

Municipal annual budgets and MTREF & supporting tables

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: DC34 Vhembe ▼

CFO Name: Ms Chauke Masana

Tel: (015) 960 2046

Fax: (015) 962 1017

E-Mail: chaukems@vhembe.gov.za

Budget for MTREF starting: 2026 ▼

Budget Year: 2026/27

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Corporate Services	Vote 1	Corporate Services	1.1 - Corporate Services
Vote 2 - Office of the Municipal Manager	1.1	Corporate Services	1.2 - Human Resource Development and Management
Vote 3 - Council	1.2	Human Resource Development and Management	1.3 - Payroll
Vote 4 - Office of the Mayor	1.3	Payroll	1.4 - Information Technology
Vote 5 - Office of the Speaker	1.4	Information Technology	1.5 - Fleet Management
Vote 6 - Office of the Chief Whip	1.5	Fleet Management	1.6 - Legal Services
Vote 7 - Finance	1.6	Legal Services	1.7 - Corporate services Senior Manager
Vote 8 - Technical Services	1.7	Corporate services Senior Manager	1.8 - Property services
Vote 9 - Technical service 2	1.8	Property services	1.9 - Corporate Services Secretary
Vote 10 - Planning Development	1.9	Corporate Services Secretary	1.10 - Administrative
Vote 11 - Planning Development 2	1.10	Administrative	
Vote 12 - Community Services	Vote 2	Office of the Municipal Manager	2.1 - Municipal Manager
Vote 13 - Community Services 2	2.1	Municipal Manager	2.2 - IDP
Vote 14 -	2.2	IDP	2.3 - Risk and Security
Vote 15 -	2.3	Risk and Security	2.4 - Internal Audit
	2.4	Internal Audit	2.5 - Strategic Management
	2.5	Strategic Management	2.6 - Municipal Manager Secretary
	2.6	Municipal Manager Secretary	2.7 - Governance
	2.7	Governance	2.8 -
	2.8		2.9 -
	2.9		2.10 -
	2.10		
	Vote 3	Council	3.1 - Council
	3.1	Council	3.2 - Executive Committee
	3.2	Executive Committee	3.3 - MPAC
	3.3	MPAC	3.4 - Member of Public Accounts Committee (MPAC)
	3.4	Member of Public Accounts Committee (MPAC)	3.5 - MPAC Secretary
	3.5	MPAC Secretary	3.6 - Membee of Mayoral Committee (MMC)
	3.6	Membee of Mayoral Committee (MMC)	3.7 -
	3.7		3.8 -
	3.8		3.9 -
	3.9		3.10 -
	3.10		
	Vote 4	Office of the Mayor	4.1 - Mayor
	4.1	Mayor	4.2 - Event Management
	4.2	Event Management	4.3 - Special Programs
	4.3	Special Programs	4.4 - Communications
	4.4	Communications	4.5 - Secretary and PA
	4.5	Secretary and PA	4.6 - Marketing and customer relations
	4.6	Marketing and customer relations	4.7 -
	4.7		4.8 -
	4.8		4.9 -
	4.9		4.10 -
	4.10		
	Vote 5	Office of the Speaker	5.1 - Speaker
	5.1	Speaker	5.2 - Speaker secretary
	5.2	Speaker secretary	5.3 -
	5.3		5.4 -
	5.4		5.5 -
	5.5		5.6 -
	5.6		5.7 -
	5.7		5.8 -
	5.8		5.9 -
	5.9		5.10 -
	5.10		
	Vote 6	Office of the Chief Whip	6.1 - Chief Whip
	6.1	Chief Whip	6.2 - Chiefwhip Secretary
	6.2	Chiefwhip Secretary	6.3 -
	6.3		6.4 -
	6.4		6.5 -
	6.5		6.6 -
	6.6		6.7 -
	6.7		6.8 -
	6.8		6.9 -
	6.9		6.10 -
	6.10		
	Vote 7	Finance	7.1 - Finance
	7.1	Finance	7.2 - Expenditure
	7.2	Expenditure	7.3 - Supply Chain
	7.3	Supply Chain	7.4 - Credit Control
	7.4	Credit Control	7.5 - Budget and Treasury
	7.5	Budget and Treasury	7.6 - Revenue
	7.6	Revenue	7.7 - Office of the CFO
	7.7	Office of the CFO	7.8 - Asset Management
	7.8	Asset Management	7.9 - Financial Management Interns
	7.9	Financial Management Interns	7.10 - Finance Secretary
	7.10	Finance Secretary	
	Vote 8	Technical Services	8.1 - Technical Services
	8.1	Technical Services	8.2 - PMU
	8.2	PMU	8.3 - WATER SERVICE PLANNING
	8.3	WATER SERVICE PLANNING	8.4 - WASTE WATER OPERATION
	8.4	WASTE WATER OPERATION	8.5 - EPWP & ISD SERVICES
	8.5	EPWP & ISD SERVICES	8.6 - Senior Manager
	8.6	Senior Manager	8.7 - WATER QUALITY
	8.7	WATER QUALITY	8.8 - WATER CONSERVATION AND WATER DEMAND MANAGEMENT
	8.8	WATER CONSERVATION AND WATER DEMAND MANAGEMENT	8.9 - ENGINEERING SERVICES
	8.9	ENGINEERING SERVICES	8.10 - POTABLE WATER OPERATION
	8.10	POTABLE WATER OPERATION	
	Vote 9	Technical service 2	9.1 - Technical Services 2
	9.1	Technical Services 2	9.2 - Operation and Maintanance
	9.2	Operation and Maintanance	9.3 - Technical Secretary
	9.3	Technical Secretary	9.4 - Water Distribution
	9.4	Water Distribution	9.5 - Water Treatment
	9.5	Water Treatment	9.6 - EPWP Interns
	9.6	EPWP Interns	9.7 -
	9.7		9.8 -
	9.8		9.9 -
	9.9		9.10 -
	9.10		
	Vote 10	Planning Development	10.1 - GIS & SURVEY SERVICES
	10.1	GIS & SURVEY SERVICES	10.2 - TOURISM MANAGEMENT
	10.2	TOURISM MANAGEMENT	10.3 - PUBLIC TRANSPORT PLANNING & REGULATIONS
	10.3	PUBLIC TRANSPORT PLANNING & REGULATIONS	10.4 - SPATIAL Planning, LAND USE & ENVIRONMENTAL MANAGE
	10.4	SPATIAL Planning, LAND USE & ENVIRONMENTAL MANAGE	10.5 - LOCAL ECONOMIC DEVELOPMENT (LED)
	10.5	LOCAL ECONOMIC DEVELOPMENT (LED)	10.6 - AGRICULTURAL DEVELOPMENT
	10.6	AGRICULTURAL DEVELOPMENT	10.7 - GM Planning
	10.7	GM Planning	10.8 - Marketing
	10.8	Marketing	10.9 - Air transport
	10.9	Air transport	10.10 - Biodiversity and Land Scape
	10.10	Biodiversity and Land Scape	
	Vote 11	Planning Development 2	11.1 - Abattoirs
	11.1	Abattoirs	11.2 - IDP and LED Secretary
	11.2	IDP and LED Secretary	

11.3	Wide strategic planning	11.3 - Wide strategic planning
11.4	Fresh Produce Markets	11.4 - Fresh Produce Markets
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
Vote 12	Community Services	
12.1	Community services	12.1 - Community services
12.2	MUNICIPAL HEALTH SERVICES	12.2 - MUNICIPAL HEALTH SERVICES
12.3	DISASTER MANAGEMENT	12.3 - DISASTER MANAGEMENT
12.4	FIRE AND RESCUE SERVICES	12.4 - FIRE AND RESCUE SERVICES
12.5	SPORT, ARTS & CULTURE SERVICES	12.5 - SPORT, ARTS & CULTURE SERVICES
12.6	GM Community Service	12.6 - GM Community Service
12.7	Response and Recovery	12.7 - Response and Recovery
12.8	Crematoria and Cemeteries	12.8 - Crematoria and Cemeteries
12.9	Institutional Capacity	12.9 - Institutional Capacity
12.10	Environmental Health Services	12.10 - Environmental Health Services
Vote 13	Community Services 2	
13.1	Risk Assessment and Reduction	13.1 - Risk Assessment and Reduction
13.2	Polution Control	13.2 - Polution Control
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
Vote 14		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
Vote 15		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15.10		15.10 -

WC014 Saldanha Bay municipality	
A. GENERAL INFORMATION	
Municipality	DC34 Vhembe
Grade	4 * Grade in terms of the Remuneration of Public Office Bearers Act.
Province	Set name on 'Instructions' sheet
Web Address	www.vhembe.gov.za
e-mail Address	mmoffice@vhembe.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	PRIVATE BAG X5006
City / Town	THOHoyANDOU
Postal Code	Code 0950
Street address	
Building	Old Parliament Building
Street No. & Name	Mphephu Street
City / Town	Thohoyandou
Postal Code	Code 0950
General Contacts	
Telephone number	(015) 960 2000
Fax number	(015) 962 1017
C. POLITICAL LEADERSHIP	
Speaker:	
ID Number	
Title	Cllr
Name	L.T Davhana
Telephone number	(015) 960 2008
Cell number	(063) 650 3449
Fax number	(015) 962 1017
E-mail address	devhanal@vhembe.gov.za
Secretary/PA to the Speaker:	
ID Number	
Title	Ms
Name	Sedzani Nemutanzhela
Telephone number	(015) 960 2007/8
Cell number	(067) 828 8852
Fax number	(015) 962 0904
E-mail address	emoffice@vhembe.gov.za
Mayor/Executive Mayor:	
ID Number	
Title	Cllr
Name	Tsakani Fridah Nkondo
Telephone number	(015) 960 2050
Cell number	(079) 751 3648
Fax number	(015) 962 1017
E-mail address	nkondof@vhembe.gov.za
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	
Title	Mr
Name	Bonnywise Maluleke
Telephone number	(015) 960 2050
Cell number	(076) 825 1396
Fax number	(015) 962 1017
E-mail address	malulekeb@vhembe.gov.za
Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	Mr
Name	Lusani Lavhengwa(PA)
Telephone number	(015) 960 2007/8
Cell number	(060) 862 3353/(083) 722 6619/(063) 509 0784
Fax number	(015) 962 0904
E-mail address	mudaun@vhembe.gov.za

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Zwannnda Norman Kutama	Name	Maanda Matammela
Telephone number	(015) 960 2009/10	Telephone number	(015) 960 2009
Cell number	(076) 301 7745	Cell number	(083) 825 2483
Fax number	(015) 962 1017	Fax number	(015) 962 1017
E-mail address	kutamaz@vhembe.gov.za	E-mail address	matamelam@vhembe.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Ms	Title	Mrs
Name	Chauke Masana	Name	Azwinndini Hilda Mudau
Telephone number	(015) 960 2046	Telephone number	(015) 960 2031/32
Cell number	(073) 946 8033	Cell number	(067) 939 3612
Fax number	(015) 962 1017	Fax number	(086) 611 0012
E-mail address	chaukems@vhembe.gov.za	E-mail address	cfo@vhembe.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	Ms
Name	Azwihangwisi Patricia Mulaudzi-Nemabubuni	Name	Naledzani Suzan Munyadziwa
Telephone number	(015) 960 2087	Telephone number	(015) 960 2085
Cell number	(067) 976 1633	Cell number	(072) 117 7019
Fax number	(015) 962 5279	Fax number	(015) 962 1017
E-mail address	nemabubunip@vhembe.gov.za	E-mail address	munyadziwan@vhembe.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Ngoako Jacob Ntuli	Name	Lavhelesani Esrom Mbulaheni
Telephone number	(015) 960 2084	Telephone number	(015) 9602049
Cell number	(067) 208 1533	Cell number	(067) 203 4663
Fax number	(086) 544 5906	Fax number	(015) 962 1017
E-mail address	ntulin@vhembe.gov.za	E-mail address	mbulaheni@vhembe.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	
Name	Qinisi Mbhele	Name	
Telephone number	(015) 960 2086	Telephone number	
Cell number	(067) 291 0147	Cell number	
Fax number	(015) 962 1017	Fax number	
E-mail address	mbheleq@vhembe.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

DC34 Vhembe - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	746,266	281,990	507,491	760,792	773,558	773,558	227,261	570,057	587,158	604,773
Investment revenue	–	–	–	–	–	–	–	32,033	32,994	33,984
Transfer and subsidies - Operational	1,312,374	1,424,104	1,532,077	1,612,617	1,613,748	1,613,748	1,636,445	1,703,426	1,797,683	1,839,223
Other own revenue	113,077	154,107	163,212	165,622	179,471	179,471	111,686	157,328	162,048	166,910
Total Revenue (excluding capital transfers and contributions)	2,171,716	1,860,201	2,202,780	2,539,032	2,566,777	2,566,777	1,975,391	2,462,844	2,579,884	2,644,890
Employee costs	706,418	779,426	798,199	808,707	808,468	808,468	(548,499)	851,676	887,816	915,550
Remuneration of councillors	14,694	16,100	16,147	16,793	16,841	16,841	(10,420)	17,464	18,041	18,618
Depreciation, amortisation and impairment	193,542	174,857	263,012	185,377	207,539	207,539	(114,158)	215,324	222,429	229,547
Interest, Dividends and Rent on Land	2,566	306	–	1	1	1	–	–	–	–
Inventory consumed and bulk purchases	213,828	224,093	456,461	236,795	651,844	651,844	(88,133)	376,368	388,788	401,229
Transfers and subsidies	400	–	–	–	–	–	–	–	–	–
Other expenditure	1,236,631	859,256	937,740	730,627	1,132,321	1,132,321	(317,872)	1,025,646	1,039,803	1,072,018
Total Expenditure	2,368,078	2,054,039	2,471,559	1,978,300	2,817,014	2,817,014	(1,079,082)	2,486,478	2,556,877	2,636,962
Surplus/(Deficit)	(196,362)	(193,839)	(268,779)	560,732	(250,237)	(250,237)	3,054,474	(23,634)	23,007	7,928
Transfers and subsidies - capital (monetary allocations)	589,684	646,936	676,863	667,748	667,747	667,747	542,774	702,070	752,948	779,114
Transfers and subsidies - capital (in-kind)	955	4,358	4,939	4,956	4,956	4,956	–	5,139	5,309	5,479
Surplus/(Deficit) after capital transfers & contributions	394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Share of Surplus/(Deficit) attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Capital expenditure & funds sources										
Capital expenditure	702,379	691,084	742,248	786,704	783,944	783,944	497,767	822,465	790,204	818,025
Transfers recognised - capital	635,514	593,388	626,889	667,748	667,748	667,748	471,811	702,070	752,500	779,114
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	66,924	97,893	115,359	118,956	116,197	116,197	25,956	120,395	37,704	38,911
Total sources of capital funds	702,438	691,281	742,248	786,704	783,944	783,944	497,767	822,465	790,204	818,025
Financial position										
Total current assets	959,420	879,249	845,111	1,871,750	1,058,230	1,058,230	1,746,167	1,088,417	1,387,749	1,680,177
Total non current assets	6,147,035	6,661,531	7,140,704	7,932,810	7,907,888	7,907,888	7,524,313	8,007,696	8,577,641	9,168,289
Total current liabilities	1,108,217	1,092,340	1,153,098	1,214,962	1,215,793	(1,215,793)	(997,948)	580,057	681,758	786,622
Total non current liabilities	–	–	7,909	–	–	–	(7,909)	–	–	–
Community wealth/Equity	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844
Cash flows										
Net cash from (used) operating	2,120,410	1,176,091	1,541,700	1,112,107	606,254	606,254	606,254	740,734	838,437	852,685
Net cash from (used) investing	(724,255)	(726,788)	(756,461)	(708,034)	(705,274)	(705,274)	(705,274)	(762,268)	(771,352)	(798,569)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end:	1,528,048	579,991	1,298,589	825,001	321,908	321,908	321,908	77,962	145,047	199,163
Cash backing/surplus reconciliation										
Cash and investments available	1,528,048	579,991	1,298,589	825,001	321,908	321,908	321,908	261,589	334,733	394,919
Application of cash and investments	489,032	944,451	431,700	720,385	855,790	(248,073)	(858,731)	101,727	162,679	225,696
Balance - surplus (shortfall)	1,039,016	(364,460)	866,889	104,616	(533,882)	569,981	1,180,639	159,862	172,054	169,223
Asset management										
Asset register summary (WDV)	2,991,826	3,369,592	3,641,648	3,845,287	3,802,892	3,802,892		3,933,768	3,949,164	3,966,213
Depreciation	186,175	164,178	193,059	171,237	193,399	193,399		200,661	207,283	213,916
Renewal and Upgrading of Existing Assets	34,244	126,682	73,886	75,674	23,951	23,951		120,238	87,082	89,869
Repairs and Maintenance	91,271	132,820	114,488	548,750	219,403	219,403		233,840	241,791	249,528
Free services										
Cost of Free Basic Services provided	–	–	(11,837)	(11,837)	(11,837)	(11,837)		(13,186)	(13,582)	(13,990)
Revenue cost of free services provided	–	(45)	11,553	(509)	(509)	(509)		13,110	396	407
Households below minimum service level										
Water:	453	453	453	140	147	147		147	152	157
Sanitation/sewerage:	182	182	182	23	23	23		23	24	25
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

DC34 Vhembe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification 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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		258,918	1,186,402	800,573	833,091	1,149,417	1,149,417	1,124,587	1,216,233	1,242,152
Executive and council		12,672	16,848	145,920	147,866	147,866	147,866	155,337	160,464	165,598
Finance and administration		233,575	1,163,623	651,998	681,675	998,000	998,000	965,568	1,051,966	1,072,629
Internal audit		12,671	5,931	2,655	3,550	3,550	3,550	3,681	3,803	3,925
Community and public safety		50,990	63,846	158,637	171,002	166,081	166,081	173,239	178,954	184,680
Community and social services		50,697	63,467	156,269	166,042	163,703	163,703	169,760	175,362	180,974
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		292	378	374	2,989	408	408	436	449	462
Housing		—	—	—	—	—	—	—	—	—
Health		—	0	1,994	1,970	1,970	1,970	3,043	3,144	3,244
Economic and environmental services		859,300	665,518	78,914	60,132	66,579	66,579	69,922	72,298	73,917
Planning and development		856,529	662,011	69,753	51,864	57,180	57,180	59,214	61,224	62,497
Road transport		2,407	2,845	3,458	3,987	5,118	5,118	5,197	5,388	5,558
Environmental protection		365	663	5,703	4,281	4,281	4,281	5,512	5,686	5,863
Trading services		1,592,923	595,374	1,776,427	2,074,994	1,784,887	1,784,887	1,696,096	1,792,965	1,848,557
Energy sources		—	—	—	—	—	—	—	—	—
Water management		1,592,918	595,374	1,610,923	1,981,524	1,701,459	1,701,459	1,599,582	1,695,596	1,748,328
Waste water management		5	—	165,504	93,453	83,427	83,427	96,514	97,369	100,229
Waste management		—	—	—	17	0	0	—	—	—
Other	4	225	356	70,031	72,517	72,517	72,517	106,210	77,691	80,176
Total Revenue - Functional	2	2,762,355	2,511,496	2,884,582	3,211,735	3,239,480	3,239,480	3,170,053	3,338,141	3,429,483
Expenditure - Functional										
Governance and administration		1,222,632	841,243	928,095	666,317	1,065,202	1,065,202	919,895	952,929	982,383
Executive and council		130,894	138,202	129,550	129,456	136,010	136,010	144,215	150,342	155,153
Finance and administration		1,090,520	695,295	797,314	533,375	925,706	925,706	772,277	799,070	823,601
Internal audit		1,218	7,746	1,231	3,486	3,486	3,486	3,404	3,516	3,629
Community and public safety		133,879	140,865	152,126	163,954	162,748	162,748	170,810	178,432	184,142
Community and social services		133,142	138,577	150,642	161,739	160,322	160,322	168,295	175,834	181,461
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	24	24	24	25	26	27
Housing		—	—	—	—	—	—	—	—	—
Health		737	2,289	1,483	2,192	2,402	2,402	2,490	2,573	2,655
Economic and environmental services		70,093	53,458	190,640	33,724	34,911	34,911	37,596	38,513	39,067
Planning and development		59,263	50,190	188,490	30,281	30,338	30,338	34,168	34,952	35,395
Road transport		2,299	2,715	1,969	3,036	4,166	4,166	3,113	3,235	3,336
Environmental protection		8,531	553	181	407	407	407	315	326	336
Trading services		962,462	1,055,066	1,234,585	1,117,174	1,585,922	1,585,922	1,351,651	1,380,262	1,424,413
Energy sources		—	—	—	—	—	—	—	—	—
Water management		949,896	1,033,378	1,194,167	1,050,762	1,527,777	1,527,777	1,258,179	1,283,704	1,324,766
Waste water management		12,566	21,688	40,419	66,412	58,145	58,145	93,473	96,557	99,647
Waste management		—	—	—	—	—	—	—	—	—
Other	4	2,382	5,220	2,769	7,059	6,463	6,463	6,525	6,741	6,956
Total Expenditure - Functional	3	2,391,447	2,095,852	2,508,215	1,988,229	2,855,246	2,855,246	2,486,478	2,556,877	2,636,962
Surplus/(Deficit) for the year		370,908	415,644	376,367	1,223,507	384,234	384,234	683,575	781,264	792,520

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

DC34 Vhembe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand	1									
Revenue - Functional										
Municipal governance and administration		258,918	1,186,402	800,573	833,091	1,149,417	1,149,417	1,124,587	1,216,233	1,242,152
Executive and council		12,672	16,848	145,920	147,866	147,866	147,866	155,337	160,464	165,598
Mayor and Council		12,672	16,848	145,920	147,866	147,866	147,866	155,337	160,464	165,598
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		233,575	1,163,623	651,998	681,675	998,000	998,000	965,568	1,051,966	1,072,629
Administrative and Corporate Support		36,272	917,981	253,025	327,757	627,757	627,757	583,585	644,769	653,140
Asset Management		-	-	-	-	-	-	-	-	-
Finance		151,873	191,130	324,382	279,587	295,913	295,913	304,903	327,573	337,317
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		45,430	54,512	74,591	74,330	74,330	74,330	77,080	79,624	82,172
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		12,671	5,931	2,655	3,550	3,550	3,550	3,681	3,803	3,925
Governance Function		12,671	5,931	2,655	3,550	3,550	3,550	3,681	3,803	3,925
Community and public safety		50,990	63,846	158,637	171,002	166,081	166,081	173,239	178,954	184,680
Community and social services		50,697	63,467	156,269	166,042	163,703	163,703	169,760	175,362	180,974
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		50,697	63,467	156,269	166,042	163,703	163,703	169,760	175,362	180,974
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		292	378	374	2,989	408	408	436	449	462
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		292	378	374	2,989	408	408	436	449	462
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	0	1,994	1,970	1,970	1,970	3,043	3,144	3,244
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	0	1,994	1,970	1,970	1,970	3,043	3,144	3,244
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		859,300	665,518	78,914	60,132	66,579	66,579	69,922	72,298	73,917
Planning and development		856,529	662,011	69,753	51,864	57,180	57,180	59,214	61,224	62,497
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		283,343	108,470	50,044	51,864	51,880	51,880	54,077	55,933	57,046
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		573,185	553,541	19,709	(0)	5,300	5,300	5,137	5,291	5,450
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		-	-	-	-	-	-	-	-	-
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		2,407	2,845	3,458	3,987	5,118	5,118	5,197	5,388	5,558
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		2,407	2,845	3,458	3,987	5,118	5,118	5,197	5,388	5,558
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		365	663	5,703	4,281	4,281	4,281	5,512	5,686	5,863
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		365	663	3,632	4,281	4,281	4,281	5,512	5,686	5,863
Pollution Control		-	-	2,071	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1,592,923	595,374	1,776,427	2,074,994	1,784,887	1,784,887	1,696,096	1,792,965	1,848,557

Energy sources	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	1,592,918	595,374	1,610,923	1,981,524	1,701,459	1,701,459	1,599,582	1,695,596	1,748,328
Water Treatment	1,442	2,056	852	1,302	1,246	1,246	1,391	1,432	1,475
Water Distribution	1,591,476	593,317	1,610,071	1,980,222	1,700,214	1,700,214	1,598,191	1,694,164	1,746,853
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	5	-	165,504	93,427	83,427	83,427	96,514	97,369	100,229
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	26	0	0	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	5	-	165,504	93,427	83,427	83,427	96,514	97,369	100,229
Waste management	-	-	-	17	0	0	-	-	-
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	17	0	0	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	225	356	70,031	72,517	72,517	72,517	106,210	77,691	80,176
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	225	356	70,031	72,517	72,517	72,517	106,210	77,691	80,176
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2,762,355	2,511,496	2,884,582	3,211,735	3,239,480	3,239,480	3,170,053	3,338,141	3,429,483
Expenditure - Functional									
Municipal governance and administration	1,222,632	841,243	928,095	666,317	1,065,202	1,065,202	919,895	952,929	982,383
Executive and council	130,894	138,202	129,550	129,456	136,010	136,010	144,215	150,342	155,153
Mayor and Council	40,568	45,595	41,585	46,009	46,793	46,793	51,227	53,142	54,843
Municipal Manager, Town Secretary and Chief Executive	90,325	92,607	87,965	83,447	89,217	89,217	92,987	97,200	100,311
Finance and administration	1,090,620	695,295	797,314	533,375	925,706	925,706	772,277	799,070	823,601
Administrative and Corporate Support	134,171	152,513	139,677	135,076	148,449	148,449	148,947	154,528	158,731
Asset Management	-	-	-	-	-	-	-	-	-
Finance	908,176	460,674	565,078	301,483	651,994	651,994	455,038	470,696	485,659
Fleet Management	36,248	45,073	45,784	39,853	60,584	60,584	99,849	103,144	106,445
Human Resources	52	-	-	5	5	5	20	21	21
Information Technology	-	-	-	160	160	160	166	171	177
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	133	154	141	146	146	146	151	156	161
Property Services	11,391	13,403	18,241	27,655	32,655	32,655	36,378	37,579	38,583
Risk Management	320	249	212	328	328	328	340	351	362
Security Services	29	23,229	28,180	28,670	31,385	31,385	31,388	32,424	33,461
Supply Chain Management	-	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	1,218	7,746	1,231	3,486	3,486	3,486	3,404	3,516	3,629
Governance Function	1,218	7,746	1,231	3,486	3,486	3,486	3,404	3,516	3,629
Community and public safety	133,879	140,865	152,126	163,954	162,748	162,748	170,810	178,432	184,142
Community and social services	133,142	138,577	150,642	161,739	160,322	160,322	168,295	175,834	181,461
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	-	-	-	-	-	-	-
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	675	3,088	871	5,034	5,034	5,034	5,226	5,399	5,571
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	-	-	-	-	-	-	-
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	132,467	135,489	149,771	156,705	155,288	155,288	163,068	170,435	175,889
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-
Recreational Facilities	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	24	24	24	25	26	27
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	24	24	24	25	26	27
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	737	2,289	1,483	2,192	2,402	2,402	2,490	2,573	2,655
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	737	2,289	1,483	2,192	2,402	2,402	2,490	2,573	2,655
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

