs</i>		-	-	-	-	-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-	-	348	348	348
Solid Waste Infrastructure		29 982	34 038	-	-	-	-	4 348	4 348	4 348
<i>Landfill Sites</i>		29 982	34 038	-	-	-	-	4 348	4 348	4 348
Sport and Recreation Facilities		-	39 954	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	39 954	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	174	-	-
Operational Buildings		-	-	-	-	-	-	174	-	-
<i>Stores</i>		-	-	-	-	-	-	174	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-

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Computer Equipment		1 400	1 698	5 453	-	-	-	-	-	-
Computer Equipment		1 400	1 698	5 453	-	-	-	-	-	-
Furniture and Office Equipment		1 206	767	419	1 478	1 478	1 478	1 478	1 478	1 478
Furniture and Office Equipment		1 206	767	419	1 478	1 478	1 478	1 478	1 478	1 478
Machinery and Equipment		2 313	1 343	2 370	-	-	-	4 783	3 478	3 478
Machinery and Equipment		2 313	1 343	2 370	-	-	-	4 783	3 478	3 478
Transport Assets		1 365	1 226	200	-	-	-	-	-	-
Transport Assets		1 365	1 226	200	-	-	-	-	-	-
Land		-	-	-	3 478	3 478	3 478	696	696	-
Land		-	-	-	3 478	3 478	3 478	696	696	-
Total Capital Expenditure on new assets	1	51 944	89 058	45 422	37 754	50 086	50 086	37 633	18 000	17 304

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

For 2026/27 financial year the infrastructure-Roads is budgeted for **R16,3 million** followed by infrastructure-Electricity is budgeted for **R6,9 million** and infrastructure-Waste Management is budgeted for **R4,3 million**. The budget is **VAT exclusive**.

The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality.

Funding on Capital Assets budget year 2025/26

The capital programme is funded from grants and transfers – MIG and internally generated funds from the current year’ s collection. For 2026/27 financial year on the MTREF.

DETAILED CAPITAL PROGRAMMES MIG CAPITAL PROJECTS

Project Name	Project Description and Location	Ward	Sourcing Fund	Total Budget for the project	Budget Year 2026/27
Installation of high mast lights	Installation of high mast lights. Location : All wards	All wards	MIG	R12,000,000.00	R2,111,356.00
Installation of precast storm water culverts at Shitshitwe culvert	Construction of stormwater Culvert. Location : Makhushane Ward 2	02	MIG	R12,200,000.00	R11,200,000.00
Upgrading of gravel to block paving from clinic via ZCC	Upgrading of road from gravel to block paving. Location : Makhushane Ward 2	02	MIG	R6,400,000.00	R5,500,000.00
Upgrading of gravel to block paving from Nkateko Primary to Pondo Combined	Upgrading of road from gravel to block paving. Location : Lulekani Ward 14	14	MIG	R8,000,000.00	R7,150,000.00
Upgrading of gravel road to block paved road from Humulani clinic to PMC bus stop	Upgrading of road from gravel to block paving. Location : Matiko Xikaya Ward 16	16	MIG	R19,900,000.00	R5,556,994.00
Upgrading of gravel road to block paved road from Mabine Primary to Lebeko Secondary School	Upgrading of road from gravel to block paving. Location : Mashishimale Ward 08	08	MIG	R33,400,000.00	R6,000,000.00
			Total	R91 900 000.00	R37,518,350.00

Note: The budget figure is inclusive of VAT.

TABLED BUDGET 2026/27

INEP PROJECTS (SALES OF GOODS)

Project Name	Sources of funding	2026/27
Electrification of 70 households at Prieska village	INEP	R1 800 000.00

Note: The budget figure is inclusive of VAT.

INTERNALLY FUNDED CAPITAL PROJECTS

Project Name	Budget Year 2026/27
Establishment of a new Cemetery in Phalaborwa	800 000.00
New 11-kV Overhead Power Line from Ext.6 to Kruger Spar	2 000 000.00
Quality of Supply Monitoring Equipment in the Distribution System	600 000.00
Replacement of Switchgear in Extension 8B Substation	1 600 000.00
New 11-kV Overhead Power Line at Potgieter Street (Main Sub to Cleveland Sub).	1 000 000.00
New 500-kVA Minisub and Meter Kiosks at Aalwyn Street in Ward 11	1 200 000.00
New Surge Generator and Related Equipment	400 000.00
New Mobile Backup Generator & Trailer	100 000.00

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Capital Tools and Equipment (2 x Link Sticks and 2 x 12-kV Insulation Testers/Meggers)	100 000.00
Rehabilitation of streets	5 000 000.00
Upgrading of Honeyville to Dinoko Sebera from gravel to block paving	4 514 674.54
Upgrading of gravel to block paving from Aubrey carwash via cemetery to Kanana	3 051 731.91
Procurement of mechanical broom (road sweeper)	200 000.00
Construction of a Trapezoidal concrete lined stormwater channel, in ward 5 Namakgale	3 000 000.00
Refurbishment of Namakgale stadium	6 557 678.64
Construction of new storeroom for parks section	200 000.00
Ride-on mower	400 000.00
Development of the New Phalaborwa landfill site	5 000 000.00
Procurement of Refuse Skip loader truck	1 300 000.00
Procurement of skip bins x10	400 000.00
Drilling of upstream borehole for environmental compliance at the Phalaborwa Landfill Site	200 000.00
Drilling of downstream and upstream boreholes at the Namakgale Landfill Site for Water Quality Monitoring	200 000.00
Procurement of back-up generator for Traffic & Licensing	500 000.00
Procurement of Towing truck	1 500 000.00
Purchase of Furniture and Office Equipment's	1 700 000.00
	R41 524 085.09

Note: The budget figure is inclusive of VAT.

TABLED BUDGET 2026/27

18 . LEGISLATION COMPLIANCE STATUS

The budget compilation has taken into account the following legislative documents.

- Municipal Finance Management Act (MFMA), Act No.56 of 2003
- Division of Revenue of Act (DoRA) 2025
- The Bill 2022
- Budget Regulations and Circulars
- Asset Management Regulations
- Municipal Systems Act, 2000
- Minimum Competency Levels of Municipal Finance Officers Regulations
- Local Government: Municipal Property Rates Act (MPRA)
- Municipal Budget and Reporting Regulations (MBRR)
- Municipal Standard Charts of Account (mSCOA)

19 OTHER SUPPORTING DOCUMENTS

19.1 Supporting details to Budgeted Financial Performance

LIM334 Ba-Phalaborwa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance	6	-	-	-	-	-	-	-	-	-	-
Availability Charges		746	(10 862)	12 152	2 907	6 727	6 727	(3 689)	7 316	7 962	8 671
Connection/Reconnection		232	855	995	452	952	952	582	1 035	1 126	1 227
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		118 988	127 758	124 665	190 599	173 149	173 149	93 009	168 005	193 723	210 983
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		119 965	117 751	137 812	193 957	180 827	180 827	89 902	176 356	202 811	220 881
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		119 965	117 751	137 812	193 957	180 827	180 827	89 902	176 356	202 811	220 881
Service charges - Waste Management											
Availability Charges	6	-	-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-	-	-	-
Refuse Bags		-	-	-	-	-	-	-	-	-	-
Refuse Removal		18 558	20 167	21 408	19 894	21 194	21 194	14 244	21 842	22 563	23 285
Skip		-	-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-	-
Total refuse removal revenue		18 558	20 167	21 408	19 894	21 194	21 194	14 244	21 842	22 563	23 285

