

Municipal annual budgets and MTREF & supporting tables

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national treasury

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: LIM354 Polokwane

CFO Name: Thabo Nonyane (Acting CFO)

Tel: 015 290 2049

Fax:

E-Mail: thabo@polokwane.gov.za

Budget for MTREF starting: 2025

Budget Year: 2025/26

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Chief operations office	Vote 1 Chief operations office	
Vote 2 - Municipal managers office	1.1 Chief operations office (administration)	1.1 - Chief operations office (administration)
Vote 3 - Water and sanitation	1.2 Legaslative support	1.2 - Legaslative support
Vote 4 - Energy services	1.3 Legal services	1.3 - Legal services
Vote 5 - Community Services	1.4 Integrated development plan	1.4 - Integrated development plan
Vote 6 - Public safety	1.5 Communications and marketing	1.5 - Communications and marketing
Vote 7 - Corporate and Shared Services	1.6 Project management unit	1.6 - Project management unit
Vote 8 - Planning and Economic Development	1.7 Performance management unit	1.7 - Performance management unit
Vote 9 - Budget and Treasury office	1.8 Cluster office	1.8 - Cluster office
Vote 10 - Transport Operations	1.9 Executive support	1.9 - Executive support
Vote 11 - Human Settlement	1.10 -	1.10 -
Vote 12 -	Vote 2 Municipal managers office	
Vote 13 -	2.1 Council	2.1 - Council
Vote 14 -	2.2 Municipal manager	2.2 - Municipal manager
Vote 15 -	2.3 Risk management	2.3 - Risk management
	2.4 Internal audit	2.4 - Internal audit
	2.5 -	2.5 -
	2.6 -	2.6 -
	2.7 -	2.7 -
	2.8 -	2.8 -
	2.9 -	2.9 -
	2.10 -	2.10 -
	Vote 3 Water and sanitation	
	3.1 Water and sanitation admin	3.1 - Water and sanitation admin
	3.2 Reticulation, distribution and maintenance	3.2 - Reticulation, distribution and maintenance
	3.3 Operations and waste water	3.3 - Operations and waste water
	3.4 Quality monitoring services	3.4 - Quality monitoring services
	3.5 Reticulations, distribution and maintenance, water demand and conservation	3.5 - Reticulations, distribution and maintenance, water demand and conservation
	3.6 Reticulations, distribution and maintenance, water demand and conservation	3.6 - Reticulations, distribution and maintenance, water demand and conservation
	3.7 Infrastructure development	3.7 - Infrastructure development
	3.8 -	3.8 -
	3.9 -	3.9 -
	3.10 -	3.10 -
	Vote 4 Energy services	
	4.1 Energy services admin	4.1 - Energy services admin
	4.2 Energy operation and maintenance administration	4.2 - Energy operation and maintenance administration
	4.3 Energy services: 66KV	4.3 - Energy services: 66KV
	4.4 Energy services: 11KV	4.4 - Energy services: 11KV
	4.5 Energy services: Planning and development	4.5 - Energy services: Planning and development
	4.6 -	4.6 -
	4.7 -	4.7 -
	4.8 -	4.8 -
	4.9 -	4.9 -
	4.10 -	4.10 -
	Vote 5 Community Services	
	5.1 Directorate community services	5.1 - Directorate community services
	5.2 Sport and recreation	5.2 - Sport and recreation
	5.3 Sport and facilities maintenance	5.3 - Sport and facilities maintenance
	5.4 Recreation services (swimming pools)	5.4 - Recreation services (swimming pools)
	5.5 Sports facilities maintenance (horticultural services)	5.5 - Sports facilities maintenance (horticultural services)
	5.6 Cultural services (administration)	5.6 - Cultural services (administration)
	5.7 Culture services (art gallery)	5.7 - Culture services (art gallery)
	5.8 Cultural services (libraries)	5.8 - Cultural services (libraries)
	5.9 Cultural service (museums)	5.9 - Cultural service (museums)
	5.10 Other Community Services	5.10 - Other Community Services
	Vote 6 Public safety	
	6.1 Public safety administration	6.1 - Public safety administration
	6.2 Traffic and licencing administration	6.2 - Traffic and licencing administration
	6.3 Traffic and licences (licencing)	6.3 - Traffic and licences (licencing)
	6.4 Traffic and licencing (vehicle testing and drivers licence testing)	6.4 - Traffic and licencing (vehicle testing and drivers licence testing)
	6.5 Traffic and licencing (traffic services)	6.5 - Traffic and licencing (traffic services)
	6.6 Disaster management administration	6.6 - Disaster management administration
	6.7 Disaster management (fire fighting)	6.7 - Disaster management (fire fighting)
	6.8 By law enforcement and security (administration)	6.8 - By law enforcement and security (administration)
	6.9 Security services	6.9 - Security services
	6.10 Other Community Development	6.10 - Other Community Development
	Vote 7 Corporate and Shared Services	
	7.1 Community and shared services	7.1 - Community and shared services
	7.2 Corporate services- Information Communication Technology	7.2 - Corporate services- Information Communication Technology
	7.3 Human Resources Development (administration)	7.3 - Human Resources Development (administration)
	7.4 Human Resources Development (Organisational development)	7.4 - Human Resources Development (Organisational development)
	7.5 Human Resources Development (Learning and development)	7.5 - Human Resources Development (Learning and development)
	7.6 Human Resources Development (EAP)	7.6 - Human Resources Development (EAP)
	7.7 Human Resources (Administration)	7.7 - Human Resources (Administration)
	7.8 Human Resources (Personnel administration)	7.8 - Human Resources (Personnel administration)
	7.9 Human Resources Management (Labour relations)	7.9 - Human Resources Management (Labour relations)
	7.10 Other corporate and shared services	7.10 - Other corporate and shared services
	Vote 8 Planning and Economic Development	
	8.1 Directorate planning and development	8.1 - Directorate planning and development
	8.2 Property management	8.2 - Property management
	8.3 City and regional planning	8.3 - City and regional planning
	8.4 Corporate Gio information	8.4 - Corporate Gio information
	8.5 Building inspections (administration)	8.5 - Building inspections (administration)
	8.6 Economic development and tourism	8.6 - Economic development and tourism
	8.7 Local Economic Development	8.7 - Local Economic Development
	8.8 Investment Promotion	8.8 - Investment Promotion
	8.9 LED (Economic Planning)	8.9 - LED (Economic Planning)
	8.10 Other Planning and Economic Development	8.10 - Other Planning and Economic Development
	Vote 9 Budget and Treasury office	
	9.1 Budget and treasury office	9.1 - Budget and treasury office
	9.2 Expenditure	9.2 - Expenditure
	9.3 Revenue management and customer care	9.3 - Revenue management and customer care
	9.4 Supply Chain Management	9.4 - Supply Chain Management
	9.5 Asset management	9.5 - Asset management
	9.6 Budget and financial reporting	9.6 - Budget and financial reporting
	9.7 Business and financial planning	9.7 - Business and financial planning
	9.8 -	9.8 -
	9.9 -	9.9 -
	9.10 -	9.10 -
	Vote 10 Transport Operations	
	10.1 Transport services	10.1 - Transport services
	10.2 Transport services (Planning and operations)	10.2 - Transport services (Planning and operations)
	10.3 Transport services (Intelligent transport and system modelling)	10.3 - Transport services (Intelligent transport and system modelling)
	10.4 Transport services (Public transport regulation and monitoring)	10.4 - Transport services (Public transport regulation and monitoring)
	10.5 Roads and stormwater (Admin)	10.5 - Roads and stormwater (Admin)
	10.6 Storm water management and traffic enigneering	10.6 - Storm water management and traffic enigneering
	10.7 Roads and stormwater (Roads and streets)	10.7 - Roads and stormwater (Roads and streets)
	10.8 Roads and stormwater (Stormwater)	10.8 - Roads and stormwater (Stormwater)
	10.9 -	10.9 -

10.10		10.10 -
Vote 11	Human Settlement	
11.1	Human Settlement	11.1 - Human Settlement
11.2	Human Settlement Housing admin	11.2 - Human Settlement Housing admin
11.3	Human Settlement Rental housing and programme implementation	11.3 - Human Settlement Rental housing and programme implementation
11.4		11.4 -
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		
12.1		12.1 -
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
Vote 13		
13.1		13.1 -
13.2		13.2 -
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 -

LIM354 Polokwane - Contact Information

A. GENERAL INFORMATION

Municipality	LIM354 Polokwane
Grade	B
Province	Set name on 'Instructions' sheet
Web Address	www.polokwane.gov.za
e-mail Address	

¹ [Grade in terms of the Remuneration of Public Office Bearers Act.](#)

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P O Box 111
City / Town	Polokwane
Postal Code	700
Street address	
Building	Civic Centre
Street No. & Name	C/O Bodenstein & Landdros Mare
City / Town	Polokwane
Postal Code	699
General Contacts	
Telephone number	152902000
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Kobela Welhemina Modiba	Name	Enos Mogashoa
Telephone number	015 290 2054	Telephone number	015 290 2245
Cell number	072 367 5316	Cell number	081 529 1238
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E-mail address	wilhemina@polokwane.gov.za	E-mail address	enosm@polokwane.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Mosema John Mpe	Name	Billy Pillay
Telephone number	152902103	Telephone number	015 290 2103
Cell number	824417453	Cell number	078 429 6772
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E-mail address	johnmp@polokwane.gov.za	E-mail address	billyp@polokwane.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Ms	Title	Ms

Name	Thuso Nemugumoni	Name	Felicity F. Louw
Telephone number	015 290 2102	Telephone number	015 290 2102
Cell number	082 387 9116	Cell number	078 235 9199
Fax number		Fax number	
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Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Thabo Nonyane(Acting CFO)	Name	Helen Netshikvhela
Telephone number	015 290 2049	Telephone number	015 290 2049
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Fax number		Fax number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Zinzi A Mphahlele	Name	Victor Nengovhela (IDP Manager)
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Moleboheng Mathebula	Name	Naazneen Hurzuk
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	
Name	Thabo Nonyane	Name	
Telephone number	015 290 2049	Telephone number	
Cell number	065 837 5872	Cell number	
Fax number		Fax number	
E-mail address	thabon@polokwane.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	

LIM354 Polokwane - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	531 786	557 183	601 987	641 116	641 116	641 116	641 116	669 774	710 630	755 755
Service charges	1 723 658	1 712 880	1 942 917	2 673 163	2 663 810	2 663 810	2 663 810	2 975 537	3 327 950	3 731 746
Investment revenue	9 641	42 335	48 178	42 987	49 987	49 987	49 987	52 986	56 218	59 788
Transfer and subsidies - Operational	1 164 559	1 365 873	1 535 016	1 666 130	1 795 174	1 795 174	1 795 174	1 860 423	1 859 571	1 958 036
Other own revenue	287 235	278 421	283 692	279 116	273 365	273 365	273 365	289 767	307 443	326 965
Total Revenue (excluding capital transfers and contributions)	3 716 878	3 956 692	4 411 789	5 302 511	5 423 452	5 423 452	5 423 452	5 848 487	6 261 812	6 832 290
Employee costs	990 891	1 034 349	1 060 680	1 341 147	1 202 360	1 202 360	1 202 360	1 374 635	1 450 181	1 531 312
Remuneration of councillors	38 449	41 384	43 877	47 455	91 869	91 869	91 869	66 479	70 135	74 063
Depreciation and amortisation	-	762 068	1 280 636	386 920	386 920	386 920	386 920	407 814	430 243	454 337
Interest	25 184	22 227	39 836	42 724	44 124	44 124	44 124	40 124	37 331	34 422
Inventory consumed and bulk purchases	948 078	1 029 501	1 240 104	1 632 179	1 616 385	1 616 385	1 616 385	1 814 250	1 914 034	2 021 219
Transfers and subsidies	45 240	9 671	15 480	10 480	47 380	47 380	47 380	60 480	68 480	68 355
Other expenditure	1 057 400	1 322 149	1 591 896	1 679 308	1 958 736	1 958 736	1 958 736	1 941 325	1 961 357	2 075 286
Total Expenditure	3 105 243	4 221 349	5 272 509	5 140 213	5 347 773	5 347 773	5 347 773	5 705 107	5 931 761	6 258 994
Surplus/(Deficit)	611 636	(264 657)	(860 720)	162 298	75 679	75 679	75 679	143 379	330 052	573 296
Transfers and subsidies - capital (monetary allocations)	694 607	613 495	758 876	708 358	664 009	664 009	341 686	597 441	785 717	722 806
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 306 243	348 837	(101 844)	870 656	739 687	739 687	417 365	740 821	1 115 769	1 296 102
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 306 243	348 837	(101 844)	870 656	739 687	739 687	417 365	740 821	1 115 769	1 296 102
Capital expenditure & funds sources										
Capital expenditure	746 280	641 918	875 945	820 142	808 419	808 419	435 248	731 508	928 592	902 457
Transfers recognised - capital	604 006	541 876	647 097	615 963	577 399	577 399	323 374	519 514	683 232	628 527
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 274	100 042	228 849	204 178	231 020	231 020	111 874	211 994	245 360	273 931
Total sources of capital funds	746 280	641 918	875 945	820 142	808 419	808 419	435 248	731 508	928 592	902 457
Financial position										
Total current assets	1 908 448	1 577 313	1 772 106	2 014 658	2 112 918	2 112 918	2 278 890	2 756 607	3 756 133	4 999 219
Total non current assets	15 020 815	13 515 622	15 482 969	16 187 969	16 176 246	16 176 246	15 739 909	16 009 863	16 514 013	16 962 133
Total current liabilities	955 750	749 525	916 927	1 414 425	1 473 024	1 473 024	597 473	1 550 648	1 937 310	2 766 162
Total non current liabilities	956 436	916 062	758 664	727 424	727 424	727 424	896 806	860 838	862 081	863 394
Community wealth/Equity	15 016 195	13 427 332	15 579 485	16 060 778	16 088 716	16 088 716	16 299 704	16 354 985	17 470 753	18 331 795
Cash flows										
Net cash from (used) operating	1 959 095	2 779 541	1 443 311	827 050	616 238	616 238	616 238	710 680	1 254 006	1 286 359
Net cash from (used) investing	(831 503)	(743 683)	(910 977)	(779 130)	(766 729)	(766 729)	(766 729)	(699 487)	(887 465)	(857 113)
Net cash from (used) financing	(27 389)	(30 354)	(39 584)	(27 778)	(27 778)	(27 778)	(27 778)	(31 078)	(34 526)	(38 157)
Cash/cash equivalents at the year end	1 401 358	2 238 173	677 121	204 513	165 009	165 009	165 009	323 394	655 409	1 046 498
Cash backing/surplus reconciliation										
Non current Investments	166 832	61 744	31 694	25 772	25 772	25 772	133 701	16 736	16 736	16 736
Statutory requirements	(34 525)	428 902	117 335	(147 129)	(165 130)	(165 130)	1 173 988	814 413	1 346 932	1 491 073
Balance - surplus (shortfall)	201 357	(367 158)	(85 641)	172 901	190 902	190 902	(1 040 287)	(797 677)	(1 330 197)	(1 474 338)
Asset management										
Asset register summary (WDV)	12 383 424	10 886 576	12 365 550	13 154 561	13 156 642	13 156 642	13 156 642	13 016 180	12 726 692	12 409 565
Depreciation	-	762 068	1 280 636	386 920	386 920	386 920	386 920	407 814	430 243	454 337
Renewal and Upgrading of Existing Assets	302 793	180 939	147 028	174 110	187 464	187 464	187 464	138 481	261 028	223 880
Repairs and Maintenance	707 435	672 787	732 472	788 841	816 797	816 797	816 797	867 272	913 775	962 410
Free services										
Cost of Free Basic Services provided	162 033	186 294	226 222	242 970	242 970	242 970	242 970	265 108	289 753	317 658
Revenue cost of free services provided	(69 854)	(115 358)	(47 603)	114 620	117 398	117 398	117 398	123 334	130 858	139 168
Households below minimum service level										
Water:	27	26	25	24	24	24	24	22	21	20
Sanitation/sewerage:	1	1	1	1	1	1	1	1	1	1
Energy:	24	22	21	19	19	19	19	18	17	16
Refuse:	146	147	148	150	150	150	150	152	154	157

LIM354 Polokwane - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional	1									
Governance and administration		2 477 716	2 731 224	3 090 674	2 162 882	2 169 481	2 169 481	2 275 243	2 387 241	2 510 188
Executive and council		–	–	–	2	2	2	2	2	2
Finance and administration		2 477 716	2 731 224	3 090 674	2 162 879	2 169 479	2 169 479	2 275 241	2 387 238	2 510 185
Internal audit		–	–	–	1	0	0	0	0	0
Community and public safety		6 851	16 005	7 379	58 796	144 304	144 304	137 286	131 660	82 949
Community and social services		1 969	1 959	2 147	3 170	2 605	2 605	2 713	2 030	2 159
Sport and recreation		2 361	3 884	3 150	52 284	58 087	58 087	78 270	71 862	70 953
Public safety		1 445	(87)	231	133	373	373	396	420	446
Housing		1 076	10 248	1 851	3 208	83 237	83 237	55 904	57 344	9 387
Health		–	0	–	2	2	2	4	4	4
Economic and environmental services		191 238	100 973	107 757	672 568	689 511	689 511	493 999	508 578	550 974
Planning and development		21 751	14 306	16 808	71 606	54 553	54 553	48 232	51 809	56 119
Road transport		169 187	85 747	90 249	591 039	633 436	633 436	443 530	455 670	493 689
Environmental protection		300	921	700	9 923	1 521	1 521	2 237	1 099	1 166
Trading services		1 735 680	1 721 922	1 964 856	3 116 623	3 084 164	3 084 164	3 539 401	4 020 051	4 410 985
Energy sources		1 197 817	1 195 925	1 385 041	2 052 223	2 032 568	2 032 568	2 316 717	2 607 826	2 941 494
Water management		243 005	231 872	269 799	669 462	632 362	632 362	721 839	836 560	875 740
Waste water management		155 709	153 357	164 962	214 039	241 893	241 893	297 339	351 742	351 262
Waste management		139 149	140 768	145 054	180 898	177 342	177 342	203 506	223 922	242 488
Other	4	–	62	–	–	–	–	–	–	–
Total Revenue - Functional	2	4 411 485	4 570 186	5 170 665	6 010 869	6 087 460	6 087 460	6 445 928	7 047 529	7 555 096
Expenditure - Functional										
Governance and administration		935 860	1 186 609	1 396 662	1 319 843	1 506 512	1 506 512	1 513 095	1 586 475	1 669 549
Executive and council		160 016	380 334	488 501	163 210	202 589	202 589	173 342	182 299	191 921
Finance and administration		764 766	794 867	893 313	1 138 076	1 287 590	1 287 590	1 322 624	1 386 104	1 458 544
Internal audit		11 078	11 408	14 848	18 556	16 333	16 333	17 130	18 072	19 084
Community and public safety		244 581	415 480	529 225	435 919	483 179	483 179	500 850	527 360	513 546
Community and social services		63 133	62 835	67 109	83 620	83 599	83 599	91 450	95 636	100 992
Sport and recreation		99 529	249 660	359 616	245 824	235 466	235 466	246 016	259 547	274 082
Public safety		65 527	79 477	80 006	71 139	71 599	71 599	94 008	99 179	104 733
Housing		11 237	15 476	16 749	26 789	83 700	83 700	59 820	62 917	23 095
Health		5 154	8 032	5 746	8 548	8 815	8 815	9 555	10 081	10 645
Economic and environmental services		434 033	744 277	1 090 669	828 335	920 228	920 228	964 766	936 145	1 043 056
Planning and development		94 173	112 059	86 472	137 421	125 539	125 539	136 634	144 949	154 284
Road transport		313 084	606 835	978 626	659 679	764 575	764 575	797 015	759 633	855 442
Environmental protection		26 776	25 383	25 571	31 234	30 113	30 113	31 116	31 562	33 329
Trading services		1 490 769	1 874 983	2 255 953	2 556 116	2 437 855	2 437 855	2 726 397	2 881 781	3 032 844
Energy sources		1 052 213	1 072 420	1 337 833	1 651 138	1 533 728	1 533 728	1 735 583	1 828 288	1 935 020
Water management		280 692	575 321	680 071	603 102	589 599	589 599	642 181	685 501	715 441
Waste water management		21 205	81 485	74 733	123 180	114 433	114 433	134 695	141 713	147 799
Waste management		136 658	145 757	163 315	178 696	200 095	200 095	213 937	226 278	234 584
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	3 105 243	4 221 349	5 272 509	5 140 213	5 347 773	5 347 773	5 705 107	5 931 761	6 258 994
Surplus/(Deficit) for the year		1 306 243	348 837	(101 844)	870 656	739 687	739 687	740 821	1 115 769	1 296 102

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 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.