Economic and environmental services	70,093	53,458	190,640	33,724	34,911	34,911	37,596	38,513	39,067
Planning and development	59,263	50,190	188,490	30,281	30,338	30,338	34,168	34,952	35,395
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	21,071	21,541	23,599	28,721	28,778	28,778	32,755	33,493	33,889
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	1,091	762	1,057	1,314	1,314	1,314	1,362	1,407	1,452
Economic Development/Planning	36,787	27,858	163,711	-	-	-	-	-	-
Regional Planning and Development	313	29	123	247	247	247	50	52	53
Town Planning, Building Regulations and Enforcement, and City Engineer	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	2,299	2,715	1,969	3,036	4,166	4,166	3,113	3,235	3,336
Public Transport	206	241	175	449	449	449	339	350	362
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	2,093	2,474	1,794	2,587	3,718	3,718	2,773	2,885	2,975
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	8,531	553	181	407	407	407	315	326	336
Biodiversity and Landscape	376	553	181	208	208	208	110	113	117
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	8,148	-	-	-	-	-	-	-	-
Pollution Control	7	-	-	199	199	199	206	213	220
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	962,462	1,055,066	1,234,585	1,117,174	1,585,922	1,585,922	1,351,651	1,380,262	1,424,413
Energy sources	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	949,896	1,033,378	1,194,167	1,050,762	1,527,777	1,527,777	1,258,179	1,283,704	1,324,766
Water Treatment	4,408	11,149	869	7,056	12,588	12,588	15,123	15,622	16,122
Water Distribution	945,488	1,022,229	1,193,298	1,043,707	1,515,189	1,515,189	1,243,055	1,268,082	1,308,644
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	12,566	21,688	40,419	66,412	58,145	58,145	93,473	96,557	99,647
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	101	10,420	43	43	43	44	46	47
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	12,566	21,587	29,998	66,369	58,103	58,103	93,429	96,512	99,600
Waste management	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	2,382	5,220	2,769	7,059	6,463	6,463	6,525	6,741	6,956
Abattoirs	149	348	-	853	803	803	318	329	339
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	221	2,546	546	1,943	1,922	1,922	2,407	2,486	2,565
Tourism	2,012	2,326	2,223	4,264	3,738	3,738	3,801	3,926	4,052
Total Expenditure - Functional	2,391,447	2,095,852	2,508,215	1,988,229	2,855,246	2,855,246	2,486,478	2,556,877	2,636,962
Surplus/(Deficit) for the year	370,908	415,644	376,367	1,223,507	384,234	384,234	683,575	781,264	792,520

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC34 Vhembe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Revenue by Vote	1									
Vote 1 - Corporate Services		36,272	917,981	257,825	332,557	632,557	632,557	583,700	644,961	652,662
Vote 2 - Office of the Municipal Manager		58,105	60,443	242,751	171,307	161,307	161,307	177,276	180,796	186,325
Vote 3 - Council		5,087	6,765	123,583	124,535	124,535	124,535	129,143	133,404	137,673
Vote 4 - Office of the Mayor		6,310	8,354	18,146	19,436	19,436	19,436	20,156	20,821	21,487
Vote 5 - Office of the Speaker		791	1,069	3,563	2,611	2,611	2,611	3,708	3,830	3,953
Vote 6 - Office of the Chief Whip		484	660	627	1,284	1,284	1,284	2,332	2,409	2,486
Vote 7 - Finance		151,873	191,130	324,382	279,587	295,913	295,913	304,903	327,573	337,317
Vote 8 - Technical Services		2,166,104	1,036,506	1,622,981	1,973,923	1,703,314	1,703,314	930,284	947,939	974,665
Vote 9 - Technical service 2		292	112,787	8,025	10,633	3,853	3,853	3,801	449	462
Vote 10 - Planning Development		286,339	112,334	122,365	127,849	128,996	128,996	134,740	139,197	143,643
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		50,697	63,467	158,263	168,012	165,673	165,673	172,803	178,506	184,218
Vote 13 - Community Services 2		-	-	2,071	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2,762,355	2,511,496	2,884,582	3,211,735	3,239,480	3,239,480	2,462,844	2,579,884	2,644,890
Expenditure by Vote to be appropriated	1									
Vote 1 - Corporate Services		181,862	212,072	208,395	207,549	246,654	246,654	290,615	300,943	308,957
Vote 2 - Office of the Municipal Manager		105,549	146,180	148,643	183,614	183,833	183,833	222,910	231,410	238,815
Vote 3 - Council		16,444	18,014	17,604	18,261	20,018	20,018	21,501	22,222	22,933
Vote 4 - Office of the Mayor		21,490	24,499	21,056	23,944	23,729	23,729	26,501	27,571	28,453
Vote 5 - Office of the Speaker		1,471	1,872	1,597	2,284	1,994	1,994	2,124	2,203	2,273
Vote 6 - Office of the Chief Whip		1,297	1,364	1,470	1,666	1,198	1,198	1,252	1,302	1,344
Vote 7 - Finance		908,176	460,674	565,078	301,483	651,994	651,994	455,038	470,696	485,659
Vote 8 - Technical Services		737,984	763,469	1,162,628	877,438	1,318,734	1,318,734	1,084,402	1,106,713	1,142,111
Vote 9 - Technical service 2		247,562	297,484	205,324	173,391	209,110	209,110	173,846	177,063	182,729
Vote 10 - Planning Development		35,726	29,360	24,296	34,471	35,062	35,062	37,298	38,134	39,352
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		132,254	139,534	150,728	162,447	161,243	161,243	169,217	176,767	182,423
Vote 13 - Community Services 2		1,632	1,331	1,398	1,682	1,679	1,679	1,774	1,852	1,912
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,391,447	2,095,852	2,508,215	1,988,229	2,855,246	2,855,246	2,486,478	2,556,877	2,636,962
Surplus/(Deficit) for the year	2	370,908	415,644	376,367	1,223,507	384,234	384,234	(23,634)	23,007	1,928

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

UC34 Vhembe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Revenue by Vote	1									
Vote 1 - Corporate Services		36,272	917,981	257,825	332,557	632,557	632,557	583,700	644,961	652,662
1.1 - Corporate Services		-	-	4,800	4,800	4,800	4,800	5,255	5,500	5,000
1.2 - Human Resource Development and Management		955	4,358	4,939	4,956	4,956	4,956	-	-	-
1.3 - Payroll		-	-	-	-	-	-	-	-	-
1.4 - Information Technology		-	-	-	-	-	-	-	-	-
1.5 - Fleet Management		-	-	-	-	-	-	-	-	-
1.6 - Legal Services		-	-	-	-	-	-	-	-	-
1.7 - Corporate services Senior Manager		-	-	-	-	-	-	-	-	-
1.8 - Property services		-	-	-	-	-	-	-	-	-
1.9 - Corporate Services Secretary		-	-	-	-	-	-	-	-	-
1.10 - Administrative		35,318	913,623	248,085	322,801	622,801	622,801	578,445	639,461	647,662
Vote 2 - Office of the Municipal Manager		58,105	60,443	242,751	171,307	161,307	161,307	177,276	180,796	186,325
2.1 - Municipal Manager		45,430	54,512	74,591	74,330	74,330	74,330	77,080	79,624	82,172
2.2 - IDP		-	-	-	-	-	-	-	-	-
2.3 - Risk and Security		5	-	165,504	93,427	83,427	83,427	96,514	97,369	100,229
2.4 - Internal Audit		-	-	-	-	-	-	-	-	-
2.5 - Strategic Management		-	-	-	-	-	-	-	-	-
2.6 - Municipal Manager Secretary		-	-	-	-	-	-	-	-	-
2.7 - Governance		12,671	5,931	2,655	3,550	3,550	3,550	3,681	3,803	3,925
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
Vote 3 - Council		5,087	6,765	123,583	124,535	124,535	124,535	129,143	133,404	137,673
3.1 - Council		5,087	6,765	122,643	124,535	124,535	124,535	129,143	133,404	137,673
3.2 - Executive Committee		-	-	-	-	-	-	-	-	-
3.3 - MPAC		-	-	940	-	-	-	-	-	-
3.4 - Member of Public Accounts Committee (MPAC)		-	-	-	-	-	-	-	-	-
3.5 - MPAC Secretary		-	-	-	-	-	-	-	-	-
3.6 - Member of Mayoral Committee (MMC)		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		6,310	8,354	18,146	19,436	19,436	19,436	20,156	20,821	21,487
4.1 - Mayor		6,310	8,354	18,146	19,436	19,436	19,436	20,156	20,821	21,487
4.2 - Event Management		-	-	-	-	-	-	-	-	-
4.3 - Special Programs		-	-	-	-	-	-	-	-	-
4.4 - Communications		-	-	-	-	-	-	-	-	-
4.5 - Secretary and PA		-	-	-	-	-	-	-	-	-
4.6 - Marketing and customer relations		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		791	1,069	3,563	2,611	2,611	2,611	3,708	3,830	3,953
5.1 - Speaker		791	1,069	3,563	2,611	2,611	2,611	3,708	3,830	3,953
5.2 - Speaker secretary		-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		484	660	627	1,284	1,284	1,284	2,332	2,409	2,486
6.1 - Chief Whip		484	660	627	1,284	1,284	1,284	2,332	2,409	2,486
6.2 - Chiefwhip Secretary		-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
Vote 7 - Finance		151,873	191,130	324,382	279,587	295,913	295,913	304,903	327,573	337,317
7.1 - Finance		151,852	191,130	324,382	279,482	295,913	295,913	304,903	327,573	337,317
7.2 - Expenditure		-	-	-	-	-	-	-	-	-
7.3 - Supply Chain		-	-	-	-	-	-	-	-	-
7.4 - Credit Control		-	-	-	-	-	-	-	-	-

7.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-
7.6 - Revenue	21	-	-	105	(0)	(0)	-	-	-
7.7 - Office of the CFO	-	-	-	-	-	-	-	-	-
7.8 - Asset Management	-	-	-	-	-	-	-	-	-
7.9 - Financial Management Interns	-	-	-	-	-	-	-	-	-
7.10 - Finance Secretary	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services	2,166,104	1,036,506	1,622,981	1,973,923	1,703,314	1,703,314	930,284	947,939	974,665
8.1 - Technical Services	3,460	7,370	19,554	(0)	4,840	4,840	5,137	5,291	5,450
8.2 - PMU	569,725	546,171	606,992	616,348	616,348	616,348	31,228	34,874	36,063
8.3 - WATER SERVICE PLANNING	1,592,918	482,965	995,344	1,356,915	1,082,014	1,082,014	893,919	907,774	933,151
8.4 - WASTE WATER OPERATION	-	-	-	660	0	0	-	-	-
8.5 - EPWP & ISD SERVICES	-	-	1,092	-	111	111	-	-	-
8.6 - Senior Manager	-	-	-	-	-	-	-	-	-
8.7 - WATER QUALITY	-	-	-	-	-	-	-	-	-
8.8 - WATER CONSERVATION AND WATER DEMAND MANA	-	-	-	-	-	-	-	-	-
8.9 - ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
8.10 - POTABLE WATER OPERATION	-	-	-	-	-	-	-	-	-
Vote 9 - Technical service 2	292	112,787	8,025	10,633	3,853	3,853	3,801	449	462
9.1 - Technical Services 2	292	378	374	2,989	408	408	436	449	462
9.2 - Operation and Maintanance	-	-	-	-	-	-	-	-	-
9.3 - Technical Secretary	-	-	-	-	-	-	-	-	-
9.4 - Water Distribution	-	112,408	3,629	4,070	(0)	(0)	-	-	-
9.5 - Water Treatment	-	-	-	-	-	-	-	-	-
9.6 - EPWP Interns	-	-	-	-	-	-	-	-	-
9.7 -	-	-	4,022	3,574	3,446	3,446	3,365	-	-
9.8 -	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-
Vote 10 - Planning Development	286,339	112,334	122,365	127,849	128,996	128,996	134,740	139,197	143,643
10.1 - GIS & SURVEY SERVICES	2,407	2,845	3,458	3,987	5,118	5,118	5,197	5,388	5,558
10.2 - TOURISM MANAGEMENT	-	-	-	-	-	-	-	-	-
10.3 - PUBLIC TRANSPORT PLANNING & REGULATIONS	-	-	-	-	-	-	-	-	-
10.4 - SPATIAL Planning, LAND USE & ENVIRONMENTAL MA	365	663	3,632	4,281	4,281	4,281	5,512	5,686	5,863
10.5 - LOCAL ECONOMIC DEVELOPMENT (LED)	283,343	108,470	45,244	47,064	47,080	47,080	48,822	50,433	52,046
10.6 - AGRICULTURAL DEVELOPMENT	225	356	70,031	72,517	72,517	72,517	75,210	77,691	80,176
10.7 - GM Planning	-	-	-	-	-	-	-	-	-
10.8 - Marketing	-	-	-	-	-	-	-	-	-
10.9 - Air transport	-	-	-	-	-	-	-	-	-
10.10 - Biodiversity and Land Scape	-	-	-	-	-	-	-	-	-
Vote 11 - Planning Development 2	-	-	-	-	-	-	-	-	-
11.1 - Abattoirs	-	-	-	-	-	-	-	-	-
11.2 - IDP and LED Secretary	-	-	-	-	-	-	-	-	-
11.3 - Wide strategic planning	-	-	-	-	-	-	-	-	-
11.4 - Fresh Produce Markets	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services	50,697	63,467	158,263	168,012	165,673	165,673	172,803	178,506	184,218
12.1 - Community services	50,697	63,467	156,269	153,703	163,703	163,703	169,760	175,362	180,974
12.2 - MUNICIPAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-
12.3 - DISASTER MANAGEMENT	-	-	-	-	-	-	-	-	-
12.4 - FIRE AND RESCUE SERVICES	-	-	-	-	-	-	-	-	-
12.5 - SPORT, ARTS & CULTURE SERVICES	-	-	-	-	-	-	-	-	-
12.6 - GM Community Service	-	-	-	-	-	-	-	-	-
12.7 - Response and Recovery	-	-	-	-	-	-	-	-	-
12.8 - Cremetoria and Cemeteries	-	-	-	-	-	-	-	-	-
12.9 - Institutional Capacity	-	-	-	-	-	-	-	-	-
12.10 - Environmental Health Services	-	0	1,994	14,309	1,970	1,970	3,043	3,144	3,244
Vote 13 - Community Services 2	-	-	2,071	-	-	-	-	-	-
13.1 - Risk Assessment and Reduction	-	-	-	-	-	-	-	-	-
13.2 - Polution Control	-	-	2,071	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-

14.4 -		-	-	-	-	-	-	-	-	
14.5 -		-	-	-	-	-	-	-	-	
14.6 -		-	-	-	-	-	-	-	-	
14.7 -		-	-	-	-	-	-	-	-	
14.8 -		-	-	-	-	-	-	-	-	
14.9 -		-	-	-	-	-	-	-	-	
14.10 -		-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	
15.1 -		-	-	-	-	-	-	-	-	
15.2 -		-	-	-	-	-	-	-	-	
15.3 -		-	-	-	-	-	-	-	-	
15.4 -		-	-	-	-	-	-	-	-	
15.5 -		-	-	-	-	-	-	-	-	
15.6 -		-	-	-	-	-	-	-	-	
15.7 -		-	-	-	-	-	-	-	-	
15.8 -		-	-	-	-	-	-	-	-	
15.9 -		-	-	-	-	-	-	-	-	
15.10 -		-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	2,762,355	2,511,496	2,884,582	3,211,735	3,239,480	3,239,480	2,462,844	2,579,884	2,644,890

Expenditure by Vote	1									
Vote 1 - Corporate Services		181,862	212,072	208,395	207,549	246,654	246,654	290,615	300,943	308,957
1.1 - Corporate Services		–	1,082	4,692	4,800	4,800	4,800	5,255	5,500	5,000
1.2 - Human Resource Development and Management		30,485	35,217	30,707	34,179	33,980	33,980	51,042	52,894	54,339
1.3 - Payroll		6,535	8,766	12,113	12,786	12,568	12,568	13,190	13,789	14,230
1.4 - Information Technology		24,841	39,144	40,023	34,184	36,258	36,258	45,221	46,845	48,344
1.5 - Fleet Management		44,545	51,273	52,051	45,316	63,510	63,510	100,859	104,358	107,698
1.6 - Legal Services		50,481	46,877	33,303	31,705	44,465	44,465	17,148	17,734	17,807
1.7 - Corporate services Senior Manager		1,291	976	821	1,252	218	218	253	264	273
1.8 - Property services		16,214	20,130	24,655	35,362	42,887	42,887	49,177	50,800	52,228
1.9 - Corporate Services Secretary		518	576	630	646	599	599	628	657	678
1.10 - Administrative		6,953	8,030	9,399	7,319	7,369	7,369	7,842	8,101	8,360
Vote 2 - Office of the Municipal Manager		105,549	146,180	148,643	183,614	183,833	183,833	222,910	231,410	238,815
2.1 - Municipal Manager		2,213	26,121	31,474	32,436	35,051	35,051	35,211	36,395	37,560
2.2 - IDP		3,661	3,692	3,853	4,160	4,149	4,149	4,353	4,550	4,696
2.3 - Risk and Security		87,993	97,475	97,498	128,172	124,936	124,936	162,931	169,168	174,582
2.4 - Internal Audit		4,686	5,739	8,463	8,693	9,833	9,833	10,320	10,789	11,134
2.5 - Strategic Management		5,579	5,136	6,022	6,576	6,319	6,319	6,629	6,927	7,148
2.6 - Municipal Manager Secretary		199	271	101	90	59	59	62	65	67
2.7 - Governance		1,218	7,746	1,231	3,486	3,486	3,486	3,404	3,516	3,629
2.8 -		–	–	–	–	–	–	–	–	–
2.9 -		–	–	–	–	–	–	–	–	–
2.10 -		–	–	–	–	–	–	–	–	–
Vote 3 - Council		16,444	18,014	17,604	18,261	20,018	20,018	21,501	22,222	22,933
3.1 - Council		8,690	9,133	10,279	8,630	14,766	14,766	15,694	16,212	16,731
3.2 - Executive Committee		4,649	5,564	4,664	6,035	1,347	1,347	1,397	1,443	1,489
3.3 - MPAC		3,105	3,316	2,662	3,597	3,904	3,904	4,410	4,567	4,713
3.4 - Member of Public Accounts Committee (MPAC)		–	–	–	–	–	–	–	–	–
3.5 - MPAC Secretary		–	–	–	–	–	–	–	–	–
3.6 - Member of Mayoral Committee (MMC)		–	–	–	–	–	–	–	–	–
3.7 -		–	–	–	–	–	–	–	–	–
3.8 -		–	–	–	–	–	–	–	–	–
3.9 -		–	–	–	–	–	–	–	–	–
3.10 -		–	–	–	–	–	–	–	–	–
Vote 4 - Office of the Mayor		21,490	24,499	21,056	23,944	23,729	23,729	26,501	27,571	28,453
4.1 - Mayor		5,310	4,605	4,200	5,462	5,138	5,138	7,451	7,697	7,943
4.2 - Event Management		1,237	1,284	1,357	1,431	1,421	1,421	1,491	1,559	1,608
4.3 - Special Programs		3,114	3,613	3,627	4,886	5,916	5,916	5,758	5,987	6,179
4.4 - Communications		8,295	10,325	8,382	8,803	7,562	7,562	7,927	8,277	8,542
4.5 - Secretary and PA		3,534	4,672	3,488	3,363	3,692	3,692	3,875	4,051	4,180
4.6 - Marketing and customer relations		–	–	–	–	–	–	–	–	–
4.7 -		–	–	–	–	–	–	–	–	–
4.8 -		–	–	–	–	–	–	–	–	–
4.9 -		–	–	–	–	–	–	–	–	–
4.10 -		–	–	–	–	–	–	–	–	–
Vote 5 - Office of the Speaker		1,471	1,872	1,597	2,284	1,994	1,994	2,124	2,203	2,273
5.1 - Speaker		982	1,350	1,032	1,660	1,360	1,360	1,459	1,507	1,555
5.2 - Speaker secretary		489	522	565	624	634	634	666	696	718
5.3 -		–	–	–	–	–	–	–	–	–
5.4 -		–	–	–	–	–	–	–	–	–
5.5 -		–	–	–	–	–	–	–	–	–
5.6 -		–	–	–	–	–	–	–	–	–
5.7 -		–	–	–	–	–	–	–	–	–
5.8 -		–	–	–	–	–	–	–	–	–
5.9 -		–	–	–	–	–	–	–	–	–
5.10 -		–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Chief Whip		1,297	1,364	1,470	1,666	1,198	1,198	1,252	1,302	1,344
6.1 - Chief Whip		758	763	863	787	509	509	528	546	563
6.2 - Chiefwhip Secretary		538	600	607	879	689	689	724	756	781
6.3 -		–	–	–	–	–	–	–	–	–
6.4 -		–	–	–	–	–	–	–	–	–
6.5 -		–	–	–	–	–	–	–	–	–
6.6 -		–	–	–	–	–	–	–	–	–
6.7 -		–	–	–	–	–	–	–	–	–
6.8 -		–	–	–	–	–	–	–	–	–
6.9 -		–	–	–	–	–	–	–	–	–
6.10 -		–	–	–	–	–	–	–	–	–
Vote 7 - Finance		908,176	460,674	565,078	301,483	651,994	651,994	455,038	470,696	485,659
7.1 - Finance		836,466	(73,412)	(56,594)	2,539	3,455	3,455	3,517	3,722	3,842
7.2 - Expenditure		7,310	7,573	7,979	8,644	10,101	10,101	10,571	11,022	11,375
7.3 - Supply Chain		9,783	10,612	10,936	10,558	11,603	11,603	12,177	12,730	13,138
7.4 - Credit Control		13,260	457,230	551,635	226,721	575,047	575,047	375,754	388,191	400,514
7.5 - Budget and Treasury		17,082	22,074	24,944	24,556	25,261	25,261	27,302	28,275	29,179
7.6 - Revenue		14,431	11,298	4,007	4,704	3,866	3,866	4,058	4,242	4,377
7.7 - Office of the CFO		1,369	1,442	1,124	1,374	633	633	694	652	673
7.8 - Asset Management		8,476	23,856	21,048	22,387	22,027	22,027	20,965	21,863	22,562