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<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>	-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management	18 558	20 167	21 408	19 894	21 194	21 194	14 244	21 842	22 563	23 285
Sales of Goods and Rendering of Services										
Academic Services	-	-	-	-	-	-	-	-	-	-
Advertisements	105	155	180	137	186	186	164	194	199	205
Amendment Fees	-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage	70	130	284	165	165	165	28	172	177	182
Building Plan Approval	101	106	114	146	146	146	72	152	157	162
Building Plan Clause Levy	-	-	-	-	-	-	-	-	-	-
Buyers Card	-	-	-	-	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-	-	-	-	-
Cemetery and Burial	149	159	197	154	204	204	141	213	219	225
Cleaning and Removal	-	-	-	-	-	-	-	-	-	-
Clearance Certificates	110	111	191	144	194	194	140	202	208	214
Computer Services	-	-	-	-	-	-	-	-	-	-
Day Care Fees	-	-	-	-	-	-	-	-	-	-
Demolition Application Fees	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-
Domestic Services	-	-	-	-	-	-	-	-	-	-
Drainage Fees	-	-	-	-	-	-	-	-	-	-
Encroachment Fees	-	-	-	-	-	-	-	-	-	-
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Escort Fees	11	11	6	14	14	14	-	14	15	15
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-
Library Fees	118	119	160	136	161	161	108	168	173	178
Management Fees	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	-	4	12	5	5	5	0	5	5	5
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	-	-	-	-	-	-	-	-	-	-

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Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	-	-	-	-	-	-	-	-
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	-	-	-	-	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	664	795	1 144	902	1 076	1 076	654	1 119	1 152	1 187
Agency Services										
District Municipalities										
Limpopo	11 628	9 394	9 863	8 261	8 261	8 261	-	8 591	8 849	9 115
Total District Municipalities	11 628	9 394	9 863	8 261	8 261	8 261	-	8 591	8 849	9 115
National										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Limpopo	3 773	3 994	3 430	3 671	3 671	3 671	640	3 818	3 932	4 050
Total Provincial	3 773	3 994	3 430	3 671	3 671	3 671	640	3 818	3 932	4 050
Total Agency Services	15 400	13 388	13 293	11 932	11 932	11 932	640	12 409	12 781	13 165
Interest - Deemed Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	4 309	3 700	4 672	5 212	5 212	5 212	188	5 420	5 583	5 750
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	1	-	6	-	-	-	-	-	-	-
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	13 528	1 574	-	22	22	22	-	23	23	24
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	7 788	8 977	10 308	11 534	11 534	11 534	7 602	11 996	12 356	12 726
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2026/27

Total Interest earned from Receivables	25 626	14 251	14 986	16 768	16 768	16 768	7 791	17 439	17 962	18 501
<u>Interest earned from Current and Non Current Assets</u>										
Bank Accounts	-	-	-	-	-	-	-	-	-	-
Financial Assets	-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	4 026	5 120	4 881	5 351	4 351	4 351	2 076	4 525	4 660	4 800
Total Interest earned from Current and Non Current Assets	4 026	5 120	4 881	5 351	4 351	4 351	2 076	4 525	4 660	4 800
<u>Dividends</u>										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
<u>Rent on Land</u>										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
<u>Rental from Fixed Assets</u>										
Market Related	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	512	342	526	349	1 654	1 654	986	1 721	1 772	1 825
Total Market Related	512	342	526	349	1 654	1 654	986	1 721	1 772	1 825
Non-market Related	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Non-market Related	-	-	-	-	-	-	-	-	-	-
Total Rental from Fixed Assets	512	342	526	349	1 654	1 654	986	1 721	1 772	1 825
<u>Licences or Permits</u>										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2026/27

Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Special Rating Levies										
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	2 889	5 091	5 091	5 091	2 635	1 800	12 362	8 740
Development Charges	-	-	-	-	-	-	-	-	-	-
Operational Revenue										
Administrative Handling Fees	613	501	194	1 853	553	553	99	576	593	611
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	-	-	-	-	-	-	-	-	-	-
Commission	-	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements	-	-	-	5 441	441	441	-	459	472	487
Incidental Cash Surpluses	-	(4)	128	97	712	712	276	740	762	785
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	-	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-
Sale of Property	-	-	3	41	26	26	1	27	27	28
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	613	497	324	7 432	1 732	1 732	375	1 801	1 855	1 911
Non-Exchange revenue										

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Property Rates										
Agricultural Properties	7 463	13 169	14 410	51 476	91 976	91 976	60 756	72 976	75 311	77 721
Business and Commercial Properties	21 496	29 601	31 050	30 041	33 541	33 541	24 018	36 141	37 297	38 491
Industrial Properties	3 225	3 279	3 681	3 993	3 993	3 993	2 878	3 993	4 121	4 252
Mining Properties	9 746	10 825	11 355	11 922	11 922	11 922	8 130	11 922	12 303	12 697
Public Benefit Organisations	(7)	46	38	36	11	11	10	11	11	12
Public Service Infrastructure Properties	31 566	(12)	16	38 577	8 447	8 447	(57)	(267)	(275)	(284)
Public Service Purposes Properties	(1 304)	224	50	(1 343)	1 812	1 812	1 619	2 680	2 765	2 854
Residential Properties	61 386	69 577	65 840	77 304	59 804	59 804	40 345	56 804	58 622	60 498
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	1 504	1 032	2 619	2 172	2 672	2 672	1 641	1 672	1 726	1 781
Total Property Rates	135 075	127 740	129 059	214 177	214 177	214 177	139 341	185 931	191 881	198 021
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	-	-	-	-	-	-	-	-	-	-
Net Property Rates	135 075	127 740	129 059	214 177	214 177	214 177	139 341	185 931	191 881	198 021
Surcharges and Taxes										
Surcharges	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines	514	280	768	1 306	1 056	1 056	145	1 098	1 131	1 165
Forfeits	-	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	514	280	768	1 306	1 056	1 056	145	1 098	1 131	1 165
Licences or Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	4 143	4 296	5 572	5 851	15 401	15 401	13 478	16 017	16 498	16 993
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	4 143	4 296	5 572	5 851	15 401	15 401	13 478	16 017	16 498	16 993
Transfer and subsidies - Operational										
Allocations In-kind										

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Departmental Agencies and Accounts	303	305	314	-	-	-	148	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	303	305	314	-	-	-	148	-	-	-
Monetary Allocations										
Departmental Agencies and Accounts	-	-	-	-	233	233	-	250	250	250
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Governments	5 913	10 115	6 552	6 758	6 758	6 758	5 358	6 650	5 279	5 344
National Revenue Fund	189 853	205 239	216 586	217 276	217 276	217 276	217 201	214 272	213 767	227 918
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	195 767	215 354	223 137	224 034	224 267	224 267	222 559	221 172	219 296	233 512
Total Transfer and subsidies - Operational	196 070	215 659	223 452	224 034	224 267	224 267	222 707	221 172	219 296	233 512
Interest Receivables										
Property Rates	30 429	34 468	39 035	43 242	43 242	43 242	25 871	44 972	46 321	47 710
Service Charges										
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	30 429	34 468	39 035	43 242	43 242	43 242	25 871	44 972	46 321	47 710
Fuel Levy (RSC Replacement Grant)	-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges										
Electricity - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Water - Availability Charges	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-

TABLED BUDGET 2026/27

Gains on Disposal of Fixed and Intangible Assets										
Biological Assets	(17)	87	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets	(17)	87	-	-	-	-	-	-	-	-
Other Gains										
Debt waived	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realizable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	10 542	(1 476)	2 412	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	10 542	(1 476)	2 412	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	10 542	(1 476)	2 412	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	10 542	(1 476)	2 412	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue	562 120	553 365	597 562	750 286	742 768	742 768	520 844	708 200	753 045	791 696
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	96 507	97 504	104 564	122 413	121 170	121 170	72 345	126 925	133 272	139 602
Bonuses	46	283	290	-	-	-	-	-	-	-
Allowance										
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	1 543	1 938	1 916	2 182	2 377	2 377	1 305	2 490	2 615	2 739
Housing Benefits	727	590	528	1 056	1 051	1 051	420	1 101	1 156	1 211