LIM354 Polokwane - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-
Trading services		1 735 680	1 721 922	1 964 856	3 116 623	3 084 164	3 084 164	3 539 401	4 020 051	4 410 985
Energy sources		1 197 817	1 195 925	1 385 041	2 052 223	2 032 568	2 032 568	2 316 717	2 607 826	2 941 494
Electricity		1 197 817	1 195 925	1 385 041	2 052 223	2 032 568	2 032 568	2 316 717	2 607 826	2 941 494
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		243 005	231 872	269 799	669 462	632 362	632 362	721 839	836 560	875 740
Water Treatment		-	-	-	1	1	1	1	1	1
Water Distribution		243 005	231 872	269 799	669 462	632 361	632 361	721 838	836 560	875 739
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		155 709	153 357	164 962	214 039	241 893	241 893	297 339	351 742	351 262
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		155 709	153 357	164 962	214 039	241 893	241 893	297 339	351 742	351 262
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		139 149	140 768	145 054	180 898	177 342	177 342	203 506	223 922	242 488
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		139 149	140 768	145 054	180 898	177 342	177 342	203 506	223 922	242 488
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	62	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	62	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	4 411 485	4 570 186	5 170 665	6 010 869	6 087 460	6 087 460	6 445 928	7 047 529	7 555 096

LIM354 Polokwane - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Economic and environmental services		434 033	744 277	1 090 669	828 335	920 228	920 228	964 766	936 145	1 043 056
Planning and development		94 173	112 059	86 472	137 421	125 539	125 539	136 634	144 949	154 284
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		9 815	28 150	12 854	25 544	26 274	26 274	27 663	29 184	30 818
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		18 978	21 964	20 366	26 511	28 563	28 563	30 581	32 263	34 070
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		32 374	41 580	38 692	70 338	53 514	53 514	53 759	58 684	63 323
Provincial Planning		33 007	20 366	14 560	15 028	17 189	17 189	24 631	24 819	26 073
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		313 084	606 835	978 626	659 679	764 575	764 575	797 015	759 633	855 442
Public Transport		80 242	95 903	172 004	132 696	191 217	191 217	180 180	190 710	200 939
Road and Traffic Regulation		115 164	122 066	124 340	135 731	132 859	132 859	145 878	152 145	159 521
Roads		117 678	388 877	682 282	391 253	440 500	440 500	470 957	416 779	494 983
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		26 776	25 383	25 571	31 234	30 113	30 113	31 116	31 562	33 329
Biodiversity and Landscape		26 776	25 383	25 571	31 234	30 113	30 113	31 116	31 562	33 329
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1 490 769	1 874 983	2 255 953	2 556 116	2 437 855	2 437 855	2 726 397	2 881 781	3 032 844
Energy sources		1 052 213	1 072 420	1 337 833	1 651 138	1 533 728	1 533 728	1 735 583	1 828 288	1 935 020
Electricity		1 052 213	1 072 420	1 337 833	1 651 138	1 533 728	1 533 728	1 735 583	1 828 288	1 935 020
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		280 692	575 321	680 071	603 102	589 599	589 599	642 181	685 501	715 441
Water Treatment		33 831	35 432	36 921	23 342	22 902	22 902	25 864	27 287	28 815
Water Distribution		246 861	539 889	643 150	579 760	566 697	566 697	616 317	658 214	686 626
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		21 205	81 485	74 733	123 180	114 433	114 433	134 695	141 713	147 799
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		21 205	81 485	74 733	123 180	114 433	114 433	134 695	141 713	147 799
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		136 658	145 757	163 315	178 696	200 095	200 095	213 937	226 278	234 584
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		136 658	145 757	163 315	178 696	200 095	200 095	213 937	226 278	234 584
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	3 105 243	4 221 349	5 272 509	5 140 213	5 347 773	5 347 773	5 705 107	5 931 761	6 258 994
Surplus/(Deficit) for the year		1 306 243	348 837	(101 844)	870 656	739 687	739 687	740 821	1 115 769	1 296 102

LIM354 Polokwane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Chief operations office		-	65	-	12 285	11 054	11 054	22 439	22 478	23 602
Vote 2 - Municipal managers office		-	-	-	2	2	2	2	2	2
Vote 3 - Water and sanitation		398 714	385 229	434 761	883 502	874 255	874 255	1 019 177	1 188 303	1 227 002
Vote 4 - Energy services		1 197 817	1 195 925	1 385 041	2 052 223	2 032 568	2 032 568	2 316 717	2 607 826	2 941 494
Vote 5 - Community Services		143 479	147 173	150 351	236 988	238 748	238 748	285 218	298 587	316 420
Vote 6 - Public safety		52 269	55 013	55 962	63 085	54 963	54 963	58 228	59 658	63 446
Vote 7 - Corporate and Shared Services		1 478	7 638	8 925	5 667	11 821	11 821	9 769	7 919	8 093
Vote 8 - Planning and Economic Development		21 751	14 306	16 808	59 324	43 502	43 502	25 796	29 334	32 520
Vote 9 - Budget and Treasury office		2 476 149	2 723 321	3 081 455	2 156 097	2 156 543	2 156 543	2 264 232	2 378 853	2 501 596
Vote 10 - Transport Operations		118 754	31 270	35 512	538 488	580 767	580 767	388 446	397 226	431 533
Vote 11 - Human Settlement		1 076	10 248	1 851	3 208	83 237	83 237	55 904	57 344	9 387
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	4 411 485	4 570 186	5 170 665	6 010 869	6 087 460	6 087 460	6 445 928	7 047 529	7 555 096
Expenditure by Vote to be appropriated	1									
Vote 1 - Chief operations office		126 525	115 118	166 350	160 231	169 743	169 743	168 358	176 450	186 196
Vote 2 - Municipal managers office		144 562	364 509	468 398	120 414	173 335	173 335	143 147	150 444	158 282
Vote 3 - Water and sanitation		301 897	656 805	754 804	726 282	704 032	704 032	776 876	827 214	863 240
Vote 4 - Energy services		1 052 213	1 072 420	1 337 833	1 651 138	1 533 728	1 533 728	1 735 583	1 828 288	1 935 020
Vote 5 - Community Services		297 233	453 981	583 889	511 636	515 358	515 358	546 649	576 445	604 360
Vote 6 - Public safety		326 470	355 014	371 458	404 490	456 040	456 040	527 193	552 322	582 109
Vote 7 - Corporate and Shared Services		270 344	317 961	296 510	352 602	347 448	347 448	349 709	365 561	385 896
Vote 8 - Planning and Economic Development		57 519	87 704	67 597	121 094	103 381	103 381	106 962	114 813	122 595
Vote 9 - Budget and Treasury office		319 323	297 581	354 634	541 589	629 292	629 292	639 673	669 818	702 281
Vote 10 - Transport Operations		197 919	484 779	854 286	523 948	631 716	631 716	651 137	607 489	695 921
Vote 11 - Human Settlement		11 237	15 476	16 749	26 789	83 700	83 700	59 820	62 917	23 095
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3 105 243	4 221 349	5 272 509	5 140 213	5 347 773	5 347 773	5 705 107	5 931 761	6 258 994
Surplus/(Deficit) for the year	2	1 306 243	348 837	(101 844)	870 656	739 687	739 687	740 821	1 115 769	1 296 102

LIM354 Polokwane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Chief operations office		–	65	–	12 285	11 054	11 054	22 439	22 478	23 602
1.1 - Chief operations office (administration)		–	65	–	1	1	1	1	1	1
1.2 - Legaslative support		–	–	–	1	0	0	0	0	0
1.3 - Legal services		–	–	–	1	0	0	0	0	0
1.4 - Integrated development plan		–	–	–	–	–	–	–	–	–
1.5 - Communications and marketing		–	–	–	1	1	1	1	1	1
1.6 - Project management unit		–	–	–	12 281	10 806	10 806	22 435	22 474	23 598
1.7 - Performance management unit		–	–	–	1	246	246	1	1	1
1.8 - Cluster office		–	–	–	1	1	1	1	1	1
1.9 - Executive support		–	–	–	1	1	1	1	1	1
1.10 -		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal managers office		–	–	–	2	2	2	2	2	2
2.1 - Council		–	–	–	1	1	1	1	1	1
2.2 - Municipal manager		–	–	–	1	1	1	1	1	1
2.3 - Risk management		–	–	–	1	1	1	1	1	1
2.4 - Internal audit		–	–	–	1	0	0	0	0	0
2.5 -		–	–	–	–	–	–	–	–	–
2.6 -		–	–	–	–	–	–	–	–	–
2.7 -		–	–	–	–	–	–	–	–	–
2.8 -		–	–	–	–	–	–	–	–	–
2.9 -		–	–	–	–	–	–	–	–	–
2.10 -		–	–	–	–	–	–	–	–	–
Vote 3 - Water and sanitation		398 714	385 229	434 761	883 502	874 255	874 255	1 019 177	1 188 303	1 227 002
3.1 - Water and sanitation admin		143 823	137 760	165 851	456 841	192 853	192 853	204 380	216 847	230 616
3.2 - Reticulation, distribution and maintenance		243 005	231 872	269 799	406 212	410 962	410 962	454 396	502 939	557 994
3.3 - Operations and waste water		11 886	15 597	(889)	20 448	49 102	49 102	92 981	134 919	120 670
3.4 - Quality monitoring services		–	–	–	1	1	1	1	1	1
3.5 - Reticulations, distribution and maintenance, water de		–	–	–	–	–	–	–	–	–
3.6 - Reticulations, distribution and maintenance, water de		–	–	–	–	–	–	–	–	–
3.7 - Infrastructure development		–	–	–	1	221 336	221 336	267 420	333 598	317 722
3.8 -		–	–	–	–	–	–	–	–	–
3.9 -		–	–	–	–	–	–	–	–	–
3.10 -		–	–	–	–	–	–	–	–	–
Vote 4 - Energy services		1 197 817	1 195 925	1 385 041	2 052 223	2 032 568	2 032 568	2 316 717	2 607 826	2 941 494
4.1 - Energy services admin		1 197 817	1 195 925	1 400 058	2 106 491	2 088 388	2 088 388	2 354 441	2 650 178	2 998 703
4.2 - Energy operation and maintenance administration		–	–	(15 017)	(67 036)	(68 657)	(68 657)	(77 403)	(87 343)	(98 775)
4.3 - Energy services: 66KV		–	–	–	1	1	1	1	1	2
4.4 - Energy services 11KV		–	–	–	12 765	8 834	8 834	12 002	12 261	12 818
4.5 - Energy services: Planning and development		–	–	–	1	4 001	4 001	27 676	32 729	28 748
4.6 -		–	–	–	–	–	–	–	–	–
4.7 -		–	–	–	–	–	–	–	–	–
4.8 -		–	–	–	–	–	–	–	–	–
4.9 -		–	–	–	–	–	–	–	–	–
4.10 -		–	–	–	–	–	–	–	–	–
Vote 5 - Community Services		143 479	147 173	150 351	236 988	238 748	238 748	285 218	298 587	316 420
5.1 - Directorate community services		–	–	–	–	–	–	–	–	–
5.2 - Sport and recreation		2 361	3 884	3 150	2 758	58 085	58 085	78 268	71 860	70 951
5.3 - Sport and facilities maintenance		–	–	–	49 525	1	1	1	1	1
5.4 - Recreation services (swimming pools)		–	–	–	1	1	1	1	1	1
5.5 - Sports facilities maintenance (horticultural services)		–	–	–	–	–	–	–	–	–
5.6 - Cultural services (administration)		–	–	–	1	1	1	1	1	1
5.7 - Culture services (art gallery)		40	134	146	119	154	154	163	173	184
5.8 - Cultural services (libraries)		47	81	118	308	208	208	220	234	249
5.9 - Cultural service (museums)		–	–	–	801	801	801	801	1	1
5.10 - Other Community Services		141 031	143 074	146 937	183 476	179 498	179 498	205 764	226 316	245 032
Vote 6 - Public safety		52 269	55 013	55 962	63 085	54 963	54 963	58 228	59 658	63 446
6.1 - Public safety administration		–	–	–	1	1	1	1	1	1
6.2 - Traffic and licencing administration		–	–	–	1	1	1	1	1	1
6.3 - Traffic and licences (licencing)		–	7	–	12	12	12	12	13	14
6.4 - Traffic and licencing (vehicle testing and drivers licenc		–	–	–	1	1	1	1	1	1
6.5 - Traffic and licencing (traffic services)		50 433	54 470	54 736	52 538	52 656	52 656	55 071	58 430	62 140
6.6 - Disaster management administration		–	–	–	1	1	1	1	1	1
6.7 - Disaster management (fire fighting)		1 445	(90)	231	132	373	373	395	419	446
6.8 - By law enforcement and security (administration)		–	–	–	1	1	1	1	1	1
6.9 - Security services		69	247	234	1 104	1 104	1 104	1 228	454	483
6.10 - Other Community Development		321	379	760	9 296	815	815	1 518	338	359
Vote 7 - Corporate and Shared Services		1 478	7 638	8 925	5 667	11 821	11 821	9 769	7 919	8 093
7.1 - Community and shared services		–	–	0	2	2	2	2	2	2
7.2 - Corpote service- Information Communication Techno		0	10	16	8	23	23	524	576	327
7.3 - Human Resources Development (administration)		–	–	–	1	1	1	1	1	1
7.4 - Human Resources Development (Organisational deve		–	–	–	1	1	1	1	1	1
7.5 - Human Resources Development (Learning and devel		–	–	–	1	8 140	8 140	5 367	3 228	3 390
7.6 - Human Resources Development (EAP)		–	–	–	1	1	1	1	1	1
7.7 - Human Resources (Administration)		–	–	–	1	1	1	1	1	1
7.8 - Human Resources (Personnel administration)		–	–	–	1	1	1	1	1	1
7.9 - Human Resources Management (Labour relations)		–	–	–	1	1	1	1	1	1
7.10 - Other corporate and shared services		1 477	7 628	8 909	5 653	3 653	3 653	3 873	4 109	4 370
Vote 8 - Planning and Economic Development		21 751	14 306	16 808	59 324	43 502	43 502	25 796	29 334	32 520
8.1 - Directorate planning and development		–	–	–	1	1	1	1	1	1
8.2 - Property management		–	–	–	1	63	63	22	23	24
8.3 - City and regional planning		4 248	4 262	8 245	49 826	30 904	30 904	12 706	13 478	14 330
8.4 - Corporate Gio information		–	–	–	1	717	717	541	2 541	4 031
8.5 - Building inspections (administration)		–	–	–	1	1	1	1	1	1
8.6 - Economic development and tourism		23	36	52	2 189	644	644	683	724	770

LIM354 Polokwane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.7 - Local Economic Development		-	-	-	1	1	1	1	1	1
8.8 - Investment Promotion		-	-	-	1	0	0	0	0	0
8.9 - LED (Economic Planning)		-	-	-	1	0	0	0	0	0
8.10 - Other Planning and Economic Development		17 480	10 007	8 510	7 304	11 171	11 171	11 842	12 564	13 362
Vote 9 - Budget and Treasury office		2 476 149	2 723 321	3 081 455	2 156 097	2 156 543	2 156 543	2 264 232	2 378 853	2 501 596
9.1 - Budget and treasury office		242 815	254 800	4 870	1	8 038	8 038	8 520	9 039	9 613
9.2 - Expenditure		-	889	-	1	1	1	1	1	1
9.3 - Revenue management and customer care		2 230 511	2 465 247	3 072 278	2 145 396	2 143 074	2 143 074	2 250 118	2 363 924	2 485 777
9.4 - Supply Chain Management		0	-	0	3 801	1	1	1	1	1
9.5 - Asset management		-	-	-	1	18	18	1	1	1
9.6 - Budget and financial reporting		2 821	2 385	4 307	6 897	5 411	5 411	5 592	5 887	6 202
9.7 - Business and financial planning		-	-	-	1	1	1	1	1	1
9.8 -		-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations		118 754	31 270	35 512	538 488	580 767	580 767	388 446	397 226	431 533
10.1 - Transport services		300	1 136	496	214 502	186 026	186 026	150 751	155 518	169 591
10.2 - Transport services (Planning and operations)		7 099	8 933	10 605	1 613	21 233	21 233	14 160	15 210	13 700
10.3 - Transport services (Intelligent transport and system r		-	-	-	1	3 836	3 836	9 016	9 353	11 051
10.4 - Transport services (Public transport regulation and m		-	-	-	1	11 470	11 470	10 926	11 691	10 529
10.5 - Roads and stormwater (Admin)		111 355	21 200	24 411	33 468	33 468	33 468	35 476	37 640	40 030
10.6 - Storm water management and traffic engineering		-	-	-	1	1	1	1	1	1
10.7 - Roads and stormwater (Roads and streets)		-	-	-	288 903	313 718	313 718	163 351	167 813	186 631
10.8 - Roads and stormwater (Stormwater)		-	-	-	1	11 016	11 016	4 766	1	1
10.9 -		-	-	-	-	-	-	-	-	-
10.10 -		-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement		1 076	10 248	1 851	3 208	83 237	83 237	55 904	57 344	9 387
11.1 - Human Settlement		-	-	-	1	1	1	1	1	1
11.2 - Human Settlement Housing admin		1 076	10 248	1 851	2 929	7 809	7 809	8 278	8 783	9 340
11.3 - Human Settlement Rental housing and programme in		-	-	-	278	75 428	75 428	47 625	48 561	46
11.4 -		-	-	-	-	-	-	-	-	-
11.5 -		-	-	-	-	-	-	-	-	-
11.6 -		-	-	-	-	-	-	-	-	-
11.7 -		-	-	-	-	-	-	-	-	-
11.8 -		-	-	-	-	-	-	-	-	-
11.9 -		-	-	-	-	-	-	-	-	-
11.10 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-
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12.9 -		-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-
13.3 -		-	-	-	-	-	-	-	-	-
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13.9 -		-	-	-	-	-	-	-	-	-
13.10 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-
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14.6 -		-	-	-	-	-	-	-	-	-
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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	4 411 485	4 570 186	5 170 665	6 010 869	6 087 460	6 087 460	6 445 928	7 047 529	7 555 096