7.9 - Financial Management Interns	-	-	-	-	-	-	-	-	-
7.10 - Finance Secretary	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services	737,984	763,469	1,162,628	877,438	1,318,734	1,318,734	1,084,402	1,106,713	1,142,111
8.1 - Technical Services	35,256	24,003	163,365	-	-	-	-	-	-
8.2 - PMU	186,433	159,822	28,289	162,181	230,579	230,579	184,538	190,962	197,072
8.3 - WATER SERVICE PLANNING	184,900	213,675	546,950	306,854	735,742	735,742	468,318	465,771	480,659
8.4 - WASTE WATER OPERATION	43,470	50,802	42,138	17,831	10,786	10,786	11,312	11,818	12,196
8.5 - EPWP & ISD SERVICES	14,491	14,870	26,680	29,430	10,811	10,811	10,760	10,293	10,622
8.6 - Senior Manager	1,310	1,372	1,437	1,498	1,310	1,310	1,375	1,437	1,483
8.7 - WATER QUALITY	2,239	3,358	8,330	10,358	10,551	10,551	7,722	8,025	8,282
8.8 - WATER CONSERVATION AND WATER DEMAND MANAGEMENT	42,027	32,318	5,610	6,312	4,631	4,631	14,860	15,411	15,904
8.9 - ENGINEERING SERVICES	13,903	13,501	8,768	20,315	19,937	19,937	20,789	21,595	22,286
8.10 - POTABLE WATER OPERATION	213,955	249,748	331,060	322,658	294,387	294,387	364,729	381,402	393,606
Vote 9 - Technical service 2	247,562	297,484	205,324	173,391	209,110	209,110	173,846	177,063	182,729
9.1 - Technical Services 2	-	-	-	24	24	24	25	26	27
9.2 - Operation and Maintanance	168,209	218,053	161,835	100,955	108,501	108,501	112,516	116,229	119,948
9.3 - Technical Secretary	697	963	1,057	1,041	1,075	1,075	1,129	1,180	1,218
9.4 - Water Distribution	74,244	64,984	38,410	68,618	94,893	94,893	57,723	59,628	61,536
9.5 - Water Treatment	-	-	-	-	-	-	-	-	-
9.6 - EPWP Interns	-	-	-	-	-	-	-	-	-
9.7 -	4,413	13,484	4,022	2,751	4,616	4,616	2,453	-	-
9.8 -	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-
Vote 10 - Planning Development	35,726	29,360	24,296	34,471	35,062	35,062	37,298	38,134	39,352
10.1 - GIS & SURVEY SERVICES	5,649	5,471	5,278	6,016	7,055	7,055	6,254	6,517	6,724
10.2 - TOURISM MANAGEMENT	3,841	4,368	4,330	6,402	5,227	5,227	5,383	5,578	5,757
10.3 - PUBLIC TRANSPORT PLANNING & REGULATIONS	3,273	4,698	1,822	2,116	2,905	2,905	2,917	3,045	3,142
10.4 - SPATIAL Planning, LAND USE & ENVIRONMENTAL MANAGEMENT	10,900	3,036	2,862	3,298	3,307	3,307	3,360	3,506	3,618
10.5 - LOCAL ECONOMIC DEVELOPMENT (LED)	5,237	5,065	5,002	8,798	8,921	8,921	11,178	10,946	11,296
10.6 - AGRICULTURAL DEVELOPMENT	4,955	6,018	4,043	5,851	6,319	6,319	6,670	6,935	7,157
10.7 - GM Planning	1,872	703	958	1,989	1,327	1,327	1,536	1,606	1,657
10.8 - Marketing	-	-	-	-	-	-	-	-	-
10.9 - Air transport	-	-	-	-	-	-	-	-	-
10.10 - Biodiversity and Land Scape	-	-	-	-	-	-	-	-	-
Vote 11 - Planning Development 2	-	-	-	-	-	-	-	-	-
11.1 - Abattoirs	-	-	-	-	-	-	-	-	-
11.2 - IDP and LED Secretary	-	-	-	-	-	-	-	-	-
11.3 - Wide strategic planning	-	-	-	-	-	-	-	-	-
11.4 - Fresh Produce Markets	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services	132,254	139,534	150,728	162,447	161,243	161,243	169,217	176,767	182,423
12.1 - Community services	1,392	1,790	7,630	1,623	1,520	1,520	1,780	1,857	1,916
12.2 - MUNICIPAL HEALTH SERVICES	1,109	224	1,262	1,862	1,809	1,800	1,889	1,975	2,038
12.3 - DISASTER MANAGEMENT	1,275	4,311	2,131	6,889	6,645	6,645	6,913	7,157	7,386
12.4 - FIRE AND RESCUE SERVICES	-	-	-	-	-	-	-	-	-
12.5 - SPORT, ARTS & CULTURE SERVICES	2,601	2,492	2,728	2,953	2,851	2,851	2,992	3,128	3,228
12.6 - GM Community Service	-	-	-	-	-	-	-	-	-
12.7 - Response and Recovery	122,038	123,166	132,154	142,931	142,211	142,211	149,150	155,894	160,882
12.8 - Cremetoria and Cemetries	-	-	-	-	-	-	-	-	-
12.9 - Institutional Capacity	1,608	3,837	1,832	2,369	2,214	2,214	2,323	2,429	2,506
12.10 - Environmental Health Services	2,232	3,713	2,990	3,820	4,002	4,002	4,170	4,328	4,467
Vote 13 - Community Services 2	1,632	1,331	1,398	1,682	1,679	1,679	1,774	1,852	1,912
13.1 - Risk Assessment and Reduction	1,625	1,331	1,398	1,483	1,481	1,481	1,569	1,640	1,692
13.2 - Polution Control	7	-	-	199	199	199	206	213	220
13.3 -	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-

14.8 -		-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,391,447	2,095,852	2,508,215	1,988,229	2,855,246	2,855,246	2,486,478	2,556,877	2,636,962
Surplus/(Deficit) for the year	2	370,908	415,644	376,367	1,223,507	384,234	384,234	(23,634)	23,007	7,928

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

UC34 Vhembe - Table A4 Budgeted Financial Performance (revenue and expenditure)

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 thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	745,957	281,633	506,990	760,132	772,897	772,897	226,905	569,351	586,432	604,025
Service charges - Waste Water Management	2	25	-	-	26	26	26	25	28	28	29
Service charges - Waste Management	2	283	358	500	635	635	635	331	678	698	719
Sale of Goods and Rendering of Services	2	961	1,291	3,132	3,111	2,841	2,841	1,230	3,033	3,124	3,218
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	28,591	47,269	37,769	46,120	32,174	32,174	19,430	-	-	-
Interest earned from Receivables	2	83,200	102,659	121,902	113,750	144,126	144,126	90,840	153,943	158,561	163,318
Interest earned from Current and Non Current Assets	2	-	-	-	-	-	-	-	32,033	32,994	33,984
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1	-	-	-	-	-	-	-	-	-
Licence and permits	2	0	0	2	2,311	0	0	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	53	2,531	-	-	-	-	-	-	-	-
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-	-
Licences or permits	2	271	356	310	330	330	330	186	353	363	374
Transfer and subsidies - Operational	2	1,312,374	1,424,104	1,532,077	1,612,617	1,613,748	1,613,748	1,636,445	1,703,426	1,797,683	1,839,223
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	97	-	-	-	-	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,171,716	1,860,201	2,202,780	2,539,032	2,566,777	2,566,777	1,975,391	2,462,844	2,579,884	2,644,890
Expenditure											
Employee related costs	2	706,418	779,426	798,199	808,707	808,468	808,468	(548,499)	851,676	887,816	915,550
Remuneration of councillors	2	14,694	16,100	16,147	16,793	16,841	16,841	(10,420)	17,464	18,041	18,618
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	213,828	224,093	456,461	236,795	651,844	651,844	(88,133)	376,368	388,788	401,229
Debt impairment	2,3	831,886	364,689	478,769	208,600	558,054	558,054	-	358,054	369,870	381,706
Depreciation, amortisation and impairment	2	193,542	174,857	263,012	185,377	207,539	207,539	(114,158)	215,324	222,429	229,547
Interest, Dividends and Rent on Land	2	2,566	306	-	1	1	1	-	-	-	-
Contracted services	2	231,692	293,208	265,619	332,920	368,199	368,199	(198,347)	426,303	423,072	435,568
Transfers and subsidies	2	400	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	-	-	-	5,215	5,215	5,215	-	5,408	5,586	5,765
Operational costs	2	173,052	201,360	192,309	183,790	200,750	200,750	(119,525)	235,775	241,165	248,865
Disposal of Fixed and Intangible Assets	2	-	-	1,021	102	102	102	-	106	109	113
Other Losses	2	-	-	22	-	-	-	-	-	-	-
Total Expenditure		2,368,078	2,054,039	2,471,559	1,978,300	2,817,014	2,817,014	(1,079,082)	2,486,478	2,556,877	2,636,962
Surplus/(Deficit)		(196,362)	(193,839)	(268,779)	560,732	(250,237)	(250,237)	3,054,474	(23,634)	23,007	7,928
Transfers and subsidies - capital (monetary allocations)	6	589,684	646,936	676,863	667,748	667,747	667,747	542,774	702,070	752,948	779,114
Transfers and subsidies - capital (in-kind)	6	955	4,358	4,939	4,956	4,956	4,956	-	5,139	5,309	5,479
Surplus/(Deficit) after capital transfers & contributions		394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		23,369	41,812	36,656	9,929	38,232	38,232	-	19,116	19,747	20,379
Surplus/(Deficit) for the year	1	417,647	499,268	449,679	1,243,364	460,698	460,698	3,597,247	702,691	801,011	812,899

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Corporate Services		8,304	17,315	1,513	9,928	9,928	9,928	-	3,500	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	50	50	50	-	-	-	-
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		87,041	165,836	156,719	182,186	104,218	104,218	-	183,865	191,603	197,734
Vote 9 - Technical service 2		-	5,383	-	8,400	-	-	-	4,500	-	-
Vote 10 - Planning Development		1,384	75	-	2,895	2,895	2,895	-	-	-	-
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		-	(0)	-	377	377	377	-	-	-	-
Vote 13 - Community Services 2		-	-	(0)	2,726	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	96,729	188,609	158,231	206,563	117,469	117,469	-	191,865	191,603	197,734
Single-year expenditure to be appropriated	2										
Vote 1 - Corporate Services		2,337	11,389	33,095	31,455	27,455	27,455	-	22,000	-	-
Vote 2 - Office of the Municipal Manager		-	105,232	70,198	2,939	3,700	3,700	-	21,058	18,212	18,795
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	43	82	30	130	130	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		576,193	350,903	463,949	528,034	635,190	635,190	-	555,647	580,390	601,496
Vote 9 - Technical service 2		27,120	33,505	14,002	8,070	-	-	-	-	-	-
Vote 10 - Planning Development		-	1,402	2,691	-	-	-	-	31,895	-	-
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2		-	-	-	9,613	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		605,651	502,474	584,017	580,141	666,476	666,476	-	630,601	598,602	620,291
Total Capital Expenditure - Vote		702,379	691,084	742,248	786,704	783,944	783,944	-	822,465	790,204	818,025
Capital Expenditure - Functional											
Governance and administration		10,641	28,319	34,689	43,202	40,063	40,063	21	25,500	-	-
Executive and council		-	89	82	30	130	130	-	-	-	-
Finance and administration		10,641	28,231	34,608	41,383	37,383	37,383	21	25,500	-	-
Internal audit		-	-	-	1,789	2,550	2,550	-	-	-	-
Community and public safety		-	(0)	-	5,207	377	377	-	-	-	-
Community and social services		-	(0)	-	377	377	377	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	4,830	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		562,346	473,398	4,432	15,234	4,006	4,006	1,705	895	-	-
Planning and development		562,346	473,398	4,432	2,895	4,006	4,006	1,705	895	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	(0)	12,339	-	-	-	-	-	-
Trading services		128,009	189,366	703,127	723,060	739,498	739,498	496,041	765,070	790,204	818,025
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		128,009	63,974	632,929	721,860	738,298	738,298	496,041	744,012	771,992	799,230
Waste water management		-	125,392	70,198	1,200	1,200	1,200	-	21,058	18,212	18,795
Waste management		-	-	-	-	-	-	-	-	-	-
Other		1,384	-	-	-	-	-	-	31,000	-	-
Total Capital Expenditure - Functional	3	702,379	691,084	742,248	786,704	783,944	783,944	497,767	822,465	790,204	818,025
Funded by:											
National Government		635,514	593,388	626,889	667,748	667,748	667,748	471,811	702,070	752,500	779,114
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	635,514	593,388	626,889	667,748	667,748	667,748	471,811	702,070	752,500	779,114
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		66,924	97,893	115,359	118,956	116,197	116,197	25,956	120,395	37,704	38,911
Total Capital Funding	7	702,438	691,281	742,248	786,704	783,944	783,944	497,767	822,465	790,204	818,025

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

UC34 Vhembe - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote 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 thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Corporate Services		8,304	17,315	1,513	9,928	9,928	9,928	-	3,500	-	-
1.1 - Corporate Services		-	-	-	-	-	-	-	-	-	-
1.2 - Human Resource Development and Management		-	-	-	-	-	-	-	-	-	-
1.3 - Payroll		-	-	-	-	-	-	-	-	-	-
1.4 - Information Technology		-	-	-	-	-	-	-	-	-	-
1.5 - Fleet Management		6,215	15,630	-	119	119	119	-	-	-	-
1.6 - Legal Services		1,180	-	-	-	-	-	-	-	-	-
1.7 - Corporate services Senior Manager		-	-	-	-	-	-	-	-	-	-
1.8 - Property services		909	1,540	1,143	7,809	7,809	7,809	-	500	-	-
1.9 - Corporate Services Secretary		-	-	-	-	-	-	-	-	-	-
1.10 - Administrative		-	145	370	2,000	2,000	2,000	-	3,000	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	50	50	50	-	-	-	-
2.1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
2.2 - IDP		-	-	-	-	-	-	-	-	-	-
2.3 - Risk and Security		-	-	-	-	-	-	-	-	-	-
2.4 - Internal Audit		-	-	-	-	-	-	-	-	-	-
2.5 - Strategic Management		-	-	-	-	-	-	-	-	-	-
2.6 - Municipal Manager Secretary		-	-	-	-	-	-	-	-	-	-
2.7 - Governance		-	-	-	50	50	50	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-
3.1 - Council		-	-	-	-	-	-	-	-	-	-
3.2 - Executive Committee		-	-	-	-	-	-	-	-	-	-
3.3 - MPAC		-	-	-	-	-	-	-	-	-	-
3.4 - Member of Public Accounts Committee (MPAC)		-	-	-	-	-	-	-	-	-	-
3.5 - MPAC Secretary		-	-	-	-	-	-	-	-	-	-
3.6 - Member of Mayoral Committee (MMC)		-	-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-
4.1 - Mayor		-	-	-	-	-	-	-	-	-	-
4.2 - Event Management		-	-	-	-	-	-	-	-	-	-
4.3 - Special Programs		-	-	-	-	-	-	-	-	-	-
4.4 - Communications		-	-	-	-	-	-	-	-	-	-
4.5 - Secretary and PA		-	-	-	-	-	-	-	-	-	-
4.6 - Marketing and customer relations		-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-
5.1 - Speaker		-	-	-	-	-	-	-	-	-	-
5.2 - Speaker secretary		-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-
6.1 - Chief Whip		-	-	-	-	-	-	-	-	-	-
6.2 - Chiefwhip Secretary		-	-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-
7.1 - Finance		-	-	-	-	-	-	-	-	-	-
7.2 - Expenditure		-	-	-	-	-	-	-	-	-	-
7.3 - Supply Chain		-	-	-	-	-	-	-	-	-	-
7.4 - Credit Control		-	-	-	-	-	-	-	-	-	-
7.5 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
7.6 - Revenue		-	-	-	-	-	-	-	-	-	-
7.7 - Office of the CFO		-	-	-	-	-	-	-	-	-	-
7.8 - Asset Management		-	-	-	-	-	-	-	-	-	-

7.9 - Financial Management Interns	-	-	-	-	-	-	-	-	-	-	-
7.10 - Finance Secretary	-	-	-	-	-	-	-	-	-	-	-

Vote 8 - Technical Services	87,041	165,836	156,719	182,186	104,218	104,218	-	183,865	191,603	197,734
8.1 - Technical Services	(2,622)	-	-	-	1,111	1,111	-	-	-	-
8.2 - PMU	89,663	162,157	147,310	145,186	60,970	60,970	-	151,865	158,547	163,620
8.3 - WATER SERVICE PLANNING	-	3,679	9,408	37,000	42,138	42,138	-	32,000	33,056	34,114
8.4 - WASTE WATER OPERATION	-	-	-	-	-	-	-	-	-	-
8.5 - EPWP & ISD SERVICES	-	-	-	-	-	-	-	-	-	-
8.6 - Senior Manager	-	-	-	-	-	-	-	-	-	-
8.7 - WATER QUALITY	-	-	-	-	-	-	-	-	-	-
8.8 - WATER CONSERVATION AND WATER DEMAND MANAGE	-	-	-	-	-	-	-	-	-	-
8.9 - ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-
8.10 - POTABLE WATER OPERATION	-	-	-	-	-	-	-	-	-	-
Vote 9 - Technical service 2	-	5,383	-	8,400	-	-	-	4,500	-	-
9.1 - Technical Services 2	-	-	-	-	-	-	-	-	-	-
9.2 - Operation and Maintenance	-	-	-	-	-	-	-	-	-	-
9.3 - Technical Secretary	-	-	-	-	-	-	-	-	-	-
9.4 - Water Distribution	-	5,383	-	8,400	-	-	-	4,500	-	-
9.5 - Water Treatment	-	-	-	-	-	-	-	-	-	-
9.6 - EPWP Interns	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 - Planning Development	1,384	75	-	2,895	2,895	2,895	-	-	-	-
10.1 - GIS & SURVEY SERVICES	-	75	-	2,895	2,895	2,895	-	-	-	-
10.2 - TOURISM MANAGEMENT	-	-	-	-	-	-	-	-	-	-
10.3 - PUBLIC TRANSPORT PLANNING & REGULATIONS	-	-	-	-	-	-	-	-	-	-
10.4 - SPATIAL Planning, LAND USE & ENVIRONMENTAL MA	-	-	-	-	-	-	-	-	-	-
10.5 - LOCAL ECONOMIC DEVELOPMENT (LED)	-	-	-	-	-	-	-	-	-	-
10.6 - AGRICULTURAL DEVELOPMENT	1,384	-	-	-	-	-	-	-	-	-
10.7 - GM Planning	-	-	-	-	-	-	-	-	-	-
10.8 - Marketing	-	-	-	-	-	-	-	-	-	-
10.9 - Air transport	-	-	-	-	-	-	-	-	-	-
10.10 - Biodiversity and Land Scape	-	-	-	-	-	-	-	-	-	-
Vote 11 - Planning Development 2	-	-	-	-	-	-	-	-	-	-
11.1 - Abattoirs	-	-	-	-	-	-	-	-	-	-
11.2 - IDP and LED Secretary	-	-	-	-	-	-	-	-	-	-
11.3 - Wide strategic planning	-	-	-	-	-	-	-	-	-	-
11.4 - Fresh Produce Markets	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services	-	(0)	-	377	377	377	-	-	-	-
12.1 - Community services	-	(0)	-	377	377	377	-	-	-	-
12.2 - MUNICIPAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-
12.3 - DISASTER MANAGEMENT	-	-	-	-	-	-	-	-	-	-
12.4 - FIRE AND RESCUE SERVICES	-	-	-	-	-	-	-	-	-	-
12.5 - SPORT, ARTS & CULTURE SERVICES	-	-	-	-	-	-	-	-	-	-
12.6 - GM Community Service	-	-	-	-	-	-	-	-	-	-
12.7 - Response and Recovery	-	-	-	-	-	-	-	-	-	-
12.8 - Cremetoria and Cemeteries	-	-	-	-	-	-	-	-	-	-
12.9 - Institutional Capacity	-	-	-	-	-	-	-	-	-	-
12.10 - Environmental Health Services	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2	-	-	(0)	2,726	-	-	-	-	-	-
13.1 - Risk Assessment and Reduction	-	-	-	-	-	-	-	-	-	-
13.2 - Pollution Control	-	-	(0)	2,726	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-

15.6 -	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	96,729	188,609	158,231	206,563	117,469	117,469	-	191,865	191,603	197,734
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	2									
Vote 1 - Corporate Services	2,337	11,389	33,095	31,455	27,455	27,455	-	22,000	-	-
1.1 - Corporate Services	-	474	-	-	-	-	-	-	-	-
1.2 - Human Resource Development and Management	-	-	-	-	-	-	-	-	-	-
1.3 - Payroll	-	-	-	-	-	-	-	-	-	-
1.4 - Information Technology	-	152	12,545	2,000	1,000	1,000	-	10,000	-	-
1.5 - Fleet Management	1,135	6,241	18,724	19,032	16,032	16,032	-	2,000	-	-
1.6 - Legal Services	-	-	-	-	-	-	-	-	-	-
1.7 - Corporate services Senior Manager	-	-	-	-	-	-	-	-	-	-
1.8 - Property services	1,186	4,087	1,118	8,907	8,907	8,907	-	10,000	-	-
1.9 - Corporate Services Secretary	-	-	-	-	-	-	-	-	-	-
1.10 - Administrative	16	436	708	1,517	1,517	1,517	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	105,232	70,198	2,939	3,700	3,700	-	21,058	18,212	18,795
2.1 - Municipal Manager	-	-	-	-	-	-	-	-	-	-
2.2 - IDP	-	-	-	-	-	-	-	-	-	-
2.3 - Risk and Security	-	105,186	70,198	1,200	1,200	1,200	-	21,058	18,212	18,795
2.4 - Internal Audit	-	-	-	-	-	-	-	-	-	-
2.5 - Strategic Management	-	46	-	-	-	-	-	-	-	-
2.6 - Municipal Manager Secretary	-	-	-	-	-	-	-	-	-	-
2.7 - Governance	-	-	-	1,739	2,500	2,500	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - Council	-	-	-	-	-	-	-	-	-	-
3.1 - Council	-	-	-	-	-	-	-	-	-	-
3.2 - Executive Committee	-	-	-	-	-	-	-	-	-	-
3.3 - MPAC	-	-	-	-	-	-	-	-	-	-
3.4 - Member of Public Accounts Committee (MPAC)	-	-	-	-	-	-	-	-	-	-
3.5 - MPAC Secretary	-	-	-	-	-	-	-	-	-	-
3.6 - Membee of Mayoral Committee (MMC)	-	-	-	-	-	-	-	-	-	-
3.7 -	-	-	-	-	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor	-	43	82	30	130	130	-	-	-	-
4.1 - Mayor	-	-	-	-	-	-	-	-	-	-
4.2 - Event Management	-	-	-	-	-	-	-	-	-	-
4.3 - Special Programs	-	-	-	-	-	-	-	-	-	-
4.4 - Communications	-	43	82	30	130	130	-	-	-	-
4.5 - Secretary and PA	-	-	-	-	-	-	-	-	-	-
4.6 - Marketing and customer relations	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker	-	-	-	-	-	-	-	-	-	-
5.1 - Speaker	-	-	-	-	-	-	-	-	-	-
5.2 - Speaker secretary	-	-	-	-	-	-	-	-	-	-
5.3 -	-	-	-	-	-	-	-	-	-	-
5.4 -	-	-	-	-	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip	-	-	-	-	-	-	-	-	-	-
6.1 - Chief Whip	-	-	-	-	-	-	-	-	-	-
6.2 - Chiefwhip Secretary	-	-	-	-	-	-	-	-	-	-
6.3 -	-	-	-	-	-	-	-	-	-	-
6.4 -	-	-	-	-	-	-	-	-	-	-
6.5 -	-	-	-	-	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance	-	-	-	-	-	-	-	-	-	-
7.1 - Finance	-	-	-	-	-	-	-	-	-	-
7.2 - Expenditure	-	-	-	-	-	-	-	-	-	-
7.3 - Supply Chain	-	-	-	-	-	-	-	-	-	-
7.4 - Credit Control	-	-	-	-	-	-	-	-	-	-
7.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-
7.6 - Revenue	-	-	-	-	-	-	-	-	-	-
7.7 - Office of the CFO	-	-	-	-	-	-	-	-	-	-
7.8 - Asset Management	-	-	-	-	-	-	-	-	-	-

7.9 - Financial Management Interns	-	-	-	-	-	-	-	-	-	-
7.10 - Finance Secretary	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services	576,193	350,903	463,949	528,034	635,190	635,190	-	555,647	580,390	601,496
8.1 - Technical Services	-	13,367	-	-	-	-	-	-	-	-
8.2 - PMU	516,026	295,924	381,449	440,344	524,561	524,561	-	410,468	504,079	521,584
8.3 - WATER SERVICE PLANNING	60,167	21,406	82,501	87,690	110,629	110,629	-	131,279	67,686	71,011
8.4 - WASTE WATER OPERATION	-	20,206	-	-	-	-	-	13,900	8,624	8,900
8.5 - EPWP & ISD SERVICES	-	-	-	-	-	-	-	-	-	-
8.6 - Senior Manager	-	-	-	-	-	-	-	-	-	-
8.7 - WATER QUALITY	-	-	-	-	-	-	-	-	-	-
8.8 - WATER CONSERVATION AND WATER DEMAND MANA	-	-	-	-	-	-	-	-	-	-
8.9 - ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-	-
8.10 - POTABLE WATER OPERATION	-	-	-	-	-	-	-	-	-	-

Vote 9 - Technical service 2	27,120	33,505	14,002	8,070	-	-	-	-	-	-
9.1 - Technical Services 2	-	-	-	4,830	-	-	-	-	-	-
9.2 - Operation and Maintenance	-	-	-	-	-	-	-	-	-	-
9.3 - Technical Secretary	-	-	-	-	-	-	-	-	-	-
9.4 - Water Distribution	27,120	33,505	14,002	3,240	-	-	-	-	-	-
9.5 - Water Treatment	-	-	-	-	-	-	-	-	-	-
9.6 - EPWP Interns	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 - Planning Development	-	1,402	2,691	-	-	-	-	31,895	-	-
10.1 - GIS & SURVEY SERVICES	-	-	-	-	-	-	-	-	-	-
10.2 - TOURISM MANAGEMENT	-	-	-	-	-	-	-	-	-	-
10.3 - PUBLIC TRANSPORT PLANNING & REGULATIONS	-	-	-	-	-	-	-	-	-	-
10.4 - SPATIAL Planning, LAND USE & ENVIRONMENTAL M	-	-	-	-	-	-	-	-	-	-
10.5 - LOCAL ECONOMIC DEVELOPMENT (LED)	-	1,345	2,691	-	-	-	-	895	-	-
10.6 - AGRICULTURAL DEVELOPMENT	-	57	-	-	-	-	-	31,000	-	-
10.7 - GM Planning	-	-	-	-	-	-	-	-	-	-
10.8 - Marketing	-	-	-	-	-	-	-	-	-	-
10.9 - Air transport	-	-	-	-	-	-	-	-	-	-
10.10 - Biodiversity and Land Scape	-	-	-	-	-	-	-	-	-	-
Vote 11 - Planning Development 2	-	-	-	-	-	-	-	-	-	-
11.1 - Abattoirs	-	-	-	-	-	-	-	-	-	-
11.2 - IDP and LED Secretary	-	-	-	-	-	-	-	-	-	-
11.3 - Wide strategic planning	-	-	-	-	-	-	-	-	-	-
11.4 - Fresh Produce Markets	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services	-	-	-	-	-	-	-	-	-	-
12.1 - Community services	-	-	-	-	-	-	-	-	-	-
12.2 - MUNICIPAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-
12.3 - DISASTER MANAGEMENT	-	-	-	-	-	-	-	-	-	-
12.4 - FIRE AND RESCUE SERVICES	-	-	-	-	-	-	-	-	-	-
12.5 - SPORT, ARTS & CULTURE SERVICES	-	-	-	-	-	-	-	-	-	-
12.6 - GM Community Service	-	-	-	-	-	-	-	-	-	-
12.7 - Response and Recovery	-	-	-	-	-	-	-	-	-	-
12.8 - Crematoria and Cemeteries	-	-	-	-	-	-	-	-	-	-
12.9 - Institutional Capacity	-	-	-	-	-	-	-	-	-	-
12.10 - Environmental Health Services	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2	-	-	-	9,613	-	-	-	-	-	-
13.1 - Risk Assessment and Reduction	-	-	-	-	-	-	-	-	-	-
13.2 - Pollution Control	-	-	-	9,613	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	605,651	502,474	584,017	580,141	666,476	666,476	-	630,601	598,602	620,291
Total Capital Expenditure	702,379	691,084	742,248	786,704	783,944	783,944	-	822,465	790,204	818,025