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Non-pensionable	2 221	1 352	1 466	5 782	3 180	3 180	1 111	3 331	3 498	3 664
Travel or Motor Vehicle	14 854	15 736	17 023	22 408	20 988	20 988	12 083	21 985	23 085	24 181
Voluntary Work	-	-	-	-	-	-	-	-	-	-
Total Allowance	19 346	19 616	20 933	31 429	27 597	27 597	14 918	28 908	30 354	31 795
Service Related Benefits										
Acting	3 039	3 136	3 351	4 777	3 642	3 642	1 861	3 815	4 006	4 196
Bonus	7 906	7 820	8 174	9 808	9 661	9 661	5 139	10 120	10 626	11 130
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	11 199	8 216	10 180	11 060	8 800	8 800	3 797	9 218	9 679	10 139
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	(994)	(2 196)	(424)	-	1 566	1 566	1 433	1 641	1 723	1 805
Overtime	3 844	1 394	2 428	4 656	4 546	4 546	2 296	4 762	5 000	5 238
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	551	-	-	1 150	950	950	345	995	1 045	1 095
Tools Allowance	1	1	1	2	2	2	0	2	2	2
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	25 545	18 372	23 710	31 454	29 167	29 167	14 872	30 553	32 081	33 604
Total Salaries and Allowances	141 444	135 774	149 498	185 296	177 935	177 935	102 135	186 386	195 706	205 002
Social Contributions										
Bargaining Council	47	48	52	100	102	102	36	106	112	117
Group Life Insurance	522	575	716	1 130	1 130	1 130	534	1 184	1 243	1 302
Medical	9 216	11 457	8 890	12 973	15 897	15 897	8 509	16 652	17 485	18 315
Pension	18 375	18 697	19 482	23 357	23 127	23 127	13 828	24 226	25 437	26 645
Unemployment Insurance	770	758	799	989	979	979	525	1 025	1 076	1 127
Total Social Contributions	28 929	31 536	29 940	38 549	41 235	41 235	23 433	43 193	45 353	47 507
Post-retirement Benefit										
Medical	1 749	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	1 749	-	-	-	-	-	-	-	-	-
Sub-Total	172 122	167 310	179 437	223 845	219 169	219 169	125 568	229 580	241 059	252 509
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	172 122	167 310	179 437	223 845	219 169	219 169	125 568	229 580	241 059	252 509
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	9 873	11 711	11 799	12 843	12 843	12 843	7 536	13 453	14 126	14 797
Cell phone Allowance	1 624	1 716	1 735	1 897	1 897	1 897	1 155	1 987	2 086	2 185
Housing Allowance	-	-	-	-	-	-	-	-	-	-

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In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-	-
Office-bearer Allowance	3 401	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	-
Travelling Allowance	3 291	3 560	3 726	4 456	4 456	4 456	2 512	4 667	4 901	5 134
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	18 189	16 987	17 260	19 196	19 196	19 196	11 204	20 108	21 113	22 116
Social Contributions										
Medial Aid Benefits	-	-	-	-	-	-	-	-	-	-
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-
Total Social Contributions	-	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	18 189	16 987	17 260	19 196	19 196	19 196	11 204	20 108	21 113	22 116
Bulk Purchases - Electricity										
ESKOM	93 614	116 160	138 092	150 812	150 812	150 812	100 682	164 024	178 507	194 412
Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	-	-	-	-	-	-
Total Independent Power Producers	-	-	-	-	-	-	-	-	-	-
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	93 614	116 160	138 092	150 812	150 812	150 812	100 682	164 024	178 507	194 412
Inventory Consumed										
Agricultural	108	198	30	-	-	-	-	-	-	-
Consumables	1 698	3 231	1 574	1 545	1 748	1 748	806	1 988	2 054	2 119
Finished Goods	-	-	-	-	-	-	-	-	-	-
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	34 200	42 853	40 507	24 768	31 687	31 687	15 685	33 467	34 035	37 524
Water	-	-	-	-	-	-	-	-	-	-
Sub-total	36 006	46 282	42 111	26 313	33 435	33 435	16 491	35 455	36 088	39 644
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	36 006	46 282	42 111	26 313	33 435	33 435	16 491	35 455	36 088	39 644
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	1 133	-	-	17 570	17 570	17 570	-	18 220	18 821	19 423
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	5 445	5 445	5 445	-	5 647	5 833	6 020
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-

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Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions	1 133	-	-	23 015	23 015	23 015	-	23 867	24 654	25 443
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	87 127	87 127	87 127	-	89 351	91 332	93 319
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Property Rates	-	-	-	87 127	87 127	87 127	-	89 351	91 332	93 319
Total Other Receivables from Non-exchange Revenue	-	-	-	87 127	87 127	87 127	-	89 351	91 332	93 319
Total Debt Impairment	1 133	-	-	110 142	110 142	110 142	-	113 217	115 986	118 762
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets	91	91	0	-	-	-	-	-	-	-
Total Amortisation	91	91	0	-	-	-	-	-	-	-
Depreciation										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Community Assets	12 914	11 114	8 713	14 364	14 635	14 635	9 439	24 074	24 526	24 074
Computer Equipment	877	852	2 331	1 668	2 168	2 168	1 449	-	-	-
Electrical Infrastructure	-	8 173	8 222	10 822	9 932	9 932	5 494	9 820	10 114	9 820
Furniture and Office Equipment	314	479	446	812	812	812	522	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1 035	861	1 041	2 063	1 563	1 563	862	-	-	-
Other Assets	16 606	10 365	10 345	14 384	16 884	16 884	11 057	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	40 403	31 946	33 169	36 814	35 764	35 764	22 735	51 047	43 978	43 047
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	25	2 161	2 477	3 129	3 073	3 073	1 769	3 166	3 261	3 166
Transport Assets	2 615	2 290	2 017	3 163	2 388	2 388	1 370	-	-	-

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Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	74 789	68 242	68 760	87 220	87 220	87 220	54 697	88 106	81 879	80 106
Capital Impairment Losses and Reversals										
Investment Property	(27 458)	(31 933)	(20 288)	-	-	-	-	-	-	-
Housing	-	799	3 381	-	-	-	-	-	-	-
Roads Infrastructure	-	4 605	701	-	-	-	-	-	-	-
Total Property, Plant and Equipment	-	5 404	4 082	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals	(27 458)	(26 529)	(16 206)	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	47 422	41 804	52 554	87 220	87 220	87 220	54 697	88 106	81 879	80 106
Interest, Dividends and Rent on Land										
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Interest Paid	20 847	22 902	21 490	20 722	5 000	5 000	-	5 000	5 000	5 000
Rent on Land	-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	20 847	22 902	21 490	20 722	5 000	5 000	-	5 000	5 000	5 000
Contracted Services										
Consultants and Professional Services	10 022	15 740	19 157	18 565	17 039	17 039	7 989	13 951	14 093	13 649
Contractors	15 652	18 350	13 409	22 475	18 495	18 495	3 329	26 115	29 843	26 262
Outsourced Services	23 118	28 006	27 269	27 601	26 350	26 350	15 911	28 773	23 564	25 484
Total Contracted Services	48 792	62 096	59 834	68 642	61 884	61 884	27 229	68 839	67 500	65 394
Transfers and Subsidies										
Operational										
Allocations In-kind	7 265	13 733	-	-	-	-	-	-	-	-
Monetary Allocations	125	289	219	522	522	522	73	541	559	577
Total Operational	7 390	14 022	219	522	522	522	73	541	559	577
Total Transfers and Subsidies	7 390	14 022	219	522	522	522	73	541	559	577
Irrecoverable Debts Written Off										
Bad debt written off										
Exchange										
Electricity	(54 976)	258 191	6 104	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	31 587	-	-	-	31 587	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Exchange	(54 976)	258 191	37 690	-	-	-	31 587	-	-	-
Non-exchange										
Non Specific Accounts	-	-	627	-	-	-	-	-	-	-
Property Rates	-	-	108 599	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Total Non-exchange	-	-	109 226	-	-	-	-	-	-	-
Total Irrecoverable Debts Written Off	(54 976)	258 191	146 917	-	-	-	31 587	-	-	-
Operational Cost and Other Cost										
Operational Cost										