LIM354 Polokwane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote	1									
Vote 1 - Chief operations office		126 525	115 118	166 350	160 231	169 743	169 743	168 358	176 450	186 196
1.1 - Chief operations office (administration)		2 279	1 977	775	6 135	5 141	5 141	6 298	6 644	7 017
1.2 - Legaslative support		19 419	18 168	19 938	39 166	28 709	28 709	30 261	31 926	33 714
1.3 - Legal services		33 990	28 268	33 471	36 127	55 156	55 156	41 604	43 892	46 350
1.4 - Integrated development plan		-	-	-	-	-	-	-	-	-
1.5 - Communications and marketing		11 739	13 279	61 222	16 560	15 394	15 394	15 768	16 635	17 566
1.6 - Project management unit		33 007	20 366	14 560	15 028	17 189	17 189	24 631	24 819	26 073
1.7 - Performance management unit		3 648	3 989	4 315	7 973	5 932	5 932	6 267	6 612	6 982
1.8 - Cluster office		12 267	12 968	13 840	8 998	15 358	15 358	16 117	17 004	17 956
1.9 - Executive support		10 177	16 104	18 230	30 244	26 864	26 864	27 410	28 918	30 537
1.10 -		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		144 562	364 509	468 398	120 414	173 335	173 335	143 147	150 444	158 282
2.1 - Council		116 256	330 745	434 934	78 732	129 967	129 967	98 661	103 511	108 721
2.2 - Municipal manager		14 165	15 317	15 399	15 069	17 049	17 049	17 010	17 945	18 950
2.3 - Risk management		3 064	7 038	3 217	8 057	9 987	9 987	10 347	10 916	11 527
2.4 - Internal audit		11 078	11 408	14 848	18 556	16 333	16 333	17 130	18 072	19 084
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		301 897	656 805	754 804	726 282	704 032	704 032	776 876	827 214	863 240
3.1 - Water and sanitation admin		158 411	303 414	316 169	410 313	391 395	391 395	435 675	459 637	485 377
3.2 - Reticulation, distribution and maintenance		79 760	225 881	316 186	150 347	162 343	162 343	168 434	177 698	187 649
3.3 - Operations and waste water		21 205	81 485	74 733	102 990	78 145	78 145	95 132	99 974	103 722
3.4 - Quality monitoring services		33 712	35 411	36 921	41 656	58 381	58 381	64 537	68 087	71 900
3.5 - Reticulations, distribution and maintenance, water de		-	-	-	-	-	-	-	-	-
3.6 - Reticulations, distribution and maintenance, water de		-	-	-	-	-	-	-	-	-
3.7 - Infrastructure development		8 809	10 615	10 795	20 977	13 767	13 767	13 098	21 819	14 592
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		1 052 213	1 072 420	1 337 833	1 651 138	1 533 728	1 533 728	1 735 583	1 828 288	1 935 020
4.1 - Energy services admin		2 583	2 641	2 808	10 497	4 385	4 385	4 859	5 072	5 443
4.2 - Energy operation and maintenance administration		15 652	64 718	172 793	163 251	67 808	67 808	68 933	72 725	76 797
4.3 - Energy services: 66KV		39 156	23 537	31 046	43 360	34 430	34 430	36 275	38 270	40 413
4.4 - Energy services 11KV		994 068	973 465	1 130 738	1 425 023	1 421 240	1 421 240	1 616 915	1 705 845	1 801 372
4.5 - Energy services: Planning and development		753	8 060	448	9 008	5 865	5 865	8 601	6 376	10 994
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		297 233	453 981	583 889	511 636	515 358	515 358	546 649	576 445	604 360
5.1 - Directorate community services		-	-	-	-	-	-	-	-	-
5.2 - Sport and recreation		50 986	69 870	214 650	87 932	74 502	74 502	77 675	81 947	86 536
5.3 - Sport and facilities maintenance		41 648	173 067	138 447	148 142	153 110	153 110	160 351	169 170	178 644
5.4 - Recreation services (swimming pools)		6 895	6 723	6 520	9 749	7 854	7 854	7 990	8 429	8 901
5.5 - Sports facilities maintenance (horticultural services)		-	-	-	-	-	-	-	-	-
5.6 - Cultural services (administration)		1 970	1 532	1 600	2 357	2 319	2 319	2 492	2 629	2 776
5.7 - Culture services (art gallery)		996	1 506	1 012	1 449	1 431	1 431	1 539	1 623	1 714
5.8 - Cultural services (libraries)		19 880	21 090	21 144	29 341	25 072	25 072	29 773	31 410	33 169
5.9 - Cultural service (museums)		8 332	8 235	9 145	11 692	11 456	11 456	12 180	12 006	12 679
5.10 - Other Community Services		166 527	171 959	191 371	220 974	239 614	239 614	254 648	269 228	279 939
Vote 6 - Public safety		326 470	355 014	371 458	404 490	456 040	456 040	527 193	552 322	582 109
6.1 - Public safety administration		9	533	269	6 487	4 754	4 754	5 283	5 573	5 885
6.2 - Traffic and licencing administration		1 815	2 015	2 061	2 437	2 785	2 785	2 989	3 154	3 330
6.3 - Traffic and licences (licencing)		14 037	14 604	15 652	19 965	17 953	17 953	19 296	20 358	21 498
6.4 - Traffic and licencing (vehicle testing and drivers licenc		11 963	12 829	12 216	16 756	13 529	13 529	14 633	15 438	16 303
6.5 - Traffic and licencing (traffic services)		88 196	92 608	94 412	96 572	98 593	98 593	108 949	113 184	118 379
6.6 - Disaster management administration		74 144	88 406	90 939	85 629	85 850	85 850	109 280	115 290	121 746
6.7 - Disaster management (fire fighting)		-	-	-	-	-	-	-	-	-
6.8 - By law enforcement and security (administration)		1 783	2 122	1 784	2 398	2 898	2 898	3 112	3 283	3 467
6.9 - Security services		99 418	104 302	117 891	127 874	187 262	187 262	219 773	231 016	243 953
6.10 - Other Community Development		35 105	37 595	36 235	46 371	42 418	42 418	43 878	45 026	47 547
Vote 7 - Corporate and Shared Services		270 344	317 961	296 510	352 602	347 448	347 448	349 709	365 561	385 896
7.1 - Community and shared services		2 765	3 699	1 888	11 343	5 678	5 678	5 986	6 315	6 669
7.2 - Corpote service- Information Communication Technol		54 754	58 510	60 119	66 821	67 987	67 987	72 585	75 311	79 528
7.3 - Human Resources Development (administration)		1	-	-	-	1 960	1 960	2 089	2 204	2 327
7.4 - Human Resources Development (Organisational deve		3 906	3 725	4 021	4 875	5 084	5 084	5 455	5 755	6 078
7.5 - Human Resources Development (Learning and develo		19 259	17 310	12 825	23 056	24 394	24 394	22 143	21 245	22 298
7.6 - Human Resources Development (EAP)		2 454	1 398	1 430	4 632	2 801	2 801	3 001	3 166	3 343
7.7 - Human Resources (Administration)		2 838	4 102	4 012	2 118	10 724	10 724	11 371	11 996	12 668
7.8 - Human Resources (Personnel administration)		6 856	7 551	6 387	10 074	6 843	6 843	7 152	7 545	7 968
7.9 - Human Resources Management (Labour relations)		4 185	7 046	11 346	11 930	26 469	26 469	26 773	28 246	29 827
7.10 - Other corporate and shared services		173 325	214 621	187 481	217 754	195 508	195 508	193 155	203 779	215 190
Vote 8 - Planning and Economic Development		57 519	87 704	67 597	121 094	103 381	103 381	106 962	114 813	122 595
8.1 - Directorate planning and development		3 081	2 705	3 208	4 831	4 989	4 989	5 480	5 781	6 105
8.2 - Property management		5 621	5 239	5 169	10 490	6 439	6 439	6 927	7 308	7 717
8.3 - City and regional planning		14 676	23 467	20 638	34 944	25 351	25 351	23 923	25 239	26 652
8.4 - Corporate Gio information		4 052	4 255	4 668	8 060	7 002	7 002	7 274	9 642	11 534
8.5 - Building inspections (administration)		8 026	8 618	8 217	19 388	14 395	14 395	15 476	16 327	17 241

LIM354 Polokwane - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.6 - Economic development and tourism		1 789	2 235	1 564	2 165	2 215	2 215	2 386	2 517	2 658
8.7 - Local Economic Development		4 051	7 653	5 651	6 199	6 407	6 407	6 861	7 238	7 644
8.8 - Investment Promotion		4 757	4 906	4 981	6 227	8 498	8 498	8 918	9 408	9 935
8.9 - LED (Economic Planning)		11 467	28 626	13 503	28 790	28 086	28 086	29 717	31 352	33 107
8.10 - Other Planning and Economic Development		-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office		319 323	297 581	354 634	541 589	629 292	629 292	639 673	669 818	702 281
9.1 - Budget and treasury office		8 074	4 803	3 576	17 732	16 830	16 830	17 041	17 978	18 985
9.2 - Expenditure		71 074	67 244	89 591	99 573	97 614	97 614	95 431	95 680	96 038
9.3 - Revenue management and customer care		110 353	87 486	102 024	215 520	321 698	321 698	325 719	343 634	362 877
9.4 - Supply Chain Management		22 176	27 629	4 861	29 256	28 769	28 769	30 302	31 969	33 759
9.5 - Asset management		65 515	68 992	108 212	105 184	90 288	90 288	93 731	98 886	104 424
9.6 - Budget and financial reporting		40 450	39 443	42 081	66 907	66 714	66 714	69 871	73 676	77 756
9.7 - Business and financial planning		1 680	1 985	4 289	7 418	7 378	7 378	7 579	7 996	8 443
9.8 -		-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations		197 919	484 779	854 286	523 948	631 716	631 716	651 137	607 489	695 921
10.1 - Transport services		75 095	78 075	139 495	88 833	152 332	152 332	142 850	151 107	161 762
10.2 - Transport services (Planning and operations)		1 486	5 721	12 951	13 960	17 190	17 190	11 023	11 844	10 424
10.3 - Transport services (Intelligent transport and system m		341	8 362	8 576	13 026	4 600	4 600	9 271	9 643	11 203
10.4 - Transport services (Public transport regulation and m		3 319	3 744	10 982	16 877	17 095	17 095	17 036	18 115	17 550
10.5 - Roads and stormwater (Admin)		1 707	1 805	7 366	3 325	3 402	3 402	3 914	4 129	4 360
10.6 - Storm water management and traffic engineering		1 618	-	-	68	68	68	88	93	98
10.7 - Roads and stormwater (Roads and streets)		80 300	45 162	113 070	146 780	198 889	198 889	217 422	149 299	212 524
10.8 - Roads and stormwater (Stormwater)		34 052	341 910	560 897	237 380	235 034	235 034	246 271	259 816	274 365
10.9 -		-	-	949	3 699	3 106	3 106	3 263	3 443	3 636
10.10 -		-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement		11 237	15 476	16 749	26 789	83 700	83 700	59 820	62 917	23 095
11.1 - Human Settlement		44	137	10	257	247	247	259	273	288
11.2 - Human Settlement Housing admin		59	3 470	2 670	5 997	4 263	4 263	4 219	4 451	4 700
11.3 - Human Settlement Rental housing and programme in		11 135	11 869	14 069	20 535	79 189	79 189	55 342	58 193	18 106
11.4 -		-	-	-	-	-	-	-	-	-
11.5 -		-	-	-	-	-	-	-	-	-
11.6 -		-	-	-	-	-	-	-	-	-
11.7 -		-	-	-	-	-	-	-	-	-
11.8 -		-	-	-	-	-	-	-	-	-
11.9 -		-	-	-	-	-	-	-	-	-
11.10 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-
12.5 -		-	-	-	-	-	-	-	-	-
12.6 -		-	-	-	-	-	-	-	-	-
12.7 -		-	-	-	-	-	-	-	-	-
12.8 -		-	-	-	-	-	-	-	-	-
12.9 -		-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-
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	3 105 243	4 221 349	5 272 509	5 140 213	5 347 773	5 347 773	5 705 107	5 931 761	6 258 994
Surplus/(Deficit) for the year	2	1 306 243	348 837	(101 844)	870 656	739 687	739 687	740 821	1 115 769	1 296 102

LIM354 Polokwane - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	1 185 802	1 186 882	1 374 305	1 984 455	1 975 102	1 975 102	1 060 295	2 226 730	2 512 641	2 841 547
Service charges - Water	2	242 998	231 872	264 112	382 411	382 411	382 411	202 706	424 132	470 829	523 845
Service charges - Waste Water Management	2	155 709	153 357	162 410	156 158	156 158	156 158	121 284	165 527	175 624	186 777
Service charges - Waste Management	2	139 149	140 768	142 091	150 139	150 139	150 139	108 114	159 147	168 855	179 577
Sale of Goods and Rendering of Services		30 961	22 751	22 327	14 902	21 028	21 028	18 963	22 289	23 649	25 151
Agency services		111 355	21 200	24 411	33 467	33 467	33 467	16 500	35 475	37 639	40 029
Interest		-	-	-	-	-	-	0	0	0	0
Interest earned from Receivables		72 643	103 746	136 307	93 759	93 759	93 759	57 949	99 384	105 447	112 142
Interest earned from Current and Non Current Assets		9 641	42 335	48 178	42 987	49 987	49 987	47 016	52 986	56 218	59 788
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		6 453	24 102	19 708	13 137	18 042	18 042	20 917	19 125	20 292	21 580
Licence and permits		22 103	24 569	23 831	15 263	15 263	15 263	27 812	16 179	17 166	18 256
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		3 138	41 530	7 621	40 993	24 212	24 212	11 456	25 667	27 233	28 962
Non-Exchange Revenue											
Property rates	2	531 786	557 183	601 987	641 116	641 116	641 116	473 417	669 774	710 630	755 755
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		40 532	39 962	39 994	44 152	44 152	44 152	26 359	46 801	49 656	52 809
Licences or permits		48	0	0	3	3	3	-	-	-	-
Transfer and subsidies - Operational		1 164 559	1 365 873	1 535 016	1 666 130	1 795 174	1 795 174	1 587 373	1 860 423	1 859 571	1 958 036
Interest		-	-	9 491	23 440	23 440	23 440	39 243	24 846	26 362	28 036
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	561	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	137	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		3 716 878	3 956 692	4 411 789	5 302 511	5 423 452	5 423 452	3 819 542	5 848 487	6 261 812	6 832 290
Expenditure											
Employee related costs	2	990 891	1 034 349	1 060 680	1 341 147	1 202 360	1 202 360	727 153	1 374 635	1 450 181	1 531 312
Remuneration of councillors		38 449	41 384	43 877	47 455	91 869	91 869	62 681	66 479	70 135	74 063
Bulk purchases - electricity	2	878 180	856 611	1 018 199	1 303 666	1 303 666	1 303 666	804 847	1 469 753	1 550 590	1 637 423
Inventory consumed	8	69 898	172 890	221 904	328 513	312 719	312 719	220 231	344 497	363 444	383 797
Debt impairment	3	-	-	-	162 447	266 828	266 828	-	280 169	295 578	312 131
Depreciation and amortisation		-	762 068	1 280 636	386 920	386 920	386 920	376 228	407 814	430 243	454 337
Interest		25 184	22 227	39 836	42 724	44 124	44 124	21 513	40 124	37 331	34 422
Contracted services		800 080	768 755	897 354	978 409	1 286 361	1 286 361	807 551	1 252 766	1 237 987	1 310 331
Transfers and subsidies		45 240	9 671	15 480	10 480	47 380	47 380	13 367	60 480	68 480	68 355
Irrecoverable debts written off		20 328	264 876	360 487	124 473	18 381	18 381	0	-	-	-
Operational costs		236 971	288 518	341 324	413 979	387 166	387 166	216 649	408 390	427 791	452 824
Losses on disposal of Assets		-	-	(7 269)	-	-	-	146	-	-	-
Other Losses		21	1	-	-	-	-	506	-	-	-
Total Expenditure		3 105 243	4 221 349	5 272 509	5 140 213	5 347 773	5 347 773	3 250 872	5 705 107	5 931 761	6 258 994
Surplus/(Deficit)		611 636	(264 657)	(860 720)	162 298	75 679	75 679	568 670	143 379	330 052	573 296
Transfers and subsidies - capital (monetary)	6	694 607	613 495	758 876	708 358	664 009	664 009	341 686	597 441	785 717	722 806
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 306 243	348 837	(101 844)	870 656	739 687	739 687	910 356	740 821	1 115 769	1 296 102
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 306 243	348 837	(101 844)	870 656	739 687	739 687	910 356	740 821	1 115 769	1 296 102
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 306 243	348 837	(101 844)	870 656	739 687	739 687	910 356	740 821	1 115 769	1 296 102
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	1 306 243	348 837	(101 844)	870 656	739 687	739 687	910 356	740 821	1 115 769	1 296 102

LIM354 Polokwane - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Chief operations office		2 093	13 786	9 548	1 197	1 347	1 347	-	2 800	2 200	2 420
Vote 2 - Municipal managers office		-	-	-	-	1 400	1 400	-	-	-	-
Vote 3 - Water and sanitation		270 951	315 468	523 446	305 529	312 518	312 518	-	336 778	436 570	431 883
Vote 4 - Energy services		49 737	53 586	45 833	55 155	53 438	53 438	-	94 286	104 894	108 503
Vote 5 - Community Services		50 288	20 053	46 460	102 407	106 929	106 929	-	108 436	121 517	123 113
Vote 6 - Public safety		5 151	702	15 294	23 612	16 284	16 284	-	11 000	11 500	12 600
Vote 7 - Corporate and Shared Services		17 567	26 735	15 351	36 625	34 337	34 337	-	52 129	65 339	69 512
Vote 8 - Planning and Economic Development		2 510	6 699	17 503	17 539	15 436	15 436	-	1 000	800	7 260
Vote 9 - Budget and Treasury office		(201)	470	-	-	300	300	-	1 700	1 800	2 000
Vote 10 - Transport Operations		348 185	204 419	202 510	278 079	265 821	265 821	-	123 378	183 973	145 167
Vote 11 - Human Settlement		-	-	-	-	609	609	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		746 280	641 918	875 945	820 142	808 419	808 419	-	731 508	928 592	902 457
Total Capital Expenditure - Vote		746 280	641 918	875 945	820 142	808 419	808 419	-	731 508	928 592	902 457
Capital Expenditure - Functional											
Governance and administration		18 972	27 666	16 269	38 135	37 497	37 497	11 154	58 129	71 139	77 612
Executive and council		-	-	-	-	1 400	1 400	-	-	-	-
Finance and administration		18 972	27 666	16 269	38 135	36 097	36 097	11 154	58 129	71 139	77 612
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		35 529	19 963	40 530	94 763	90 841	90 841	33 317	84 515	85 700	79 471
Community and social services		3 628	235	2 211	21 985	16 255	16 255	3 951	9 600	9 200	9 420
Sport and recreation		31 900	19 728	38 319	72 778	73 977	73 977	29 366	74 915	76 500	70 051
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	609	609	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		353 084	224 959	241 953	298 618	281 807	281 807	176 252	126 278	187 273	153 927
Planning and development		2 510	20 460	27 052	17 539	15 586	15 586	8 277	1 000	800	7 260
Road transport		350 573	204 499	214 901	281 079	266 221	266 221	167 839	125 278	186 473	146 667
Environmental protection		-	-	-	-	-	-	136	-	-	-
Trading services		338 696	369 330	577 194	388 626	398 273	398 273	214 525	462 586	584 481	591 447
Energy sources		49 737	53 586	45 833	55 155	53 438	53 438	15 134	94 286	104 894	108 503
Water management		171 250	198 439	312 586	246 872	246 698	246 698	130 333	257 047	316 793	324 679
Waste water management		99 701	117 029	210 860	58 657	65 820	65 820	60 910	79 732	119 777	107 204
Waste management		18 007	276	7 915	27 942	32 317	32 317	8 148	31 522	43 017	51 062
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	746 280	641 918	875 945	820 142	808 419	808 419	435 248	731 508	928 592	902 457
Funded by:											
National Government		604 006	541 876	647 097	615 963	576 790	576 790	323 374	519 514	683 232	628 527
Provincial Government		-	-	-	-	609	609	-	-	-	-
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	604 006	541 876	647 097	615 963	577 399	577 399	323 374	519 514	683 232	628 527
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		142 274	100 042	228 849	204 178	231 020	231 020	111 874	211 994	245 360	273 931
Total Capital Funding	7	746 280	641 918	875 945	820 142	808 419	808 419	435 248	731 508	928 592	902 457

Vote 9 - Budget and Treasury office	(201)	470	-	-	300	300	-	1 700	1 800	2 000
9.1 - Budget and treasury office	-	-	-	-	-	-	-	-	-	-
9.2 - Expenditure	-	-	-	-	-	-	-	-	-	-
9.3 - Revenue management and customer care	-	-	-	-	300	300	-	1 700	1 800	2 000
9.4 - Supply Chain Management	(201)	470	-	-	-	-	-	-	-	-
9.5 - Asset management	-	-	-	-	-	-	-	-	-	-
9.6 - Budget and financial reporting	-	-	-	-	-	-	-	-	-	-
9.7 - Business and financial planning	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations	348 185	204 419	202 510	278 079	265 821	265 821	-	123 378	183 973	145 167
10.1 - Transport services	56 460	55 510	52 911	100 145	61 818	61 818	-	37 062	36 313	40 390
10.2 - Transport services (Planning and operations)	-	-	-	-	-	-	-	-	-	-
10.3 - Transport services (Intelligent transport and syst	-	-	-	-	-	-	-	-	-	-
10.4 - Transport services (Public transport regulation a	-	-	-	-	-	-	-	-	-	-
10.5 - Roads and stormwater (Admin)	-	-	-	-	-	-	-	-	-	-
10.6 - Storm water management and traffic engineering	-	-	-	-	-	-	-	-	-	-
10.7 - Roads and stormwater (Roads and streets)	291 725	148 909	138 403	173 090	193 724	193 724	-	82 172	147 660	104 777
10.8 - Roads and stormwater (Stormwater)	-	-	11 196	4 843	10 279	10 279	-	4 143	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement	-	-	-	-	609	609	-	-	-	-
11.1 - Human Settlement	-	-	-	-	-	-	-	-	-	-
11.2 - Human Settlement Housing admin	-	-	-	-	-	-	-	-	-	-
11.3 - Human Settlement Rental housing and program	-	-	-	-	609	609	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-
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	746 280	641 918	875 945	820 142	808 419	808 419	-	731 508	928 592	902 457
Total Capital Expenditure	746 280	641 918	875 945	820 142	808 419	808 419	-	731 508	928 592	902 457