DC34 Vhembe - Table A6 Budgeted Financial Position

DC34 Vnemebe - Table A6 Budgeted Financial Position												
Description		###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current assets												
Cash and cash equivalents	1	130,688	513,350	99,496	825,001	321,908	321,908	740,087	77,962	145,047	199,163	
Short term Investments	2	–	–	–	–	–	–	–	–	114,550	118,331	122,117
Trade and other receivables from exchange transactions	3	71,376	36,400	(22,673)	589,589	279,162	279,162	323,807	263,092	527,044	798,189	
Receivables from non-exchange transactions	3	28	48	30,097	34,286	34,286	34,286	(1,023)	34,286	34,286	34,286	
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–	
Inventory	5	150,074	203,625	32,478	209,769	209,769	209,769	76,409	175,418	139,933	103,313	
VAT Receivable	6	602,072	124,325	704,188	208,194	208,194	208,194	606,888	418,197	418,197	418,197	
Other current assets	7	5,182	1,501	1,525	4,911	4,911	4,911	(0)	4,911	4,911	4,911	
Total current assets		959,420	879,249	845,111	1,871,750	1,058,230	1,058,230	1,746,167	1,088,417	1,387,749	1,680,177	
Non current assets												
Investments	8	–	–	–	–	–	–	–	69,076	71,355	73,639	
Investment property	9	–	–	–	–	–	–	–	–	–	–	
Property, plant and equipment	10	6,140,580	6,656,239	7,136,884	7,922,396	7,896,713	7,896,713	7,520,219	7,932,943	8,503,079	9,093,992	
Biological assets	11	6,455	5,292	3,820	10,414	11,174	11,174	4,094	–	–	–	
Living resources	12	–	–	–	–	–	–	–	–	–	–	
Heritage assets	13	–	–	–	–	–	–	–	–	–	–	
Intangible assets	14	–	–	–	–	–	–	–	5,677	3,207	659	
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–	
Non-current receivables from non-exchange transactions	15	(0)	(0)	(0)	–	–	–	(0)	–	–	–	
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–	
Total non current assets		6,147,035	6,661,531	7,140,704	7,932,810	7,907,888	7,907,888	7,524,313	8,007,696	8,577,641	9,168,289	
TOTAL ASSETS		7,106,455	7,540,781	7,985,815	9,804,559	8,966,118	8,966,118	9,270,480	9,096,113	9,965,390	10,848,466	
LIABILITIES												
Current liabilities												
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–	
Financial liabilities	18	2,086	2,086	2,086	–	–	–	(0)	–	–	–	
Consumer deposits	19	15,946	15,329	15,142	16,862	16,862	(16,862)	(15,142)	16,862	16,862	16,862	
Trade and other payables from exchange transactions	20	621,981	549,518	672,522	551,101	551,932	(551,932)	(523,720)	377,248	478,948	583,813	
Trade and other payables from non-exchange transactions	21	389,937	442,106	381,968	555,369	555,369	(555,369)	(377,706)	(0)	–	0	
Provision	22	78,267	83,300	81,380	91,631	91,631	(91,631)	(81,380)	91,631	91,631	91,631	
VAT Payable	23	–	–	–	–	–	–	–	94,317	94,317	94,317	
Other current liabilities	24	–	–	–	–	–	–	–	–	–	–	
Total current liabilities		1,108,217	1,092,340	1,153,098	1,214,962	1,215,793	(1,215,793)	(997,948)	580,057	681,758	786,622	
Non current liabilities												
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–	
Provision	26	–	–	7,909	–	–	–	(7,909)	–	–	–	
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–	
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–	
Total non current liabilities		–	–	7,909	–	–	–	(7,909)	–	–	–	
TOTAL LIABILITIES		1,108,217	1,092,340	1,161,007	1,214,962	1,215,793	(1,215,793)	(1,005,857)	580,057	681,758	786,622	
NET ASSETS		5,998,239	6,448,440	6,824,808	8,589,597	7,750,324	10,181,911	10,276,337	8,516,056	9,283,632	10,061,844	
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	29	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844	
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–	
Other	31	–	–	–	–	–	–	–	–	–	–	
TOTAL COMMUNITY WEALTH/EQUITY	32	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844	

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include "Construction-work-in-progress" (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include "Construction-work-in-progress" (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non- Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

DC34 Vhembe - Table A7 Budgeted Cash Flows

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 thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		17,680	65,835	69,040	191,062	194,541	194,541	194,541	80,161	82,527	84,976
Other revenue		(2,137)	4,840	96,807	149,127	147,180	147,180	147,180	8,413	8,680	8,951
Transfers and Subsidies - Operational	1	1,736,432	1,981,560	2,038,436	1,612,722	1,613,853	1,613,853	1,613,853	1,703,538	1,797,799	1,839,343
Transfers and Subsidies - Capital	1	1,005,699	111,617	112,905	667,748	667,747	667,747	667,747	702,070	752,948	779,114
Interest		28,602	47,296	39,467	46,120	32,174	32,174	32,174	55,125	56,778	58,482
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(665,866)	(1,035,056)	(814,954)	(1,554,671)	(2,049,241)	(2,049,241)	(2,049,241)	(1,808,572)	(1,860,295)	(1,918,181)
Finance charges		-	-	-	(1)	(1)	(1)	(1)	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		2,120,410	1,176,091	1,541,700	1,112,107	606,254	606,254	606,254	740,734	838,437	852,685
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(724,255)	(726,788)	(756,461)	(708,034)	(705,274)	(705,274)	(705,274)	(762,268)	(771,352)	(798,569)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(724,255)	(726,788)	(756,461)	(708,034)	(705,274)	(705,274)	(705,274)	(762,268)	(771,352)	(798,569)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		1,396,155	449,303	785,239	404,073	(99,020)	(99,020)	(99,020)	(21,534)	67,085	54,116
Cash/cash equivalents at the year begin:	2	131,893	130,688	513,350	420,928	420,928	420,928	420,928	99,496	77,962	145,047
Cash/cash equivalents at the year end:	2	1,528,048	579,991	1,298,589	825,001	321,908	321,908	321,908	77,962	145,047	199,163

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	1,528,048	579,991	1,298,589	825,001	321,908	321,908	321,908	77,962	145,047	199,163
Other current investments > 90 days		–	–	–	–	–	–	–	114,550	118,331	122,117
Non current Investments	1	–	–	–	–	–	–	–	69,076	71,355	73,639
Cash and investments available:		1,528,048	579,991	1,298,589	825,001	321,908	321,908	321,908	261,589	334,733	394,919
Application of cash and investments											
Unspent conditional transfers		41,416	59,380	1,660	–	–	–	36,902	(0)	–	0
Unspent borrowing											
Statutory requirements	2	(251,131)	260,821	(321,460)	349,837	349,837	349,837	189,860	(321,218)	(321,218)	(321,218)
Other working capital requirements	3	620,500	540,949	670,120	278,918	414,323	(689,541)	(1,004,113)	331,315	392,267	455,284
Other provisions		78,247	83,300	81,380	91,631	91,631	91,631	(81,380)	91,631	91,631	91,631
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		489,032	944,451	431,700	720,385	855,790	(248,073)	(858,731)	101,727	162,679	225,696
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		1,039,016	(364,460)	866,889	104,616	(533,882)	569,981	1,180,639	159,862	172,054	169,223
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		1,039,016	(364,460)	866,889	104,616	(533,882)	569,981	1,180,639	159,862	172,054	169,223

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Debtors	1,481	8,569	2,402	272,183	137,609	137,609	480,393	45,933	86,681	128,529
Creditors due	621,981	549,518	672,522	551,101	551,932	(551,932)	(523,720)	377,248	478,948	583,813
Total	(620,500)	(540,949)	(670,120)	(278,918)	(414,323)	689,541	1,004,113	(331,315)	(392,267)	(455,284)

Balance outstanding - debtors	71,404	36,448	7,424	623,875	313,448	313,448	322,783	297,378	561,330	832,475
Estimate of debtors collection rate	2.1%	23.5%	32.4%	43.6%	43.9%	43.9%	148.8%	15.4%	15.4%	15.4%

[illegible]

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

DC34 Vhembe - Table A9 Asset Management

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	668,135	564,402	668,362	711,030	759,993	759,993	702,227	703,122	728,156
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		616,239	538,595	620,747	639,187	694,857	694,857	626,631	687,111	711,632
Sanitation Infrastructure		5,274	-	(0)	12,339	-	-	8,200	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	(0)	-	377	377	377	-	-	-
Infrastructure		621,514	538,595	620,747	651,902	695,234	695,234	634,831	687,111	711,632
Community Facilities		-	-	-	6,809	6,809	6,809	31,000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	6,809	6,809	6,809	31,000	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	5,541	607	1,000	1,000	1,000	10,000	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	5,541	607	1,000	1,000	1,000	10,000	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Intangible Assets		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Computer Equipment		16	1,135	13,334	1,030	30	30	2,900	-	-
Furniture and Office Equipment		2,095	2,944	2,057	3,050	3,050	3,050	3,500	-	-
Machinery and Equipment		40,721	3,720	12,894	12,119	25,819	25,819	14,395	12,396	12,793
Transport Assets		2,609	12,392	18,724	27,969	20,139	20,139	3,100	3,615	3,731
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	1,384	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1,384	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1,384	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	32,860	126,682	73,886	75,674	23,951	23,951	120,238	87,082	89,869
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		32,860	1,290	3,688	75,674	17,256	17,256	92,780	72,486	74,805
Sanitation Infrastructure		-	125,392	70,198	-	6,696	6,696	19,958	14,597	15,064
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		32,860	126,682	73,886	75,674	23,951	23,951	112,738	87,082	89,869
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-

Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	7,500	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	702,379	691,084	742,248	786,704	783,944	783,944	822,465	790,204	818,025
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		649,100	539,885	624,435	714,860	712,113	712,113	719,412	759,596	786,437
Sanitation Infrastructure		5,274	125,392	70,198	12,339	6,696	6,696	28,158	14,597	15,064
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	(0)	-	377	377	377	-	-	-
Infrastructure		654,374	665,277	694,633	727,576	719,186	719,186	747,570	774,193	801,501
Community Facilities		1,384	-	-	6,809	6,809	6,809	31,000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1,384	-	-	6,809	6,809	6,809	31,000	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	5,541	607	1,000	1,000	1,000	10,000	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	5,541	607	1,000	1,000	1,000	10,000	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Intangible Assets		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Computer Equipment		16	1,135	13,334	1,030	30	30	10,400	-	-
Furniture and Office Equipment		2,095	2,944	2,057	3,050	3,050	3,050	3,500	-	-
Machinery and Equipment		40,721	3,720	12,894	12,119	25,819	25,819	14,395	12,396	12,793
Transport Assets		2,609	12,392	18,724	27,969	20,139	20,139	3,100	3,615	3,731
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		702,379	691,084	742,248	786,704	783,944	783,944	822,465	790,204	818,025
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,991,826	3,369,592	3,641,648	3,845,287	3,802,892	3,802,892	3,933,768	3,949,164	3,966,213
Roads Infrastructure		1,838	1,838	1,838	2,022	2,022	2,022	2,022	2,022	2,022
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,310,833	2,759,175	2,969,447	3,021,328	2,994,588	2,994,588	3,101,879	3,102,476	3,104,251
Sanitation Infrastructure		479,875	461,368	431,523	518,148	505,809	505,809	525,744	539,684	554,070
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		2,792,546	3,222,381	3,402,808	3,541,498	3,502,419	3,502,419	3,629,645	3,644,182	3,660,344
Community Assets		20,781	20,076	19,374	131,379	136,785	136,785	159,931	175,545	191,658
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		78,034	3,944	68,377	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		6,455	5,292	3,820	10,414	11,174	11,174	5,677	3,207	659
Computer Equipment		5,230	5,587	16,413	5,471	4,471	4,471	14,778	12,951	11,066
Furniture and Office Equipment		3,923	5,406	5,462	7,430	7,430	7,430	7,810	5,786	3,698
Machinery and Equipment		11,014	13,888	25,313	25,912	39,612	39,612	28,257	39,192	50,476
Transport Assets		55,973	75,147	82,212	103,528	81,344	81,344	68,012	48,643	28,655
Land		17,870	17,870	17,870	19,657	19,657	19,657	19,657	19,657	19,657
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,991,826	3,369,592	3,641,648	3,845,287	3,802,892	3,802,892	3,933,768	3,949,164	3,966,213
EXPENDITURE OTHER ITEMS		277,446	296,998	307,547	719,987	412,802	412,802	434,501	449,074	463,444
Depreciation	7	186,175	164,178	193,059	171,237	193,399	193,399	200,661	207,283	213,916
Repairs and Maintenance by Asset Class	3	91,271	132,820	114,488	548,750	219,403	219,403	233,840	241,791	249,528
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		87,691	121,102	92,915	506,624	179,241	179,241	170,378	176,235	181,875
Sanitation Infrastructure		-	969	6,865	35,859	33,895	33,895	53,800	55,575	57,354
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

Infrastructure	87,691	122,071	99,780	542,484	213,136	213,136	224,178	231,811	239,229
Community Facilities	-	-	-	89	89	89	200	207	213
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	89	89	89	200	207	213
Heritage Assets	840	385	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	142	173	195	99	99	99	100	103	107
Housing	-	-	-	-	-	-	-	-	-
Other Assets	142	173	195	99	99	99	100	103	107
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,561	3,234	3,178	3,455	3,455	3,455	5,030	5,196	5,362
Intangible Assets	1,561	3,234	3,178	3,455	3,455	3,455	5,030	5,196	5,362
Computer Equipment	-	-	-	496	496	496	300	310	320
Furniture and Office Equipment	91	-	73	496	496	496	2,000	2,066	2,132
Machinery and Equipment	945	6,618	11,211	1,117	1,117	1,117	1,500	1,550	1,599
Transport Assets	-	339	52	513	513	513	532	549	567
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	277,446	296,998	307,547	719,987	412,802	412,802	434,501	449,074	463,444
Renewal and upgrading of Existing Assets as % of total capex	4.9%	18.3%	10.0%	9.6%	3.1%	3.1%	14.6%	11.0%	11.0%
Renewal and upgrading of Existing Assets as % of deprecn	18.4%	77.2%	38.3%	44.2%	12.4%	12.4%	59.9%	42.0%	42.0%
R&M as a % of PPE & Investment Property	3.0%	3.8%	3.1%	14.2%	5.7%	5.7%	5.8%	6.0%	6.2%
Renewal and upgrading and R&M as a % of PPE and Investment Property	4.1%	7.6%	5.1%	16.2%	6.3%	6.3%	8.9%	8.2%	8.4%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

UC34 Vhembe - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		186,809	186,809	186,809	117,284	117,284	117,284	117,753	121,639	125,531
Piped water inside yard (but not in dwelling)		341,682	341,682	341,682	125,111	125,112	125,112	125,612	129,758	133,910
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		528,491	528,491	528,491	242,395	242,396	242,396	243,366	251,397	259,441
Using public tap (< min.service level)	3	453,382	453,382	453,382	76,013	79,738	79,738	80,057	82,698	85,345
Other water supply (< min.service level)	4	-	-	-	63,950	67,084	67,084	67,352	69,574	71,801
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		453,382	453,382	453,382	139,963	146,821	146,821	147,408	152,273	157,146
Total number of households	5	981,873	981,873	981,873	382,358	389,217	389,217	390,774	403,670	416,587
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		76,229	76,229	76,229	61,071	61,071	61,071	61,315	63,339	65,366
Flush toilet (with septic tank)		10,979	10,979	10,979	10,476	10,476	10,476	10,518	10,865	11,213
Chemical toilet		4,533	4,533	4,533	4,325	4,325	4,325	4,342	4,486	4,629
Pit toilet (ventilated)		130,610	130,610	130,610	274,790	274,790	274,790	275,889	284,994	294,113
Other toilet provisions (> min.service level)		8,139	8,139	8,139	8,529	8,529	8,529	8,563	8,846	9,129
<i>Minimum Service Level and Above sub-total</i>		230,489	230,489	230,489	359,191	359,191	359,191	360,628	372,528	384,449
Bucket toilet		389	389	389	389	389	389	391	403	416
Other toilet provisions (< min.service level)		182,041	182,041	182,041	22,778	22,778	22,778	22,869	23,624	24,380
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		182,430	182,430	182,430	23,167	23,167	23,167	23,260	24,027	24,796
Total number of households	5	412,919	412,919	412,919	382,358	382,358	382,358	383,887	396,556	409,246
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		20	21	23	23	23	23	23	24	25
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	(11,837)	(11,837)	(11,837)	(11,837)	(13,186)	(13,582)	(13,990)
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	(11,837)	(11,837)	(11,837)	(11,837)	(13,186)	(13,582)	(13,990)
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	(45)	11,553	(509)	(509)	(509)	13,110	396	407
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	(0)	(0)	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	(45)	11,553	(509)	(509)	(509)	13,110	396	407

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

UC34 Vhembe - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

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 thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection											
Electricity Distribution Revenue for Services											
Electricity Sales											
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
Total Service charges - Electricity											
Less revenue foregone (in excess of 20 kWh per indigent household per month)											
Less Cost of Free Basis Services (20 kWh per indigent household per month)											
Net Service charges - Electricity											
Service charges - Water											
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
Total Service charges - Water											
Less revenue foregone (in excess of 60 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (60 kilolitres per indigent household per month)											
Net Service charges - Water											
Service charges - Waste Water Management											
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges											
Treatment of Effluent											
Total Service charges - Waste Water Management											
Less revenue foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - waste water management											
Service charges - Waste Management											
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal											
Skip											
Waste Bins											
Total refuse removal revenue											
Less revenue foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - Waste Management											
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements											
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval											
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial											
Cleaning and Removal											
Clearance Certificates											
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees								-	-	-
Entrance Fees								-	-	-
Escort Fees								-	-	-
Exempted Parking	306	378	374	189	408	408	120	436	449	462
Fire Services								-	-	-
Health Services								-	-	-
Housing (Boarding Services)								-	-	-
Immunisation Fees								-	-	-
Laboratory Services								-	-	-
Legal Fees								-	-	-
Library Fees								-	-	-
Management Fees								-	-	-
Meal and Refreshment								-	-	-
Membership Fees								-	-	-
Objections and Appeals								-	-	-
Occupation Certificates								-	-	-
Parking Fees								-	-	-
Photo copies, Faxes and Telephone charges								-	-	-
Removal of Restrictions								-	-	-
Sale of Carbon Credits	278	247	109	105	105	105	419	112	116	119
Sale of Goods	14	3	13	17	17	17	8	17	17	18
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 or Goods and Rendering of Services	961	1,291	3,132	3,111	2,841	2,841	1,230	3,033	3,124	3,218
Agency Services										
District Municipalities										
Eastern Cape								-	-	-
Free State								-	-	-
Gauteng								-	-	-
KwazuluNatal								-	-	-
Limpopo								-	-	-
Mpumalanga								-	-	-
Northern Cape								-	-	-
Northwest								-	-	-
Western Cape								-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO								-	-	-
Department of Environmental Affairs								-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
Eastern Cape								-	-	-
Free State								-	-	-
Gauteng								-	-	-
KwazuluNatal								-	-	-
Limpopo								-	-	-
Mpumalanga								-	-	-
Northern Cape								-	-	-
Northwest								-	-	-
Western Cape								-	-	-
Total Provincial	-	-	-	-	-	-	-	-	-	-
Total Agency Services	-	-	-	-	-	-	-	-	-	-
Interest - Deemed Interest	28,591	47,269	37,769	46,120	32,174	32,174	19,430	-	-	-
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies								-	-	-
Electricity								-	-	-
Housing								-	-	-
Housing Land Sales								-	-	-
Housing Selling Schemes								-	-	-
Merchandising, Jobbing and Contracts								-	-	-
Property Rental Debtors								-	-	-
SARS		762						-	-	-
Service Charges								-	-	-
Sporting and Other Bodies								-	-	-
Staff								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water	83,200	101,898	121,902	113,750	144,126	144,126	90,840	153,943	158,561	163,318
Shared Services								-	-	-
Total interest earned from Receivables	83,200	102,659	121,902	113,750	144,126	144,126	90,840	153,943	158,561	163,318
Interest earned from Current and Non Current Assets										
Bank Accounts								-	-	-
Financial Assets								-	-	-
Short Term Investments and Call Accounts								32,033	32,994	33,984
Total interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	32,033	32,994	33,984
Dividends										
External Investment								-	-	-
Municipal Entities								-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land								-	-	-
Prospecting, Mining, Royalties								-	-	-
Servitudes								-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Biological Assets								-	-	-
Heritage Assets								-	-	-
Investment Property								-	-	-
Property Plant and Equipment								-	-	-
Total Market Related	-	-	-	-	-	-	-	-	-	-
Non-market Related										
Biological Assets								-	-	-
Heritage Assets								-	-	-
Investment Property								-	-	-
Property Plant and Equipment	1							-	-	-
Total Non-market Related	1	-	-	-	-	-	-	-	-	-
Total Rental from Fixed Assets	1	-	-	-	-	-	-	-	-	-
Licences or Permits										
Angling/Fishing								-	-	-
Atmospheric Emissions								-	-	-
Boat								-	-	-
Dog								-	-	-
Fauna and Flora								-	-	-
Filming Fees								-	-	-
Game								-	-	-
Health Certificates			2	2,311				-	-	-
Hiking Trails								-	-	-
Hoarding (Collecting/Storing)								-	-	-
Market Porters								-	-	-
Road and Transport								-	-	-
Threatened and Protected Species								-	-	-
Trading								-	-	-
Total Licences or Permits	0	0	2	2,311	0	0	-	-	-	-
Special Rating Levies										
Agricultural Properties								-	-	-
Business and Commercial Properties								-	-	-
Industrial Properties								-	-	-
Mining Properties								-	-	-

Public Benefit Organisations								-	-	-
Public Service Infrastructure Properties								-	-	-
Public Service Purposes Properties								-	-	-
Residential Properties								-	-	-
Residential Sectional Title Garages								-	-	-
Sport Clubs and Fields								-	-	-
Vacant Land								-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue										
Development Charges								-	-	-
Operational Revenue										
Administrative Handling Fees								-	-	-
Arbor City Awards Competition								-	-	-
Bad Debts Recovered								-	-	-
Bontle Ke Botho Cleaning and Greening Award								-	-	-
Breakages and Losses Recovered								-	-	-
Bursary Repayment								-	-	-
Collection Charges								-	-	-
Commission	3							-	-	-
Discounts and Early Settlements	21							-	-	-
Incidental Cash Surpluses	(1)	2,531						-	-	-
Inspection Fees								-	-	-
Insurance Refund								-	-	-
Merchandising, Jobbing and Contracts								-	-	-
Recovery Maintenance								-	-	-
Registration Fees								-	-	-
Request for Information								-	-	-
Sale of Property								-	-	-
Skills Development Levy Refund	29							-	-	-
Staff and Councillors Recoveries								-	-	-
Total Operational Revenue	53	2,531	-	-	-	-	-	-	-	-
Non-Exchange revenue										
Property Rates										
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 Property Rates	-	-	-	-	-	-	-	-	-	-
<i>Less revenue foregone (exemptions, reductions and rebates and impermissible values in</i>	-	-	-	-	-	-	-	-	-	-
Net Property Rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes										
Surcharges								-	-	-
Taxes								-	-	-
Total surcharges and taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines								-	-	-
Forfeits								-	-	-
Penalties								-	-	-
Total Fines, Penalties and Forfeits	-	-	-	-	-	-	-	-	-	-
Licences or Permits										
Angling/Fishing								-	-	-
Atmospheric Emission								-	-	-
Boat								-	-	-
Dog								-	-	-
Fauna and Flora								-	-	-
Filming Fees								-	-	-
Game								-	-	-
Health Certificates								-	-	-
Hiking Trails								-	-	-
Hoarding (Collecting/Storing)								-	-	-
Market Porters	271	356	310	330	330	330	186	353	363	374
Road and Transport								-	-	-
Threatened and Protected Species								-	-	-
Trading								-	-	-
Total Licences or Permits	271	356	310	330	330	330	186	353	363	374
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts								-	-	-
District Municipalities								-	-	-
Foreign Government and International Organisations								-	-	-
Higher Educational Institutions								-	-	-
Households								-	-	-
National Government								-	-	-
Non-Profit Institutions								-	-	-
Parent Municipality								-	-	-
Private Enterprises								-	-	-
Provincial Government								-	-	-
Public Corporations								-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations										
Departmental Agencies and Accounts								-	-	-
District Municipalities								-	-	-
Foreign Government and International Organisations								-	-	-
Higher Educational Institutions								-	-	-
Households								-	-	-
National Governments	35,568	38,318	57,454	44,761	45,892	45,892	68,589	45,593	46,329	47,107
National Revenue Fund	1,276,805	1,385,786	1,474,623	1,567,856	1,567,856	1,567,856	1,567,856	1,657,833	1,751,354	1,792,116
Non-Profit Institutions								-	-	-
Parent Municipality								-	-	-
Private Enterprises								-	-	-
Provincial Government								-	-	-
Public Corporations								-	-	-
Total Monetary Allocations	1,312,374	1,424,104	1,532,077	1,612,617	1,613,748	1,613,748	1,636,445	1,703,428	1,797,683	1,839,223
Total Transfer and subsidies - Operational	1,312,374	1,424,104	1,532,077	1,612,617	1,613,748	1,613,748	1,636,445	1,703,428	1,797,683	1,839,223
Interest Receivables										
Property Rates								-	-	-
Service Charges										
Electricity								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water								-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets								-	-	-
Heritage Assets								-	-	-
Intangible Assets								-	-	-
Investment Property								-	-	-
Living resources								-	-	-
Property, Plant and Equipment								-	-	-
Total Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Other Gains										
Debt waived								-	-	-
Discontinued Operations and Disposals of Non-current Assets								-	-	-