TABLED BUDGET 2026/27

Achievements and Awards	-	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing	1 219	917	2 506	3 356	3 684	3 684	1 192	4 537	4 534	4 391	
Assets less than the Capitalisation Threshold	590	1 009	3 094	3 941	3 584	3 584	1 729	2 609	2 525	2 447	
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-	-	
Bank Charges, Facility and Card Fees	314	341	341	322	422	422	231	-	-	-	
Bargaining Council	-	-	-	-	-	-	-	-	-	-	
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-	
Brokers Fees	-	-	-	-	-	-	-	-	-	-	
Bursaries (Employees)	863	492	410	522	522	522	123	541	559	541	
Cash Discount	3 899	1 929	25 942	2 633	5 633	5 633	1 777	-	-	-	
Cleaning Services	31	33	3	74	30	30	-	31	32	31	
Commission	481	896	1 294	1 217	1 217	1 217	577	1 217	1 179	1 142	
Communication	1 804	1 819	3 364	2 090	1 808	1 808	997	1 487	1 508	1 460	
Contribution to Provisions	(2 598)	(11 427)	16 746	261	-	-	-	-	-	-	
Copy Right Fees	-	-	-	-	-	-	-	-	-	-	
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-	
Courier and Delivery Services	-	-	-	-	-	-	-	-	-	-	
Deeds	23	29	38	52	52	52	8	54	55	54	
Drivers Licences and Permits	-	-	-	-	-	-	-	-	-	-	
Dumping Fees (District Council)	-	-	-	-	-	-	-	-	-	-	
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-	
Entertainment	94	79	87	75	59	59	5	-	-	-	
Entrance Fees	-	-	-	-	-	-	-	-	-	-	
Environmental Levy	-	-	-	-	-	-	-	-	-	-	
Eskom Connection Fees	-	-	-	-	-	-	-	-	-	-	
External Audit Fees	6 950	7 076	7 674	7 391	7 391	7 391	6 919	7 665	7 918	7 665	
External Computer Service	4 372	3 308	4 231	5 163	4 753	4 753	4 698	6 348	6 145	5 954	
Fines and Penalties	-	-	-	-	-	-	-	-	-	-	
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-	
Freight Services	-	-	-	-	-	-	-	-	-	-	
Full Time Union Representative	-	-	-	-	-	-	-	-	-	-	
Hire Charges	5 897	10 703	13 927	11 497	15 115	15 115	6 943	20 826	21 048	20 634	
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	-	-	-	-	
Indigent Relief	311	665	993	943	943	943	626	-	-	-	
Insurance Underwriting	3 393	2 442	3 769	3 130	4 430	4 430	3 645	3 478	3 367	3 263	
Capitalisation of Wet Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-	
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-	
Leaverships and Internships	-	2 244	2 204	2 899	2 599	2 599	1 684	2 695	2 784	2 695	
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-	
Licences	270	351	288	435	367	367	196	344	355	344	
Management Fee	-	-	-	-	-	-	-	-	-	-	
Municipal Services	5 680	7 238	8 026	7 473	6 938	6 938	3 883	78	76	73	
Office Decorations	-	-	-	-	-	-	-	-	-	-	
Parking Fees	-	-	-	-	-	-	-	-	-	-	

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Permits	-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]	61	59	21	91	91	91	28	94	97	94
Printing, Publications and Books	764	1 327	2 444	1 753	2 202	2 202	1 128	687	665	644
Professional Bodies, Membership and Subscription	2 237	1 041	2 730	2 444	2 357	2 357	1 719	2 414	2 494	2 414
Registration Fees	857	1 772	2 234	3 097	3 097	3 097	1 375	2 976	3 074	2 976
Remuneration to Section 79 Committee Members	260	786	116	230	230	230	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	-	-	-	-	-	-	-	-	-	-
Rewards Incentives	-	160	310	230	257	257	19	43	42	41
Road Worthy Test	-	-	-	-	-	-	-	-	-	-
Samples and Specimens	-	-	-	-	-	-	-	-	-	-
Search Fees	-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders	24	19	29	45	45	45	13	47	49	47
Servitudes and Land Surveys	-	-	-	-	-	-	-	-	-	-
Signage	-	-	-	217	217	217	-	130	126	122
Skills Development Fund Levy	1 366	1 381	1 473	1 338	1 524	1 524	1 013	1 581	1 633	1 581
Transport Provided as Part of Departmental Activities	55	262	233	1 017	646	646	85	307	297	288
Travel Agency and Visas	-	-	-	-	1 250	1 250	-	881	897	868
Travel and Subsistence	8 853	9 571	9 860	12 542	11 690	11 690	4 486	10 097	10 310	9 982
Uniform and Protective Clothing	1 698	1 911	1 801	1 772	2 435	2 435	411	2 610	2 620	2 537
Vehicle Tracking	173	234	182	270	197	197	115	204	211	204
Ward Committees	-	3 342	4 596	-	4 676	4 676	3 117	4 849	5 009	4 849
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-
Wet Fuel	4 459	4 817	3 990	4 300	3 900	3 900	1 800	4 044	4 178	4 044
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	1 192	789	1 655	1 565	1 565	1 565	241	1 800	1 859	1 800
Total Operational Cost	55 594	57 616	126 607	84 384	95 927	95 927	50 784	84 674	85 646	83 188
Operating Leases										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	237	510	1 553	1 652	2 052	2 052	1 134	2 065	2 015	1 968
Furniture and Office Equipment	659	628	671	652	802	802	510	1 304	1 263	1 224
Other Assets	-	-	-	-	-	-	-	1 600	1 600	1 600
Transport Assets	93	203	(1 315)	1 043	1 043	1 043	800	3 200	3 200	3 200
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	989	1 342	908	3 348	3 898	3 898	2 444	8 170	8 078	7 992
Discontinued Operations										
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	56 582	58 958	127 516	87 732	99 825	99 825	53 227	92 844	93 724	91 179
Other Losses										
Inventory										
Decrease in net-realizable Value	404	223	196	-	-	-	-	-	-	-
Total Inventory	404	223	196	-	-	-	-	-	-	-
Fair Value Adjustment										