LIM354 Polokwane - Table A6 Budgeted Financial Position

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		232 670	184 371	343 279	203 646	238 830	238 830	779 896	322 254	354 270	345 359
Trade and other receivables from exchange transactions	1	794 278	662 168	735 312	668 167	649 408	649 408	767 880	1 110 890	1 523 112	2 003 931
Receivables from non-exchange transactions	1	376 945	366 928	287 730	355 905	378 711	378 711	422 258	275 536	219 504	160 363
Current portion of non-current receivables		22	-	-	-	-	-	-	-	-	-
Inventory	2	399 141	210 235	216 068	98 924	157 044	157 044	108 003	350 030	411 132	665 001
VAT		75 051	104 253	83 534	520 008	520 008	520 008	78 578	567 975	1 108 554	1 674 753
Other current assets		30 341	49 356	106 183	168 007	168 917	168 917	122 274	129 922	139 561	149 811
Total current assets		1 908 448	1 577 313	1 772 106	2 014 658	2 112 918	2 112 918	2 278 890	2 756 607	3 756 133	4 999 219
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		1 118 195	961 287	997 033	994 131	994 131	994 131	1 024 964	1 029 964	1 035 764	1 035 764
Property, plant and equipment	3	13 652 359	12 476 687	14 408 254	15 112 651	15 100 711	15 100 711	14 631 794	14 894 897	15 390 801	15 835 779
Biological assets		13 479	20 785	24 274	24 274	24 274	24 274	15 622	15 622	15 622	15 622
Living and non-living resources		-	-	-	-	-	-	11 607	11 607	11 607	11 607
Heritage assets		21 900	21 868	21 868	21 868	21 868	21 868	22 004	21 868	21 868	21 868
Intangible assets		214 737	34 994	31 540	35 044	35 262	35 262	33 918	35 905	38 350	41 492
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		144	-	-	-	-	-	-	-	-	-
Other non-current assets	1	1	1	1	1	1	1	1	1	1	1
Total non current assets		15 020 815	13 515 622	15 482 969	16 187 969	16 176 246	16 176 246	15 739 909	16 009 863	16 514 013	16 962 133
TOTAL ASSETS		16 929 263	15 092 935	17 255 076	18 202 627	18 289 164	18 289 164	18 018 799	18 766 471	20 270 145	21 961 351
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		2 352	449	6 557	27 778	27 778	27 778	(26 539)	12 024	17 530	19 683
Consumer deposits		68 187	66 525	65 539	66 794	66 794	66 794	65 135	65 470	65 470	65 470
Trade and other payables from exchange transactions	4	591 715	480 686	581 497	660 656	719 255	719 255	299 290	871 383	733 148	977 865
Trade and other payables from non-exchange transactions	5	166 844	61 785	31 694	26 296	26 296	26 296	133 741	19 760	23 184	26 601
Provision		20 665	22 407	117 132	117 275	117 275	117 275	19 958	20 086	20 222	20 364
VAT		105 987	117 673	114 506	515 626	515 626	515 626	105 888	561 925	1 077 757	1 656 178
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		955 750	749 525	916 927	1 414 425	1 473 024	1 473 024	597 473	1 550 648	1 937 310	2 766 162
Non current liabilities											
Financial liabilities	6	402 921	387 346	352 265	319 910	319 910	319 910	369 412	332 266	332 266	332 266
Provision	7	349 108	340 622	191 552	192 667	192 667	192 667	303 436	304 614	305 857	307 170
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		204 408	188 093	214 847	214 847	214 847	214 847	223 958	223 958	223 958	223 958
Total non current liabilities		956 436	916 062	758 664	727 424	727 424	727 424	896 806	860 838	862 081	863 394
TOTAL LIABILITIES		1 912 187	1 665 587	1 675 590	2 141 850	2 200 448	2 200 448	1 494 279	2 411 486	2 799 392	3 629 556
NET ASSETS		15 017 076	13 427 348	15 579 485	16 060 778	16 088 716	16 088 716	16 524 520	16 354 985	17 470 753	18 331 795
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	7 354 889	5 944 051	5 321 566	5 818 424	5 846 362	5 846 362	6 041 784	6 097 065	7 212 834	8 073 876
Reserves and funds	9	7 661 307	7 483 281	10 257 919	10 242 354	10 242 354	10 242 354	10 257 919	10 257 919	10 257 919	10 257 919
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	15 016 195	13 427 332	15 579 485	16 060 778	16 088 716	16 088 716	16 299 704	16 354 985	17 470 753	18 331 795

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table 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. Includes reserves to be funded by statute.
10. Net assets must balance with Total Community Wealth/Equity

881 16 (0) 0 0 0 224 817 0 0 0

LIM354 Polokwane - Table A7 Budgeted Cash Flows

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		433 538	523 005	540 779	557 771	557 771	557 771	557 771	673 277	714 347	759 708
Service charges		1 856 809	2 094 058	2 078 446	2 325 651	2 313 964	2 313 964	2 313 964	2 866 601	3 201 906	3 585 882
Other revenue		236 547	1 960 445	536 372	257 354	248 555	248 555	248 555	273 413	252 048	259 416
Transfers and Subsidies - Operational	1	1 276 125	1 231 726	1 533 239	1 666 130	1 724 783	1 724 783	1 724 783	1 873 544	1 874 376	1 974 779
Transfers and Subsidies - Capital	1	680 120	659 393	774 458	708 358	659 711	659 711	659 711	597 441	785 717	722 806
Interest		9 427	30 513	64 991	135 707	144 647	144 647	144 647	156 614	166 167	176 719
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(2 533 471)	(3 719 599)	(4 054 669)	(4 773 376)	(4 944 347)	(4 944 347)	(4 944 347)	(5 635 754)	(5 641 215)	(6 096 558)
Interest		-	-	(19 746)	(40 588)	(41 988)	(41 988)	(41 988)	(36 999)	(34 284)	(31 454)
Transfers and Subsidies	1	-	-	(10 559)	(9 956)	(46 856)	(46 856)	(46 856)	(57 456)	(65 056)	(64 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 959 095	2 779 541	1 443 311	827 050	616 238	616 238	616 238	710 680	1 254 006	1 286 359
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2 791	1 919	5	5	205	205	205	196	208	221
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(834 294)	(745 602)	(910 982)	(779 135)	(766 934)	(766 934)	(766 934)	(699 683)	(887 673)	(857 334)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(831 503)	(743 683)	(910 977)	(779 130)	(766 729)	(766 729)	(766 729)	(699 487)	(887 465)	(857 113)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(27 389)	(30 354)	(39 584)	(27 778)	(27 778)	(27 778)	(27 778)	(31 078)	(34 526)	(38 157)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(27 389)	(30 354)	(39 584)	(27 778)	(27 778)	(27 778)	(27 778)	(31 078)	(34 526)	(38 157)
NET INCREASE/ (DECREASE) IN CASH HELD		1 100 204	2 005 503	492 750	20 142	(178 270)	(178 270)	(178 270)	(19 885)	332 015	391 089
Cash/cash equivalents at the year begin:	2	301 154	232 670	184 371	184 371	343 278	343 278	343 278	343 278	323 394	655 409
Cash/cash equivalents at the year end:	2	1 401 358	2 238 173	677 121	204 513	165 009	165 009	165 009	323 394	655 409	1 046 498

LIM354 Polokwane - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	1 401 358	2 238 173	677 121	204 513	165 009	165 009	165 009	323 394	655 409	1 046 498
Other current investments > 90 days		(1 168 688)	(2 053 802)	(333 843)	(867)	73 821	73 821	614 887	(1 140)	(301 139)	(701 139)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		232 670	184 371	343 279	203 646	238 830	238 830	779 896	322 254	354 270	345 359
Application of cash and investments											
Unspent conditional transfers		166 832	61 744	31 694	25 772	25 772	25 772	133 701	16 736	16 736	16 736
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	30 936	11 842	30 972	(4 383)	(4 383)	(4 383)	(27 310)	(6 050)	(30 797)	(18 576)
Other working capital requirements	3	48 762	(340 523)	46 145	212 111	265 296	265 296	(480 524)	(522 930)	(998 823)	(1 164 239)
Other provisions		20 665	22 407	117 132	117 275	117 275	117 275	(19 958)	20 086	20 222	20 364
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		267 195	(244 530)	225 944	350 775	403 960	403 960	(394 092)	(492 158)	(992 662)	(1 145 714)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(34 525)	428 902	117 335	(147 129)	(165 130)	(165 130)	1 173 988	814 413	1 346 932	1 491 073
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(34 525)	428 902	117 335	(147 129)	(165 130)	(165 130)	1 173 988	814 413	1 346 932	1 491 073

References

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

Other working capital requirements

Debtors	542 953	821 209	535 352	448 545	453 959	453 959	779 814	1 394 313	1 731 971	2 142 104
Creditors due	591 715	480 686	581 497	660 656	719 255	719 255	299 290	871 383	733 148	977 865
Total	(48 762)	340 523	(46 145)	(212 111)	(265 296)	(265 296)	480 524	522 930	998 823	1 164 239

Debtors collection assumptions

Balance outstanding - debtors	1 171 389	1 029 097	1 023 043	1 024 072	1 028 119	1 028 119	1 190 139	1 386 426	1 742 617	2 164 294
Estimate of debtors collection rate	46.4%	79.8%	52.3%	43.8%	44.2%	44.2%	65.5%	100.6%	99.4%	99.0%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation roll reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
6	-									

Note:

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

Total Upgrading of Existing Assets	6	222 838	121 327	121 573	99 377	101 817	101 817	93 051	148 533	143 965
<i>Roads Infrastructure</i>		119 423	104 210	55 250	51 734	35 756	35 756	7 087	40 141	22 261
<i>Storm water Infrastructure</i>		-	1 271	4 547	11 341	8 434	8 434	4 143	27 198	-
<i>Electrical Infrastructure</i>		2 448	-	-	2 622	2 122	2 122	14 500	7 000	7 500
<i>Water Supply Infrastructure</i>		3 367	12 763	13 722	6 085	6 302	6 302	-	-	-
<i>Sanitation Infrastructure</i>		91 138	-	19 647	3 435	23 428	23 428	44 574	48 103	94 160
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	1 200	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		2 116	2 524	316	1 408	908	908	1 794	1 000	1 000
Infrastructure		218 493	120 768	93 481	76 625	76 949	76 949	72 099	124 642	124 921
Community Facilities		1 615	-	13 620	13 913	9 493	9 493	10 757	8 848	8 348
Sport and Recreation Facilities		2 355	-	11 374	5 000	13 600	13 600	10 196	15 043	10 696
Community Assets		3 970	-	24 994	18 913	23 093	23 093	20 952	23 891	19 043
Heritage Assets		-								
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-								
Operational Buildings		375	560	3 097	3 839	1 775	1 775	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		375	560	3 097	3 839	1 775	1 775	-	-	-
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 Capital Expenditure	4	746 280	641 918	875 945	820 142	808 419	808 419	731 508	928 592	902 457
<i>Roads Infrastructure</i>		307 377	178 524	140 339	174 147	192 732	192 732	59 428	105 988	84 920
<i>Storm water Infrastructure</i>		2 142	13 630	14 450	29 183	26 159	26 159	20 143	45 198	19 400
<i>Electrical Infrastructure</i>		43 194	53 586	45 833	55 155	45 538	45 538	92 286	103 394	101 403
<i>Water Supply Infrastructure</i>		105 424	188 429	268 929	239 437	220 336	220 336	252 047	309 393	317 279
<i>Sanitation Infrastructure</i>		165 527	130 979	247 514	58 657	89 248	89 248	73 640	118 486	112 204
<i>Solid Waste Infrastructure</i>		699	113	4 728	20 442	17 317	17 317	30 022	42 017	47 062
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		2 116	2 524	316	2 366	1 866	1 866	2 194	8 500	13 200
Infrastructure		626 479	567 784	722 110	579 388	593 195	593 195	529 760	732 976	695 468
Community Facilities		33 007	25 961	63 489	88 147	59 017	59 017	32 790	44 983	37 485
Sport and Recreation Facilities		27 497	17 988	27 058	50 069	56 726	56 726	64 302	54 065	51 182
Community Assets		60 505	43 949	90 547	138 216	115 743	115 743	97 092	99 048	88 667
Heritage Assets		-	-	-	50	(0)	(0)	-	-	-
Revenue Generating		2 265	2 591	16 509	17 539	15 436	15 436	1 000	800	-
Non-revenue Generating		-	4 107	994	-	-	-	-	-	7 260
Investment properties		2 265	6 699	17 503	17 539	15 436	15 436	1 000	800	7 260
Operational Buildings		1 295	2 284	5 566	14 086	13 583	13 583	4 700	5 400	10 100
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 295	2 284	5 566	14 086	13 583	13 583	4 700	5 400	10 100
Biological or Cultivated Assets		-								
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		19 239	-	-	-	217	217	-	-	-
Intangible Assets		19 239	-	-	-	217	217	-	-	-
Computer Equipment		2 083	2 171	3 975	2 006	3 334	3 334	7 332	2 378	1 681
Furniture and Office Equipment		192	253	428	500	1 724	1 724	2 700	3 300	3 500
Machinery and Equipment		5 373	2 362	6 577	16 550	13 493	13 493	14 500	14 600	14 600
Transport Assets		28 849	16 415	29 239	51 807	51 694	51 694	74 425	70 090	81 181
Land		-								
Zoo's, Marine and Non-biological Animals		-								
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-								
TOTAL CAPITAL EXPENDITURE - Asset class		746 280	641 918	875 945	820 142	808 419	808 419	731 508	928 592	902 457

ASSET REGISTER SUMMARY - PPE (WDV)	5	12 383 424	10 886 576	12 365 550	13 154 561	13 156 642	13 156 642	13 016 180	12 726 692	12 409 565
<i>Roads Infrastructure</i>		2 989 212	3 133 917	3 491 302	3 792 823	3 794 748	3 794 748	3 947 274	3 766 173	3 570 005
<i>Storm water Infrastructure</i>		434 630	418 917	1 314 305	1 324 026	1 324 026	1 324 026	1 306 187	1 293 950	1 281 029
<i>Electrical Infrastructure</i>		1 461 384	405 439	332 466	444 846	444 846	444 846	392 984	377 729	361 619
<i>Water Supply Infrastructure</i>		2 030 604	2 048 509	1 829 842	2 065 038	2 065 181	2 065 181	2 073 405	2 070 746	2 067 939
<i>Sanitation Infrastructure</i>		1 063 906	1 067 847	1 044 094	1 060 985	1 060 985	1 060 985	1 281 908	1 271 132	1 259 753
<i>Solid Waste Infrastructure</i>		72 167	82 176	62 878	22 913	22 788	22 788	5 482	(51 745)	(112 289)
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		20 209	20 209	15 557	19 702	19 702	19 702	15 677	14 658	13 583
Infrastructure		8 072 112	7 177 014	8 090 444	8 730 333	8 732 276	8 732 276	9 022 916	8 742 643	8 441 638
Community Assets		2 059 080	1 856 994	2 133 522	2 291 198	2 295 688	2 295 688	2 110 730	2 041 547	1 963 120
Heritage Assets		21 900	21 868	21 868	21 868	21 868	21 868	21 868	21 868	21 868
Investment properties		1 118 195	961 287	997 033	994 131	994 131	994 131	1 029 964	1 035 764	1 035 764
Other Assets		214 246	215 594	370 467	424 564	424 564	424 564	(1 414)	(2 906)	(4 481)
Biological or Cultivated Assets		13 479	20 785	24 274	24 274	24 274	24 274	15 622	15 622	15 622
Intangible Assets		214 737	34 994	31 540	35 044	35 262	35 262	35 905	38 350	41 492
Computer Equipment		14 949	(37 630)	16 145	12 929	14 257	14 257	24 456	27 803	28 283
Furniture and Office Equipment		15 383	11 884	(114)	(3 733)	(2 009)	(2 009)	(298)	(8 488)	(17 121)
Machinery and Equipment		48 965	60 389	48 426	77 099	69 195	69 195	72 166	96 297	122 118
Transport Assets		226 664	198 535	169 463	195 348	195 630	195 630	210 178	244 104	287 174
Land		363 714	364 861	462 482	351 505	351 505	351 505	462 482	462 482	462 482
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	11 607	11 607	11 607
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	12 383 424	10 886 576	12 365 550	13 154 561	13 156 642	13 156 642	13 016 180	12 726 692	12 409 565
EXPENDITURE OTHER ITEMS		707 435	1 434 855	2 013 108	1 175 761	1 203 717	1 203 717	1 275 086	1 344 018	1 416 747
Depreciation	7	-	762 068	1 280 636	386 920	386 920	386 920	407 814	430 243	454 337
Repairs and Maintenance by Asset Class	3	707 435	672 787	732 472	788 841	816 797	816 797	867 272	913 775	962 410
<i>Roads Infrastructure</i>		113 035	72 953	89 024	103 984	96 401	96 401	93 975	98 994	104 643
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		132 162	126 904	127 625	158 038	134 868	134 868	163 991	173 011	182 699
<i>Water Supply Infrastructure</i>		201 155	202 327	193 382	203 732	229 863	229 863	252 301	266 177	281 083
<i>Sanitation Infrastructure</i>		19 136	35 658	15 095	16 763	23 144	23 144	23 022	24 288	25 648
<i>Solid Waste Infrastructure</i>		83 003	76 576	94 880	81 064	104 064	104 064	108 101	114 046	120 433
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	1 200	-	-
Infrastructure		548 492	514 417	520 005	563 581	588 340	588 340	642 590	676 516	714 507
Community Facilities		11 989	14 452	23 680	23 603	24 600	24 600	24 773	26 135	27 599
Sport and Recreation Facilities		34 910	35 889	36 312	39 424	39 769	39 769	41 123	43 385	45 814
Community Assets		46 899	50 342	59 992	63 027	64 369	64 369	65 896	69 520	73 413
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		42 482	35 938	43 525	51 392	45 412	45 412	46 831	49 407	52 173
Housing		-	-	-	-	-	-	-	-	-
Other Assets		42 482	35 938	43 525	51 392	45 412	45 412	46 831	49 407	52 173
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		10 154	7 991	8 845	10 859	10 859	10 859	10 859	11 457	12 098
Intangible Assets		10 154	7 991	8 845	10 859	10 859	10 859	10 859	11 457	12 098
Computer Equipment		6 990	7 048	5 932	7 383	12 183	12 183	12 841	13 547	14 306
Furniture and Office Equipment		9 433	9 388	18 343	16 742	12 287	12 287	12 287	12 963	13 689
Machinery and Equipment		-	-	436	502	502	502	577	608	642
Transport Assets		42 984	47 664	75 392	75 355	82 845	82 845	75 392	79 757	81 581
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		707 435	1 434 855	2 013 108	1 175 761	1 203 717	1 203 717	1 275 086	1 344 018	1 416 747
Renewal and upgrading of Existing Assets as % of total capex		40.6%	28.2%	16.8%	21.2%	23.2%	23.2%	18.9%	28.1%	24.8%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	23.7%	11.5%	45.0%	48.5%	48.5%	34.0%	60.7%	49.3%
R&M as a % of PPE		5.7%	6.2%	5.9%	6.0%	6.2%	6.2%	6.6%	7.1%	7.7%
Renewal and upgrading and R&M as a % of PPE		8.2%	7.8%	7.1%	7.3%	7.6%	7.6%	7.7%	9.2%	9.5%

LIM354 Polokwane - Table A10 Basic service delivery measurement

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		46 986	50 886	55 109	59 682	59 682	59 682	64 635	69 999	75 808
Piped water inside yard (but not in dwelling)		135 383	140 513	145 837	151 362	151 362	151 362	157 097	163 050	169 227
Using public tap (at least min.service level)	2	37 235	36 998	36 762	36 529	36 529	36 529	36 296	36 065	35 836
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		219 604	228 396	237 708	247 573	247 573	247 573	258 029	269 114	280 872
Using public tap (< min.service level)	3	24 488	23 481	22 515	21 588	21 588	21 588	20 700	19 848	19 032
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		2 891	2 529	2 213	1 937	1 937	1 937	1 694	1 483	1 297
<i>Below Minimum Service Level sub-total</i>		27 379	26 010	24 728	23 525	23 525	23 525	22 395	21 331	20 329
Total number of households	5	246 983	254 406	262 436	271 098	271 098	271 098	280 423	290 445	301 201
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		128 155	140 425	153 870	168 603	168 603	168 603	184 747	202 436	221 818
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		80 273	77 420	74 668	72 014	72 014	72 014	69 454	66 986	64 605
Pit toilet (ventilated)		37 292	35 427	33 656	31 973	31 973	31 973	30 375	28 856	27 413
Other toilet provisions (> min.service level)		-	85 121	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		245 720	338 393	262 195	272 591	272 591	272 591	284 576	298 277	313 836
Bucket toilet		337	386	443	508	508	508	582	668	766
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		927	748	604	487	487	487	393	317	256
<i>Below Minimum Service Level sub-total</i>		1 264	1 134	1 046	995	995	995	975	985	1 022
Total number of households	5	246 983	339 527	263 241	273 585	273 585	273 585	285 551	299 262	314 858
Energy:										
Electricity (at least min.service level)		223 318	232 235	241 508	251 150	251 150	251 150	261 178	271 606	282 451
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		223 318	232 235	241 508	251 150	251 150	251 150	261 178	271 606	282 451
Electricity (< min.service level)		16 356	15 445	14 585	13 774	13 774	13 774	13 007	12 283	11 599
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		7 309	6 726	6 190	5 696	5 696	5 696	5 242	4 824	4 439
<i>Below Minimum Service Level sub-total</i>		23 665	22 172	20 775	19 470	19 470	19 470	18 249	17 107	16 038
Total number of households	5	246 983	254 406	262 283	270 620	270 620	270 620	279 427	288 713	298 489
Refuse:										
Removed at least once a week		100 656	107 156	114 076	121 442	121 442	121 442	129 285	137 634	146 522
<i>Minimum Service Level and Above sub-total</i>		100 656	107 156	114 076	121 442	121 442	121 442	129 285	137 634	146 522
Removed less frequently than once a week		13 102	13 683	14 291	14 925	14 925	14 925	15 588	16 280	17 002
Using communal refuse dump		9 207	10 502	11 979	13 664	13 664	13 664	15 585	17 778	20 278
Using own refuse dump		121 385	120 065	118 759	117 466	117 466	117 466	116 188	114 924	113 674
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		2 633	3 000	3 419	3 896	3 896	3 896	4 439	5 058	5 764
<i>Below Minimum Service Level sub-total</i>		146 328	147 251	148 447	149 951	149 951	149 951	151 801	154 040	156 718
Total number of households	5	246 983	254 406	262 523	271 394	271 394	271 394	281 085	291 673	303 239
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		15 451	18 077	19 704	21 478	21 478	21 478	23 821	26 444	29 421
Sanitation (free minimum level service)		17 774	18 840	19 970	21 169	21 169	21 169	22 439	23 807	25 319
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		17 774	18 840	19 970	21 169	21 169	21 169	22 439	23 807	25 319
Informal Settlements		36	38	40	42	42	42	45	48	51
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		25 877	30 276	51 440	56 070	56 070	56 070	62 187	69 034	76 807
Sanitation (free sanitation service to indigent households)		16 724	19 212	20 366	21 588	21 588	21 588	22 884	24 280	25 821
Electricity/other energy (50kwh per indigent household per month)		48 756	57 045	65 752	71 328	71 328	71 328	80 415	90 741	102 618
Refuse (removed once a week for indigent households)		14 020	16 106	17 074	18 099	18 099	18 099	19 185	20 355	21 647
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		56 656	63 655	71 589	75 885	75 885	75 885	80 438	85 344	90 764
Total cost of FBS provided	8	162 033	186 294	226 222	242 970	242 970	242 970	265 108	289 753	317 658
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 (tarrn adjustment) (impermissable values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		5 093	4 262	56 903	74 928	75 944	75 944	79 388	84 230	89 579
Water (in excess of 6 kilolitres per indigent household per month)		(25 877)	(30 275)	(48 003)	0	0	0	5	6	6
Sanitation (in excess of free sanitation service to indigent households)		(16 373)	(16 286)	(2 453)	21 588	23 350	23 350	24 751	26 261	27 929
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(18 676)	(56 953)	(50 735)	5	5	5	6	6	7
Refuse (in excess of one removal a week for indigent households)		(14 020)	(16 106)	(3 316)	18 099	18 099	18 099	19 185	20 355	21 647
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	(69 854)	(115 358)	(47 603)	114 620	117 398	117 398	123 334	130 858	139 168