Inventory										
Fair value assessment - Water stock								-	-	-
Increase to net-realisable Value			97					-	-	-
Total Inventory	-	-	97	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity								-	-	-
Long Service Awards								-	-	-
Medical								-	-	-
Pension Funds								-	-	-
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Biological Assets								-	-	-
Heritage Assets								-	-	-
Interest rate Swaps								-	-	-
Investment Property								-	-	-
Investments								-	-	-
Living resources								-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Foreign Exchange								-	-	-
Contributions to Provisions for landfill sites								-	-	-
Total Utter Loans	-	-	97	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue	2,171,716	1,860,201	2,202,780	2,539,932	2,566,177	2,566,177	1,975,391	2,462,844	2,579,884	2,644,890
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	435,399	481,521	506,255	553,485	549,269	549,269	(361,316)	603,246	628,301	647,730
Bonuses	32,957	36,550	39,825	28,256	25,405	25,405	(23,937)	26,663	27,853	28,744
Allowance										
Accommodation, Travel and Incidental	568	447	1,043	11,807	21,438	21,438	(15,804)	7,543	7,854	8,106
Cellular and Telephone	393	354	468	312	749	749	(396)	801	836	863
Housing Benefits	7,077	6,261	5,844	5,637	5,651	5,651	(3,282)	5,951	6,222	6,421
Non-pensionable								-	-	-
Travel or Motor Vehicle	38,658	42,844	44,867	38,776	38,294	38,294	(24,890)	38,353	40,000	41,281
Voluntary Work								-	-	-
Total Allowance	46,696	49,905	52,222	56,532	66,133	66,133	(44,373)	52,648	54,913	56,670
Service Related Benefits										
Acting	81		13					-	-	-
Bonus	1,609	32	36	37	38	38	(38)	40	42	43
Danger Allowance								-	-	-
Entertainment								-	-	-
Fire Brigade								-	-	-
In-kind Benefits								-	-	-
Leave Pay	6,024	10,107	15,905	3,642	2,446	2,446	(3,021)	2,567	2,683	2,769
Lifeguard/Duty Squads								-	-	-
Long Service Award								-	-	-
Overtime	78,138	77,668	59,126	25,932	29,121	29,121	(22,092)	30,563	31,953	32,976
Scarcity								-	-	-
Standby Allowance	1,240	1,406	1,526	8,485	5,978	5,978	(4,648)	6,274	6,560	6,770
Tools Allowance								-	-	-
Uniform-Special-Protective Clothing	113	85		170	20	20		21	22	23
Leave gratuity								-	-	-
Long Term Service Award	5,049	11,779	3,524	2,527	5,104	5,104	(5,047)	5,357	5,601	5,780
Total Service Related Benefits	92,255	101,077	80,130	40,794	42,707	42,707	(34,847)	44,821	46,880	48,360
Total Salaries and Allowances	607,308	669,953	678,432	679,066	683,513	683,513	(464,472)	727,378	757,927	781,505
Social Contributions										
Bargaining Council	168	172	169	141	124	124	(111)	130	136	140
Group Life Insurance								-	-	-
Medical	19,914	24,157	27,817	31,538	28,359	28,359	(20,272)	27,802	29,052	29,982
Pension	75,066	82,010	87,785	94,116	92,649	92,649	(61,006)	92,352	96,541	99,630
Unemployment Insurance	3,131	3,252	3,198	3,050	2,983	2,983	(2,071)	3,133	3,239	3,342
Total Social Contributions	98,279	109,591	118,970	128,845	124,116	124,116	(83,460)	123,417	128,968	133,095
Post-retirement Benefit	830	782	798	795	839	839	(567)	880	921	950
Medical								-	-	-
Other Benefits								-	-	-
Pension								-	-	-
Total Post-retirement Benefit	830	782	798	795	839	839	(567)	880	921	950
Sub-Total	706,418	779,426	798,199	808,707	808,468	808,468	(548,499)	851,876	887,816	915,550
Less: Employees costs capitalised to PPE										
Total Employee related Cost	706,418	779,426	798,199	808,707	808,468	808,468	(548,499)	851,876	887,816	915,550
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	11,039	10,968	11,214	11,433	12,232	12,232	(7,968)	12,684	13,103	13,522
Cell phone Allowance	857	1,068	869	1,103	1,557	1,557	(804)	1,614	1,667	1,721
Housing Allowance								-	-	-
In-kind Benefits								-	-	-
Market Related Non-pensionable Allowance								-	-	-
Motor Vehicle Allowance								-	-	-
Office-bearer Allowance								-	-	-
Out of pocket Expenses								-	-	-
Travelling Allowance	2,798	4,065	4,064	4,257	3,053	3,053	(1,648)	3,166	3,270	3,375
Use of Personal Facilities								-	-	-
Total Allowances and Service Related Benefits	14,694	16,100	16,147	16,793	16,841	16,841	(10,420)	17,464	18,041	18,618
Social Contributions										
Medial Aid Benefits								-	-	-
Pension Fund Contributions								-	-	-
Total Social Contributions	-	-	-	-	-	-	-	-	-	-
Total Remuneration of Councillors	14,694	16,100	16,147	16,793	16,841	16,841	(10,420)	17,464	18,041	18,618
Bulk Purchases - Electricity										
ESKOM								-	-	-
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	-	-	-	-	-	-	-	-	-	-
Inventory Consumed										
Agricultural								-	-	-
Consumables	31,436	25,674	29,103	25,400	25,400	25,400	(6,498)	26,859	27,745	28,633
Finished Goods								-	-	-
Housing Stock	204	25						-	-	-
Land								-	-	-
Materials and Supplies	4,205	5,860	7,479	5,896	5,896	5,896	(2,967)	6,000	6,198	6,396
Water	177,983	192,535	620,549	205,500	620,549	620,549	(87,549)	343,509	354,845	366,200
Sub-total	213,828	224,093	657,132	236,795	651,844	651,844	(97,014)	376,368	388,788	401,229
Less: Capitalisation of inventory consumed			(200,671)				8,881	-	-	-
Total Inventory Consumed	213,828	224,093	456,461	236,795	651,844	651,844	(88,133)	376,368	388,788	401,229
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity								-	-	-
Shared Services								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water	831,886	364,689	537,617	208,600	558,054	558,054		358,054	369,870	381,706
Non Specific Accounts								-	-	-
Total Trade and Other Receivables from Exchange Transactions	831,886	364,689	537,617	208,600	558,054	558,054	-	358,054	369,870	381,706
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								-	-	-
Residential Sectional Title Garages								-	-	-
Sport Clubs and Fields								-	-	-
Vacant Land								-	-	-
Total Property Rates	-	-	-	-	-	-	-	-	-	-
Service Charges										
Service Charges General								-	-	-
Electricity								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water								-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts			(58,848)					-	-	-
Total Other Receivables from Non-exchange Revenue	-	-	(58,848)	-	-	-	-	-	-	-
Total Debt Impairment	831,886	364,689	478,769	208,600	558,054	558,054	-	358,054	369,870	381,706
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets	1,995	1,469	1,473	2,146	2,146	2,146	(1,430)	2,225	2,298	2,372
Total Amortisation	1,995	1,469	1,473	2,146	2,146	2,146	(1,430)	2,225	2,298	2,372
Depreciation										
Biological or Cultivated Assets								-	-	-
Coastal Infrastructure								-	-	-
Community Assets	666	705	703	1,185	1,185	1,185	(790)	1,229	1,270	1,310
Computer Equipment	805	777	2,508	1,603	1,603	1,603	(1,069)	1,662	1,717	1,772
Electrical Infrastructure								-	-	-
Furniture and Office Equipment	937	1,461	1,941	1,889	1,889	1,889	(1,259)	1,959	2,024	2,088
Heritage Assets								-	-	-
Information and Communication Infrastructure								-	-	-
Investment Property								-	-	-
Land								-	-	-
Libraries								-	-	-
Living resources								-	-	-
Machinery and Equipment	807	846	1,176	1,270	1,270	1,270	(846)	1,317	1,360	1,404
Other Assets	6,166	5,849	5,922	17,087	22,087	22,087	(11,392)	22,905	23,660	24,418
Rail Infrastructure								-	-	-
Roads Infrastructure								-	-	-
Sanitation Infrastructure		18,406	19,426	570	570	570	(380)	591	611	631
Solid Waste Infrastructure								-	-	-
Storm water Infrastructure								-	-	-
Transport Assets	7,949	8,605	11,092	14,124	20,078	20,078	(9,416)	20,821	21,508	22,196
Water Supply Infrastructure	166,850	126,061	148,616	131,363	142,571	142,571	(87,575)	147,952	152,835	157,725
Zoo, Marine and Non-biological Animals								-	-	-
Total Depreciation	184,180	162,709	191,586	169,092	191,254	191,254	(112,728)	198,436	204,984	211,544
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets								-	-	-
Construction Work-in-progress		2,723						-	-	-
Heritage Assets								-	-	-
Intangible Assets				160	160	160		166	171	177
Investment Property								-	-	-
Living resources								-	-	-
Contributions to Provisions for landfill sites								-	-	-
Property, Plant and Equipment										
Coastal Infrastructure								-	-	-
Community Assets				1,362	1,362	1,362		1,413	1,459	1,506
Computer Equipment								-	-	-
Electrical Infrastructure								-	-	-
Furniture and Office Equipment	5							-	-	-
Housing								-	-	-
Information and Communication Infrastructure								-	-	-
Land								-	-	-
Machinery and Equipment				95	95	95		98	101	105
Operational Buildings								-	-	-
Other Assets	11							-	-	-
Rails Infrastructure								-	-	-
Roads Infrastructure	7,329							-	-	-
Sanitation Infrastructure		101	10,420	43	43	43		44	46	47
Solid Waste Infrastructure								-	-	-
Storm water Infrastructure								-	-	-
Transport Assets	21			1,379	1,379	1,379		1,430	1,477	1,524
Water Supply Infrastructure		7,855	59,533	11,102	11,102	11,102		11,513	11,892	12,273
Zoo, Marine and Non-biological Assets								-	-	-
Total Property, Plant and Equipment	7,367	10,680	69,953	14,140	14,140	14,140	-	14,663	15,147	15,631
Total Capital Impairment Losses and Reversals	-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and impairment	193,942	174,897	263,012	185,377	207,539	207,539	(114,198)	215,324	222,429	229,547
Interest, Dividends and Rent on Land										
Dividends Paid								-	-	-
Interest Paid	2,566	306		1	1	1		-	-	-
Rent on Land								-	-	-
Total interest, dividends and rent on Land	2,566	306	-	1	1	1	-	-	-	-
Contracted Services										
Consultants and Professional Services	88,547	81,116	53,971	77,818	91,700	91,700	(55,060)	64,963	67,107	68,760
Contractors	106,906	146,971	150,383	179,464	189,856	189,856	(104,813)	243,464	251,498	259,348
Outsourced Services	36,240	65,121	61,265	75,638	86,643	86,643	(38,474)	117,876	104,467	107,461
Total Contracted Services	231,692	293,208	265,619	332,920	368,199	368,199	(198,347)	426,303	423,072	435,568
Transfers and Subsidies										
Capital										
Allocations In-kind								-	-	-
Monetary Allocations								-	-	-
Total Capital	-	-	-	-	-	-	-	-	-	-
Operational										
Allocations In-kind								-	-	-
Monetary Allocations	400							-	-	-
Total Operational	400	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies	400	-	-	-	-	-	-	-	-	-
Irrecoverable Debts Written Off										
Bad debt written off										
Exchange										
Electricity								-	-	-
Non Specific Accounts								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water				5,215	5,215	5,215		5,408	5,586	5,765
Total Exchange	-	-	-	5,215	5,215	5,215	-	5,408	5,586	5,765
Non-exchange										
Non Specific Accounts								-	-	-
Property Rates								-	-	-
Service Charges								-	-	-
Total Non-exchange	-	-	-	-	-	-	-	-	-	-
Total irrecoverable Debts written off	-	-	-	5,215	5,215	5,215	-	5,408	5,586	5,765
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards	484	780		607	607	607		629	650	671
Advertising, Publicity and Marketing	6,197	7,911	5,571	6,128	7,742	7,742	(3,715)	10,015	10,345	10,676
Assets less than the Capitalisation Threshold	22,540	12,382	9,000	1,736	1,538	1,538	(102)	1,593	993	1,025
Atmospheric Emission Licence								-	-	-
Bank Charges, Facility and Card Fees	366	349	439	496	496	496	(315)	514	531	548
Bargaining Council								-	-	-
Bond Issue Amortisation Costs								-	-	-
Brokers Fees								-	-	-
Bursaries (Employees)								-	-	-
Cash Discount								-	-	-
Cleaning Services								-	-	-
Commission								-	-	-
Communication	6,007	9,022	8,097	6,579	7,581	7,581	(5,181)	10,012	10,342	10,673
Contribution to Provisions								-	-	-
Copy Right Fees	8	9	31	26	26	26		27	28	28

Cost relating to the Sale of Houses								-	-	-
Courier and Delivery Services								-	-	-
Deeds				19	19	19		20	21	21
Drivers Licences and Permits	773	2,838	1,364	993	1,863	1,863	(695)	3,000	3,099	3,198
Dumping Fees (District Council)								-	-	-
Electricity Compliance Certificate								-	-	-
Entertainment	31	32	42	26	26	26	(13)	120	124	128
Entrance Fees								-	-	-
Environmental Levy								-	-	-
Eskom Connection Fees								-	-	-
External Audit Fees	7,288	7,748	8,545	9,709	9,709	9,709	(9,476)	10,068	10,400	10,733
External Computer Service	2,908	2,013	3,796	3,715	5,476	5,476	(285)	5,494	5,675	5,857
Fines and Penalties								-	-	-
Firearm Handling Fees								-	-	-
Freight Services								-	-	-
Full Time Union Representative								-	-	-
Hire Charges	282	529	340	592	411	411	(194)	593	613	632
Honoraria (Voluntarily Workers)								-	-	-
Indigent Relief								-	-	-
Insurance Underwriting	3,698	3,759	4,782	4,964	6,000	6,000	(4,869)	8,000	8,264	8,528
Capitalisation of Wet Fuel Costs (Credit Account)								-	-	-
Land Alienation Costs								-	-	-
Learnerships and Internships								-	-	-
Levies Paid - Water Resource Management Charges								-	-	-
Licences								-	-	-
Management Fee								-	-	-
Municipal Services	80,624	101,296	105,467	102,835	111,870	111,870	(66,086)	116,420	120,262	124,110
Office Decorations								-	-	-
Parking Fees								-	-	-
Permits								-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]								-	-	-
Printing, Publications and Books	69	413	45	136	136	136	(38)	141	146	150
Professional Bodies, Membership and Subscription	7,360	8,227	8,916	9,389	6,837	6,837	(6,618)	8,227	8,499	8,771
Registration Fees	1,301	2,056	2,592	4,687	4,701	4,701	(570)	7,738	6,421	6,610
Remuneration to Section 79 Committee Members								-	-	-
Repayment of Forfeited Deposits								-	-	-
Resettlement Cost								-	-	-
Rewards Incentives								28	30	31
Road Worthy Test								-	-	-
Samples and Specimens								-	-	-
Search Fees								-	-	-
Seating Allowance for Traditional Leaders								-	-	-
Signage								-	-	-
Skills Development Fund Levy	4,050	6,519	6,591	5,101	5,071	5,071	(3,375)	5,322	5,498	5,674
Small Differences Tolerances								-	-	-
Storage of Assets and Goods								-	-	-
Storage of Files (Archiving)								-	-	-
Supplier Development Programme								-	-	-
System Access and Information Fees								-	-	-
Taking over Contractual Obligations								-	-	-
Toll Gate Fees								-	-	-
Transport Provided as Part of Departmental Activities	379	521	443	559	559	559	(35)	728	752	777
Travel Agency and Visas								-	-	-
Travel and Subsistence	4,269	6,361	6,095	5,326	5,524	5,524	(2,937)	6,124	6,222	6,421
Uniform and Protective Clothing	6,227	5,679	3,196	7,140	5,140	5,140		4,460	4,545	4,690
Vehicle Tracking				533	753	753		1,500	1,550	1,599
Ward Committees								-	-	-
Warrantees and Guarantees								-	-	-
Wet Fuel	14,867	19,247	14,416	9,929	16,102	16,102	(13,712)	30,000	30,990	31,982
Witness Fees								-	-	-
Workmens Compensation Fund								-	-	-
Total Operational Cost	169,726	197,691	189,766	181,225	198,185	198,185	(118,216)	230,775	238,000	243,535
Operating Leases										
Biological Assets								-	-	-
Community Assets								-	-	-
Computer Equipment								-	-	-
Furniture and Office Equipment								-	-	-
Heritage Assets								-	-	-
Infrastructure								-	-	-
Intangible Assets								-	-	-
Investment Properties								-	-	-
Land								-	-	-
Libraries								-	-	-
Machinery and Equipment	1,671	1,506	2,317	1,500	1,500	1,500	(1,301)	3,500	3,615	3,731
Other Assets	1,655	2,163	226	1,065	1,065	1,065	(8)	1,500	1,550	1,599
Transport Assets								-	-	-
Zoo, Marine and Non-biological Animals								-	-	-
Total Operational Leases	3,326	3,669	2,543	2,565	2,565	2,565	(1,310)	5,000	5,165	5,330
Discontinued Operations										
Statutory Payments other than Income Taxes										
Total Operational Cost and Other Cost	173,052	201,360	192,309	183,790	200,750	200,750	(119,525)	235,775	241,165	248,865
Disposal of Fixed and Intangible Assets										
Biological Assets								-	-	-
Heritage Assets								-	-	-
Intangible Assets								-	-	-
Investment Property								-	-	-
Living resources								-	-	-
Property, Plant and Equipment			1,021	102	102	102		106	109	113
Total Disposal of fixed and intangible Assets	-	-	1,021	102	102	102	-	106	109	113
Other Losses										
Inventory										
Decrease in net-realisable Value			22					-	-	-
Total Inventory	-	-	22	-	-	-	-	-	-	-
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies								-	-	-
Unauthorised Consumption								-	-	-
Total Apparent Losses	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors										
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoirs								-	-	-
Leakage on Service Connections up to the point of Customer Meter								-	-	-
Leakage on Transmission and Distribution Mains								-	-	-
Total Real Losses	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses								-	-	-
Total Water Losses	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity								-	-	-
Long Service Awards								-	-	-
Medical								-	-	-
Pension Funds								-	-	-
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Biological Assets								-	-	-
Heritage Assets								-	-	-
Interest rate Swaps								-	-	-
Investment Property								-	-	-
Investments								-	-	-
Living resources								-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Foreign Exchange										
Discontinued Operations and Disposals of Non-current Assets										
Contributions to Provisions for landfill sites										
Total Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	2,368,078	2,054,039	2,471,559	1,978,300	2,817,014	2,817,014	(1,079,082)	2,486,478	2,556,877	2,636,962
Surplus/(Deficit)	(196,362)	(193,839)	(268,779)	560,732	(250,237)	(250,237)	3,054,474	(23,634)	23,007	7,928
Transfers and subsidies - capital (monetary allocations)										

Departmental Agencies and Accounts								-	-	-
District Municipalities								-	-	-
Foreign Government and International Organisations								-	-	-
Higher Educational Institutions								-	-	-
Households								-	-	-
National Government	589,684	646,936	676,863	667,748	667,747	667,747	542,774	702,070	752,948	779,114
Non-Profit Institutions								-	-	-
Parent Municipality								-	-	-
Private Enterprises								-	-	-
Provincial Governments								-	-	-
Public Corporations								-	-	-
Total Transfers and subsidies - capital (monetary allocations)	589,684	646,936	676,863	667,748	667,747	667,747	542,774	702,070	752,948	779,114
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts	955	4,358	4,939	4,956	4,956	4,956		5,139	5,309	5,479
District Municipalities								-	-	-
Foreign Government and International Organisations								-	-	-
Higher Educational Institutions								-	-	-
Households								-	-	-
Local Municipalities								-	-	-
National Government								-	-	-
Non-Profit Institutions								-	-	-
Parent Municipality								-	-	-
Private Enterprises								-	-	-
Provincial Governments								-	-	-
Public Corporations								-	-	-
Total Transfers and subsidies - capital (in-kind)	955	4,358	4,939	4,956	4,956	4,956	-	5,139	5,309	5,479
Surplus/(Deficit) after capital transfers and contributions	394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Income Tax										
Continuing Operations								-	-	-
Discontinued Operations								-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Share of Surplus/Deficit attributable to Joint Venture								-	-	-
Share of Surplus/Deficit attributable to Minorities								-	-	-
Surplus/(Deficit) attributable to municipality	394,277	457,456	413,023	1,233,435	422,466	422,466	3,597,247	683,575	781,264	792,520
Share of Surplus/Deficit attributable to Associate								-	-	-
Intercompany/Parent-subsidiary Transactions	23,369	41,612	36,656	9,929	38,232	38,232		19,116	19,747	20,379
Surplus/(Deficit) for the year	417,647	499,268	449,679	1,243,364	460,698	460,698	3,597,247	702,691	801,011	812,899
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	362,255	17,900	17,900	(12,351)	18,787	19,641	20,270
Inventory Consumed (Project Maintenance)	-	-	-	31,296	31,296	31,296	487	32,859	33,943	35,029
Contracted Services	91,271	132,462	114,436	164,687	169,694	169,694	15,129	161,663	167,658	193,663
Operational Costs	-	339	52	513	513	513	(4,184)	-	-	-
Total Repairs and Maintenance Expenditure	91,271	132,820	114,488	548,750	219,403	219,403	(918)	233,308	241,242	248,962
check	-	-	-	-	-	-	-	(532)	(549)	(567)

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This total must agree with the total on SA22, but excluding councillor

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

UC34 Vhembe - Supporting Table SAZ Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Corporate Services	Vote 2 - Office of the Municipal Manager	Vote 3 - Council	Vote 4 - Office of the Mayor	Vote 5 - Office of the Speaker	Vote 6 - Office of the Chief Whip	Vote 7 - Finance	Vote 8 - Technical Services	Vote 9 - Technical service 2	Vote 10 - Planning Development	Vote 11 - Planning Development 2	Vote 12 - Community Services	Vote 13 - Community Services 2	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	569,351	-	-	-	-	-	-	-	569,351
Service charges - Waste Water Management		-	-	-	-	-	-	-	28	-	-	-	-	-	-	-	28
Service charges - Waste Management		-	-	-	-	-	-	-	678	-	-	-	-	-	-	-	678
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	112	436	2,485	-	-	-	-	-	3,033
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	153,943	-	-	-	-	-	-	-	-	153,943
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	32,033	-	-	-	-	-	-	-	-	32,033
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	353	-	-	-	-	-	353
Transfer and subsidies - Operational		583,700	177,276	129,143	20,156	3,708	2,332	118,927	360,115	3,365	131,902	-	172,803	-	-	-	1,703,426
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		583,700	177,276	129,143	20,156	3,708	2,332	304,903	930,284	3,801	134,740	-	172,803	-	-	-	2,462,844
Expenditure																	
Employee related costs		56,920	91,561	935	15,594	681	718	58,496	445,261	3,573	19,098	-	157,284	1,556	-	-	851,676
Remuneration of councillors		-	-	15,779	529	633	523	-	-	-	-	-	-	-	-	-	17,464
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		6,000	14,000	-	-	-	-	-	343,509	12,444	-	-	415	-	-	-	376,368
Debt impairment		-	-	-	-	-	-	358,054	-	-	-	-	-	-	-	-	358,054
Depreciation, amortisation and impairment		53,882	-	-	-	-	-	-	159,973	1,469	-	-	-	-	-	-	215,324
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		95,249	114,281	1,950	3,352	800	-	24,826	123,999	43,243	11,335	-	7,062	206	-	-	426,303
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	5,408	-	-	-	-	-	-	-	5,408
Operational costs		78,458	3,068	2,837	7,026	10	11	13,662	6,252	113,117	6,865	-	4,456	13	-	-	235,775
Disposal of Fixed and Intangible Assets		106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		290,615	222,910	21,501	26,501	2,124	1,252	455,038	1,084,402	173,846	37,298	-	169,217	1,774	-	-	2,486,478
Surplus/(Deficit)		293,085	(45,634)	107,642	(6,346)	1,583	1,080	(150,135)	(154,119)	(170,045)	97,442	-	3,587	(1,774)	-	-	(23,634)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & subsidies		293,085	(45,634)	107,642	(6,346)	1,583	1,080	(150,135)	(154,119)	(170,045)	97,442	-	3,587	(1,774)	-	-	(23,634)