TABLED BUDGET 2026/27

Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	1 296	530	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	1 296	530	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	1 296	530	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	404	1 519	726	-	-	-	-	-	-	-
Total Expenditure	447 526	806 232	786 156	795 146	787 205	787 205	420 758	817 713	841 416	869 699
Surplus/(Deficit)	114 594	(252 866)	(188 594)	(44 860)	(44 438)	(44 438)	100 086	(109 513)	(88 370)	(78 003)
Transfers and subsidies - capital (monetary allocations)										
National Government	42 559	49 065	35 105	37 083	62 083	62 083	22 130	37 518	41 399	42 633
Total Transfers and subsidies - capital (monetary allocations)	42 559	49 065	35 105	37 083	62 083	62 083	22 130	37 518	41 399	42 633
Transfers and subsidies - capital (in-kind)										
Private Enterprises	332	47 059	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	332	47 059	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	157 484	(156 743)	(153 488)	(7 777)	17 646	17 646	122 216	(71 995)	(46 971)	(35 370)
Income Tax										
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	157 484	(156 743)	(153 488)	(7 777)	17 646	17 646	122 216	(71 995)	(46 971)	(35 370)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	157 484	(156 743)	(153 488)	(7 777)	17 646	17 646	122 216	(71 995)	(46 971)	(35 370)
Share of Surplus/Deficit attributable to Associate Intercompany/Parent-subsiidiary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	157 484	(156 743)	(153 488)	(7 777)	17 646	17 646	122 216	(71 995)	(46 971)	(35 370)
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	-	-	-
Operational Costs	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	-	-	-

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b. Matrix Financial Performance

LIM334 Ba-Phalaborwa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Councillors	Vote 2 - Budget and Treasury Office	Vote 3 - Corporate Services	Vote 4 - Community and Social Services	Vote 5 - Planning and Development Services	Vote 6 - Technical Services	Total
R thousand	1							
Revenue								
Exchange Revenue								
Service charges - Electricity		-	(2 392)	-	-	-	178 748	176 356
Service charges - Waste Management		-	-	-	-	-	21 842	21 842
Sale of Goods and Rendering of Services		-	202	-	399	366	152	1 119
Agency services		-	3 818	-	8 591	-	-	12 409
Interest earned from Receivables		-	23	-	-	-	17 416	17 439
Interest earned from Current and Non Current Assets		-	4 525	-	-	-	-	4 525
Rental from Fixed Assets		-	-	1 721	-	-	-	1 721
Construction Contract Revenue		-	-	-	-	-	1 800	1 800
Development Charges		-	-	-	-	-	-	-
Operational Revenue		-	1 161	-	624	-	16	1 801
Non-Exchange Revenue								
Property rates		-	185 931	-	-	-	-	185 931
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	1 098	-	-	1 098
Licences or permits		-	-	-	16 017	-	-	16 017
Transfer and subsidies - Operational		-	217 272	250	-	-	3 650	221 172
Interest		-	44 972	-	-	-	-	44 972
Total Revenue (excluding capital transfers and contributions)			455 510	1 971	26 730	366	223 625	708 200
Expenditure								
Employee related costs		22 475	36 818	43 936	60 527	15 488	50 337	229 580
Remuneration of councillors		20 108	-	-	-	-	-	20 108
Bulk purchases - electricity		-	-	-	-	-	164 024	164 024
Inventory consumed		992	6 725	429	2 825	50	24 434	35 455
Debt impairment		-	89 351	-	-	-	23 867	113 217
Depreciation, amortisation and impairment		-	2 115	-	22 498	-	63 493	88 106
Interest, Dividends and Rent on Land		-	5 000	-	-	-	-	5 000
Contracted services		22 207	8 402	8 917	12 574	5 522	11 217	68 839
Transfers and subsidies		-	-	541	-	-	-	541
Irrecoverable debts written off		-	-	-	-	-	-	-
Operational costs		18 402	17 926	27 983	9 749	3 678	15 105	92 844
Total Expenditure		84 184	166 336	81 807	108 172	24 738	352 477	817 713
Surplus/(Deficit)		(84 184)	289 173	(79 836)	(81 442)	(24 372)	(128 852)	(109 513)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	37 518	37 518
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(84 184)	289 173	(79 836)	(81 442)	(24 372)	(91 334)	(71 995)

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c. Supporting Details to Budgeted Financial Position

LIM334 Ba-Phalaborwa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		(127 444)	(272 630)	(467 752)	-	-	-	(535 676)	-	-	-
Cash at Bank		171 389	326 744	502 703	25 252	16 416	16 416	649 182	8 356	3 315	6 395
Cash on Hand		(8 227)	-	(1 107)	-	-	-	(17 432)	-	-	-
Total Cash and Cash Equivalents		35 719	54 114	33 844	25 252	16 416	16 416	96 073	8 356	3 315	6 395
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		86 684	70 827	88 935	143 042	124 242	124 242	156 332	86 301	78 785	81 295
Waste Management		175 671	188 352	193 950	211 311	209 600	209 600	215 518	210 248	217 187	224 137
Waste Water Management		199 143	265 636	288 707	11 534	11 534	11 534	315 931	11 996	12 356	12 726
Water		1 217 092	1 404 344	1 529 080	-	-	-	1 595 674	-	-	-
Other trade receivables from exchange transactions		9 374	31 470	11 371	22 177	25 525	25 525	(152 988)	18 625	26 668	23 504
VAT Receivable Input Tax Accrual		-	-	-	24 175	25 744	25 744	-	27 897	28 630	30 995
Gross: Trade and other receivables from exchange transactions		1 687 964	1 960 630	2 112 042	412 240	396 647	396 647	2 130 467	355 068	363 626	372 657
Less: Impairment for debt											
Impairment for Electricity		(49 936)	(70 438)	(77 512)	(88 008)	(88 008)	(88 008)	(77 512)	(88 658)	(91 584)	(94 514)
Impairment for Waste Management		(101 200)	(151 669)	(186 101)	(157 115)	(157 115)	(157 115)	(186 101)	(157 316)	(162 508)	(167 708)
Impairment for Waste Water Management		-	-	(666)	-	-	-	(666)	-	-	-
Impairment for Water		-	-	(2 888)	-	-	-	(2 888)	-	-	-

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Impairment for other trade receivables from exchange transactions	(6 679)	(11 416)	(7 186)	(11 446)	(11 446)	(11 446)	(7 186)	(11 446)	(11 823)	(12 202)
Total Less: Impairment for debt	(157 815)	(233 524)	(274 353)	(568)	(256 568)	(256 568)	(274 353)	(257 420)	(265 915)	(274 424)
Total net Trade and other receivables from Exchange Transactions	1 530 149	1 727 106	1 837 689	155 671	140 078	140 078	1 856 114	97 648	97 711	98 233
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties	131 866	145 575	160 049	138 970	147 070	147 070	170 682	131 729	132 921	137 174
Business and Commercial Properties	(1 107)	24 779	52 344	22 918	22 418	22 418	73 496	17 700	18 285	18 870
Industrial Properties	17 897	21 485	25 165	17 758	17 591	17 591	28 045	17 811	17 261	17 813
Mining Properties	16 818	27 643	38 998	16 263	15 760	15 760	47 129	16 419	13 559	13 992
Public Benefit Organisations	172	218	256	196	191	191	265	7 831	10 702	11 045
Public Service Infrastructure Properties	164	152	20 469	7 572	1 482	1 482	20 471	1 521	2 181	2 251
Public Service Purposes Properties	66 341	69 901	73 622	(1 815)	(2 731)	(2 731)	77 194	670	-	-
Residential Properties	409 263	309 639	327 223	422 492	415 392	415 392	438 203	408 729	422 092	435 506
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	1 070	1 035	3 650	434	534	534	5 188	418	-	-
Property Rates General	-	-	-	-	-	-	-	-	-	-
Gross: Property rates	642 485	600 427	701 776	624 788	617 707	617 707	860 674	602 828	617 001	636 652
Less: Impairment of Property rates	(370 299)	(551 167)	(660 526)	(586 317)	(586 317)	(586 317)	(660 526)	(588 540)	(606 995)	(625 483)
Net Property rates	272 186	49 261	41 250	38 471	31 390	31 390	200 147	14 288	10 006	11 169
Other receivables from non-exchange transactions	1 333	1 605	2 324	196	196	196	2 324	-	-	-
Less: Impairment for other receivables from non-exchange transactions	-	(1 605)	(1 605)	-	-	-	(1 605)	-	-	-
Net other receivables from non-exchange transactions	1 333	-	720	196	196	196	720	-	-	-
Total net Receivables from non-exchange transactions	273 519	49 261	41 970	38 667	31 586	31 586	200 867	14 288	10 006	11 169
Total Current Portion of Non-current Receivables	-	-	-	-	-	-	-	-	-	-
Inventory										
Agricultural	-	-	(50)	-	-	-	-	-	(135)	(139)
Consumables	(19 869)	(38 952)	489)	(1 545)	(1 748)	(1 748)	(40 795)	(837)	(1 448)	(1 495)
Finished Goods	-	-	-	-	-	-	-	-	-	-
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	1 549	1 549	-	-	1 549	-	-	-
Materials and Supplies	40 794	55 982	65 152	17 026	17 969	17 969	72 750	16 980	17 540	18 101