LIM354 Polokwane - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	536 879	561 444	658 890	716 044	717 059	717 059	6 797 615	749 162	794 861	845 334
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		5 093	4 262	56 903	74 928	75 944	75 944	6 324 198	79 388	84 230	89 579
Net Property Rates		531 786	557 183	601 987	641 116	641 116	641 116	473 417	669 774	710 630	755 755
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	1 215 882	1 186 974	1 389 322	2 055 788	2 046 435	2 046 435	1 677 958	2 307 151	2 603 388	2 944 173
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		(18 676)	(56 953)	(50 735)	5	5	5	617 662	6	6	7
Less Cost of Free Basis Services (50 kwh per indigent household per month)		48 756	57 045	65 752	71 328	71 328	71 328	-	80 415	90 741	102 618
Net Service charges - Electricity		1 185 802	1 186 882	1 374 305	1 984 455	1 975 102	1 975 102	1 060 295	2 226 730	2 512 641	2 841 547
Service charges - Water											
Total Service charges - Water	6	242 998	231 874	267 549	438 481	438 481	438 481	219 354	486 325	539 869	600 658
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(25 877)	(30 275)	(48 003)	0	0	0	16 649	5	6	6
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		25 877	30 276	51 440	56 070	56 070	56 070	-	62 187	69 034	76 807
Net Service charges - Water		242 998	231 872	264 112	382 411	382 411	382 411	202 706	424 132	470 829	523 845
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	156 060	156 284	180 323	199 335	201 096	201 096	291 276	213 162	226 165	240 527
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(16 373)	(16 286)	(2 453)	21 588	23 350	23 350	169 992	24 751	26 261	27 929
Less Cost of Free Basis Services (free sanitation service to indigent households)		16 724	19 212	20 366	21 588	21 588	21 588	-	22 884	24 280	25 821
Net Service charges - Waste Water Management		155 709	153 357	162 410	156 158	156 158	156 158	121 284	165 527	175 624	186 777
Service charges - Waste Management											
Total refuse removal revenue	6	139 149	140 768	155 850	186 336	186 336	186 336	-	38 369	40 710	43 295
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		(14 020)	(16 106)	(3 316)	18 099	18 099	18 099	-	19 185	20 355	21 647
Less Cost of Free Basis Services (removed once a week to indigent households)		14 020	16 106	17 074	18 099	18 099	18 099	-	19 185	20 355	21 647
Net Service charges - Waste Management		139 149	140 768	142 091	150 139	150 139	150 139	-	-	-	-
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	569 184	569 584	594 180	807 870	678 468	678 468	420 323	819 800	864 832	913 186
Pension and UIF Contributions		111 650	114 765	119 464	186 289	155 381	155 381	84 406	164 537	173 586	183 306
Medical Aid Contributions		42 518	45 207	49 160	56 394	56 250	56 250	34 720	59 693	62 976	66 502
Overtime		98 630	119 787	107 594	57 280	73 418	73 418	49 410	41 256	43 523	45 959
Performance Bonus		44 426	45 606	47 236	86 437	66 641	66 641	34 701	91 487	96 519	101 924
Motor Vehicle Allowance		55 744	60 367	61 060	80 105	79 619	79 619	47 096	84 571	89 222	94 216
Cellphone Allowance		163	96	33	145	144	144	22	152	160	169
Housing Allowances		16 609	7 949	7 055	11 528	11 254	11 254	4 704	11 779	12 427	13 122
Other benefits and allowances		13 245	27 705	26 196	8 302	23 435	23 435	14 446	25 914	27 339	28 870
Payments in lieu of leave		22 293	23 869	30 730	20 360	33 789	33 789	25 493	35 144	37 077	39 153
Long service awards		5 854	6 641	2 709	10 349	6 982	6 982	1 250	22 893	24 152	25 505
Post-retirement benefit obligations	4	6 879	7 303	7 744	6 500	6 500	6 500	6 172	6 857	7 235	7 640
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		3 696	5 468	7 519	9 589	10 480	10 480	4 410	10 554	11 134	11 758
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	990 891	1 034 349	1 060 680	1 341 147	1 202 360	1 202 360	727 153	1 374 635	1 450 181	1 531 312
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	990 891	1 034 349	1 060 680	1 341 147	1 202 360	1 202 360	727 153	1 374 635	1 450 181	1 531 312

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment		761 937	1 277 083	386 871	386 871	386 871	374 589	407 762	430 188	454 279
Lease amortisation		131	3 553	49	49	49	1 639	52	55	58
Capital asset impairment		-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	1	762 068	1 280 636	386 920	386 920	386 920	376 228	407 814	430 243	454 337
Bulk purchases - electricity										
Electricity bulk purchases		878 180	856 611	1 018 199	1 303 666	1 303 666	1 303 666	804 847	1 469 753	1 550 590
Total bulk purchases	1	878 180	856 611	1 018 199	1 303 666	1 303 666	1 303 666	804 847	1 469 753	1 550 590
Transfers and grants										
Cash transfers and grants		45 240	9 671	15 480	10 480	47 380	47 380	13 367	60 480	68 355
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-
Total transfers and grants	1	45 240	9 671	15 480	10 480	47 380	47 380	13 367	60 480	68 355
Contracted Services										
Outsourced Services		331 967	301 031	365 257	373 773	506 350	506 350	318 202	496 269	516 402
Consultants and Professional Services		268 787	252 551	268 900	331 862	500 752	500 752	300 299	465 446	418 872
Contractors		199 326	215 173	263 197	272 773	279 259	279 259	189 049	291 050	302 713
Total contracted services		800 080	768 755	897 354	978 409	1 286 361	1 286 361	807 551	1 252 766	1 237 987
Operational Costs										
Collection costs		(847)	0	-	0	0	0	182	10	11
Contributions to 'other' provisions		-	-	-	143	143	143	-	128	135
Audit fees		15 140	16 190	14 308	16 864	16 864	16 864	15 164	17 775	18 752
Other Operational Costs		222 678	272 327	327 016	396 972	370 160	370 160	201 303	390 477	408 893
Total Operational Costs	1	236 971	288 518	341 324	413 979	387 166	387 166	216 649	408 390	427 791
Repairs and Maintenance by Expenditure Item										
Employee related costs	8	233 064	252 771	250 838	289 206	258 587	258 587	(1 337)	313 245	330 473
Inventory Consumed (Project Maintenance)		48 551	47 609	44 792	47 113	34 924	34 924	(12 962)	39 790	41 979
Contracted Services		411 007	361 914	417 908	425 915	496 923	496 923	216	483 028	508 535
Operational Costs		14 813	10 494	18 933	26 606	26 363	26 363	14 977	31 209	32 788
Total Repairs and Maintenance Expenditure	9	707 435	672 787	732 472	788 841	816 797	816 797	894	867 272	913 775
Inventory Consumed										
Inventory Consumed - Water		-	105 710	163 747	220 442	220 442	220 442	181 334	244 691	258 149
Inventory Consumed - Other		85 462	85 972	85 767	108 071	92 277	92 277	42 122	99 806	105 295
Total Inventory Consumed & Other Material		85 462	191 681	249 514	328 513	312 719	312 719	223 456	344 497	363 444

LIM354 Polokwane - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	###	Vote 1 - Chief operations office	Vote 2 - Municipal managers office	Vote 3 - Water and sanitation	Vote 4 - Energy services	Vote 5 - Community Services	Vote 6 - Public safety	Vote 7 - Corporate and Shared Services	Vote 8 - Planning and Economic Development	Vote 9 - Budget and Treasury office	Vote 10 - Transport Operations	Vote 11 - Human Settlement	Vote 12 -	Vote 13 -	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		-	-	-	2 226 730	-	-	-	-	-	-	-	-	-	-	-	2 226 730
Service charges - Water		-	-	424 132	-	-	-	-	-	-	-	-	-	-	-	-	424 132
Service charges - Waste Water Management		-	-	165 527	-	-	-	-	-	-	-	-	-	-	-	-	165 527
Service charges - Waste Management		-	-	-	-	159 147	-	-	-	-	-	-	-	-	-	-	159 147
Sale of Goods and Rendering of Services		-	-	-	-	2 146	2 446	25	12 570	82	4 985	35	-	-	-	-	22 289
Agency services		-	-	-	-	-	-	-	-	-	35 475	-	-	-	-	-	35 475
Interest		-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	0
Interest earned from Receivables		-	-	40 920	38 401	9 827	-	-	-	10 236	-	-	-	-	-	-	99 384
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	52 986	-	-	-	-	-	-	52 986
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	2 826	4	2 273	5 744	-	-	8 277	-	-	-	-	19 125
Licence and permits		-	-	-	-	-	16 073	-	-	106	-	-	-	-	-	-	16 179
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		4	2	4	7	23	479	1 605	6 402	17 048	85	7	-	-	-	-	25 667
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	-	-	-	669 774	-	-	-	-	-	-	669 774
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	23	8 903	77	37 225	-	-	573	-	-	-	-	-	-	46 801
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		22 435	-	36 466	3 246	2 800	2 000	5 366	1 080	1 488 581	250 865	47 585	-	-	-	-	1 860 423
Interest		-	-	-	-	-	-	-	-	24 846	-	-	-	-	-	-	24 846
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		22 439	2	667 072	2 277 288	176 847	58 228	9 269	25 796	2 264 232	291 411	55 904	-	-	-	-	5 848 487
Expenditure																	
Employee related costs		100 472	29 747	183 958	124 635	223 194	318 000	111 508	78 359	121 807	66 337	16 617	-	-	-	-	1 374 635
Remuneration of councillors		-	66 479	-	-	-	-	-	-	-	-	-	-	-	-	-	66 479
Bulk purchases - electricity		-	-	-	1 469 753	-	-	-	-	-	-	-	-	-	-	-	1 469 753
Inventory consumed		3 020	195	258 883	32 883	23 162	7 461	3 751	798	4 529	9 681	134	-	-	-	-	344 497
Debt impairment		-	-	41 144	28 570	15 940	-	-	-	194 515	-	-	-	-	-	-	280 169
Depreciation and amortisation		284	1 906	72 047	17 769	76 991	7 283	15 368	10 767	862	203 251	1 285	-	-	-	-	407 814
Interest		-	-	-	-	-	-	2 356	-	37 768	-	-	-	-	-	-	40 124
Contracted services		40 710	13 152	189 701	30 697	140 900	177 740	125 496	3 330	180 135	309 872	41 033	-	-	-	-	1 252 766
Transfers and subsidies		-	10 480	-	-	-	-	-	-	-	50 000	-	-	-	-	-	60 480
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		23 872	21 188	31 143	31 276	66 462	16 709	91 229	13 708	100 057	11 996	752	-	-	-	-	408 390
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		168 358	143 147	776 876	1 735 583	546 649	527 193	349 709	106 962	639 673	651 137	59 820	-	-	-	-	5 705 107
Surplus/(Deficit)		(145 919)	(143 145)	(109 804)	541 704	(369 802)	(468 965)	(340 440)	(81 166)	1 624 559	(359 726)	(3 916)	-	-	-	-	143 379
Transfers and subsidies - capital (monetary allocations)		-	-	352 105	39 429	108 372	-	500	-	-	97 035	-	-	-	-	-	597 441
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(145 919)	(143 145)	242 301	581 134	(261 430)	(468 965)	(339 940)	(81 166)	1 624 559	(262 691)	(3 916)	-	-	-	-	740 821

LIM354 Polokwane - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Develop and refurbish infrastructural services	Develop and refurbish infrastructural services			1 704 682	1 647 015	2 780 681	2 608 212	2 650 777	2 650 777	2 839 115	2 619 099	2 376 095
Create a conducive economic environment	Create a conducive economic environment			18 186	14 344	15 062	32 353	32 677	32 677	34 294	36 386	38 697
Enhance revenue and asset base	Enhance revenue and asset base			1 829 595	2 172 838	2 281 480	3 144 113	3 175 555	3 175 555	3 332 760	3 536 059	3 760 598
Plan sustainable integrated settlements	Plan sustainable integrated settlements			1 076	10 303	10 819	-	-	-	-	-	-
Preserve natural resources	Preserve natural resources			300	360	378	59 249	59 841	59 841	62 804	66 635	70 866
Facilitate, care and support communities	Facilitate, care and support communities			204 324	204 205	214 415	166 934	168 604	168 604	176 950	187 744	199 666
Invest in human capital and retain skills	Invest in human capital and retain skills			2 181	8 177	8 586	-	-	-	-	-	-
Practice good governance	Practice good governance						7	7	7	7	8	8
Allocations to other priorities												
Total Revenue (excluding capital transfers and contributions)				1	3 760 343	4 057 242	5 311 420	6 010 869	6 087 460	6 087 460	6 445 931	6 445 931

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

LIM354 Polokwane - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
Develop and refurbish infrastructural services	Develop and refurbish infrastructural services			2 424 827	2 279 421	3 880 650	3 469 227	3 646 658	3 646 658	3 893 640	4 120 293	4 447 527	
Create a conducive economic environment	Create a conducive economic environment			86 788	68 247	77 526	87 170	88 042	88 042	93 753	100 871	106 924	
Enhance revenue and asset base	Enhance revenue and asset base			171 020	1 058 083	430 330	483 862	488 700	488 700	520 402	559 914	593 509	
Plan sustainable integrated settlements	Plan sustainable integrated settlements			14 733	15 457	22 165	24 922	25 171	25 171	26 804	28 839	30 569	
Preserve natural resources	Preserve natural resources			28 580	25 396	-	-	-	-	-	-	-	
Facilitate, care and support communities	Facilitate, care and support communities			781 650	779 906	373 846	420 351	424 554	424 554	452 095	486 421	515 606	
Invest in human capital and retain skills	Invest in human capital and retain skills			318 781	314 064	479 589	539 249	544 641	544 641	579 972	624 007	661 447	
Practice good governance	Practice good governance			1 171 930	566 413	114 479	128 720	130 007	130 007	138 441	148 952	157 889	
Allocations to other priorities													
Total Expenditure				1	4 998 309	5 106 987	5 378 585	5 153 500	5 347 773	5 347 773	5 705 108	6 069 297	6 513 471
References													
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													
check op expenditure balance					1 893 066	885 638	106 075	13 287	0	0	0	137 536	254 476

LIM354 Polokwane - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Develop and refurbish infrastructural services	Develop and refurbish infrastructural services	A		598 805	552 592	783 196	653 784	640 398	640 398	550 596	722 174	683 373
Create a conducive economic environment	Create a conducive economic environment	B		2 510	10 065	11 614	25 739	25 996	25 996	24 847	26 363	27 909
Enhance revenue and asset base	Enhance revenue and asset base	C		2 112	-	-	-	-	-	2 000	2 200	2 420
Plan sustainable integrated settlements	Plan sustainable integrated settlements	D		-	-	622	-	-	-	-	-	-
Preserve natural resources	Preserve natural resources	E		-	-	-	21 309	21 522	21 522	15 700	22 543	20 717
Facilitate, care and support communities	Facilitate, care and support communities	F		54 630	47 170	52 459	98 952	99 942	99 942	92 736	98 973	99 526
Invest in human capital and retain skills	Invest in human capital and retain skills	G		21 477	29 989	18 465	19 161	19 353	19 353	48 629	59 939	66 092
Practice good governance	Practice good governance	H		5 957	229	-	1 197	1 209	1 209	2 000	2 200	2 420
		I		-	-	-	-	-	-	-	-	-
		J		-	-	-	-	-	-	-	-	-
		K		-	-	-	-	-	-	-	-	-
		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
		P		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	685 491	640 044	866 355	820 142	808 419	808 419	736 508	934 392	902 457

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36
- Balance of allocations not directly linked to an IDP strategic objective check capital balance

(60 789) (1 874) (9 590) 0 0 0 5 000 5 800 0

LIM354 Polokwane - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
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