References

1. Departmental columns to be based on municipal organisation structure

DC34 Vhembe - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

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 thousand											
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		(317,383)	0	58,848	0	0	0	58,848	-	-	-
Cash at Bank		448,074	513,353	40,651	825,004	321,912	321,912	681,242	77,962	145,047	199,163
Cash on Hand		(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-
Total Cash and Cash Equivalents		130,688	513,350	99,496	825,001	321,908	321,908	740,087	77,962	145,047	199,163
Short term Investments											
Deposit Taking Institutions		-	-	-	-	-	-	-	114,550	118,331	122,117
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		88,389	106,380	123,641	117,041	117,041	117,041	136,756	117,018	117,018	117,018
Water		1,712,733	1,962,957	2,536,540	3,105,687	3,145,349	3,145,349	2,839,005	2,929,239	3,563,061	4,215,912
Other trade receivables from exchange transactions		49,790	45,831	14,172	16,752	16,118	16,118	45,073	16,181	16,181	16,181
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	-	-	-
Gross: Trade and other receivables from exchange transactions		1,850,912	2,115,168	2,674,353	3,239,481	3,278,508	3,278,508	3,020,833	3,062,438	3,696,260	4,349,111
Less: Impairment for debt											
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Management		-	-	-	-	-	-	-	-	-	-
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		(1,490,232)	(1,789,464)	(2,407,723)	(2,331,657)	(2,681,112)	(2,681,112)	(2,407,723)	(2,481,112)	(2,850,982)	(3,232,688)
Impairment for other trade receivables from exchange transactions		(289,304)	(289,304)	(289,304)	(318,234)	(318,234)	(318,234)	(289,304)	(318,234)	(318,234)	(318,234)
Total Less: Impairment for debt		(1,779,536)	(2,078,768)	(2,697,027)	(2,649,892)	(2,999,346)	(2,999,346)	(2,697,027)	(2,799,346)	(3,169,216)	(3,550,922)
Total net Trade and other receivables from Exchange Transactions		71,376	36,400	(22,673)	589,589	279,162	279,162	323,807	263,092	527,044	798,189
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties		-	-	-	-	-	-	-	-	-	-
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties		-	-	-	-	-	-	-	-	-	-
Residential Properties		-	-	-	34,233	34,233	34,233	-	34,233	34,233	34,233
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		-	-	-	34,233	34,233	34,233	-	34,233	34,233	34,233
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
Net Property rates		-	-	-	34,233	34,233	34,233	-	34,233	34,233	34,233
Other receivables from non-exchange transactions		28	48	30,097	53	53	53	(1,023)	53	53	53
Less: Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		28	48	30,097	53	53	53	(1,023)	53	53	53
Total net Receivables from non-exchange transactions		28	48	30,097	34,286	34,286	34,286	(1,023)	34,286	34,286	34,286
Current Portion of Non-current Receivables											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		3,246	4,946	1,949	5,441	5,441	5,441	29,449	5,441	5,441	5,441
Finished Goods		0	0	0	-	-	-	0	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Materials and Supplies		23,511	23,897	29,648	26,287	26,287	26,287	37,199	26,287	26,287	26,287
Water		123,317	174,782	880	178,041	178,041	178,041	9,761	143,690	108,206	71,586
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		150,074	203,625	32,478	209,769	209,769	209,769	76,409	175,418	139,933	103,313
VAT Receivable											
Input Tax Capital		155,164	248,370	348,408	180,854	180,854	180,854	425,929	759,284	759,284	759,284
Input Tax General		504,272	606,637	717,004	806,168	806,168	806,168	767,902	462,663	462,663	462,663
VAT Control (Receivable)		(57,365)	(730,681)	(361,224)	(778,828)	(778,828)	(778,828)	(586,943)	(803,749)	(803,749)	(803,749)
Total VAT Receivable		602,072	124,325	704,188	208,194	208,194	208,194	606,888	418,197	418,197	418,197
Other current assets											
Construction Contracts and Receivables		0	0	0	-	-	-	0	-	-	-
Control, Clearing and Interface Accounts		5,182	1,501	1,525	4,911	4,911	4,911	(0)	4,911	4,911	4,911
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current assets		5,182	1,501	1,525	4,911	4,911	4,911	(0)	4,911	4,911	4,911
Total Current Assets		959,420	879,249	845,111	1,871,750	1,058,230	1,058,230	1,746,167	973,866	1,269,418	1,558,060
Non-current Assets											
Investments											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	69,076	71,355	73,639
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	69,076	71,355	73,639

Investment Property										
Investment Property at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Investment Property	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation	4,362,103	4,838,590	5,285,911	5,563,885	5,542,892	5,542,892	5,306,889	5,686,967	5,924,903	6,171,611
Leases recognised as Property, Plant and Equipment	0	-	-	-	-	-	(293)	-	-	-
Less: Accumulated Depreciation	(1,345,668)	(1,365,970)	(1,539,309)	(1,672,328)	(1,694,490)	(1,694,490)	(1,639,662)	(1,701,676)	(1,906,770)	(2,118,427)
Less: Accumulated Impairment	(30,865)	(38,822)	(108,775)	(56,683)	(56,683)	(56,683)	(107,789)	(57,201)	(72,176)	(87,631)
Total Property, Plant and Equipment	2,985,370	3,433,799	3,637,828	3,834,874	3,791,718	3,791,718	3,559,144	3,928,091	3,945,957	3,965,554
Construction Work-in-progress										
Acquisitions	690,355	655,431	623,461	539,297	556,770	556,770	462,018	456,627	552,269	571,316
Opening Balance	2,468,050	3,151,990	3,225,163	3,551,221	3,551,221	3,551,221	3,501,779	3,551,221	4,007,848	4,560,117
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	(3,195)	(582,258)	(346,845)	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	(2,723)	(2,723)	(2,995)	(2,995)	(2,995)	(2,723)	(2,995)	(2,995)	(2,995)
Total Construction Work-in-progress	3,155,210	3,222,440	3,499,056	4,087,522	4,104,995	4,104,995	3,961,074	4,004,853	4,557,122	5,128,438
Biological Assets										
Biological Assets at Cost / Fair Value	20,659	13,623	13,623	22,136	22,897	22,897	15,328	-	-	-
Less: Accumulated Depreciation	(14,204)	(8,330)	(9,803)	(11,563)	(11,563)	(11,563)	(11,233)	-	-	-
Less: Accumulated Impairment	-	-	-	(160)	(160)	(160)	-	-	-	-
Total Biological Assets	6,455	5,292	3,820	10,414	11,174	11,174	4,094	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets										
Heritage Assets at Cost / Revaluation	-	-	-	-	-	-	-	17,485	17,485	17,485
Less: Accumulated Amortisation	-	-	-	-	-	-	-	(11,642)	(13,940)	(16,312)
Less: Accumulated Impairment	-	-	-	-	-	-	-	(166)	(337)	(514)
Total Intangible Assets	-	-	-	-	-	-	-	5,677	3,207	659
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	(0)	(0)	(0)	-	-	-	(0)	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	(0)	(0)	(0)	-	-	-	(0)	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	6,147,035	6,661,531	7,140,704	7,932,810	7,907,888	7,907,888	7,524,313	8,007,696	8,577,641	9,168,289
TOTAL ASSETS	7,106,455	7,540,761	7,965,615	9,804,559	8,965,118	8,965,118	9,270,480	8,981,562	9,847,059	10,726,349
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	2,086	2,086	2,086	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	0	0	0	-	-	-	(0)	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	2,086	2,086	2,086	-	-	-	(0)	-	-	-
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	10,978	10,361	10,733	11,398	11,398	(11,398)	(10,733)	11,398	11,398	11,398
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	-	-	-	-	-	-	-	-	-	-
Sewer	558	558	-	614	614	(614)	-	614	614	614
Street Closure	-	-	-	-	-	-	-	-	-	-

Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	4,409	4,409	4,409	4,850	4,850	(4,850)	(4,409)	4,850	4,850	4,850
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	15,946	15,329	15,142	16,862	16,862	(16,862)	(15,142)	16,862	16,862	16,862
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Advance Payments	11,827	21,650	16,322	23,815	23,815	(23,815)	(24,290)	23,815	23,815	23,815
Affiliates, Related Parties and Associated Companies	32	32	-	35	35	(35)	-	35	35	35
Agency Fees Payable	9,882	(0)	(0)	(0)	(0)	0	0	(0)	(0)	(0)
Auditor-General of South Africa	-	-	17	-	-	-	(17)	-	-	-
Bonus	14,387	16,002	16,633	16,503	16,503	(16,503)	(16,633)	16,503	16,503	16,503
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	(203)	1,082	4,138	(396,568)	(398,837)	398,837	(3,331)	(398,999)	(388,926)	(378,531)
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	(1,058)	(1,058)	(1,058)	(1,164)	(1,164)	1,164	1,058	(1,164)	(1,164)	(1,164)
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	121,227	228,873	354,224	560,802	563,901	(563,901)	(188,224)	389,379	481,007	575,477
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	247,388	209,866	220,696	266,200	266,200	(266,200)	(198,796)	266,200	266,200	266,200
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	24,654	27,671	26,750	30,438	30,438	(30,438)	(30,301)	30,438	30,438	30,438
Water Inventory Bulk Purchases	193,847	46,400	34,800	51,041	51,041	(51,041)	(63,185)	51,041	51,041	51,041
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	621,981	549,518	672,522	551,101	551,932	(551,932)	(523,720)	377,248	478,948	583,813
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent										
Capital	(77,909)	(616,909)	(1,186,736)	-	-	-	1,645,207	(0)	-	-
Operational	119,325	676,289	1,188,356	-	-	-	(1,608,305)	-	-	0
Total Transfers and Subsidies Unspent	41,416	59,380	1,660	-	-	-	36,902	(0)	-	0
VAT Payables Output Tax Accrual	348,520	382,726	460,950	555,369	555,369	(555,369)	(495,250)	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(0)	(0)	(80,642)	-	-	-	80,642	-	-	-
Total Trade and Other Payable Non-exchange Transactions	389,937	442,106	381,968	555,369	555,369	(555,369)	(377,706)	(0)	-	0
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	91	91	91	100	100	(100)	(91)	100	100	100
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	68,020	73,542	78,264	80,896	80,896	(80,896)	(78,264)	91,530	91,530	91,530
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	10,156	9,667	3,025	10,634	10,634	(10,634)	(3,025)	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	78,267	83,300	81,380	91,631	91,631	(91,631)	(81,380)	91,631	91,631	91,631
VAT Payable										
VAT Payable: Output Tax	-	-	-	-	-	-	-	94,317	94,317	94,317
VAT Payable: VAT Control	-	-	-	-	-	-	-	-	-	-
Total VAT Payable	-	-	-	-	-	-	-	94,317	94,317	94,317
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	1,108,217	1,092,340	1,153,098	1,214,962	1,215,793	(1,215,793)	(997,948)	580,057	681,758	786,622
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	7,909	-	-	-	(7,909)	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	-	-	7,909	-	-	-	(7,909)	-	-	-
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-

Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	7,909	-	-	-	(7,909)	-	-	-
TOTAL LIABILITIES	1,108,217	1,092,340	1,161,007	1,214,962	1,215,793	(1,215,793)	(1,005,857)	580,057	681,758	786,622
CHANGES IN NET ASSETS	5,998,239	6,448,440	6,824,808	8,589,597	7,750,324	10,181,911	10,276,337	8,401,506	9,165,302	9,939,727
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	136,423	-	-	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	5,490,922	6,032,796	6,448,440	7,366,090	7,366,090	(7,366,090)	(6,825,540)	7,851,597	8,522,116	9,289,702
Transfers to/from operating revenue and expenditure	370,914	415,644	369,962	1,223,507	384,234	(384,234)	(1,053,338)	664,459	761,517	772,142
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5,998,258	6,448,440	6,818,403	8,589,597	7,750,324	(7,750,324)	(7,878,878)	8,516,056	9,283,632	10,061,844

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

DC34 Vhembe - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand												
Service delivery and infrastructure	To improve access to water			2,550,190	3,365,094	2,640,781	2,070,907	1,995,327	1,995,327	1,943,900	2,060,988	2,025,330
Local economic development	To createenabling local economic			78,979	91,341	83,165	62,013	67,427	67,427	64,427	77,427	107,427
Public participation and good	To promote culture of			1,928	2,230	2,030	832,986	908,770	908,770	903,770	920,770	908,770
Institutional development and	Skills Training, IT Network and			22,077	25,532	23,247	245,829	267,956	267,956	257,956	278,956	397,956

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

DC34 Vhembe - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
R thousand				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
Service delivery and infrastructure development	To improve access to water services through provision, operation and maintenance of socio-economic water			2,288,463	2,067,535	1,891,261	1,113,174	1,371,191	1,371,191	1,512,423	1,379,822	1,534,907	
Local economic development	To createenabling local economic environment through infrastructure LED growth and development that attract investment, generate			78,979	91,341	95,817	33,724	55,724	55,724	52,724	45,724	50,724	
Public participation and good governance	To promote culture of accountability, participatory, responsiveness, transparency and clean governance			1,928	2,230	2,339	171,014	191,014	191,014	151,014	161,014	181,014	
Institutional development and Transformation	Skills Training, IT Network and Equipment functionality, Employee attractions and retention. Performance Management			22,077	25,532	26,783	670,317	970,317	970,317	770,317	970,317	870,317	
Allocations to other priorities													
Total Expenditure				1	2,391,447	2,186,638	2,016,200	1,988,229	2,588,246	2,588,246	2,486,478	2,556,877	2,636,962

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

DC34 Vhembe - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
To improve access to water services through provision, operation and maintenance of socio-economic water	To improve access to water services through provision, operation and maintenance of socio-economic water		3	602,122	573,322	632,680	723,060	723,300	723,300	743,821	729,560	749,381
					-	-						
To createenabling local economic environment through infrastructure LED growth and development that attract investment, generate	To createenabling local economic environment through infrastructure LED growth and development that attract investment, generate			78,979	91,341	95,817	15,234	15,234	15,234	19,234	14,234	18,234
				-	-	-						
To promote culture of accountability, participatory, responsiveness, transparency and clean governance	To promote culture of accountability, participatory, responsiveness, transparency and clean governance			1,928	2,230	2,339	5,207	5,207	5,207	6,207	5,207	5,207
				-	-	-						
Skills Training, IT Network and Equipment functionality, Employee attractions and retention. Performance Management	Skills Training, IT Network and Equipment functionality, Employee attractions and retention. Performance Management			22,077	26,006	26,783	43,202	43,202	43,202	53,202	41,202	45,202
Allocations to other priorities												
Total Capital Expenditure			1	705,106	692,899	757,619	786,704	786,944	786,944	822,465	790,204	818,025

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. IUDF code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

DC34 Vhembe - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
1. Services delivery and infrastructure development	Percentage									
To ensure the provision of services to communities		90.0%	100.0%	95.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure total functionality of VDM water service sustainable access to water services.		80.0%	100.0%	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To improve access to sanitation services through	Percentage									
		90.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		90.0%	100.0%	95.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2. Local Economic development	Percentage									
To ensure total functionality of VDM water service		90.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3. Spatial planning and environment management		90.0%	100.0%	95.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To ensure efficient, affordable, economic and	Percentage				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		80.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		80.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
4. Good governance and public participation.	Percentage									
To improve access to sanitation services through		80.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
5. Organizational Development and Transformation		80.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
To create an outcome-driven culture that elevates	Percentage									
		80.0%	100.0%	80.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		80.0%	100.0%	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6. Financial viability	Percentage									
To ensure sound financial management of		80.0%	100.0%	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 1 - (name)		80.0%	100.0%	90.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC34 Vhembe - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
2. Local Economic development										
Entity 3 - (name of entity)										
2. Local Economic development										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC34 Vhembe - 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	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	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	0.9	0.8	0.7	1.5	0.9	(0.9)	(1.7)	1.9	2.0	2.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	0.9	0.8	0.7	1.5	0.9	(0.9)	(1.7)	1.9	2.0	2.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.5	0.1	1.2	0.5	(0.5)	(1.1)	0.6	1.0	1.3
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	2.4%	23.2%	13.5%	25.0%	25.1%	25.1%	85.1%	14.0%	14.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		2.4%	23.2%	13.5%	25.0%	25.1%	25.1%	85.1%	14.0%	14.0%	14.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.6%	17.6%	34.8%	17.8%	17.6%	17.6%	34.5%	25.5%	23.0%	21.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		40.7%	94.7%	51.8%	66.8%	171.5%	-171.5%	-162.7%	483.9%	330.2%	293.1%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)	65%	0	0	0	0					
	Total Cost of Losses (Rand '000)	580967851	854911119	145123							
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	854,911	#####	#####							
Employee costs	Employee costs/(Total Revenue - capital	32.5%	41.9%	36.2%	31.9%	31.5%	31.5%	-27.8%	34.6%	34.4%	34.6%
Remuneration	Total remuneration/(Total Revenue - capital	33.0%	42.1%	36.8%	32.4%	32.0%	32.0%	44.0%	35.3%	35.1%	35.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.2%	7.1%	5.2%	21.6%	8.5%	8.5%	11.8%	9.5%	9.4%	9.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.0%	9.4%	11.9%	7.3%	8.1%	8.1%	-5.8%	8.7%	8.6%	8.7%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating	45.9	47.1	47.8	78.9	79.8	79.8	35.8	43.4	44.1	45.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	100.7%	115.8%	150.2%	59.2%	58.2%	58.2%	298.6%	109.6%	100.4%	91.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

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	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	66,865	97,696	115,359	118,956	116,197	116,197	(471,811)	120,395	37,704	38,911	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-

DC34 Vhembe - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Census / Mid-year estimates	1,393	1,393	1,393	1,653	1,653	1,653	1,653	1,653	1,653	1,653
Females aged 5 - 14		Census / Mid-year estimates	157	157	157	171	171	171	171	171	171	171
Males aged 5 - 14		Census / Mid-year estimates	164	164	164	171	171	171	171	171	171	171
Females aged 15 - 34		Census / Mid-year estimates	247	247	247	275	275	275	275	275	275	275
Males aged 15 - 34		Census / Mid-year estimates	242	242	242	271	271	271	271	271	271	271
Unemployment		Census / Mid-year estimates	186	186	186	186	195	204	213	213	213	213
Monthly household income (no. of households)												
No income	1, 12											
R1 - R1 600		Census / Mid-year estimates	1,126,449	1,126,449	1,126,449	1,126,449	1,126,449	1,126,449	1,126,449	1,126,449	1,126,449	1,126,449
R1 601 - R3 200		Census / Mid-year estimates	35,421	35,421	35,421	35,421	35,421	35,421	35,421	35,421	35,421	35,421
R3 201 - R6 400		Census / Mid-year estimates	57,903	57,903	57,903	57,903	57,903	57,903	57,903	57,903	57,903	57,903
R6 401 - R12 800		Census / Mid-year estimates	47,325	47,325	47,325	47,325	47,325	47,325	47,325	47,325	47,325	47,325
R12 801 - R25 600		Census / Mid-year estimates	17,269	17,269	17,269	17,269	17,269	17,269	17,269	17,269	17,269	17,269
R25 601 - R51 200		Census / Mid-year estimates	3,468	3,468	3,468	3,468	3,468	3,468	3,468	3,468	3,468	3,468
R52 201 - R102 400		Census / Mid-year estimates	631	631	631	631	631	631	631	631	631	631
R102 401 - R204 800		Census / Mid-year estimates	504	504	504	504	504	504	504	504	504	504
R204 801 - R409 600		Census / Mid-year estimates	458	458	458	458	458	458	458	458	458	458
R409 601 - R819 200		Census / Mid-year estimates	49,164	49,164	49,164	49,164	49,164	49,164	49,164	49,164	49,164	49,164
> R819 200		Census / Mid-year estimates	14,033	14,033	14,033	14,033	14,033	14,033	14,033	14,033	14,033	14,033
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area		Census / Mid-year estimates	1,393,033	1,393,033	1,393,033	437	437	437	437	437	437	437
Number of poor people in municipal area		Census / Mid-year estimates	540,474	540,474	540,474	540	567	593	620	620	620	620
Number of households in municipal area		Census / Mid-year estimates	335,270	335,270	335,270	335	352	368	385	385	385	385
Number of poor households in municipal area		Census / Mid-year estimates			382,358	382	401	420	439	439	439	439
Definition of poor household (R per month)												
Housing statistics												
Formal	3	Census / Mid-year estimates	366,329	366,329	366,329	410,521	410,521	410,521	410,521	410,521	410,521	410,521
Informal		Census / Mid-year estimates	10,844	10,844	10,844	6,967	6,967	6,967	6,967	6,967	6,967	6,967
Total number of households			377,173	377,173	377,173	417,488	417,488	417,488	417,488	417,488	417,488	417,488
Dwellings provided by municipality	4	Census / Mid-year estimates	759	759	759	801	840	879	919	919	919	919
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			759	759	759	801	840	879	919	919	919	919
Economic												
Inflation/inflation outlook (CPIX)	6					4.4%	4.5%	4.8%	4.8%	3.4%	3.3%	3.2%
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases						4.4%	4.5%	4.8%	4.8%	4.6%	4.6%	3.2%
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors						7.0%	7.0%	7.0%	7.0%	3.4%	3.3%	3.2%
Revenue from agency services										7.0%	7.0%	7.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	186,809	186,809	186,809	117,284	117,284	117,284	117,753	121,639	125,531
		Piped water inside yard (but not in dwelling)	341,682	341,682	341,682	125,111	125,112	125,112	125,612	129,758	133,910
8		Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
10		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	528,491	528,491	528,491	242,395	242,396	242,396	243,366	251,397	259,441
9		Using public tap (< min.service level)	453,382	453,382	453,382	76,013	79,738	79,738	80,057	82,698	85,345
10		Other water supply (< min.service level)	–	–	–	63,950	67,084	67,084	67,352	69,574	71,801
		No water supply	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	453,382	453,382	453,382	139,963	146,821	146,821	147,408	152,273	157,146
		Total number of households	981,873	981,873	981,873	382,358	389,217	389,217	390,774	403,670	416,587
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	76,229	76,229	76,229	61,071	61,071	61,071	61,315	63,339	65,366
		Flush toilet (with septic tank)	10,979	10,979	10,979	10,476	10,476	10,476	10,518	10,865	11,213
		Chemical toilet	4,533	4,533	4,533	4,325	4,325	4,325	4,342	4,486	4,629
		Pit toilet (ventilated)	130,610	130,610	130,610	274,790	274,790	274,790	275,889	284,994	294,113
		Other toilet provisions (> min.service level)	8,139	8,139	8,139	8,529	8,529	8,529	8,563	8,846	9,129
		<i>Minimum Service Level and Above sub-total</i>	230,489	230,489	230,489	359,191	359,191	359,191	360,628	372,528	384,449
		Bucket toilet	389	389	389	389	389	389	391	403	416
		Other toilet provisions (< min.service level)	182,041	182,041	182,041	22,778	22,778	22,778	22,869	23,624	24,380
		No toilet provisions	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	182,430	182,430	182,430	23,167	23,167	23,167	23,260	24,027	24,796
		Total number of households	412,919	412,919	412,919	382,358	382,358	382,358	383,887	396,556	409,246
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–	–
Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	186,809	186,809	186,809	117,284	117,284	117,284	117,753	121,639	125,531
		Piped water inside yard (but not in dwelling)	341,682	341,682	341,682	125,111	125,112	125,112	125,612	129,758	133,910
8		Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
10		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		<i>Minimum Service Level and Above sub-total</i>	528,491	528,491	528,491	242,395	242,396	242,396	243,366	251,397	259,441
9		Using public tap (< min.service level)	453,382	453,382	453,382	76,013	79,738	79,738	80,057	82,698	85,345
10		Other water supply (< min.service level)	–	–	–	63,950	67,084	67,084	67,352	69,574	71,801
		No water supply	–	–	–	–	–	–	–	–	–

<i>Below Minimum Service Level sub-total</i>	453,382	453,382	453,382	139,963	146,821	146,821	147,408	152,273	157,146
Total number of households	981,873	981,873	981,873	382,358	389,217	389,217	390,774	403,670	416,587
<u>Sanitation/sewerage:</u>									
Flush toilet (connected to sewerage)	76,229	76,229	76,229	61,071	61,071	61,071	61,315	63,339	65,366
Flush toilet (with septic tank)	10,979	10,979	10,979	10,476	10,476	10,476	10,518	10,865	11,213
Chemical toilet	4,533	4,533	4,533	4,325	4,325	4,325	4,342	4,486	4,629
Pit toilet (ventilated)	130,610	130,610	130,610	274,790	274,790	274,790	275,889	284,994	294,113
Other toilet provisions (> min.service level)	8,139	8,139	8,139	8,529	8,529	8,529	8,563	8,846	9,129
<i>Minimum Service Level and Above sub-total</i>	230,489	230,489	230,489	359,191	359,191	359,191	360,628	372,528	384,449
Bucket toilet	389	389	389	389	389	389	391	403	416
Other toilet provisions (< min.service level)	182,041	182,041	182,041	22,778	22,778	22,778	22,869	23,624	24,380
No toilet provisions									
<i>Below Minimum Service Level sub-total</i>	182,430	182,430	182,430	23,167	23,167	23,167	23,260	24,027	24,796
Total number of households	412,919	412,919	412,919	382,358	382,358	382,358	383,887	396,556	409,246
<u>Energy:</u>									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>									
Removed at least once a week									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-	-	-	-

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

2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-	-	-	-	-	-	-
-	-	11,836,620	11,836,620	11,836,620	11,836,620	13,186,453	13,582,047	13,989,508
19,615	20,615	22,615	22,615	22,615	22,615	23,384	24,156	24,929