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Water	-	-	-	-	-	-	-	-	-	-
Work-in-progress	-	-	-	-	-	-	-	-	-	-
Total Inventory	20 926	17 030	16 212	17 030	16 222	16 222	33 503	16 143	15 957	16 468
VAT Receivable										
Input Tax Capital	16 856	16 104	16 109	-	-	-	16 118	-	-	-
Input Tax General	63 824	101 690	140 120 (54)	2 410	2 410	2 410	167 974	-	-	-
VAT Control (Receivable)	(21 440)	(39 467)	556)	29 220	37 688	37 688	(80 983)	34 012	33 729	33 729
Total VAT Receivable	59 240	78 327	101 673	31 630	40 098	40 098	103 109	34 012	33 729	33 729
Other current assets										
Construction Contracts and Receivables	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	(707)	-	711	878	878	878	891	-	-	-
Deposits	9 099	9 710	10 292	10 500	10 500	10 500	10 292	10 500	10 847	11 194
Fair Value Adjustments	-	-	-	-	-	-	-	-	-	-
Income Tax Receivable	-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining	(21)	(21)	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current assets	8 372	9 688	11 003	11 378	11 378	11 378	11 183	10 500	10 847	11 194
Total Current Assets	1 927 924	1 935 527	2 042 390	279 629	255 778	255 778	2 300 850	180 947	171 564	177 188
Non-current Assets										
Investment Property										
Investment Property at Cost / Fair Value	440 904	472 392	492 680	472 392	492 680	492 680	492 680	492 680	508 939	525 225
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Investment Property	440 904	472 392	492 680	472 392	492 680	492 680	492 680	492 680	508 939	525 225
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation	1 501 947	1 613 082	1 661 398	1 953 392	1 956 385	1 956 385	1 667 214	2 224 616	2 290 109	2 362 210
Leases recognised as Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	(888 258)	(926 926)	(995 687)	(1 275 014)	(1 275 014)	(1 275 014)	(1 050 384)	(1 428 264)	(1 466 263)	(1 508 790)
Less: Accumulated Impairment	-	(5 238)	(6 936)	-	-	-	(6 936)	-	-	-
Total Property, Plant and Equipment	613 690	680 917	658 775	678 378	681 371	681 371	609 894	796 352	823 846	853 420
Construction Work-in-progress										

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Acquisitions	29 982	34 038	34 734	45 319	54 478	54 478	34 102	46 335	43 130	44 203	
Opening Balance	109 553	71 157	55 133	55 133	55 133	55 133	92 117	55 133	56 953	58 775	
Prior period corrections	-	-	-	-	-	-	-	-	-	-	
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-	
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-	
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-	
Transfer to PPE	(52 163)	(50 062)	(39 602)	-	-	-	(49 989)	-	-	-	
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-	
Total Construction Work-in-progress	2	87 371	55 133	50 265	100 452	109 611	109 611	76 230	101 468	100 082	102 978
Heritage Assets											
Heritage Assets at Cost / Revaluation	332 230	332 230	332 560	317	317	317	332 560	317	327	338	
Less: Accumulated Impairment	(227 278)	(254 415)	(256 800)	-	-	-	(256 800)	-	-	-	
Total Heritage Assets	104 952	77 815	75 760	317	317	317	75 760	317	327	338	
Intangible Assets											
Heritage Assets at Cost / Revaluation	2 280	2 280	2 280	2 280	2 280	2 280	2 280	-	-	-	
Less: Accumulated Amortisation	(2 189)	(2 280)	(2 280)	(2 280)	(2 280)	(2 280)	(2 280)	-	-	-	
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-	
Total Intangible Assets	91	0	-	0	0	0	-	-	-	-	
Trade and other receivables from exchange transactions											
Electricity	-	-	-	-	-	-	1 219	-	-	-	
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	
Service Charges	-	-	-	-	-	-	74	-	-	-	
Waste Management	-	-	-	-	-	-	104	-	-	-	
Waste Water Management	-	-	-	-	-	-	234	-	-	-	
Water	-	-	-	-	-	-	624	-	-	-	
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	2 255	-	-	-	
Non-current Receivables from Non-exchange Transactions											
Property Rates	149	149	149	-	-	-	1 068	-	-	-	
Public Organisation	-	-	-	-	-	-	-	-	-	-	
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-	
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-	
Subsidiaries	-	-	-	-	-	-	-	-	-	-	

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Total Non-current Receivables from Non-exchange Transactions		149	149	149	-	-	-	1 068	-	-	-
Total Non Current Assets		1 247 158	1 286 406	1 277 629	1 251 539	1 283 979	1 283 979	1 257 887	1 390 817	1 433 194	1 481 960
TOTAL ASSETS		3 175 082	3 221 933	3 320 019	1 531 168	1 539 757	1 539 757	3 558 738	1 571 764	1 604 759	1 659 148
Liabilities											
Current Liabilities											
Financial Liabilities											
Concessionary Loan		14 816	17 809	19 191	26 038	26 038	26 038	19 191	16 879	17 436	17 993
Short-term Borrowings		1 700	-	-	(20 400)	(12 600)	(12 600)	-	-	-	-
Current portion of Finance Lease Liabilities		1 152	2 313	2 560	2 313	2 313	2 313	2 560	2 313	2 389	2 466
Current portion of Non-current Borrowings		-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities		17 668	20 122	21 751	7 951	15 751	15 751	21 751	19 191	19 825	20 459
Consumer Deposits											
Building Plans		-	-	-	-	-	-	-	-	-	-
Buying Card		-	-	-	-	-	-	-	-	-	-
Electricity		4 822	5 267	5 680	5 267	5 680	5 680	5 843	5 680	5 868	6 056
Hiring of Decorative Items		-	-	-	-	-	-	-	-	-	-
Water		184	265	355	-	-	-	459	-	-	-
Wayleave		-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits		5 006	5 532	6 035	5 267	5 680	5 680	6 302	5 680	5 868	6 056
Trade and Other Payable Exchange Transactions											
Accrued Interest		-	-	-	18 346	5 000	5 000	-	5 000	5 000	5 000
Advance Payments		(767)	(405)	(737)	(2 532)	(2 532)	(2 532)	(737)	(2 532)	(2 615)	(2 699)
Affiliates, Related Parties and Associated Companies		1 450 757	1 449 359	1 449 418	-	-	-	1 449 359	-	-	-
Agency Fees Payable		(16 513)	(16 543)	(16 544)	-	-	-	(26 588)	-	-	-
Auditor-General of South Africa		-	19	-	700	700	700	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-	-
Compensation Commission (COID)		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		51	3 613	1 898	40 706	41 606	41 606	(326)	26 706	27 455	29 205
Deferred Revenue		-	-	-	-	-	-	-	-	-	-
Dividends Declared		-	-	-	-	-	-	-	-	-	-