LIM354 Polokwane - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
					Ref						
Demographics											
Population	Stats SA Estimates	508	562	629	850	870	885	897	908	920	931
Females aged 5 - 14	Stats SA Estimates	47	58	65	85	86	86	87	89	90	100
Males aged 5 - 14	Stats SA Estimates	48	60	84	84	84	85	87	96	97	99
Females aged 15 - 34	Stats SA Estimates	100	123	167	167	170	173	191	194	197	
Males aged 15 - 34	Stats SA Estimates	100	122	178	178	181	184	203	206	210	
Unemployment	Stats SA Estimates	211	-	74	65	75	76	78	86	87	89
Monthly household income (no. of households)											
No income	Stats SA	21 485		24 585	24 585	24 585	25 830	25 830	26 475	27 137	27 816
R1 - R1 600	Stats SA	7 473		8 551	8 551	8 551	8 984	8 984	9 208	9 439	9 675
R1 601 - R3 200	Stats SA	13 234		15 051	15 051	15 051	15 613	15 613	16 206	16 613	17 028
R3 201 - R6 400	Stats SA	30 046		34 367	34 367	34 367	36 107	36 107	37 010	37 935	38 883
R6 401 - R12 800	Stats SA	30 671		35 053	35 053	35 053	36 828	36 828	37 748	38 692	39 659
R12 801 - R25 600	Stats SA	18 216		20 794	20 794	20 794	21 847	21 847	22 393	22 953	23 527
R25 601 - R51 200	Stats SA	12 611		14 454	14 454	14 454	15 186	15 186	15 565	15 955	16 353
R51 201 - R102 400	Stats SA	11 210		12 900	12 900	12 900	13 553	13 553	13 892	14 239	14 596
R102 401 - R204 800	Stats SA	7 162		8 201	8 201	8 201	8 616	8 616	8 832	9 052	9 279
R204 801 - R409 600	Stats SA	2 491		2 834	2 834	2 834	2 977	2 977	3 052	3 128	3 206
R409 601 - R819 200	Stats SA	623		691	691	691	726	726	744	763	782
> R819 200	Stats SA	467		510	510	510	536	536	549	563	577
Poverty profiles (no. of households)											
< R5 500 per household per month	13										
Insert description	2										
Household demographics (000)											
Number of people in municipal area		508 277		628 999	860	870	885	897	908	920	931
Number of poor people in municipal area		-		-	-	-	-	-	-	-	-
Number of households in municipal area		124 978		130 361	157	178	182	239	255	263	270
Number of poor households in municipal area		-		-	-	-	-	8	151	165	170
Definition of poor household (R per month)		-		-	-	-	-	4 630	4 630	4 630	4 630
Housing statistics											
Formal		99 107		110 285	136 688	138 402	141 170	213 770	220 373	236 133	243 190
Informal		23 971		20 076	20 678	21 236	21 721	25 346	25 980	26 529	27 236
Total number of households		124 978		130 361	156 966	159 638	162 891	239 116	255 353	262 762	270 426
Dwellings provided by municipality	4										
Dwellings provided by provincials											
Dwellings provided by private sector	5										
Total new housing dwellings		-		-	-	-	-	-	-	-	-
Economic											
Inflation/inflation outlook (CPI)	6										
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates											
Property tax/service charges	7				88.0%	88.0%	88.0%	88.0%	95.0%	95.0%	95.0%
Rental of facilities & equipment					88.0%	88.0%	88.0%	88.0%	95.0%	95.0%	95.0%
Interest - external investments					88.0%	88.0%	88.0%	88.0%	95.0%	95.0%	95.0%
Interest - debtors					88.0%	88.0%	88.0%	88.0%	95.0%	95.0%	95.0%
Revenue from agency services					88.0%	88.0%	88.0%	88.0%	95.0%	95.0%	95.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.	Current Year 2024/25						2025/26 Medium Term Revenue & Expenditure Framework		
		2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome						
Household service targets (000)										
Water:										
		46 986	50 886	55 109	59 682	59 682	59 682	64 635	69 999	75 808
		135 383	140 513	145 837	151 362	151 362	151 362	157 097	163 050	169 227
		37 235	36 998	36 762	36 529	36 529	36 529	36 296	36 065	35 836
8		–	–	–	–	–	–	–	–	–
10		–	–	–	–	–	–	–	–	–
		219 604	228 396	237 708	247 573	247 573	247 573	258 029	269 114	280 872
		24 488	23 481	22 515	21 588	21 588	21 588	20 700	19 848	19 032
9		–	–	–	–	–	–	–	–	–
10		–	–	–	–	–	–	–	–	–
		2 891	2 529	2 213	1 937	1 937	1 937	1 694	1 483	1 297
		27 379	28 010	24 728	23 525	23 525	23 525	22 395	21 331	20 329
		246 983	254 406	262 436	271 098	271 098	271 098	280 423	290 445	301 281
Sanitation/sewerage:										
		128 155	140 425	153 870	168 603	168 603	168 603	184 747	202 436	221 818
		–	–	–	–	–	–	–	–	–
		80 273	77 420	74 668	72 014	72 014	72 014	69 454	66 986	64 605
		37 292	35 427	33 656	31 973	31 973	31 973	30 375	28 856	27 413
		–	85 121	–	–	–	–	–	–	–
		245 720	338 393	262 195	272 591	272 591	272 591	284 576	298 277	313 836
		337	386	443	508	508	508	562	608	766
		–	–	–	–	–	–	–	–	–
		927	748	604	487	487	487	393	317	256
		1 264	1 134	1 046	995	995	995	975	985	1 022
		246 983	339 527	263 241	273 585	273 585	273 585	285 551	299 262	314 858
Energy:										
		223 318	232 235	241 508	251 150	251 150	251 150	261 178	271 606	282 451
		–	–	–	–	–	–	–	–	–
		223 318	232 235	241 508	251 150	251 150	251 150	261 178	271 606	282 451
		16 356	15 445	14 585	13 774	13 774	13 774	13 007	12 283	11 599
		–	–	–	–	–	–	–	–	–
		7 309	6 726	6 190	5 696	5 696	5 696	5 242	4 824	4 439
		23 665	22 172	20 775	19 470	19 470	19 470	18 249	17 107	16 038
		246 983	254 406	262 283	270 620	270 620	270 620	279 427	288 713	298 489
Refuse:										
		100 656	107 156	114 076	121 442	121 442	121 442	129 285	137 634	146 522
		100 656	107 156	114 076	121 442	121 442	121 442	129 285	137 634	146 522
		13 102	13 683	14 291	14 925	14 925	14 925	15 588	16 280	17 002
		9 207	10 502	11 979	13 664	13 664	13 664	15 585	17 778	20 278
		121 385	120 065	118 759	117 466	117 466	117 466	116 188	114 924	113 674
		–	–	–	–	–	–	–	–	–
		2 633	3 000	3 419	3 896	3 896	3 896	4 439	5 058	5 764
		146 528	147 251	148 447	149 951	149 951	149 951	151 801	154 040	156 718
		246 983	254 406	262 523	271 394	271 394	271 394	281 085	291 673	303 239

Municipal in-house services	Ref.	Current Year 2024/25						2025/26 Medium Term Revenue & Expenditure Framework		
		2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome						
Household service targets (000)										
Water:										
		46 986	50 886	55 109	59 682	59 682	59 682	64 635	69 999	75 808
		135 383	140 513	145 837	151 362	151 362	151 362	157 097	163 050	169 227
		37 235	36 998	36 762	36 529	36 529	36 529	36 296	36 065	35 836
8		–	–	–	–	–	–	–	–	–
10		–	–	–	–	–	–	–	–	–
		219 604	228 396	237 708	247 573	247 573	247 573	258 029	269 114	280 872
		24 488	23 481	22 515	21 588	21 588	21 588	20 700	19 848	19 032
9		–	–	–	–	–	–	–	–	–
10		–	–	–	–	–	–	–	–	–
		2 891	2 529	2 213	1 937	1 937	1 937	1 694	1 483	1 297
		27 379	28 010	24 728	23 525	23 525	23 525	22 395	21 331	20 329
		246 983	254 406	262 436	271 098	271 098	271 098	280 423	290 445	301 281
Sanitation/sewerage:										
		128 155	140 425	153 870	168 603	168 603	168 603	184 747	202 436	221 818
		–	–	–	–	–	–	–	–	–
		80 273	77 420	74 668	72 014	72 014	72 014	69 454	66 986	64 605
		37 292	35 427	33 656	31 973	31 973	31 973	30 375	28 856	27 413
		–	85 121	–	–	–	–	–	–	–
		245 720	338 393	262 195	272 591	272 591	272 591	284 576	298 277	313 836
		337	386	443	508	508	508	562	608	766
		–	–	–	–	–	–	–	–	–
		927	748	604	487	487	487	393	317	256
		1 264	1 134	1 046	995	995	995	975	985	1 022
		246 983	339 527	263 241	273 585	273 585	273 585	285 551	299 262	314 858
Energy:										
		223 318	232 235	241 508	251 150	251 150	251 150	261 178	271 606	282 451
		–	–	–	–	–	–	–	–	–
		223 318	232 235	241 508	251 150	251 150	251 150	261 178	271 606	282 451
		16 356	15 445	14 585	13 774	13 774	13 774	13 007	12 283	11 599
		–	–	–	–	–	–	–	–	–
		7 309	6 726	6 190	5 696	5 696	5 696	5 242	4 824	4 439
		23 665	22 172	20 775	19 470	19 470	19 470	18 249	17 107	16 038
		246 983	254 406	262 283	270 620	270 620	270 620	279 427	288 713	298 489
Refuse:										
		100 656	107 156	114 076	121 442	121 442	121 442	129 285	137 634	146 522
		100 656	107 156	114 076	121 442	121 442	121 442	129 285	137 634	146 522
		13 102	13 683	14 291	14 925	14 925	14 925	15 588	16 280	17 002
		9 207	10 502	11 979	13 664	13 664	13 664	15 585	17 778	20 278
		121 385	120 065	118 759	117 466	117 466	117 466	116 188	114 924	113 674
		–	–	–	–	–	–	–	–	–
		2 633	3 000	3 419	3 896	3 896	3 896	4 439	5 058	5 764
		146 528	147 251	148 447	149 951	149 951	149 951	151 801	154 040	156 718
		246 983	254 406	262 523	271 394	271 394	271 394	281 085	291 673	303 239

Municipal entity services	Ref.	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Name of municipal entity		Household service targets (000)								
		Water:								
	8									
	10									
	9									
	10									
Name of municipal entity										
Name of municipal entity										
Name of municipal entity										
Services provided by 'external mechanisms'										
Names of service providers										
Names of service providers										
Names of service providers										
Names of service providers										
Detail of Free Basic Services (FBS) provided										
Electricity	Ref.	Location of households for each type of FBS								

List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands) 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	48 756 124	57 044 665	65 752 296	71 328 031	71 328 031	71 328 031	80 415 222	90 740 537	102 618 473
Total cost of FBS - Electricity for informal settlements		--	--	--	--	--	--	--	--	--
Water	Ref Location of households for each type of FBS									
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands) 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	25 877 183 15 451	30 276 304 18 077	51 440 232 19 704	56 069 653 21 478	56 069 653 21 478	56 069 653 21 478	62 187 074 23 821	69 033 871 26 444	76 807 084 29 421
Total cost of FBS - Water for informal settlements		--	--	--	--	--	--	--	--	--
Sanitation	Ref Location of households for each type of FBS									
List type of FBS service	Formal settlements - (free sanitation service to indigent 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	16 724 000 17 774	19 212 211 18 840	20 366 244 19 970	21 588 372 21 169	21 588 372 21 169	21 588 372 21 169	22 883 674 22 439	24 279 578 23 807	25 821 332 25 319
Total cost of FBS - Sanitation for informal settlements		16 105 908	17 072 262	20 366 244	21 588 372	21 588 372	21 588 372	22 883 674	24 279 578	25 821 332
Refuse Removal	Ref Location of households for each type of FBS									
List type of FBS service	Formal settlements - (removed once a week to indigent households) 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	14 020 000 17 774	15 105 908 18 840	17 074 308 19 970	18 098 766 21 169	18 098 766 21 169	18 098 766 21 169	19 184 692 22 439	20 354 959 23 807	21 647 489 25 319
Total cost of FBS - Refuse Removal for informal settlements		40 549 844	46 582 999	51 222 924	54 296 289	54 296 289	54 296 289	57 564 077	61 064 876	64 942 486

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

LIM354 Polokwane - Supporting Table SA11 Property rates summary

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:										
Date of valuation:	1	79805	79805	79805	79805	0	0	0	0	0
Financial year valuation used		2021	2022	2023	2023	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
No. of assistant valuers (FTE)	3	2	2	2	2	2	2	2	2	2
No. of data collectors (FTE)	3	14	14	14	14	14	14	14	14	14
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		1	1	1	1	0	0	1	0	0
Implementation time of new valuation roll (mths)		60	60	60	60	0	0	60	0	0
No. of properties	5	70583	71806	70583	73641	73641	73641	73641	73641	73641
No. of sectional title values	5	6039	6039	6544	6544	6544	6544	6544	6544	6544
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		1	1	1	0	0	0	0	0	0
No. of objections by rate payers		3	1	0	0	0	0	0	0	0
No. of appeals by rate payers		37	37	37	0	0	0	0	0	0
No. of successful objections	8	45	45	45	0	0	0	0	0	0
No. of successful objections > 10%	8	18	18	18	0	0	0	0	0	0
Supplementary valuation		2	2	2	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	75076000	75076000	75076000	75076000	75076000	75076000	0	0	0
Municipality owned property value (Rm)		2083095300	2083095300	2083095300	2083095300	2083095300	2083095300	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)		806254800	841730011.2	879607861.7	879607861.7	879607861.7	879607861.7	879607861.7	879607861.7	879607861.7
Valuation reductions-public worship (Rm)		312395200	326140588.8	340816915.3	340816915.3	340816915.3	340816915.3	340816915.3	340816915.3	340816915.3
Valuation reductions-other (Rm)		4568777200	4769803397	4984444550	4984444550	4984444550	4984444550	4984444550	4984444550	4984444550
Total valuation reductions:		5 687	5 938	6 205	6 205	6 205	6 205	6 205	6 205	6 205
Total value used for rating (Rm)	5	5687427200	5937673997	6204869327	6204869327	6204869327	6204869327	6204869327	6204869327	6204869327
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	1	1	1	1	0	0	1	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)		1	1	1	1	0	0	1	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	526156769.6	547228000	587175644	622442469	622442469	622442469	669774047	710630289	755755312.4
Rate revenue expected to collect (R'000)	6	463017957.3	481560640	516714566.7	529076098.7	529076098.7	529076098.7	602796642.3	639567260.1	680179781.1
Expected cash collection rate (%)		0.86	0.87	0.88	0.85	0.85	0.85	0.9	0.9	0.9
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)		61713787.45	64961881.52	68380927.92	72745668	72745668	72745668	79423758	84268607.24	89619663.8
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates,exemptns,reductns,discs (R'000)		61 714	64 962	68 381	72 746	72 746	72 746	79 424	84 269	89 620

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

LIM354 Polokwane - 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 2024/25												
Valuation:												
No. of properties		2 741	1 191	1	60 196	2 293	13	307	212	-	-	-
No. of sectional title property values		692	13	-	6 343	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	-	-	-
Supplementary valuation (Rm)		43	13	-	832	50	2	2	5	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		177	54	-	680	33	-	1	4	-	-	-
No. of appeals by rate-payers		24	4	-	26	7	-	-	1	-	-	-
No. of appeals by rate-payers finalised		4	-	-	20	3	-	-	1	-	-	-
No. of successful objections	5	49	6	-	382	18	-	1	2	-	-	-
No. of successful objections > 10%	5	21	-	-	93	3	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	1	-	-	-
Frequency of valuation (select)		1	1	1	1	1	1	1	1	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		N	N	N	N	N	N	N	N	N	-	-
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	-
Flat rate used? (Y/N)		N	N	N	N	N	N	N	N	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)		-	-	-	-	15 000	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	85 000	-	-	-	-	-	-
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	9 978	563	-	4 610							
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		222 023 063	19 089 987	18 710	350 540 953	4 594 005	2 467 410	41 673 078	708 520	-	-	-
Rate revenue expected to collect (R'000)		270 674 678	73 705 992	243 552	308 508 915	12 940 118	199 049	43 413 662	194 979	-	-	-
Expected cash collection rate (%)	4	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	(36 288 567)	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	24 562	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		(5 190 551)	(195 282)	-	(18 936 960)	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		(5 191)	(195)	-	(55 201)	-	-	-	-	-	-	-

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.*

LIM354 Polokwane - 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 2025/26												
Valuation:												
No. of properties		2 905	1 262	1	63 808	2 431	14	325	225	-	-	-
No. of sectional title property values		734	14	-	6 724	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		1	1	1	1	1	1	1	1	-	-	-
Supplementary valuation (Rm)		46	14	-	882	53	2	2	5	-	-	-
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)		5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	-	-	-
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	-	-	-
Phasing-in properties s21 (number)		N	N	N	N	N	N	N	N	-	-	-
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	-	-
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	-	-	-
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	10 576 658 800	596 356 000	-	4 886 097 560	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		235 344 447	20 235 386	19 833	361 057 182	4 869 645	2 541 432	44 173 463	729 776	-	-	-
Rate revenue expected to collect (R'000)		286 915 159	78 128 351	258 165	317 764 182	13 716 525	205 020	46 018 482	200 829	-	-	-
Expected cash collection rate (%)	4	95	95	95	95	95	95	95	95	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	(37 377 224)	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	25 299	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	num(2dec) DIV 100	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		(5 501 984)	(206 999)	-	(19 505 069)	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		(5 502)	(207)	-	(56 857)	-	-	-	-	-	-	-
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.

LIM354 Polokwane - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates (rate in the Rand)	1								
Residential properties			0.01	0.01	0.01	0.01	0.01	0.01	0.01
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			0.01	0.01	0.01	0.01	0.02	0.02	0.02
Business and commercial properties			0.01	0.01	0.01	0.01	0.02	0.02	0.02
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.01	0.01	0.01	0.01	0.02	0.02	0.02
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.00	0.00	0.00	0.00	0.00	0.00	0.00
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			85000	85000	85000	85000	85000	85000	85000
Indigent rebate or exemption			1	1	1	1	1	1	1
Pensioners/social grants rebate or exemption			0.8	0.8	0.8	0.8	0.8	0.8	0.8
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/ fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/k)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/k)		(fill in thresholds)	8.93	9.68	12.34	14.44	16.02	17.78	19.78
Water usage - Block 2 (c/k)		(fill in thresholds)	14.03	15.22	19.41	22.71	25.19	27.96	31.11

Water usage - Block 3 (c/kl)	(fill in thresholds)	15.31	16.61	21.18	24.78	27.48	30.51	33.94
Water usage - Block 4 (c/kl)	(fill in thresholds)	20.42	22.15	28.24	33.05	36.65	40.69	45.27
Water usage - Block 5 (c/kl)	(fill in thresholds)	24.25	26.31	33.56	39.26	43.54	48.34	53.78
Water usage - Block 6 (c/kl)	(fill in thresholds)	29.36	31.85	40.62	47.53	52.71	58.52	65.11
Other		0	0	0	0	0	0	0
Waste water 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
Waste water - flat rate tariff (c/kl)		0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)	(fill in structure)	121.38	109.39	135.66	142.44	115.95	123.02	130.83
Volumetric charge - Block 2 (c/kl)	(fill in structure)	19.82	17.88	22.17	23.28	18.95	20.11	21.39
Volumetric charge - Block 3 (c/kl)	(fill in structure)	16.09	14.51	18	18.9	15.38	16.32	17.36

Volumetric charge - Block 4 (c/kI)		(fill in structure)	22.29	20.09	24.92	26.16	21.3	22.6	24.03
Other	2		0	0	0	0	0	0	0
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			110	120.32	151.29	158.86	179.1	202.09	228.55
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)	138	151.25	207.04	217.4	245.09	276.56	312.76
Life-line tariff - prepaid		(describe structure)	138	151.25	207.04	217.4	245.09	276.56	312.76
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)	102.82	117.82	148.15	155.55	175.37	197.89	223.79
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	134.23	153.81	193.39	203.06	228.93	258.32	292.14
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	198.16	227.07	285.52	299.79	337.98	381.38	431.3
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	233	267	336.69	353.53	398.56	449.74	508.61
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)	125	117.82	148.15	155.55	175.37	197.89	223.79
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	156	153.81	193.39	203.06	228.93	258.32	292.14
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	230	227.07	285.52	299.79	337.98	381.38	431.3
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	266	267	336.69	353.53	398.56	449.74	508.61
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

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

LIM354 Polokwane - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>			57 168 768	60 255 881	38 431 716	72 745 668	79 423 758	84 268 607	89 619 664
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)	9 817 041	10 347 161	25 720 116	56 057 557	62 173 436	69 018 732	76 790 241
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure)	18 403 635	19 397 432	20 366 244	21 588 374	20 561 278	21 815 516	23 200 801
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)	26 077 433	27 694 233	32 876 148	35 664 017	40 207 613	45 370 270	51 309 239

LIM354 Polokwane - Supporting Table SA14 Household bills

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		286.00	299.00	315.00	333.90	333.90	333.90	6.00%	353.93	350.60	368.12
Electricity: Basic levy		89.27	100.94	107.20	125.42	125.42	125.42	12.70%	141.40	159.55	180.44
Electricity: Consumption		1 525.48	1 724.86	1 831.81	2 143.21	2 143.21	2 143.21	12.70%	2 416.25	2 726.50	3 083.40
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		363.41	390.67	411.76	481.76	481.76	481.76	10.90%	534.32	593.15	659.94
Sanitation		67.09	71.12	74.96	79.46	79.46	79.46	6.00%	84.23	350.60	368.12
Refuse removal		112.00	118.72	125.13	132.63	132.63	132.63	6.00%	140.59	350.60	368.12
Other		116.60	123.60	130.27	138.09	138.09	138.09	6.00%	146.38	350.60	368.12
sub-total		2 559.85	2 828.91	2 996.13	3 434.47	3 434.47	3 434.47	11.1%	3 817.10	4 881.60	5 396.26
VAT on Services		333.89	368.99	390.80	447.98	447.98	447.98	6.00%	474.86	350.60	368.12
Total large household bill:		2 893.74	3 197.90	3 386.93	3 882.45	3 882.45	3 882.45	10.5%	4 291.96	5 232.20	5 764.38
% increase/-decrease		-	10.5%	5.9%	14.6%	-	-	(100.0%)	10.5%	21.9%	10.2%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		190.67	199.33	210.00	222.60	222.60	222.60	0.00%	222.60	233.73	245.42
Electricity: Basic levy		89.27	100.94	107.20	125.42	125.42	125.42	12.70%	141.40	159.55	180.44
Electricity: Consumption		642.96	727.00	772.07	903.32	903.32	903.32	12.70%	1 018.40	1 149.17	1 299.59
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		296.89	319.16	336.39	393.58	393.58	393.58	10.90%	436.52	484.58	539.14
Sanitation		67.09	71.12	74.96	79.46	79.46	79.46	6.00%	84.23	350.60	368.12
Refuse removal		112.00	118.72	125.13	132.63	132.63	132.63	6.00%	140.59	350.60	368.12
Other		58.30	61.80	65.14	69.04	69.04	69.04	6.00%	73.18	350.60	368.12
sub-total		1 457.18	1 598.07	1 690.89	1 926.05	1 926.05	1 926.05	9.9%	2 116.92	3 078.83	3 368.95
VAT on Services		190.07	208.44	220.55	251.23	251.23	251.23	6.00%	266.30	350.60	368.12
Total small household bill:		1 647.25	1 806.51	1 911.44	2 177.28	2 177.28	2 177.28	9.5%	2 383.22	3 429.43	3 737.07
% increase/-decrease		-	9.7%	5.8%	13.9%	-	-	(100.0%)	9.5%	43.9%	9.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		96.81	102.62	108.16	114.65	114.65	114.65	6.00%	121.53	350.60	368.12
Electricity: Basic levy		89.27	100.94	107.20	125.42	125.42	125.42	12.70%	141.40	159.55	180.44
Electricity: Consumption		366.29	414.16	439.84	514.61	514.61	514.61	12.70%	580.17	654.67	740.36
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		177.35	190.65	200.94	235.10	235.10	235.10	10.90%	260.75	289.46	322.05
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		41.84	44.35	46.74	49.55	49.55	49.55	6.00%	52.52	350.60	368.12
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		771.56	852.72	902.88	1 039.33	1 039.33	1 039.33	11.3%	1 156.37	1 804.88	1 979.09
VAT on Services		100.64	111.22	117.77	135.57	135.57	135.57	6.00%	143.70	350.60	368.12
Total small household bill:		872.20	963.94	1 020.65	1 174.90	1 174.90	1 174.90	10.7%	1 300.07	2 155.48	2 347.21
% increase/-decrease		-	10.5%	5.9%	15.1%	-	-	(100.0%)	10.7%	65.8%	8.9%

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)

LIM354 Polokwane - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References
 1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

LIM354 Polokwane - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	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															-
															-
															-
															-
															-
Municipality sub-total										-		-	-		-
Entities															-
															-
															-
															-
															-
Entities sub-total										-		-	-		-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-		-

- References
- Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
 - List investments in expiry date order
 - If 'variable' is selected in column F, input interest rate range
 - Withdrawals to be entered as negative

check

LIM354 Polokwane - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		395 365	372 777	347 688	347 688	347 688	347 688	288 832	254 306	216 149
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	395 365	372 777	347 688	347 688	347 688	347 688	288 832	254 306	216 149
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	395 365	372 777	347 688	347 688	347 688	347 688	288 832	254 306	216 149

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

References

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

check borrowing balance #REF! #REF! #REF! #REF! #REF! #REF! #REF! #REF! #REF!