		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>									
List type of FBS service		households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

DC34 Vhembe Supporting Table SA10 Funding measurement

References

15. Subject to figures provided in Schedule

DC34 Vhembe - Supporting Table SA11 Property rates 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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		0	0	0	0	0	0	0	0	0
Financial year valuation used		0	0	0	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	0	0	0	0	0	0	0	0	0
Municipal/assistant valuer appointed? (Y/N)		0	0	0	0	0	0	0	0	0
Municipal partnership s38 used? (Y/N)		0	0	0	0	0	0	0	0	0
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		0	0	0	0	0	0	0	0	0
Implementation time of new valuation roll (mths)		0	0	0	0	0	0	0	0	0
No. of properties	5	0	0	0	0	0	0	0	0	0
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		0	0	0	0	0	0	0	0	0
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		0	0	0	0	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)		0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC34 Vhembe - Supporting Table SA12a Property rates by category (current year)

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

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

DC34 Vhembe - Supporting Table SA12b Property rates by category (budget year)

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

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC34 Vhembe - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)		A) Private dwelling(conventional	0	0	0	0	0	0	0
Service point - vacant land (Rands/month)		i)For the first 6kl or	0	0	0	0	0	0	0
Water usage - flat rate tariff (c/kl)		ii) For consumption in excess	0	0	0	0	0	0	0
Water usage - life line tariff		iii) Above 30kl(30kl and	0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		Basic Charge for Private	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)		(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste management tariffs									
Domestic									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/fixed fee			0	0	0	0	0	0	0
80l bin - once a week			0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0

DC34 Vhembe - Supporting Table SA13b Service Tariffs by category - explanatory

Description	####	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
Water tariffs									
<i>Water tariffs</i>		A) Private dwelling(conventional							
A) Private dwelling(conventional meter)		i)For the first 6kl or	7	8	8	9	9	10	10
		ii) For consumption in excess	10	10	11	12	12	13	13
		iii) Above 30kl(30kl and	11	11	12	13	13	14	15
		Basic Charge for Private	30	31	33	36	37	39	41
B)Private dwelling (Prepaid meter (per kl))		C) Basic charge	10	10	11	12	12	13	13
		D) Water tag (Lost or	251	264	277	304	308	327	348
A) Business(conventional meter)		i) All businesses and				-	-	-	-
		lodges,mortuaries,surgeries				-			
		businesses and car washes	24	25	27	29	30	31	33
		ii)				-			
		hospitals,parks,health	22	23	24	26			
		Basic charge for Business	61	64	67	74	27	28	30
A) Indigent family		ii) For consumption in excess	9	10	10	11	1,482	1,575	1,673
		iii)Above 30kl(30kl and	11	12	12	13	5,631	5,985	6,356
Waste water tariffs									
<i>Sewerge</i>		A) PRIVATE DWELLING BOTH							
		(i) Connection	912	960	1,007	1,106	1,121	1,191	1,265
		(ii) Basic Charge	76	80	84	92	93	99	105
		B) ALL BUSINESSES				-			
		(i) Connection	1,520	1,600	1,679	1,844	1,868	1,986	2,109
		(II)Basic Charge	152	160	168	184	187	199	
		C) Dumping of raw sludge				-			
		i) Less than 5 000 litres	2,685	2,827	2,966	3,257	3,301	3,508	3,726
		ii) Between 5 000 - 10 000 litres	5,370	5,654	5,932	6,515	6,601	7,017	7,452
		iii) Between 10 000 - 15 000	6,041	6,361	6,673	7,329	7,426	7,894	8,383

	iv) Above 15 000 litres	6,712	7,068	7,414	8,143	8,251	8,771	9,315
	D) Honey Sucker Services 10					1,167	1,241	1,318
	(fill in structure)							
	(fill in structure)							
	(fill in structure)							
	(fill in structure)							
	(fill in structure)							
Electricity tariffs								
<i>[Insert blocks as applicable]</i>	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							
	(fill in thresholds)							

DC34 Vhembe - Supporting Table SA14 Household bills

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	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

References

- 1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
- 2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
- 3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DL34 vhembe - Supporting Table SA13 investment particulars by type

Investment type	###	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										
Investments										
Bank Repurchase Agreements										
Short term investments										
Long term investments										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bank Repurchase Agreements										
Bankers Acceptance Certificate										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Bankers Acceptance Certificate										
Deposit Taking Institutions										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions										
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Derivative Financial Assets										
Guaranteed Endowment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Guaranteed Endowment Policies (Sinking)										
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Interest Rate Swaps										
Listed/Unlisted Bonds and Stocks										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Listed/Unlisted Bonds and Stocks										
Municipal Bonds										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Municipal Bonds										
National Government Securities										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total National Government Securities										
Negotiable Certificate of Deposits										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Negotiable Certificate of Deposits										
Unamortised Debt Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Debt Expense										
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Preference Share Expense										
Total Investments										

DC34 Vhembe - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	## 1	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality										183,626				183,626
														-
														-
														-
														-
Municipality sub-total										183,626		-	-	183,626
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									183,626		-	-	183,626

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

DCM Monthly - Supporting Table S4.17: Borrowings

Borrowing - Categorized by type	R	2023/24	2024/25	2025/26	Current Year 2023/24		2025/26 Medium Term Revenue & Expenditure Framework			
		Revised Estimate	Revised Estimate	Revised Estimate	Original Budget	Adjusted Budget	Estimate Year 2025/26	Estimate Year 2026/27	Estimate Year 2027/28	Estimate Year 2028/29
Borrowings										
Reserve and Budget Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Reserve and Budget Loans		-	-	-	-	-	-	-	-	-
Reserve Acquisition Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Reserve Acquisition Certificate		-	-	-	-	-	-	-	-	-
Contingency Loan										
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent/ subsidiary Transactions		-	-	-	-	-	-	-	-	-
Local Government Debt										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Local Government Debt		-	-	-	-	-	-	-	-	-
Reserve/Budget Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Reserve/Budget Bonds		-	-	-	-	-	-	-	-	-
Non-Reserve/Budget Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Non-Reserve/Budget Loans		-	-	-	-	-	-	-	-	-
Non-Reserve/Budget Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Non-Reserve/Budget Bonds		-	-	-	-	-	-	-	-	-
Securities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swap										
Total Borrowings		-	-	-	-	-	-	-	-	-

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-curve)

0 0 0 0 1 0 0 0

4380000 5394200
18419120 124187600
85645280 44520111
87614620 78271261
9518411
227178210 17811816
16020210 14020210
1280000 1894200
2804201
1012420 100000

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		1,745,696	1,981,298	2,044,184	1,612,617	1,613,748	2,058,047	1,703,426	1,797,683	1,839,223
Expanded Public Works Programme Integrated Grant		4,754	6,394	5,114	3,557	3,557	3,557	3,365	–	–
Infrastructure Skills Development Grant		–	3,500	4,800	4,800	4,800	4,782	5,255	5,500	5,000
Local Government Financial Management Grant		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,100	3,100
Municipal Infrastructure Grant		458,730	579,773	553,504	30,817	30,817	476,214	31,228	34,874	36,063
Rural Road Asset Management Systems Grant		2,407	2,845	3,143	2,587	3,718	2,638	2,745	2,855	2,944
Water Services Infrastructure Grant		–	–	–	–	0	–	–	–	–
Equitable Share		1,276,805	1,385,786	1,474,623	1,567,856	1,567,856	1,567,856	1,657,833	1,751,354	1,792,116
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	1,745,696	1,981,298	2,044,184	1,612,617	1,613,748	2,058,047	1,703,426	1,797,683	1,839,223
<u>Capital Transfers and Grants</u>										
National Government:		194,513	97,000	98,605	667,748	667,747	82,217	702,070	752,948	779,114
Municipal Infrastructure Grant		134,513	–	–	585,531	585,531	–	593,333	663,074	685,205
Water Services Infrastructure Grant		60,000	97,000	98,605	82,217	82,217	82,217	108,737	89,874	93,909
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	4,956	4,956	–	5,139	5,309	5,479
Banking SETA		–	–	–	4,956	4,956	–	5,139	5,309	5,479
Total Capital Transfers and Grants	5	194,513	97,000	98,605	672,703	672,703	82,217	707,209	758,257	784,592
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	1,940,209	2,078,298	2,142,789	2,285,321	2,286,451	2,140,264	2,410,635	2,555,940	2,623,816

DC34 Vhembe - Supporting Table SA19 Expenditure on transfers and grant programme

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		1,902,058	1,424,104	1,532,077	1,612,617	1,613,748	1,638,138	1,703,426	1,797,683	1,839,223
Expanded Public Works Programme Integrated Grant		4,524	6,394	5,114	3,557	3,557	2,856	3,365	–	–
Infrastructure Skills Development Grant		–	2,803	4,800	4,800	4,800	1,367	5,255	5,500	5,000
Local Government Financial Management Grant		3,000	3,000	2,419	3,000	3,000	1,208	3,000	3,100	3,100
Municipal Infrastructure Grant		569,725	23,276	27,710	30,817	30,817	62,825	31,228	34,874	36,063
Rural Road Asset Management Systems Grant		2,407	2,845	2,063	2,587	3,718	2,025	2,745	2,855	2,944
Water Services Infrastructure Grant		45,596	–	15,348	–	0	0	–	–	–
Equitable Share		1,276,805	1,385,786	1,474,623	1,567,856	1,567,856	1,567,856	1,657,833	1,751,354	1,792,116
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		1,902,058	1,424,104	1,532,077	1,612,617	1,613,748	1,638,138	1,703,426	1,797,683	1,839,223
Capital expenditure of Transfers and Grants										
National Government:		–	636,000	662,540	667,748	667,747	542,774	702,070	752,948	779,114
Infrastructure Skills Development Grant		–	697	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	522,895	579,283	585,531	585,531	452,898	593,333	663,074	685,205
Regional Bulk Infrastructure Grant		–	–	(0)	–	–	–	–	–	–
Water Services Infrastructure Grant		–	112,408	83,257	82,217	82,217	89,876	108,737	89,874	93,909
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	4,956	4,956	–	5,139	5,309	5,479
Banking SETA		–	–	–	4,956	4,956	–	5,139	5,309	5,479
Total capital expenditure of Transfers and Grants		–	636,000	662,540	672,703	672,703	542,774	707,209	758,257	784,592
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,902,058	2,060,104	2,194,617	2,285,321	2,286,451	2,180,912	2,410,635	2,555,940	2,623,816

DC34 Vhembe - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		275,802	119,325	676,289	–	–	–	–	–	–
Current year receipts		1,745,696	1,981,298	2,044,184	1,612,617	1,613,748	1,613,748	1,703,426	1,797,683	1,839,223
Repayment of grants		115	230	–	–	–	–	–	–	–
Conditions met - transferred to revenue		1,902,058	1,424,104	1,532,077	1,612,617	1,613,748	1,613,748	1,703,426	1,797,683	1,839,223
Conditions still to be met - transferred to liabilities		119,325	676,289	1,188,396	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		1,902,058	1,424,104	1,532,077	1,612,617	1,613,748	1,613,748	1,703,426	1,797,683	1,839,223
Total operating transfers and grants - CTBM	2	119,325	676,289	1,188,396	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(262,840)	(77,909)	(616,909)	–	–	–	–	–	–
Current year receipts		194,513	97,000	98,605	667,748	667,747	667,747	702,070	752,948	779,114
Repayment of grants		9,582	–	5,892	–	–	–	–	–	–
Conditions met - transferred to revenue		–	636,000	662,540	667,748	667,747	667,747	702,070	752,948	779,114
Conditions still to be met - transferred to liabilities		(77,909)	(616,909)	(1,186,736)	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	4,956	4,956	4,956	5,139	5,309	5,479
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	4,956	4,956	4,956	5,139	5,309	5,479
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	636,000	662,540	672,703	672,703	672,703	707,209	758,257	784,592
Total capital transfers and grants - CTBM	2	(77,909)	(616,909)	(1,186,736)	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		1,902,058	2,060,104	2,194,617	2,285,321	2,286,451	2,286,451	2,410,635	2,555,940	2,623,816
TOTAL TRANSFERS AND GRANTS - CTBM		41,416	59,380	1,660	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

DC34 Vhembe - Supporting Table SA21 Transfers and grants made by the municipality

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
R thousand											
Monetary Transfers to other municipalities											
District Municipalities	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
Departmental Agencies and Accounts	3										
Provincial Government											
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
Foreign Government and International Organisations											
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises											
Public Corporations											
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
Households											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other municipalities											
District Municipalities	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts	3										
Provincial Government											
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Foreign Government and International Organisations	4										
Higher Educational Institutions											
Non-Profit Institutions											
Private Enterprises											
Public Corporations											
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Households	5										
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for F&S provided)

4. Insert description of each other organisation (e.g. charity)

5. Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC34 Vhembe - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		###	2022/23	2023/24
R thousand			Audited Outcome	Audited Outcome
		1	A	B
Councillors (Political Office Bearers plus Other)				
Allowances and Service Related Benefits				
Basic Salary			11,039	10,968
Cell phone Allowance			857	1,068
Housing Allowance			-	-
In-kind Benefits			-	-
Market Related Non-pensionable Allowance			-	-
Motor Vehicle Allowance			-	-
Office-bearer Allowance			-	-
Out of pocket Expenses			-	-
Travelling Allowance			2,798	4,065
Use of Personal Facilities			-	-
Total Allowances and Service Related Benefits			14,694	16,100
Social Contributions				
Medial Aid Benefits			-	-
Pension Fund Contributions			-	-
Total Social Contributions			-	-
Total Councillors			14,694	16,100
% increase		4		9.6%
Senior Managers of the Municipality		2		
Salaries and Allowances				
Basic Salary			4,163	4,228
Bonuses			274	264
Allowance				
Accommodation, Travel and Incidental		3	6	8
Cellular and Telephone		3	46	54
Housing Benefits		3	187	-
Non-pensionable			-	-
Travel or Motor Vehicle		3	1,230	1,477
Voluntary Work			-	-
Total Allowance			1,469	1,539
Service Related Benefits				
Acting		3	81	-
Bonus		3	-	-
Danger Allowance		3	-	-
Entertainment		3	-	-
Fire Brigade			-	-
In-kind Benefits		3	-	-
Leave Pay		3	109	38
Lifeguard/Duty Squads			-	-
Long Service Award			-	-
Overtime			-	-
Scarcity		3	-	-
Standby Allowance		3	-	-
Tools Allowance		3	-	-
Uniform/Special/Protective Clothing		3	-	-
Leave gratuity			-	-
Long Term Service Award			-	-
Total Service Related Benefits			191	38
Total Salaries and Allowances			6,096	6,068
Social Contributions				
Bargaining Council			-	-
Group Life Insurance			-	-
Medical			141	73
Pension			776	754
Unemployment Insurance			9	8
Total Social Contributions			926	835
Post-retirement Benefit		6		
Medical			-	-
Other Benefits			-	-
Pension			-	-
Total Post-retirement Benefit			-	-
Costs Capitalised to PPE			-	-

Sub Total - Senior Managers of Municipality
% increase
Other Municipal Staff
Salaries and Allowances
 Basic Salary
 Bonuses
Allowance
 Accommodation, Travel and Incidental
 Cellular and Telephone
 Housing Benefits
 Non-pensionable

		7,023	6,903
4			(1.7%)
		431,237	477,293
		32,683	36,286
		562	439
3		347	300
5		6,890	6,261
		—	—

Travel or Motor Vehicle	3	37,428	41,367
Voluntary Work		-	-
Total Allowance		45,227	48,366
Service Related Benefits			
Acting	3	-	-
Bonus	3	1,609	32
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	5,915	10,069
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		78,138	77,668
Scarcity	3	-	-
Standby Allowance	3	1,240	1,406
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	113	85
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		87,015	89,261
Total Salaries and Allowances		596,163	651,206
Social Contributions			
Bargaining Council		168	172
Group Life Insurance		-	-
Medical		19,773	24,084
Pension		74,290	81,256
Unemployment Insurance		3,122	3,244
Total Social Contributions		97,353	108,756
Post-retirement Benefit	6		
Medical		830	782
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		830	782
Costs Capitalised to PPE		-	-
Sub Total - Other Municipal Staff		694,346	760,745
% increase	4		9.6%
Total Parent Municipality		716,063	783,748
Board Members of Entities			
Salaries and Allowances			
Basic Salary		-	-
Bonuses		-	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	-	-
Housing Benefits	3	-	-
Non-pensionable		-	-
Travel or Motor Vehicle	3	-	-
Voluntary Work		-	-
Total Allowance		-	-
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	-	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		-	-
Total Salaries and Allowances		-	-
Social Contributions			
Bargaining Council		-	-
Group Life Insurance		-	-

Medical		-	-
Pension		-	-
Unemployment Insurance		-	-
Total Social Contributions		-	-
Post-retirement Benefit	0		
Medical		-	-
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		-	-
Costs Capitalised to PPE		-	-
Sub Total - Board Members of Entities		-	-
% increase	4		-
Senior Managers of Entities			
Salaries and Allowances			
Basic Salary		-	-
Bonuses		-	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	-	-
Housing Benefits	3	-	-
Non-pensionable		-	-
Travel or Motor Vehicle	3	-	-
Voluntary Work		-	-
Total Allowance		-	-
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	-	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		-	-
Total Salaries and Allowances		-	-
Social Contributions			
Bargaining Council		-	-
Group Life Insurance		-	-
Medical		-	-
Pension		-	-
Unemployment Insurance		-	-
Total Social Contributions		-	-
Post-retirement Benefit	0		
Medical		-	-
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		-	-
Costs Capitalised to PPE		-	-
Sub Total - Senior Managers of Entities		-	-
% increase	4		-
Other Staff of Entities			
Salaries and Allowances			
Basic Salary		-	-
Bonuses		-	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	-	-
Housing Benefits	3	-	-
Non-pensionable		-	-
Travel or Motor Vehicle	3	-	-
Voluntary Work		-	-
Total Allowance		-	-
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-

In-kind Benefits	3	-	-
Leave Pay	3	-	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		-	-
Total Salaries and Allowances		-	-
Social Contributions			
Bargaining Council		-	-
Group Life Insurance		-	-
Medical		-	-
Pension		-	-
Unemployment Insurance		-	-
Total Social Contributions		-	-
Post-retirement Benefit	6		
Medical		-	-
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		-	-
Costs Capitalised to PPE		-	-
Sub Total - Other Staff of Entities		-	-
% increase	4		-
Total Municipal Entities		-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		716,063	783,748
% increase	4		9.5%
TOTAL MANAGERS AND STAFF	3,7	701,369	767,648

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited.
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
C	D	E	F	G	H	I
11,214	11,433	12,232	12,232	12,684	13,103	13,522
869	1,103	1,557	1,557	1,614	1,667	1,721
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,064	4,257	3,053	3,053	3,166	3,270	3,375
-	-	-	-	-	-	-
16,147	16,793	16,841	16,841	17,464	18,041	18,618
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,147	16,793	16,841	16,841	17,464	18,041	18,618
0.3%	4.0%	0.3%	-	3.7%	3.3%	3.2%
4,013	5,176	3,488	3,488	3,660	3,827	3,949
214	755	345	345	362	379	391
7	-	-	-	44	46	47
90	107	53	53	56	59	61
-	-	-	-	21	22	23
-	-	-	-	-	-	-
1,667	1,636	1,090	1,090	1,308	1,294	1,335
-	-	-	-	-	-	-
1,764	1,743	1,144	1,144	1,428	1,420	1,465
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62	-	-	-	-	-	-
6,053	7,674	4,977	4,977	5,451	5,625	5,805
-	-	-	-	-	-	-
73	4	3	3	42	44	46
777	779	571	571	716	749	773
7	7	5	5	8	8	8
857	790	580	580	766	801	827
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

6,910	8,464	5,556	5,556	6,217	6,426	6,632
0.1%	22.5%	(34.3%)	–	11.9%	3.4%	3.2%
502,242	548,309	545,781	545,781	599,586	624,474	643,781
39,611	27,500	25,060	25,060	26,300	27,474	28,353
1,036	11,807	21,438	21,438	7,499	7,809	8,059
378	205	696	696	745	778	803
5,844	5,637	5,651	5,651	5,930	6,200	6,399
–	–	–	–	–	–	–

DC34 Vhembe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC34 Vhembe - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	###	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase										
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC34 Vhembe - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	46,064	62,647	569,351	586,432	604,025
Service charges - Waste Water Management		2	2	2	2	2	2	2	2	2	2	2	3	28	28	29
Service charges - Waste Management		55	55	55	55	55	55	55	55	55	55	55	75	678	698	719
Sale of Goods and Rendering of Services		245	245	245	245	245	245	245	245	245	245	245	334	3,033	3,124	3,218
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	12,455	16,939	153,943	158,561	163,318
Interest earned from Current and Non Current Assets		2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	3,525	32,033	32,994	33,984
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		29	29	29	29	29	29	29	29	29	29	29	39	353	363	374
Transfer and subsidies - Operational		597,476	4,310	-	-	597,221	-	-	4,310	500,110	-	-	-	1,703,426	1,797,683	1,839,223
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		658,917	65,752	61,442	61,442	658,662	61,442	61,442	65,752	561,551	61,442	61,442	83,561	2,462,844	2,579,884	2,644,890
Expenditure																
Employee related costs		70,973	70,586	70,586	70,586	70,586	70,586	71,294	71,294	71,294	71,294	71,294	71,302	851,676	887,816	915,550
Remuneration of councillors		1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	17,464	18,041	18,618
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		33,163	30,163	30,163	33,163	30,163	30,163	33,163	30,163	30,163	33,163	30,163	32,578	376,368	388,788	401,229
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	358,054	358,054	369,870	381,706
Depreciation, amortisation and impairment		16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	16,722	31,385	215,324	222,429	229,547
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		24,203	18,866	51,890	48,349	23,709	25,145	34,240	16,315	25,544	19,945	40,562	97,537	426,303	423,072	435,568
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	5,408	5,408	5,586	5,765
Operational costs		30,041	15,114	17,431	25,768	15,885	16,260	12,561	14,849	22,001	18,137	17,246	30,481	235,775	241,165	248,865
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	106	106	109	113
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		176,557	152,906	188,247	196,043	158,520	160,330	169,435	150,798	167,179	160,716	177,442	628,305	2,486,478	2,556,877	2,636,962
Surplus/(Deficit)		482,360	(87,154)	(126,806)	(134,601)	500,142	(98,889)	(107,993)	(85,047)	394,372	(99,274)	(116,000)	(544,745)	(23,634)	23,007	7,928
Transfers and subsidies - capital (monetary allocations)		234,023	-	-	-	234,023	-	-	-	234,023	-	-	-	702,070	752,948	779,114
Transfers and subsidies - capital (in-kind)		428	428	428	428	428	428	428	428	428	428	428	428	5,139	5,309	5,479
Surplus/(Deficit) after capital transfers & contributions		716,812	(86,726)	(126,377)	(134,173)	734,594	(98,461)	(107,565)	(84,618)	628,824	(98,846)	(115,572)	(544,316)	683,575	781,264	792,520
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		716,812	(86,726)	(126,377)	(134,173)	734,594	(98,461)	(107,565)	(84,618)	628,824	(98,846)	(115,572)	(544,316)	683,575	781,264	792,520
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		716,812	(86,726)	(126,377)	(134,173)	734,594	(98,461)	(107,565)	(84,618)	628,824	(98,846)	(115,572)	(544,316)	683,575	781,264	792,520
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	716,812	(86,726)	(126,377)	(134,173)	734,594	(98,461)	(107,565)	(84,618)	628,824	(98,846)	(115,572)	(544,316)	683,575	781,264	792,520