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Electricity Bulk Purchase	9 452	11 909	12 911	-	5 000	5 000	0	23 000	17 000	13 000	
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent-subsiary Transactions	329 003	485 951	679 282	252 477	252 477	252 477	745 227	276 267	285 384	294 516	
Leave Accrual	-	-	-	-	-	-	-	-	-	-	
Long Service Award	-	-	-	-	1 566	1 566	-	-	-	-	
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	-	-	-	-	
Payables and Accruals	6 620	20 788	22 648	37 267	55 134	55 134	10 409	54 613	44 948	45 459	
PAYE Deductions	-	-	-	-	-	-	-	-	-	-	
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-	
Retentions	12 732	12 345	12 101	12 345	12 345	12 345	14 410	12 345	12 752	13 160	
Standby	-	-	-	-	-	-	-	-	-	-	
Tender documentation	-	-	-	-	-	-	-	-	-	-	
Unallocated Deposits	7 276	24 742	3 495	24 594	24 594	24 594	4 134	24 594	25 405	26 218	
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-	
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-	
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-	
Total Trade and Other Payable Exchange Transactions	2, 5	1 798 611	1 991 776	2 164 472	383 902	395 889	395 889	2 195 887	419 993	415 329	423 860
Transfers and Subsidies Unspent											
Capital	(4 966)	(3 081)	(2 903)	-	(179)	(179)	36 682	-	-	-	
Operational	4 966	3 421	3 156	-	(75)	(75)	2 605	-	-	-	
Total Transfers and Subsidies Unspent	0	340	253	-	(253)	(253)	39 286	-	-	-	
VAT Payables Output Tax Accrual	6 471	930	5 701	35 931	10 895	10 895	5 701	-	-	-	
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-	
Total Trade and Other Payable Non-exchange Transactions	2	6 471	1 270	5 955	35 931	10 642	10 642	44 988	-	-	
Provision											
Alien Vegetation	-	-	-	-	-	-	-	-	-	-	
Bonus	2 969	3 022	3 200	-	-	-	3 200	-	-	-	
Decommissioning, Restoration and Similar Liabilities	3 206	3 725	-	3 725	3 725	3 725	-	3 725	3 847	3 971	
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-	
Insurance Claims	-	-	-	-	-	-	-	-	-	-	
Leave	17 907	16 166	17 921	-	-	-	17 921	-	-	-	
Litigation	-	-	-	-	-	-	-	-	-	-	

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Pension Fund Investment Return Shortfall	-	-	598	-	-	-	598	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	24 082	22 913	21 718	3 725	3 725	3 725	21 718	3 725	3 847	3 971
VAT Payable										
VAT Payable: Output Tax	90 882	129 346	148 523	47 067	47 481	47 481	166 605	-	-	-
VAT Payable: VAT Control	(5 596)	(8 961)	(8 909)	-	(11 577)	(11 577)	(8 909)	-	-	-
Total VAT Payable	85 285	120 385	139 614	47 067	35 904	35 904	157 697	-	-	-
Other current liabilities										
Employee Benefits										
Post-employment Benefits	2 780	2 300	2 030	2 300	2 300	2 300	2 030	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	2 780	2 300	2 030	2 300	2 300	2 300	2 030	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiary Transactions	(848)	2 027	(366)	-	-	-	(366)	-	-	-
Total Other current liabilities	1 932	4 328	1 664	2 300	2 300	2 300	1 664	-	-	-
Total Current Liabilities	1 939 056	2 166 325	2 361 210	486 142	469 891	469 891	2 450 007	448 589	444 869	454 345
Non-current Liabilities										
Financial Liabilities										
Total Borrowings	42 561	24 752	5 560	24 752	24 752	24 752	1 460	24 752	25 569	26 387
Operating Lease Liability	3 257	1 110	3 369	1 132	1 132	1 132	3 369	1 132	1 169	1 206
Total Financial Liabilities	45 818	25 862	8 929	25 884	25 884	25 884	4 829	25 884	26 738	27 593
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	107 046	106 867	138 271	106 867	106 867	106 867	138 271	106 867	110 394	113 927
Litigation	(853)	(262)	6 816	6 770	6 770	6 770	6 816	6 770	6 993	7 217
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	106 193	106 605	145 087	113 637	113 637	113 637	145 087	113 637	117 387	121 143

TABLED BUDGET 2026/27

Employee Benefits											
Post-employment Benefits		49 929	58 440	50 331	51 407	51 407	51 407	50 331	-	-	-
Other Long-Term Benefits		-	-	-	-	-	-	-	-	-	-
Termination Benefits		-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		49 929	58 440	50 331	51 407	51 407	51 407	50 331	-	-	-
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities		49 929	58 440	50 331	51 407	51 407	51 407	50 331	-	-	-
Total non current liabilities		201 940	190 907	204 348	190 928	190 928	190 928	200 248	139 521	144 125	148 737
TOTAL LIABILITIES		2 140 996	2 357 232	2 565 557	677 070	660 819	660 819	2 650 255	588 110	588 994	603 082
CHANGES IN NET ASSETS		1 034 086	864 701	754 462	854 098	878 938	878 938	908 483	983 654	1 015 765	1 056 066
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		201 034	21 831	40 787	-	-	-	41 050	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-	-	-
Opening Balance		488 305	883 933	847 866 (52 249)	849 681 (7 777)	854 650	854 650	821 932 (544 648)	1 049 006	1 055 875	1 084 355
Transfers to/from operating revenue and expenditure		1 558 049	715 554			17 646	17 646		(71 995)	(46 971)	(35 370)
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1	2 247 388	1 621 318	836 404	841 905	872 296	872 296	318 334	977 012	1 008 903	1 048 985
Reserves and Funds											
Revaluation Reserve		12 193	6 642	6 642	12 193	6 642	6 642	6 642	6 642	6 862	7 081
Self Insurance Reserve		-	-	-	-	-	-	-	-	-	-
Valuation Reserve		-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	2	12 193	6 642	6 642	12 193	6 642	6 642	6 642	6 642	6 862	7 081
Other											
Total Other	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 259 581	1 627 960	843 046	854 098	878 938	878 938	324 977	983 654	1 015 765	1 056 066

TABLED BUDGET 2026/27

d. The municipality has no entities.

e. Reconciliation of transfers, Grant Receipts and Unspent Funds

LIM334 Ba-Phalaborwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		195 949	213 809	223 212	224 034	224 267	224 267	221 172	219 296	233 512
Repayment of grants										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(195 949)	(213 809)	(223 212)	(224 034)	(224 267)	(224 267)	(221 172)	(219 296)	(233 512)
Total operating transfers and grants - CTBM	2	(195 949)	(213 809)	(223 212)	(224 034)	(224 267)	(224 267)	(221 172)	(219 296)	(233 512)
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		42 377	50 950	35 284	37 083	62 083	62 083	37 518	41 399	42 633
Conditions met - transferred to revenue		(1 097)	1 885	177	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(43 474)	(49 065)	(35 107)	(37 083)	(62 083)	(62 083)	(37 518)	(41 399)	(42 633)
Total capital transfers and grants revenue		(1 097)	1 885	177	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	(43 474)	(49 065)	(35 107)	(37 083)	(62 083)	(62 083)	(37 518)	(41 399)	(42 633)
TOTAL TRANSFERS AND GRANTS REVENUE		(1 097)	1 885	177	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		(239 423)	(262 874)	(258 318)	(261 117)	(286 350)	(286 350)	(258 690)	(260 695)	(276 145)

f. Future Financial Implications

- The municipality has no programmes above the three-year budgeting cycle.

g. Projects Delayed from Previous Financial Years

- No project delays from the previous financial year.