LIM354 Polokwane - Supporting Table SA18 Transfers and grant receipts

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		1 321 834	1 360 972	1 542 057	1 661 130	1 719 765	1 590 525	1 807 838	1 805 798	1 952 486
Expanded Public Works Programme Integrated Grant		7 971	11 570	11 135	6 117	6 117	6 117	6 531	-	-
Integrated National Electrification Programme Grant		28 000	24 091	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		6 217	6 000	5 869	18 439	20 954	13 637	7 500	7 450	9 195
Local Government Financial Management Grant		2 400	2 400	2 400	2 400	2 400	2 400	2 400	2 500	2 600
Integrated Urban Development Grant		161 012	52 426	115 195	135 688	135 672	81 301	160 517	93 181	154 189
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	3 000	-	5 000
Public Transport Network Grant		60 350	67 936	88 837	90 643	146 779	79 261	146 709	154 535	163 281
Equitable Share		1 055 884	1 196 550	1 318 621	1 407 843	1 407 843	1 407 809	1 481 181	1 548 132	1 618 222
Provincial Government:		1 000	-	44	-	74 689	(368)	47 585	48 518	-
Specify (Add grant description)		-	-	44	-	-	332	-	-	-

LIM354 Polokwane - Supporting Table SA19 Expenditure on transfers and grant programme

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		1 163 581	1 375 443	1 534 516	1 661 130	1 715 467	1 587 373	1 807 838	1 805 798	1 952 486
Expanded Public Works Programme Integrated Grant		7 971	11 570	10 714	6 117	6 117	2 926	6 531	-	-
Integrated National Electrification Programme Grant		9 892	22 949	-	-	-	-	-	-	-
Infrastructure Skills Development Grant		6 217	6 000	2 698	8 000	10 515	5 487	7 500	7 450	9 195
Local Government Financial Management Grant		2 400	2 055	2 024	2 400	2 400	1 449	2 400	2 500	2 600
Integrated Urban Development Grant		16 743	78 145	115 041	135 688	131 374	112 858	160 517	93 181	154 189
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	3 000	-	5 000
Public Transport Network Grant		64 474	58 174	85 418	101 082	157 218	56 844	146 709	154 535	163 281
Equitable Share		1 055 884	1 196 550	1 318 621	1 407 843	1 407 843	1 407 809	1 481 181	1 548 132	1 618 222
Provincial Government:		866	-	-	-	74 689	-	47 585	48 518	-

LIM354 Polokwane - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(256 020)	21 556	12 112	12 112	12 112	12 112	15 943	15 943	15 943
Current year receipts		1 321 834	1 360 972	1 542 057	1 661 130	1 719 765	1 719 765	1 807 838	1 805 798	1 952 486
Repayment of grants		446	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		1 163 581	1 375 443	1 534 516	1 661 130	1 715 467	1 715 467	1 807 838	1 805 798	1 952 486
Conditions still to be met - transferred to liabilities		(98 213)	7 086	19 653	12 112	16 410	16 410	15 943	15 943	15 943
Provincial Government:										
Balance unspent at beginning of the year		3 484	3 617	3 541	3 541	3 541	3 541	3 585	3 585	3 585
Current year receipts		1 000	-	44	-	74 689	74 689	47 585	48 518	-
Repayment of grants		-	134	-	-	-	-	-	-	-
Conditions met - transferred to revenue		866	-	-	-	74 689	74 689	47 585	48 518	-
Conditions still to be met - transferred to liabilities		3 617	3 484	3 585	3 541	3 541	3 541	3 585	3 585	3 585
District Municipality:										
Balance unspent at beginning of the year		18	18	18	18	18	18	18	18	18
Current year receipts		-	-	-	-	18	18	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	18	18	-	-	-
Conditions still to be met - transferred to liabilities		18	18	18	18	18	18	18	18	18
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	5 000	5 000	5 000	5 000	5 255	5 549
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	5 000	5 000	5 000	5 000	5 255	5 549
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		1 164 448	1 375 443	1 534 516	1 666 130	1 795 174	1 795 174	1 860 423	1 859 571	1 958 036
Total operating transfers and grants - CTBM	2	(94 578)	10 587	23 256	15 671	19 969	19 969	19 546	19 546	19 546
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		333 044	130 590	10 101	10 101	10 101	10 101	(2 435)	(2 435)	(2 435)
Current year receipts		680 120	659 393	759 743	708 358	659 011	659 011	597 441	785 717	722 806
Repayment of grants		57 031	135 999	17 245	-	-	-	-	-	-
Conditions met - transferred to revenue		694 723	602 483	743 785	708 358	663 309	663 309	597 441	785 717	722 806
Conditions still to be met - transferred to liabilities		261 410	51 502	8 814	10 101	5 803	5 803	(2 435)	(2 435)	(2 435)
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	700	700	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	700	700	-	-	-
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 capital transfers and grants revenue		694 723	602 483	743 785	708 358	664 009	664 009	597 441	785 717	722 806
Total capital transfers and grants - CTBM	2	261 410	51 502	8 814	10 101	5 803	5 803	(2 435)	(2 435)	(2 435)
TOTAL TRANSFERS AND GRANTS REVENUE		1 859 170	1 977 926	2 278 301	2 374 488	2 459 183	2 459 183	2 457 864	2 645 288	2 680 841
TOTAL TRANSFERS AND GRANTS - CTBM		166 832	62 089	32 070	25 772	25 772	25 772	17 111	17 111	17 111

References

- 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
- CTBM = conditions to be met
- National Treasury database will require this reconciliation for each transfer/grant

LIM354 Polokwane - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Polokwane</i>	2	44 800	9 191	15 000	10 000	16 000	16 000	16 000	10 000	10 000	10 000
Total Cash Transfers To Entities/Ems'		44 800	9 191	15 000	10 000	16 000	16 000	16 000	10 000	10 000	10 000
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>SPCA</i> <i>Taxi industry Compensation</i>		480	480	480	480	480	480	480	480	480	480
Total Cash Transfers To Organisations		480	480	480	31 380	31 380	31 380	31 380	50 000	58 000	57 875
Cash Transfers to Groups of Individuals <i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	45 280	9 671	15 480	41 380	47 380	47 380	47 380	60 480	68 480	68 355
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	45 280	9 671	15 480	41 380	47 380	47 380	47 380	60 480	68 480	68 355

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 FBS 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'

Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	
Cellphone Allowance	3	-	-	-	-	-	-	-	-	
Housing Allowances	3	-	-	-	-	-	-	-	-	
Other benefits and allowances	3	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	
% increase	4		-	-	-	-	-	-	-	
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	
Cellphone Allowance	3	-	-	-	-	-	-	-	-	
Housing Allowances	3	-	-	-	-	-	-	-	-	
Other benefits and allowances	3	-	-	-	-	-	-	-	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	
% increase	4		-	-	-	-	-	-	-	
Total Municipal Entities		-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		1 029 340	1 075 732	1 104 557	1 388 602	1 294 228	1 294 228	1 441 114	1 520 316	1 605 375
% increase	4		4.5%	2.7%	25.7%	(6.8%)	-	11.3%	5.5%	5.6%
TOTAL MANAGERS AND STAFF	5.7	990 891	1 034 349	1 060 680	1 341 147	1 202 360	1 202 360	1 374 635	1 450 181	1 531 312

LIM354 Polokwane - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	-	859 290	128 893	376 399	-	-	1 364 582
Chief Whip		-	809 441	121 416	335 836	-	-	1 266 693
Executive Mayor		-	1 343 590	287 854	47 004	-	-	1 678 448
Deputy Executive Mayor		-	-	-	-	-	-	-
Executive Committee		-	6 622 516	1 111 647	2 403 581	-	-	10 137 744
Total for all other councillors		-	25 304 231	3 738 991	12 388 308	-	-	41 431 530
Total Councillors	8	-	34 939 068	5 388 801	15 551 128			55 878 997
Senior Managers of the Municipality	5							
Municipal Manager (MM)		-	1 603 212	337 457	714 518	16 834	-	2 672 021
Chief Finance Officer		-	1 379 898	351 018	392 211	14 489	-	2 137 616
DIRECTOR CHIEF OPERATIONS OFFICE		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR COMMUNITY SERVICES		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR CORPORATE AND SHARED SERVICES		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR ENERGY SERVICES		-	1 379 898	282 780	460 647	14 489	-	2 137 813
List of each official with packages >= senior manager								
DIRECTOR PLANNING AND ECONOMIC DEVELOPMENT		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR PUBLIC SAFETY		-	-	-	-	-	-	-
DEPUTY CHIEF FINANCIAL OFFICER		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR WATER AND SANITATION		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR HUMAN SETTLEMENTS		-	-	-	345 769	-	-	345 769
DIRECTOR TRANSPORT SERVICES		-	1 379 898	282 780	460 647	14 489	-	2 137 813
DIRECTOR ROADS SERVICES		-	1 379 898	282 780	460 647	14 489	-	2 137 813
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Senior Managers of the Municipality	8,10	-	15 402 192	3 233 492	5 598 320	161 723		24 395 726
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	50 341 260	8 622 293	21 149 448	161 723		80 274 723

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

LIM354 Polokwane - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2023/24			Current Year 2024/25			Budget Year 2025/26		
		Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		90	–	90	90	–	90	90	–	90
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	–	–	–	–	–	–	–	–	–
Other Managers	7	11	3	3	12	3	3	11	6	3
Professionals		207	113	3	207	109	3	207	95	3
<i>Finance</i>		–	–	–	–	–	–	–	–	–
<i>Spatial/town planning</i>		–	–	–	–	–	–	–	–	–
<i>Information Technology</i>		–	–	–	–	–	–	–	–	–
<i>Roads</i>		–	–	–	–	–	–	–	–	–
<i>Electricity</i>		–	–	–	–	–	–	–	–	–
<i>Water</i>		–	–	–	–	–	–	–	–	–
<i>Sanitation</i>		–	–	–	–	–	–	–	–	–
<i>Refuse</i>		–	–	–	–	–	–	–	–	–
<i>Other</i>		207	113	3	207	109	3	207	95	3
Technicians		254	224	–	254	218	–	254	250	8
<i>Finance</i>		–	–	–	–	–	–	–	–	–
<i>Spatial/town planning</i>		–	–	–	–	–	–	–	–	–
<i>Information Technology</i>		–	–	–	–	–	–	–	–	–
<i>Roads</i>		–	–	–	–	–	–	–	–	–
<i>Electricity</i>		–	–	–	–	–	–	–	–	–
<i>Water</i>		–	–	–	–	–	–	–	–	–
<i>Sanitation</i>		–	–	–	–	–	–	–	–	–
<i>Refuse</i>		–	–	–	–	–	–	–	–	–
<i>Other</i>		254	224	–	254	218	–	254	250	8
Clerks (Clerical and administrative)		375	311	–	375	308	–	375	311	–
Service and sales workers		58	40	–	58	43	–	58	51	–
Skilled agricultural and fishery workers		55	40	–	55	36	–	55	40	–
Craft and related trades		18	15	–	18	5	–	18	17	–
Plant and Machine Operators		58	42	–	58	49	–	58	52	–
Elementary Occupations		–	–	–	–	–	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	1 126	788	96	1 127	771	96	1 126	822	104
% increase					0.1%	(2.2%)	–	(0.1%)	6.6%	8.3%
Total municipal employees headcount	6, 10	–	–	–	–	–	–	–	–	–
Finance personnel headcount	8, 10	183	144	2	180	139	1	198	148	–
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 fo 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

LIM354 Polokwane - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	####	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		185 561	185 561	185 561	185 561	185 561	185 561	185 561	185 561	185 561	185 561	185 561	185 561	2 226 730	2 512 641	2 841 547
Service charges - Water		35 344	35 344	35 344	35 344	35 344	35 344	35 344	35 344	35 344	35 344	35 344	35 344	424 132	470 829	523 845
Service charges - Waste Water Management		13 794	13 794	13 794	13 794	13 794	13 794	13 794	13 794	13 794	13 794	13 794	13 794	165 527	175 624	186 777
Service charges - Waste Management		13 262	13 262	13 262	13 262	13 262	13 262	13 262	13 262	13 262	13 262	13 262	13 262	159 147	168 855	179 577
Sale of Goods and Rendering of Services		1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	1 857	22 289	23 649	25 151
Agency services		2 956	2 956	2 956	2 956	2 956	2 956	2 956	2 956	2 956	2 956	2 956	2 956	35 475	37 639	40 029
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables		8 282	8 282	8 282	8 282	8 282	8 282	8 282	8 282	8 282	8 282	8 282	8 282	99 384	105 447	112 142
Interest earned from Current and Non Current Assets		4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	4 416	52 986	56 218	59 788
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 594	1 594	1 594	1 594	1 594	1 594	1 594	1 594	1 594	1 594	1 594	1 594	19 125	20 292	21 580
Licence and permits		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 179	17 166	18 256
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	25 667	27 233	28 962
Non-Exchange Revenue																
Property rates		55 815	55 815	55 815	55 815	55 815	55 815	55 815	55 815	55 815	55 815	55 815	55 815	669 774	710 630	755 755
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	3 900	46 801	49 656	52 809
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		155 035	155 035	155 035	155 035	155 035	155 035	155 035	155 035	155 035	155 035	155 035	155 035	1 860 423	1 859 571	1 958 036
Interest		2 071	2 071	2 071	2 071	2 071	2 071	2 071	2 071	2 071	2 071	2 071	2 071	24 846	26 362	28 036
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		487 374	487 374	487 374	487 374	487 374	487 374	487 374	487 374	487 374	487 374	487 374	487 374	5 848 487	6 261 812	6 832 290
Expenditure																
Employee related costs		114 553	114 553	114 553	114 553	114 553	114 553	114 553	114 553	114 553	114 553	114 553	114 553	1 374 635	1 450 181	1 531 312
Remuneration of councillors		5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	5 540	66 479	70 135	74 063
Bulk purchases - electricity		122 479	122 479	122 479	122 479	122 479	122 479	122 479	122 479	122 479	122 479	122 479	122 479	1 469 753	1 550 590	1 637 423
Inventory consumed		28 708	28 708	28 708	28 708	28 708	28 708	28 708	28 708	28 708	28 708	28 708	28 708	344 497	363 444	383 797
Debt impairment		23 347	23 347	23 347	23 347	23 347	23 347	23 347	23 347	23 347	23 347	23 347	23 347	280 169	295 578	312 131
Depreciation and amortisation		33 984	33 984	33 984	33 984	33 984	33 984	33 984	33 984	33 984	33 984	33 984	33 984	407 814	430 243	454 337
Interest		3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	3 344	40 124	37 331	34 422
Contracted services		104 397	104 397	104 397	104 397	104 397	104 397	104 397	104 397	104 397	104 397	104 397	104 397	1 252 766	1 237 987	1 310 331
Transfers and subsidies		5 040	5 040	5 040	5 040	5 040	5 040	5 040	5 040	5 040	5 040	5 040	5 040	60 480	68 480	68 355
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		34 033	34 033	34 033	34 033	34 033	34 033	34 033	34 033	34 033	34 033	34 033	34 033	408 390	427 791	452 824
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	5 705 107	5 931 761	6 258 994
Surplus/(Deficit)		11 948	11 948	11 948	11 948	11 948	11 948	11 948	11 948	11 948	11 948	11 948	11 948	143 379	330 052	573 296
Transfers and subsidies - capital (monetary allocations)		49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	597 441	785 717	722 806
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	740 821	1 115 769	1 296 102
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	740 821	1 115 769	1 296 102
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	740 821	1 115 769	1 296 102
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	740 821	1 115 769	1 296 102

LIM354 Polokwane - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-	22 439	22 439	22 478	23 602
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	2	2	2	2
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	1 019 177	1 019 177	1 188 303	1 227 002
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	2 316 717	2 316 717	2 607 826	2 941 494
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	285 218	285 218	298 587	316 420
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	58 228	58 228	59 658	63 446
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	9 769	9 769	7 919	8 093
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	25 796	25 796	29 334	32 520
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	2 264 232	2 264 232	2 378 853	2 501 596
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-	388 446	388 446	397 226	431 533
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	55 904	55 904	57 344	9 387
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	6 445 928	6 445 928	7 047 529	7 555 096
Expenditure by Vote to be appropriated																
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-	168 358	168 358	176 450	186 196
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	143 147	143 147	150 444	158 282
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	776 876	776 876	827 214	863 240
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	1 735 583	1 735 583	1 828 288	1 935 020
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	546 649	546 649	576 445	604 360
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	527 193	527 193	552 322	582 109
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	349 709	349 709	365 561	385 896
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	106 962	106 962	114 813	122 595
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	639 673	639 673	669 818	702 281
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-	651 137	651 137	607 489	695 921
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	59 820	59 820	62 917	23 095
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	5 705 107	5 705 107	5 931 761	6 258 994
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	740 821	740 821	1 115 769	1 296 102
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	740 821	740 821	1 115 769	1 296 102

LIM354 Polokwane - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2025/26											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		189 604	189 604	189 604	189 604	189 604	189 604	189 604	189 604	189 604	189 604	189 604	189 604	2 275 243	2 387 241	2 510 188
Executive and council		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Finance and administration		189 603	189 603	189 603	189 603	189 603	189 603	189 603	189 603	189 603	189 603	189 603	189 603	2 275 241	2 387 238	2 510 185
Internal audit		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community and public safety		11 440	11 440	11 440	11 440	11 440	11 440	11 440	11 440	11 440	11 440	11 440	11 440	137 286	131 660	82 949
Community and social services		226	226	226	226	226	226	226	226	226	226	226	226	2 713	2 030	2 159
Sport and recreation		6 522	6 522	6 522	6 522	6 522	6 522	6 522	6 522	6 522	6 522	6 522	6 522	78 270	71 862	70 953
Public safety		33	33	33	33	33	33	33	33	33	33	33	33	396	420	446
Housing		4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659	55 904	57 344	9 387
Health		0	0	0	0	0	0	0	0	0	0	0	0	4	4	4
Economic and environmental services		41 167	41 167	41 167	41 167	41 167	41 167	41 167	41 167	41 167	41 167	41 167	41 167	493 999	508 578	550 974
Planning and development		4 019	4 019	4 019	4 019	4 019	4 019	4 019	4 019	4 019	4 019	4 019	4 019	48 232	51 809	56 119
Road transport		36 961	36 961	36 961	36 961	36 961	36 961	36 961	36 961	36 961	36 961	36 961	36 961	443 530	455 670	493 689
Environmental protection		186	186	186	186	186	186	186	186	186	186	186	186	2 237	1 099	1 166
Trading services		294 950	294 950	294 950	294 950	294 950	294 950	294 950	294 950	294 950	294 950	294 950	294 950	3 539 401	4 020 051	4 410 985
Energy sources		193 060	193 060	193 060	193 060	193 060	193 060	193 060	193 060	193 060	193 060	193 060	193 060	2 316 717	2 607 826	2 941 494
Water management		60 153	60 153	60 153	60 153	60 153	60 153	60 153	60 153	60 153	60 153	60 153	60 153	721 839	836 560	875 740
Waste water management		24 778	24 778	24 778	24 778	24 778	24 778	24 778	24 778	24 778	24 778	24 778	24 778	297 339	351 742	351 262
Waste management		16 959	16 959	16 959	16 959	16 959	16 959	16 959	16 959	16 959	16 959	16 959	16 959	203 506	223 922	242 488
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		537 161	537 161	537 161	537 161	537 161	537 161	537 161	537 161	537 161	537 161	537 161	537 161	6 445 928	7 047 529	7 555 096
Expenditure - Functional																
Governance and administration		126 091	126 091	126 091	126 091	126 091	126 091	126 091	126 091	126 091	126 091	126 091	126 091	1 513 095	1 586 475	1 669 549
Executive and council		14 445	14 445	14 445	14 445	14 445	14 445	14 445	14 445	14 445	14 445	14 445	14 445	173 342	182 299	191 921
Finance and administration		110 219	110 219	110 219	110 219	110 219	110 219	110 219	110 219	110 219	110 219	110 219	110 219	1 322 624	1 386 104	1 458 544
Internal audit		1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	1 427	17 130	18 072	19 084
Community and public safety		41 737	41 737	41 737	41 737	41 737	41 737	41 737	41 737	41 737	41 737	41 737	41 737	500 850	527 360	513 546
Community and social services		7 621	7 621	7 621	7 621	7 621	7 621	7 621	7 621	7 621	7 621	7 621	7 621	91 450	95 636	100 992
Sport and recreation		20 501	20 501	20 501	20 501	20 501	20 501	20 501	20 501	20 501	20 501	20 501	20 501	246 016	259 547	274 082
Public safety		7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	7 834	94 008	99 179	104 733
Housing		4 985	4 985	4 985	4 985	4 985	4 985	4 985	4 985	4 985	4 985	4 985	4 985	59 820	62 917	23 095
Health		796	796	796	796	796	796	796	796	796	796	796	796	9 555	10 081	10 645
Economic and environmental services		80 397	80 397	80 397	80 397	80 397	80 397	80 397	80 397	80 397	80 397	80 397	80 397	964 766	936 145	1 043 056
Planning and development		11 386	11 386	11 386	11 386	11 386	11 386	11 386	11 386	11 386	11 386	11 386	11 386	136 634	144 949	154 284
Road transport		66 418	66 418	66 418	66 418	66 418	66 418	66 418	66 418	66 418	66 418	66 418	66 418	797 015	759 633	855 442
Environmental protection		2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	2 593	31 116	31 562	33 329
Trading services		227 200	227 200	227 200	227 200	227 200	227 200	227 200	227 200	227 200	227 200	227 200	227 200	2 726 397	2 881 781	3 032 844
Energy sources		144 632	144 632	144 632	144 632	144 632	144 632	144 632	144 632	144 632	144 632	144 632	144 632	1 735 583	1 828 288	1 935 020
Water management		53 515	53 515	53 515	53 515	53 515	53 515	53 515	53 515	53 515	53 515	53 515	53 515	642 181	685 501	715 441
Waste water management		11 225	11 225	11 225	11 225	11 225	11 225	11 225	11 225	11 225	11 225	11 225	11 225	134 695	141 713	147 799
Waste management		17 828	17 828	17 828	17 828	17 828	17 828	17 828	17 828	17 828	17 828	17 828	17 828	213 937	226 278	234 584
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	475 426	5 705 107	5 931 761	6 258 994
Surplus/(Deficit) before assoc.		61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	740 821	1 115 769	1 296 102
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	61 735	740 821	1 115 769	1 296 102