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

-19,116,094 -19,746,925 -20,378,827

DC34 Vhembe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description		###	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework				
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<u>Revenue by Vote</u>																		
Vote 1 - Corporate Services			224,270	2,628	—	—	224,270	—	—	2,628	129,904	—	—	—	583,700	644,961	652,662	
Vote 2 - Office of the Municipal Manager			59,092	—	—	—	59,092	—	—	—	59,092	—	—	—	177,276	180,796	186,325	
Vote 3 - Council			43,048	—	—	—	43,048	—	—	—	43,048	—	—	—	129,143	133,404	137,673	
Vote 4 - Office of the Mayor			6,719	—	—	—	6,719	—	—	—	6,719	—	—	—	20,156	20,821	21,487	
Vote 5 - Office of the Speaker			1,236	—	—	—	1,236	—	—	—	1,236	—	—	—	3,708	3,830	3,953	
Vote 6 - Office of the Chief Whip			777	—	—	—	777	—	—	—	777	—	—	—	2,332	2,409	2,486	
Vote 7 - Finance			56,689	15,047	15,047	15,047	53,689	15,047	15,047	15,047	53,689	15,047	15,047	20,463	304,903	327,573	337,317	
Vote 8 - Technical Services			166,169	46,130	46,130	46,130	166,169	46,130	46,130	46,130	166,169	46,130	46,130	62,737	930,284	947,939	974,665	
Vote 9 - Technical service 2			35	1,718	35	35	35	35	35	1,718	35	35	35	48	3,801	449	462	
Vote 10 - Planning Development			43,282	230	230	230	46,027	230	230	230	43,282	230	230	312	134,740	139,197	143,643	
Vote 11 - Planning Development 2			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 12 - Community Services			57,601	—	—	—	57,601	—	—	—	57,601	—	—	—	172,803	178,506	184,218	
Vote 13 - Community Services 2			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 14 -			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 -			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue by Vote			658,917	65,752	61,442	61,442	658,662	61,442	61,442	65,752	561,551	61,442	61,442	83,561	2,462,844	2,579,884	2,644,890	
<u>Expenditure by Vote to be appropriated</u>																		
Vote 1 - Corporate Services			29,714	12,893	52,870	18,545	18,368	22,128	12,399	14,559	28,270	26,850	17,941	36,078	290,615	300,943	308,957	
Vote 2 - Office of the Municipal Manager			13,503	10,425	19,059	27,153	24,749	19,286	13,403	19,149	14,460	15,098	15,578	31,046	222,910	231,410	238,815	
Vote 3 - Council			1,485	1,485	1,761	1,555	1,985	1,761	1,485	1,485	2,211	1,485	2,235	2,571	21,501	22,222	22,933	
Vote 4 - Office of the Mayor			1,356	2,767	1,936	1,356	1,553	3,250	1,382	1,517	3,186	1,356	1,480	5,362	26,501	27,571	28,453	
Vote 5 - Office of the Speaker			110	110	110	110	110	110	110	910	110	110	110	115	2,124	2,203	2,273	
Vote 6 - Office of the Chief Whip			104	104	104	104	104	104	104	104	104	104	104	109	1,252	1,302	1,344	
Vote 7 - Finance			5,103	5,102	6,254	21,792	5,102	6,246	8,911	6,055	6,691	7,381	5,480	370,919	455,038	470,696	485,659	
Vote 8 - Technical Services			99,516	78,106	80,143	99,751	80,346	80,081	90,632	80,124	85,206	80,862	91,229	138,406	1,084,402	1,106,713	1,142,111	
Vote 9 - Technical service 2			10,814	25,259	10,826	10,827	10,849	10,815	25,238	10,818	10,815	10,816	25,231	11,538	173,846	177,063	182,729	
Vote 10 - Planning Development			1,608	3,321	1,904	1,606	2,021	3,286	2,528	2,744	2,810	3,411	4,707	7,353	37,298	38,134	39,352	
Vote 11 - Planning Development 2			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 12 - Community Services			13,113	13,203	13,149	13,113	13,203	13,134	13,113	13,203	13,185	13,113	13,216	24,472	169,217	176,767	182,423	
Vote 13 - Community Services 2			131	131	131	131	131	131	131	131	131	131	131	337	1,774	1,852	1,912	
Vote 14 -			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 -			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Expenditure by Vote			176,557	152,906	188,247	196,043	158,520	160,330	169,435	150,798	167,179	160,716	177,442	628,305	2,486,478	2,556,877	2,636,962	
Surplus/(Deficit) before assoc.			482,360	(87,154)	(126,806)	(134,601)	500,142	(98,889)	(107,993)	(85,047)	394,372	(99,274)	(116,000)	(544,745)	(23,634)	23,007	7,928	
Income Tax			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions			—	—	—	—	—	—	—	—	—	—	—	19,116	19,116	19,747	20,379	
Surplus/(Deficit)			1	482,360	(87,154)	(126,806)	(134,601)	500,142	(98,889)	(107,993)	(85,047)	394,372	(99,274)	(116,000)	(525,629)	(4,518)	42,754	28,307

DC34 Vhembe - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	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
R thousand																
Revenue - Functional																
Governance and administration		360,087	15,475	15,475	15,475	357,087	15,475	15,475	15,475	262,721	15,475	15,475	20,892	1,124,587	1,216,233	1,242,152
Executive and council		51,779	–	–	–	51,779	–	–	–	51,779	–	–	–	155,337	160,464	165,598
Finance and administration		307,081	15,475	15,475	15,475	304,081	15,475	15,475	15,475	209,715	15,475	15,475	20,892	965,568	1,051,966	1,072,629
Internal audit		1,227	–	–	–	1,227	–	–	–	1,227	–	–	–	3,681	3,803	3,925
Community and public safety		57,636	35	35	35	57,636	35	35	35	57,636	35	35	48	173,239	178,954	184,680
Community and social services		56,587	–	–	–	56,587	–	–	–	56,587	–	–	–	169,760	175,362	180,974
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		35	35	35	35	35	35	35	35	35	35	35	48	436	449	462
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		1,014	–	–	–	1,014	–	–	–	1,014	–	–	–	3,043	3,144	3,244
Economic and environmental services		18,717	3,244	617	617	21,462	617	617	3,244	18,717	617	617	839	69,922	72,298	73,917
Planning and development		16,685	3,044	417	417	16,685	417	417	3,044	16,685	417	417	567	59,214	61,224	62,497
Road transport		817	–	–	–	3,562	–	–	–	817	–	–	–	5,197	5,388	5,558
Environmental protection		1,214	200	200	200	1,214	200	200	200	1,214	200	200	272	5,512	5,686	5,863
Trading services		421,614	47,397	45,715	45,715	421,614	45,715	45,715	47,397	421,614	45,715	45,715	62,172	1,696,096	1,792,965	1,848,557
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		389,443	47,397	45,715	45,715	389,443	45,715	45,715	47,397	389,443	45,715	45,715	62,172	1,599,582	1,695,596	1,748,328
Waste water management		32,171	–	–	–	32,171	–	–	–	32,171	–	–	–	96,514	97,369	100,229
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		35,314	29	29	29	35,314	29	29	29	35,314	29	29	39	106,210	77,691	80,176
Total Revenue - Functional		893,369	66,180	61,870	61,870	893,114	61,870	61,870	66,180	796,003	61,870	61,870	83,989	3,170,053	3,338,141	3,429,483
Expenditure - Functional																
Governance and administration		47,837	32,529	73,360	53,512	37,132	44,082	34,355	34,625	50,970	47,355	37,378	426,761	919,895	952,929	982,383
Executive and council		10,701	12,112	11,583	10,771	11,398	12,898	10,727	11,662	13,283	10,720	11,638	16,723	144,215	150,342	155,153
Finance and administration		37,136	20,416	61,443	42,741	25,734	30,850	23,628	22,963	37,353	36,635	25,741	407,638	772,277	799,070	823,601
Internal audit		–	–	335	–	–	335	–	–	335	–	–	2,400	3,404	3,516	3,629
Community and public safety		13,244	13,334	13,280	13,244	13,334	13,264	13,244	13,334	13,316	13,244	13,347	24,628	170,810	178,432	184,142
Community and social services		13,244	13,334	13,244	13,244	13,334	13,244	13,244	13,334	13,244	13,244	13,244	22,345	168,295	175,834	181,461
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	25	25	26	27
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	36	–	–	21	–	–	72	–	103	2,258	2,490	2,573	2,655
Economic and environmental services		1,996	2,883	2,094	1,909	2,359	3,383	2,916	2,187	3,192	2,200	4,518	7,959	37,596	38,513	39,067
Planning and development		1,993	1,966	2,092	1,907	2,357	3,381	1,998	2,085	3,091	2,198	3,439	7,661	34,168	34,952	35,395
Road transport		2	917	2	2	2	2	917	102	101	2	1,019	42	3,113	3,235	3,336
Environmental protection		–	–	–	–	–	–	–	–	–	–	60	256	315	326	336
Trading services		113,481	103,365	99,315	127,378	105,590	99,395	118,920	99,738	98,621	96,178	121,623	168,047	1,351,651	1,380,262	1,424,413
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		110,331	103,365	90,969	110,578	91,195	90,895	115,870	90,942	96,021	91,678	116,460	149,874	1,258,179	1,283,704	1,324,766
Waste water management		3,150	–	8,346	16,800	14,396	8,500	3,050	8,796	2,600	4,500	5,163	18,173	93,473	96,557	99,647
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	795	198	–	105	205	–	915	1,080	1,740	577	910	6,525	6,741	6,956
Total Expenditure - Functional		176,557	152,906	188,247	196,043	158,520	160,330	169,435	150,798	167,179	160,716	177,442	628,305	2,486,478	2,556,877	2,636,962
Surplus/(Deficit) before assoc.		716,812	(86,726)	(126,377)	(134,173)	734,594	(98,461)	(107,565)	(84,618)	628,824	(98,846)	(115,572)	(544,316)	683,575	781,264	792,520
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	19,116	19,116	19,747	20,379
Surplus/(Deficit)	1	716,812	(86,726)	(126,377)	(134,173)	734,594	(98,461)	(107,565)	(84,618)	628,824	(98,846)	(115,572)	(525,200)	702,691	801,011	812,899

DC34 Vhembe - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Corporate Services		-	-	3,000	-	-	-	-	-	-	-	-	500	3,500	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		37,966	2,200	2,000	42,266	2,250	49,966	1,250	1,750	2,000	37,966	-	4,250	183,865	191,603	197,734
Vote 9 - Technical service 2		-	-	-	-	-	4,500	-	-	-	-	-	-	4,500	-	-
Vote 10 - Planning Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	37,966	2,200	5,000	42,266	2,250	54,466	1,250	1,750	2,000	37,966	-	4,750	191,865	191,603	197,734
Single-year expenditure to be appropriated																
Vote 1 - Corporate Services		625	-	17,500	625	-	625	-	-	2,000	625	-	-	22,000	-	-
Vote 2 - Office of the Municipal Manager		-	-	4,740	-	4,740	-	-	4,740	-	-	4,740	2,100	21,058	18,212	18,795
Vote 3 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Office of the Mayor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Office of the Speaker		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Office of the Chief Whip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		88,846	37,824	11,389	78,109	19,580	79,543	6,152	16,376	-	81,747	97,970	38,110	555,647	580,390	601,496
Vote 9 - Technical service 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Planning Development		-	-	-	-	-	-	-	-	-	895	-	31,000	31,895	-	-
Vote 11 - Planning Development 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Community Services 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	89,471	37,824	33,629	78,734	24,319	80,168	6,152	21,116	2,000	83,268	102,710	71,210	630,601	598,602	620,291
Total Capital Expenditure	2	127,437	40,024	38,629	121,000	26,569	134,635	7,402	22,866	4,000	121,234	102,710	75,960	822,465	790,204	818,025

DC34 Vhembe - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		625	–	20,500	625	–	625	–	–	2,000	625	–	500	25,500	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		625	–	20,500	625	–	625	–	–	2,000	625	–	500	25,500	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	895	–	–	895	–	–
Planning and development		–	–	–	–	–	–	–	–	–	895	–	–	895	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		126,812	40,024	18,129	120,375	26,569	134,010	7,402	22,866	2,000	119,714	102,710	44,460	765,070	790,204	818,025
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		126,812	40,024	13,389	120,375	21,830	134,010	7,402	18,126	2,000	119,714	97,970	42,360	744,012	771,992	799,230
Waste water management		–	–	4,740	–	4,740	–	–	4,740	–	–	4,740	2,100	21,058	18,212	18,795
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	31,000	31,000	–	–
Total Capital Expenditure - Functional	2	127,437	40,024	38,629	121,000	26,569	134,635	7,402	22,866	4,000	121,234	102,710	75,960	822,465	790,204	818,025
Funded by:																
National Government		126,812	37,824	16,129	116,075	24,319	117,510	6,152	21,116	–	119,714	51,260	65,160	702,070	752,500	779,114
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		126,812	37,824	16,129	116,075	24,319	117,510	6,152	21,116	–	119,714	51,260	65,160	702,070	752,500	779,114
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		625	2,200	22,500	4,925	2,250	17,125	1,250	1,750	4,000	1,520	51,450	10,800	120,395	37,704	38,911
Total Capital Funding		127,437	40,024	38,629	121,000	26,569	134,635	7,402	22,866	4,000	121,234	102,710	75,960	822,465	790,204	818,025

DC34 Vhembe - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand													1		
Cash Receipts By Source															
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	6,397	9,084	79,455	81,801	84,228
Service charges - sanitation revenue	2	2	2	2	2	2	2	2	2	2	2	3	28	28	29
Service charges - refuse revenue	55	55	55	55	55	55	55	55	55	55	55	75	678	698	719
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	3,525	32,033	32,994	33,984
Interest earned - outstanding debtors	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	1,868	2,541	23,091	23,784	24,498
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	29	29	29	29	29	29	29	29	29	29	29	39	353	363	374
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	597,485	4,319	9	9	597,230	9	9	4,319	500,119	9	9	12	1,703,538	1,797,799	1,839,343
Other revenue	665	665	665	665	665	665	665	665	665	665	665	750	8,060	8,317	8,577
Cash Receipts by Source	609,092	15,927	11,617	11,617	608,837	11,617	11,617	15,927	511,726	11,617	11,617	16,028	1,847,236	1,945,784	1,991,752
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	234,023	–	–	–	234,023	–	–	–	234,023	–	–	–	702,070	752,948	779,114
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	843,116	15,927	11,617	11,617	842,861	11,617	11,617	15,927	745,749	11,617	11,617	16,028	2,549,306	2,698,732	2,770,866
Cash Payments by Type															
Employee related costs	70,973	70,586	70,586	70,586	70,586	70,586	71,294	71,294	71,294	71,294	71,294	71,302	851,676	887,816	915,550
Remuneration of councillors	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	1,453	17,435	18,011	18,587
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	30,300	27,300	27,300	30,300	27,300	27,300	30,300	27,300	27,300	30,300	27,300	29,715	342,017	353,304	364,609
Transfers and subsidies - other municipalities	19,985	15,981	46,977	41,253	19,896	22,286	28,966	13,946	21,608	18,685	33,779	83,140	366,501	364,602	375,317
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	27,075	13,651	15,719	24,182	14,354	14,679	11,343	13,468	19,923	16,366	15,575	44,609	230,943	236,563	244,118
Cash Payments by Type	149,787	128,971	162,035	167,773	133,589	136,304	143,356	127,461	141,578	138,098	149,401	230,218	1,808,572	1,860,295	1,918,181
Other Cash Flows/Payments by Type															
Capital assets	127,124	38,924	27,379	118,538	25,444	126,072	6,777	21,991	2,000	120,474	76,985	70,560	762,268	771,352	798,569
Retention (Capital)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	276,911	167,896	189,414	286,311	159,033	262,376	150,133	149,452	143,578	258,572	226,386	300,779	2,570,840	2,631,648	2,716,750
NET INCREASE/(DECREASE) IN CASH HELD	566,204	(151,969)	(177,798)	(274,694)	683,828	(250,759)	(138,516)	(133,525)	602,171	(246,955)	(214,769)	(284,750)	(21,534)	67,085	54,116
Cash/cash equivalents at the month/year begin:	99,496	665,700	513,731	335,934	61,239	745,067	494,307	355,791	222,266	824,437	577,482	362,713	99,496	77,962	145,047
Cash/cash equivalents at the month/year end:	665,700	513,731	335,934	61,239	745,067	494,307	355,791	222,266	824,437	577,482	362,713	77,962	77,962	145,047	199,163

DC34 Vhembe - NOT REQUIRED - municipality does not have entities

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 million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources		-	-	-	-	-	-	-	-	-
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position		-	-	-	-	-	-	-	-	-
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows		-	-	-	-	-	-	-	-	-
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

DC34 Vhembe - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References
1. Total agreement period from commencement until end
2. Annual value

DC34 Vhembe - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

DC34 Vhembe - Supporting Table SA34a Capital expenditure on new assets by asset class

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	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		621,514	538,595	620,747	651,902	695,234	695,234	634,831	687,111	711,632
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		616,239	538,595	620,747	639,187	694,857	694,857	626,631	687,111	711,632
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		25,835	32,558	30,897	43,129	28,113	28,113	82,732	37,986	39,202
Reservoirs		-	-	-	-	12,488	12,488	12,640	5,000	5,160
Pump Stations		-	-	-	-	30,426	30,426	-	-	-
Water Treatment Works		0	15,759	39,551	47,680	67,458	67,458	54,133	50,627	52,247
Bulk Mains		588,161	398,151	517,066	513,977	509,542	509,542	456,627	576,969	597,966
Distribution		2,243	89,737	29,925	29,400	44,231	44,231	14,500	10,330	10,661
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	2,389	3,308	5,000	2,600	2,600	6,000	6,198	6,396
Sanitation Infrastructure		5,274	-	(0)	12,339	-	-	8,200	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	8,200	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		5,274	-	(0)	12,339	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-

Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	(0)	-	377	377	377	-	-	-
Data Centres	-	(0)	-	377	377	377	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	6,809	6,809	6,809	31,000	-	-
Community Facilities	-	-	-	6,809	6,809	6,809	31,000	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	31,000	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	6,809	6,809	6,809	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	5,541	607	1,000	1,000	1,000	10,000	-	-
Operational Buildings	-	5,541	607	1,000	1,000	1,000	10,000	-	-
Municipal Offices	-	5,541	607	1,000	1,000	1,000	10,000	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-

Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		1,180	75	-	7,151	7,912	7,912	2,500	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		16	1,135	13,334	1,030	30	30	2,900	-	-
Computer Equipment		16	1,135	13,334	1,030	30	30	2,900	-	-
Furniture and Office Equipment		2,095	2,944	2,057	3,050	3,050	3,050	3,500	-	-
Furniture and Office Equipment		2,095	2,944	2,057	3,050	3,050	3,050	3,500	-	-
Machinery and Equipment		40,721	3,720	12,894	12,119	25,819	25,819	14,395	12,396	12,793
Machinery and Equipment		40,721	3,720	12,894	12,119	25,819	25,819	14,395	12,396	12,793
Transport Assets		2,609	12,392	18,724	27,969	20,139	20,139	3,100	3,615	3,731
Transport Assets		2,609	12,392	18,724	27,969	20,139	20,139	3,100	3,615	3,731
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	668,135	564,402	668,362	711,030	759,993	759,993	702,227	703,122	728,156

DC34 Vhembe - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,384	-	-	-	-	-	-	-	-
Community Facilities		1,384	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-

Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	1,384	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	1,384	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC34 Vhembe - Supporting Table SA34c Repairs and maintenance expenditure by asset class

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		87,691	122,071	99,780	542,484	213,136	213,136	224,178	231,811	239,229
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		87,691	121,102	92,915	506,624	179,241	179,241	170,378	176,235	181,875
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		87,691	121,102	92,915	506,624	179,241	179,241	170,378	176,235	181,875
Sanitation Infrastructure		-	969	6,865	35,859	33,895	33,895	53,800	55,575	57,354
Pump Station		-	-	472	9,246	9,246	9,246	9,000	9,297	9,595
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	5,389	4,389	4,389	13,500	13,946	14,392
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	969	6,392	21,225	20,260	20,260	31,300	32,333	33,368
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	89	89	89	200	207	213
Community Facilities		-	-	-	89	89	89	200	207	213
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	89	89	89	200	207	213
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	840	385	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	840	385	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	142	173	195	99	99	99	100	103	107
Operational Buildings	142	173	195	99	99	99	100	103	107
Municipal Offices	142	173	195	99	99	99	100	103	107
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1,561	3,234	3,178	3,455	3,455	3,455	5,030	5,196	5,362
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,561	3,234	3,178	3,455	3,455	3,455	5,030	5,196	5,362
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,561	3,234	3,178	3,455	3,455	3,455	5,030	5,196	5,362
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	496	496	496	300	310	320
Computer Equipment	-	-	-	496	496	496	300	310	320
Furniture and Office Equipment	91	-	73	496	496	496	2,000	2,066	2,132
Furniture and Office Equipment	91	-	73	496	496	496	2,000	2,066	2,132
Machinery and Equipment	945	6,618	11,211	1,117	1,117	1,117	1,500	1,550	1,599
Machinery and Equipment	945	6,618	11,211	1,117	1,117	1,117	1,500	1,550	1,599
Transport Assets	-	339	52	513	513	513	532	549	567
Transport Assets	-	339	52	513	513	513	532	549	567
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	91,271	132,820	114,488	548,750	219,403	219,403	233,840	241,791	249,528
R&M as a % of PPE & Investment Property		3.0%	3.8%	3.1%	14.2%	5.7%	5.7%	5.8%	6.0%	6.2%
R&M as % Operating Expenditure		3.9%	6.5%	4.6%	27.7%	7.8%	7.8%	-21.7%	9.7%	9.8%

DC34 Vhembe - Supporting Table SA34d Depreciation by asset class

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		166,850	144,467	168,244	131,933	143,142	143,142	148,544	153,446	158,356
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		166,850	126,061	148,818	131,363	142,571	142,571	147,952	152,835	157,725
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	613	1,642	2,642	2,642	2,740	2,831	2,921
Reservoirs		-	-	148,205	127,877	137,877	137,877	143,084	147,806	152,536
Pump Stations		-	-	(0)	414	414	414	430	444	458
Water Treatment Works		166,850	126,061	0	1,415	1,623	1,623	1,684	1,739	1,795
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	14	14	14	15	15	16
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	18,406	19,426	570	570	570	591	611	631
Pump Station		-	-	19,426	33	33	33	35	36	37
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	18,406	(0)	537	537	537	557	575	594
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		666	705	703	1,185	1,185	1,185	1,229	1,270	1,310
Community Facilities		666	705	703	1,185	1,185	1,185	1,229	1,270	1,310
Halls		666	705	703	1,185	1,185	1,185	1,229	1,270	1,310
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	6,166	5,849	5,922	17,087	22,087	22,087	22,905	23,660	24,418
Operational Buildings	6,166	5,849	5,922	17,087	22,087	22,087	22,905	23,660	24,418
Municipal Offices	6,166	-	5,922	1,006	1,006	1,006	1,044	1,078	1,113
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	325	325	325	337	348	359
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	5,849	-	15,756	20,756	20,756	21,524	22,234	22,946
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1,995	1,469	1,473	2,146	2,146	2,146	2,225	2,298	2,372
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,995	1,469	1,473	2,146	2,146	2,146	2,225	2,298	2,372
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,995	1,469	1,473	2,146	2,146	2,146	2,225	2,298	2,372
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	805	777	2,508	1,603	1,603	1,603	1,662	1,717	1,772
Computer Equipment	805	777	2,508	1,603	1,603	1,603	1,662	1,717	1,772
Furniture and Office Equipment	937	1,461	1,941	1,889	1,889	1,889	1,959	2,024	2,088
Furniture and Office Equipment	937	1,461	1,941	1,889	1,889	1,889	1,959	2,024	2,088
Machinery and Equipment	807	846	1,176	1,270	1,270	1,270	1,317	1,360	1,404
Machinery and Equipment	807	846	1,176	1,270	1,270	1,270	1,317	1,360	1,404
Transport Assets	7,949	8,605	11,092	14,124	20,078	20,078	20,821	21,508	22,196
Transport Assets	7,949	8,605	11,092	14,124	20,078	20,078	20,821	21,508	22,196
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	186,175	164,178	193,059	171,237	193,399	193,399	200,661	207,283	213,916

DC34 Vhembe - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

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	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		32,860	126,682	73,886	75,674	23,951	23,951	112,738	87,082	89,869
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		32,860	1,290	3,688	75,674	17,256	17,256	92,780	72,486	74,805
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	10,994	-	-	11,500	12,005	12,390
Reservoirs		-	-	-	-	-	-	15,357	-	-
Pump Stations		-	-	-	-	15,082	15,082	-	-	-
Water Treatment Works		-	-	2,136	51,600	2,174	2,174	61,924	56,348	58,152
Bulk Mains		32,860	-	-	9,080	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	1,290	1,552	4,000	-	-	4,000	4,132	4,264
Sanitation Infrastructure		-	125,392	70,198	-	6,696	6,696	19,958	14,597	15,064
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	18,958	13,564	13,998
Waste Water Treatment Works		-	125,392	70,198	-	6,696	6,696	1,000	1,033	1,066
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-

<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	7,500	-	-
Computer Equipment		-	-	-	-	-	-	7,500	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	32,860	126,602	73,886	75,674	23,951	23,951	120,238	87,082	89,869
Upgrading of Existing Assets as % of total capex		4.7%	18.3%	10.0%	9.6%	3.1%	3.1%	14.6%	11.0%	11.0%
Upgrading of Existing Assets as % of deprecn"		17.7%	77.2%	38.3%	44.2%	12.4%	12.4%	59.9%	42.0%	42.0%

DC34 Vhembe - 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 - Corporate Services		25,500	–	–				
Vote 2 - Office of the Municipal Manager		21,058	18,212	18,795				
Vote 3 - Council		–	–	–				
Vote 4 - Office of the Mayor		–	–	–				
Vote 5 - Office of the Speaker		–	–	–				
Vote 6 - Office of the Chief Whip		–	–	–				
Vote 7 - Finance		–	–	–				
Vote 8 - Technical Services		739,512	771,992	799,230				
Vote 9 - Technical service 2		4,500	–	–				
Vote 10 - Planning Development		31,895	–	–				
Vote 11 - Planning Development 2		–	–	–				
Vote 12 - Community Services		–	–	–				
Vote 13 - Community Services 2		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		822,465	790,204	818,025	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Corporate Services		290,615	300,943	308,957				
Vote 2 - Office of the Municipal Manager		222,910	231,410	238,815				
Vote 3 - Council		21,501	22,222	22,933				
Vote 4 - Office of the Mayor		26,501	27,571	28,453				
Vote 5 - Office of the Speaker		2,124	2,203	2,273				
Vote 6 - Office of the Chief Whip		1,252	1,302	1,344				
Vote 7 - Finance		455,038	470,696	485,659				
Vote 8 - Technical Services		1,084,402	1,106,713	1,142,111				
Vote 9 - Technical service 2		173,846	177,063	182,729				
Vote 10 - Planning Development		37,298	38,134	39,352				
Vote 11 - Planning Development 2		–	–	–				
Vote 12 - Community Services		169,217	176,767	182,423				
Vote 13 - Community Services 2		1,774	1,852	1,912				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
<i>List entity summary if applicable</i>								
Total future operational costs		2,486,478	2,556,877	2,636,962	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		3,308,943	3,347,081	3,454,987	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

[illegible]

DC34 Vhembe - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand													Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:																		
List all capital projects grouped by Function																		
Entities:																		
List all capital projects grouped by Entity																		
Entity Name																		
Project name																		

References
List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

DC34 Vhembe - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes		2026/27 Medium
													Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27
Parent municipality: List all operational projects grouped by Function															

References

Must reconcile with Budgeted Operating Expenditure

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)