Other supporting tables

LIM334 Ba-Phalaborwa - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
–										
Infrastructure		16 730	22 420	14 715	17 486	15 973	15 973	20 873	18 441	18 626
Roads Infrastructure		5 317	8 095	7 931	9 569	8 700	8 700	11 308	8 987	9 274
<i>Roads</i>		5 317	8 095	7 931	9 569	8 700	8 700	11 308	8 987	9 274
Electrical Infrastructure		7 952	11 270	2 743	5 000	2 091	2 091	2 174	2 133	2 095
<i>HV Substations</i>		–	–	–	1 609	–	–	–	–	–
<i>MV Substations</i>		7 952	11 270	316	522	522	522	–	–	–
<i>MV Networks</i>		–	–	–	1 130	–	–	1 739	1 684	1 631
<i>LV Networks</i>		–	–	2 427	1 739	1 570	1 570	435	449	464
<i>Capital Spares</i>		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 415	2 728	3 577	2 917	4 682	4 682	7 391	7 322	7 257
<i>Landfill Sites</i>		3 415	2 728	3 577	2 917	4 682	4 682	7 391	7 322	7 257
Information and Communication Infrastructure		47	326	465	–	500	500	–	–	–
<i>Core Layers</i>		47	326	465	–	500	500	–	–	–
Community Assets		378	63	517	1 870	1 729	1 729	4 000	3 872	3 752
Community Facilities		378	63	510	1 870	1 729	1 729	4 000	3 872	3 752
<i>Halls</i>		3	62	489	565	565	565	–	–	–
<i>Cemeteries/Crematoria</i>		375	1	21	1 304	1 164	1 164	4 000	3 872	3 752
Other assets		60	–	4	–	–	–	1 043	1 010	979
Operational Buildings		60	–	4	–	–	–	1 043	1 010	979
<i>Municipal Offices</i>		60	–	–	–	–	–	1 043	1 010	979
Furniture and Office Equipment		546	28	0	130	130	130	217	210	204
Furniture and Office Equipment		546	28	0	130	130	130	217	210	204
Transport Assets		7 793	5 210	7 097	6 597	8 851	8 851	7 682	7 919	8 156
Transport Assets		7 793	5 210	7 097	6 597	8 851	8 851	7 682	7 919	8 156
Total Repairs and Maintenance Expenditure	1	25 507	27 720	22 334	26 083	26 683	26 683	33 817	31 453	31 717

TABLED BUDGET 2026/27

LIM334 Ba-Phalaborwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
-										
Infrastructure		40 428	42 280	43 868	50 765	48 769	48 769	64 032	57 353	56 032
Roads Infrastructure		40 403	31 946	33 169	36 814	35 764	35 764	51 047	43 978	43 047
<i>Roads</i>		40 403	31 946	33 169	9 421	5 621	5 621	-	-	-
<i>Road Structures</i>		-	-	-	408	258	258	265	273	265
<i>Road Furniture</i>		-	-	-	26 985	29 885	29 885	50 782	43 705	42 782
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		25	2 161	2 477	3 129	3 073	3 073	3 166	3 261	3 166
<i>Drainage Collection</i>		-	-	-	22	266	266	274	282	274
<i>Storm water Conveyance</i>		25	2 161	2 477	3 107	2 807	2 807	2 891	2 978	2 891
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	8 173	8 222	10 822	9 932	9 932	9 820	10 114	9 820
<i>MV Substations</i>		-	8 173	8 222	5 179	5 179	5 179	5 334	5 494	5 334
<i>MV Switching Stations</i>		-	-	-	293	203	203	209	216	209
<i>MV Networks</i>		-	-	-	4 652	4 152	4 152	4 276	4 405	4 276
<i>LV Networks</i>		-	-	-	699	399	399	-	-	-
Community Assets		12 914	11 114	8 713	14 364	14 635	14 635	24 074	24 526	24 074
Community Facilities		12 914	11 114	8 713	11 500	13 171	13 171	22 566	22 973	22 566
<i>Libraries</i>		4	11 114	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	-	-	66	66	66	68	70	68
<i>Public Ablution Facilities</i>		12 909	-	8 713	11 105	13 105	13 105	22 498	22 903	22 498
Sport and Recreation Facilities		-	-	-	2 864	1 464	1 464	1 508	1 553	1 508
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	2 864	1 464	1 464	1 508	1 553	1 508
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Other assets		16 606	10 365	10 345	14 384	16 884	16 884	-	-	-

TABLED BUDGET 2026/27

Operational Buildings		16 606	10 365	10 345	14 384	16 884	16 884	-	-	-
Municipal Offices		16 606	10 365	10 345	14 384	16 884	16 884	-	-	-
Computer Equipment		877	852	2 331	1 668	2 168	2 168	-	-	-
Computer Equipment		877	852	2 331	1 668	2 168	2 168	-	-	-
Furniture and Office Equipment		314	479	446	812	812	812	-	-	-
Furniture and Office Equipment		314	479	446	812	812	812	-	-	-
Machinery and Equipment		1 035	861	1 041	2 063	1 563	1 563	-	-	-
Machinery and Equipment		1 035	861	1 041	2 063	1 563	1 563	-	-	-
Transport Assets		2 615	2 290	2 017	3 163	2 388	2 388	-	-	-
Transport Assets		2 615	2 290	2 017	3 163	2 388	2 388	-	-	-
Total Depreciation	1	74 880	68 333	68 760	87 220	87 220	87 220	88 106	81 879	80 106

LIM334 Ba-Phalaborwa - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
– Infrastructure		–	42 120	(4 779)	12 522	18 043	18 043	21 050	35 999	37 072
Roads Infrastructure		–	42 120	(4 779)	12 522	18 043	18 043	21 050	35 999	37 072
Roads		–	–	4 456	12 522	9 348	9 348	21 050	35 999	37 072
Road Structures		–	42 120	(9 235)	–	8 696	8 696	–	–	–
Community Assets		–	–	–	9 043	3 341	3 341	5 702	–	–
Sport and Recreation Facilities		–	–	–	9 043	3 341	3 341	5 702	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	9 043	3 341	3 341	5 702	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		36	–	330	–	–	–	–	–	–
Monuments		36	–	330	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	36	42 120	(4 449)	21 565	21 385	21 385	26 752	35 999	37 072
Upgrading of Existing Assets as % of total capex		0.1%	32.1%	-10.9%	36.4%	29.9%	29.9%	38.9%	61.7%	63.1%
Upgrading of Existing Assets as % of deprecn"		0.0%	61.6%	-6.5%	24.7%	24.5%	24.5%	30.4%	44.0%	46.3%

LIM334 Ba-Phalaborwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Councillors		-	-	-				
Vote 2 - Budget and Treasury Office		-	-	-				
Vote 3 - Corporate Services		1 478	1 478	1 478				
Vote 4 - Community and Social Services		7 826	6 522	6 522				
Vote 5 - Planning and Development Services		696	696	-				
Vote 6 - Technical Services		58 733	49 651	50 724				
Total Capital Expenditure		68 733	58 347	58 724	-	-	-	-
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		68 733	58 347	58 724	-	-	-	-

MUNICIPAL MANAGER'S QUALITY CERTIFICATION

QUALITY CERTIFICATE


I **Ms Sebote T Mokobi**, Municipal manager of **BA-PHALABORWA MUNICIPALITY**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the **Municipal Finance Management Act 53 of 2003** and regulations made under the act, and that the annual budget and supporting documents made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name:

Municipal Manager:

Ba-Phalaborwa Municipality (LIM334)

Signature:



Date:

31/03/2026