LIM354 Polokwane - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated		-	-	-	-	-	-	-	-	-	-	-	-	2 800	2 800	2 200	2 420
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	-	336 778	336 778	436 570	431 883
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	-	94 286	94 286	104 894	108 503
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	108 436	108 436	121 517	123 113
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	11 000	11 000	11 500	12 600
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	-	52 129	52 129	65 339	69 512
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	1 000	1 000	800	7 260
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	-	1 700	1 700	1 800	2 000
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-	-	123 378	123 378	183 973	145 167
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	731 508	731 508	928 592	902 457
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-	731 508	731 508	928 592	902 457

LIM354 Polokwane - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	58 129	71 139	77 612
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	4 844	58 129	71 139	77 612
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7 043	7 043	7 043	7 043	7 043	7 043	7 043	7 043	7 043	7 043	7 043	7 043	84 515	85 700	79 471
Community and social services		800	800	800	800	800	800	800	800	800	800	800	800	9 600	9 200	9 420
Sport and recreation		6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	6 243	74 915	76 500	70 051
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 523	10 523	10 523	10 523	10 523	10 523	10 523	10 523	10 523	10 523	10 523	10 523	126 278	187 273	153 927
Planning and development		83	83	83	83	83	83	83	83	83	83	83	83	1 000	800	7 260
Road transport		10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	10 440	125 278	186 473	146 667
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		38 549	38 549	38 549	38 549	38 549	38 549	38 549	38 549	38 549	38 549	38 549	38 549	462 586	584 481	591 447
Energy sources		7 857	7 857	7 857	7 857	7 857	7 857	7 857	7 857	7 857	7 857	7 857	7 857	94 286	104 894	108 503
Water management		21 421	21 421	21 421	21 421	21 421	21 421	21 421	21 421	21 421	21 421	21 421	21 421	257 047	316 793	324 679
Waste water management		6 644	6 644	6 644	6 644	6 644	6 644	6 644	6 644	6 644	6 644	6 644	6 644	79 732	119 777	107 204
Waste management		2 627	2 627	2 627	2 627	2 627	2 627	2 627	2 627	2 627	2 627	2 627	2 627	31 522	43 017	51 062
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	731 508	928 592	902 457
Funded by:																
National Government		43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	519 514	683 232	628 527
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		43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	43 293	519 514	683 232	628 527
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		17 666	17 666	17 666	17 666	17 666	17 666	17 666	17 666	17 666	17 666	17 666	17 666	211 994	245 360	273 931
Total Capital Funding		60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	60 959	731 508	928 592	902 457

LIM354 Polokwane - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
Cash Receipts By Source													1		
Property rates	56 106	56 106	56 106	56 106	56 106	56 106	56 106	56 106	56 106	56 106	56 106	56 106	673 277	714 347	759 708
Service charges - electricity revenue	171 943	171 943	171 943	171 943	171 943	171 943	171 943	171 943	171 943	171 943	171 943	171 943	2 063 313	2 328 242	2 633 010
Service charges - water revenue	36 280	36 280	36 280	36 280	36 280	36 280	36 280	36 280	36 280	36 280	36 280	36 280	435 361	483 295	537 714
Service charges - sanitation revenue	15 847	15 847	15 847	15 847	15 847	15 847	15 847	15 847	15 847	15 847	15 847	15 847	190 162	201 761	214 573
Service charges - refuse revenue	14 814	14 814	14 814	14 814	14 814	14 814	14 814	14 814	14 814	14 814	14 814	14 814	177 765	188 608	200 585
Rental of facilities and equipment	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	18 494	19 622	20 868
Interest earned - external investments	3 842	3 842	3 842	3 842	3 842	3 842	3 842	3 842	3 842	3 842	3 842	3 842	46 098	48 910	52 016
Interest earned - outstanding debtors	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210	9 210	110 516	117 257	124 703
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	4 109	49 311	52 319	55 641
Licences and permits	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	1 407	16 880	17 910	19 047
Agency services	2 661	2 661	2 661	2 661	2 661	2 661	2 661	2 661	2 661	2 661	2 661	2 661	31 928	33 875	36 026
Transfers and Subsidies - Operational	156 129	156 129	156 129	156 129	156 129	156 129	156 129	156 129	156 129	156 129	156 129	156 129	1 873 544	1 874 376	1 974 779
Other revenue	13 067	13 067	13 067	13 067	13 067	13 067	13 067	13 067	13 067	13 067	13 067	13 067	156 800	128 322	127 834
Cash Receipts by Source	486 954	486 954	486 954	486 954	486 954	486 954	486 954	486 954	486 954	486 954	486 954	486 954	5 843 448	6 208 844	6 756 503
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	49 787	597 441	785 717	722 806
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	16	16	16	16	16	16	16	16	16	16	16	16	196	208	221
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	536 757	536 757	536 757	536 757	536 757	536 757	536 757	536 757	536 757	536 757	536 757	536 757	6 441 085	6 994 769	7 479 529
Cash Payments by Type															
Employee related costs	108 820	108 820	108 820	108 820	108 820	108 820	108 820	108 820	108 820	108 820	108 820	108 820	1 305 838	1 377 603	1 454 674
Remuneration of councillors	5 263	5 263	5 263	5 263	5 263	5 263	5 263	5 263	5 263	5 263	5 263	5 263	63 155	66 628	70 360
Interest	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	36 999	34 284	31 454
Bulk purchases - electricity	116 355	116 355	116 355	116 355	116 355	116 355	116 355	116 355	116 355	116 355	116 355	116 355	1 396 266	1 473 060	1 555 552
Acquisitions - water & other inventory	47 021	47 021	47 021	47 021	47 021	47 021	47 021	47 021	47 021	47 021	47 021	47 021	564 255	415 581	618 732
Contracted services	99 082	99 082	99 082	99 082	99 082	99 082	99 082	99 082	99 082	99 082	99 082	99 082	1 188 988	1 176 088	1 244 815
Transfers and subsidies - other municipalities	792	792	792	792	792	792	792	792	792	792	792	792	9 500	9 500	9 500
Transfers and subsidies - other	3 996	3 996	3 996	3 996	3 996	3 996	3 996	3 996	3 996	3 996	3 996	3 996	47 956	55 556	55 438
Other expenditure	78 789	78 789	78 789	78 789	78 789	78 789	78 789	78 789	78 789	78 789	78 789	78 789	945 472	943 296	944 572
Cash Payments by Type	463 202	463 202	463 202	463 202	463 202	463 202	463 202	463 202	463 202	463 202	463 202	463 202	5 558 428	5 551 596	5 985 094
Other Cash Flows/Payments by Type															
Capital assets	58 307	58 307	58 307	58 307	58 307	58 307	58 307	58 307	58 307	58 307	58 307	58 307	699 683	887 673	857 334
Repayment of borrowing	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(2 590)	(31 078)	(34 526)	(38 157)
Other Cash Flows/Payments	14 315	14 315	14 315	14 315	14 315	14 315	14 315	14 315	14 315	14 315	14 315	14 315	171 781	188 959	207 854
Total Cash Payments by Type	533 235	533 235	533 235	533 235	533 235	533 235	533 235	533 235	533 235	533 235	533 235	533 235	6 398 814	6 593 702	7 012 126
NET INCREASE/(DECREASE) IN CASH HELD	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	(58 633)	42 271	401 067	467 403
Cash/cash equivalents at the month/year begin:	343 278	346 801	350 324	353 846	357 369	360 891	364 414	367 937	371 459	374 982	378 504	382 027	343 278	385 549	786 617
Cash/cash equivalents at the month/year end:	346 801	350 324	353 846	357 369	360 891	364 414	367 937	371 459	374 982	378 504	382 027	323 394	385 549	786 617	1 254 020

LIM354 Polokwane - Supporting Table SA32 List of external mechanisms

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

References

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

LIM354 Polokwane - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
		Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate							
R thousand	1,3													
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

- Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
- 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

Zoological plants and animals		-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	443 487	480 979	728 917	646 031	620 955	620 955	593 027	667 564	678 578

Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	524	732	-	-	-	-	1 000	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	4 129	1 234	1 229	10 435	8 435	8 435	435	4 522	3 304	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	5 738	4 141	1 855	1 836	1 836	-	2 500	1 000	
Indoor Facilities	-	-	-	-	-	-	-	2 000	-	
Outdoor Facilities	-	5 738	4 141	1 855	1 836	1 836	-	500	1 000	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	877	707	1 789	9 787	9 047	9 047	3 700	4 000	9 600	
Operational Buildings	877	707	1 789	9 787	9 047	9 047	3 700	4 000	9 600	
Municipal Offices	877	707	1 789	9 787	9 047	9 047	3 700	2 000	6 500	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	2 000	3 100	
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	79 955	59 612	25 455	74 733	85 647	85 647	45 430	112 496	79 915
Renewal of Existing Assets as % of total capex		10.7%	9.3%	2.9%	9.1%	10.6%	10.6%	6.2%	12.1%	8.9%
Renewal of Existing Assets as % of deprecn"		0.0%	7.8%	2.0%	19.3%	22.1%	22.1%	11.1%	26.1%	17.6%

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	707 435	672 787	732 472	788 841	816 797	816 797	867 272	913 775	962 410
R&M as a % of PPE & Investment Property		5.7%	6.2%	5.9%	6.0%	6.2%	6.2%	6.6%	7.1%	7.7%
R&M as % Operating Expenditure		22.8%	15.9%	13.9%	15.3%	15.3%	15.3%	16.2%	16.0%	16.2%

LIM354 Polokwane - Supporting Table SA34d Depreciation by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	504 732	945 982	270 157	270 157	270 157	283 198	298 773	315 505
Roads Infrastructure		-	270 163	486 950	179 173	179 173	179 173	187 300	197 602	208 667
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	270 163	486 950	179 173	179 173	179 173	187 300	197 602	208 667
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	29 264	34 848	11 004	11 004	11 004	11 598	12 236	12 921
Drainage Collection		-	-	21 518	-	-	-	-	-	-
Storm water Conveyance		-	29 264	13 330	11 004	11 004	11 004	11 598	12 236	12 921
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	36 486	148 662	13 719	13 719	13 719	14 460	15 256	16 110
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	30 570	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	70 042	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	47 966	-	-	-	-	-	-
Capital Spares		-	36 486	83	13 719	13 719	13 719	14 460	15 256	16 110
Water Supply Infrastructure		-	6 358	228 124	2 391	2 391	2 391	2 520	2 658	2 807
Dams and Weirs		-	-	2 397	-	-	-	-	-	-
Boreholes		-	-	14 595	-	-	-	-	-	-
Reservoirs		-	-	30 528	-	-	-	-	-	-
Pump Stations		-	-	3 042	-	-	-	-	-	-
Water Treatment Works		-	-	11 465	-	-	-	-	-	-
Bulk Mains		-	-	15 693	-	-	-	-	-	-
Distribution		-	6 358	150 141	2 391	2 391	2 391	2 520	2 658	2 807
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	262	-	-	-	-	-	-
Capital Spares		-	-	0	-	-	-	-	-	-
Sanitation Infrastructure		-	25 773	30 592	9 691	9 691	9 691	10 214	10 776	11 380
Pump Station		-	-	848	-	-	-	-	-	-
Reticulation		-	-	12 083	-	-	-	-	-	-
Waste Water Treatment Works		-	-	13 222	-	-	-	-	-	-
Outfall Sewers		-	-	4 434	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	25 773	5	9 691	9 691	9 691	10 214	10 776	11 380
Solid Waste Infrastructure		-	134 253	11 743	53 263	53 263	53 263	56 140	59 227	62 544
Landfill Sites		-	-	10 537	-	-	-	-	-	-
Waste Transfer Stations		-	134 253	1 206	53 263	53 263	53 263	56 140	59 227	62 544
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		-	2 436	5 061	916	916	916	965	1 018	1 075
Data Centres		-	-	1 936	-	-	-	-	-	-
Core Layers		-	-	2 910	-	-	-	-	-	-
Distribution Layers		-	-	106	-	-	-	-	-	-
Capital Spares		-	2 436	108	916	916	916	965	1 018	1 075
Community Assets		-	125 057	212 408	67 024	67 024	67 024	72 191	76 161	80 426
Community Facilities		-	33 220	56 277	12 491	12 491	12 491	14 714	15 523	16 392
Halls		-	-	3 846	-	-	-	-	-	-
Centres		-	2 735	8 582	1 028	1 028	1 028	1 084	1 143	1 208
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	211	327	79	79	79	83	88	93
Fire/Ambulance Stations		-	2 570	4 490	966	966	966	1 019	1 075	1 135

Mature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	762 068	1 280 636	386 920	386 920	386 920	407 614	430 243	454 337

LIM354 Polokwane - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1	218 493	120 768	93 481	76 625	76 949	76 949	72 099	124 642	124 921
Infrastructure										
Roads Infrastructure		119 423	104 210	55 250	51 734	35 756	35 756	7 087	40 141	22 261
Roads		1 085	89 552	49 375	29 739	33 012	33 012	7 087	31 972	4 000
Road Structures		118 338	14 658	5 656	20 595	2 043	2 043	-	8 168	18 261
Road Furniture		-	-	218	1 400	700	700	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 271	4 547	11 341	8 434	8 434	4 143	27 198	-
Drainage Collection		-	1 271	634	11 341	8 434	8 434	-	27 198	-
Storm water Conveyance		-	-	3 913	-	-	-	4 143	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 448	-	-	2 622	2 122	2 122	14 500	7 000	7 500
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	1 622	1 122	1 122	2 500	2 500	4 500
HV Switching Stations		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		2 448	-	-	-	-	-	10 000	3 000	3 000
LV Networks		-	-	-	1 000	1 000	1 000	2 000	1 500	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 367	12 763	13 722	6 085	6 302	6 302	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		3 367	12 763	13 722	6 085	6 302	6 302	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		91 138	-	19 647	3 435	23 428	23 428	44 574	48 103	94 160
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		91 138	-	19 647	3 435	23 428	23 428	44 574	48 103	94 160
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	1 200	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	1 200	-
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		2 116	2 524	316	1 408	908	908	1 794	1 000	1 000
Data Centres		2 116	2 524	316	1 408	908	908	1 794	1 000	1 000
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3 970	-	24 994	18 913	23 093	23 093	20 952	23 891	19 043
Community Facilities		1 615	-	13 620	13 913	9 493	9 493	10 757	8 848	8 348
Halls		-	-	-	-	-	-	-	-	-
Centres		312	-	-	-	-	-	800	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		1 303	-	9 471	3 000	400	400	1 000	1 000	1 000

Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	3 913	3 913	3 913	3 478	4 348	4 348	-
Public Open Space	-	-	-	5 000	3 180	3 180	-	-	-	-
Nature Reserves	-	-	4 150	2 000	2 000	2 000	2 000	3 000	2 000	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	500	1 000	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	3 478	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2 355	-	11 374	5 000	13 600	13 600	10 196	15 043	10 696	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2 355	-	11 374	5 000	13 600	13 600	10 196	15 043	10 696	-
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	375	560	3 097	3 839	1 775	1 775	-	-	-	-
Operational Buildings	375	560	3 097	3 839	1 775	1 775	-	-	-	-
Municipal Offices	118	560	3 097	2 174	500	500	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	257	-	-	1 665	1 275	1 275	-	-	-	-
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 upgrading of existing assets	1	222 838	121 327	121 573	99 377	101 817	101 817	93 051	148 533	143 965
Upgrading of Existing Assets as % of total capex		29.9%	18.9%	13.9%	12.1%	12.6%	12.6%	12.7%	16.0%	16.0%

Upgrading of Existing Assets as % of depreca			0.0%	15.9%	9.5%	25.7%	26.3%	26.3%	22.8%	34.5%	31.7%
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LIM354 Polokwane - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Chief operations office		2 800	2 200	2 420				
Vote 2 - Municipal managers office		-	-	-				
Vote 3 - Water and sanitation		336 778	436 570	431 883				
Vote 4 - Energy services		94 286	104 894	108 503				
Vote 5 - Community Services		108 436	121 517	123 113				
Vote 6 - Public safety		11 000	11 500	12 600				
Vote 7 - Corporate and Shared Services		52 129	65 339	69 512				
Vote 8 - Planning and Economic Development		1 000	800	7 260				
Vote 9 - Budget and Treasury office		1 700	1 800	2 000				
Vote 10 - Transport Operations		123 378	183 973	145 167				
Vote 11 - Human Settlement		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		731 508	928 592	902 457	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Chief operations office		168 358	176 450	186 196				
Vote 2 - Municipal managers office		143 147	150 444	158 282				
Vote 3 - Water and sanitation		776 876	827 214	863 240				
Vote 4 - Energy services		1 735 583	1 828 288	1 935 020				
Vote 5 - Community Services		546 649	576 445	604 360				
Vote 6 - Public safety		527 193	552 322	582 109				
Vote 7 - Corporate and Shared Services		349 709	365 561	385 896				
Vote 8 - Planning and Economic Development		106 962	114 813	122 595				
Vote 9 - Budget and Treasury office		639 673	669 818	702 281				
Vote 10 - Transport Operations		651 137	607 489	695 921				
Vote 11 - Human Settlement		59 820	62 917	23 095				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total future operational costs		5 705 107	5 931 761	6 258 994	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		2 226 730	2 512 641	2 841 547				
Service charges - Water		424 132	470 829	523 845				
Service charges - Waste Water Management		165 527	175 624	186 777				
Service charges - Waste Management		159 147	168 855	179 577				
Agency services		35 475	37 639	40 029				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		3 011 012	3 365 589	3 771 775	-	-	-	-
Net Financial Implications		3 425 603	3 494 764	3 389 676	-	-	-	-

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)

LIM354 Polokwane - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Parent municipality:																			
<i>List all capital projects grouped by Function</i>																			
Entities:																			
<i>List all capital projects grouped by Entity</i>																			
	Entity Name																		
	<i>Project name</i>																		

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.

LIM354 Polokwane - Supporting Table SA38 Consolidated detailed operational projects

R thousand													Prior year outcomes		2025/26 Medium T
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	
Parent municipality: <i>List all operational projects grouped by Function</i>															
Parent Operational expenditure															
Entities: <i>List all Operational projects grouped by Entity</i>															
Entity A Water project A															
Entity B Electricity project B															
Entity Operational expenditure															
Total Operational expenditure															
												-	-	-	
												-	-	-	

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)