

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



SPECIAL ADJUSTMENT BUDGET

2024-25 FINANCIAL YEAR

ABBREVIATIONS AND ACRONYMS

AO	Accounting Officer	SAPS	South African Police Service
AMR	Automated Meter Reading	SDBIP	Service Delivery Budget Implementation Plan
LED	Local Economic Development	SMME	Small Micro and Medium Enterprises
MEC	Member of the Executive Committee	BPC	Budget Planning Committee
MFMA	Municipal Financial Management Act	CFO	Chief Financial Officer
MIG	Municipal Infrastructure Grant	CPI	Consumer Price Index
MMC	Member of Mayoral Committee	CRRF	Capital Replacement Reserve Fund
MPRA	Municipal Properties Rates Act	DBSA	Development Bank of South Africa
MSA	Municipal Systems Act	DORA	Division of Revenue Act
MTEF	Medium-term Expenditure Framework	DWA	Department of Water Affairs
MTREF	Medium-term Revenue and Expenditure Framework	EE	Employment Equity
NERSA	National Electricity Regulator South Africa	FBS	Free basic services
NGO	Non-Governmental organisations	GDP	Gross domestic product
NKPIs	National Key Performance Indicators	GFS	Government Financial Statistics
OHS	Occupational Health and Safety	GRAP	General Recognised Accounting Practice
OP	Operational Plan	HR	Human Resources
PBO	Public Benefit Organisations	IDP	Integrated Development Strategy
PMS	Performance Management System	IT	Information Technology
PPE	Property Plant and Equipment	KM	Kilometre
PPP	Public Private Partnership	KPA	Key Performance Area
RSC	Regional Services Council	KPI	Key Performance Indicator
SALGA	South African Local Government Association	KWH	Kilowatt
IDP	Integrated Development Plan		

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PART 1 - ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

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

Regulation 23 (1) of Municipal Budget Reporting Regulation stipulates that adjustment budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current financial year.

Regulation 23 (2) of Municipal Budget Reporting Regulation outlines that one adjustment budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, **except**, when the additional revenues contemplated in section (28) (b) of the Act are allocations to the municipality in a national or provincial adjustment budget, in which case sub regulation (3) applies.

Regulation 23 (3) of Municipal Budget Reporting stipulates that if national or provincial adjustment budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustment budget, table adjustment budget referred to in section 28(2) (b) of the Act in the municipal council to appropriate these additional revenues.

It should be noted that municipal tax and tariffs are not increased during the financial year and any amendments to the annual budget must remain funded in accordance with section 18 of the MFMA.

Municipality's main adjustment budget is funded in terms of National Treasury B-schedule template therefore there is no need for funding plan.

SUMMARY OF 2024/25 MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK

SUMMARY OF 2024/25 MAIN ADJUSTMENT BUDGET				SPECIAL ADJUSTMENT BUDGET	
DESCRIPTION	2024/25			2024/25	
	FINAL BUDGET	MAIN ADJUSTMENT	ADJUSTED BUDGET	SPECIAL ADJUSTMENT	ADJUSTED BUDGET
TOTAL REVENUE	848 929 831	38 314 722	887 244 553	17 000 000	904 244 553
LESS: TRANSFER RECOGNISED CAPITAL	96 218 404	47 650 000	143 868 404	17 000 000	160 868 404
OPERATING REVENUE	752 711 427	- 9 335 278	743 376 149	-	743 376 149
OPERATING EXPENDITURE	734 294 936	- 7 661 980	726 632 956	2 895 961	729 698 468
TRANSFER RECOGNISED CAPITAL	96 218 404	47 650 000	143 868 404	17 000 000	160 868 404
SURPLUS/(DEFECIT)	18 416 491	- 1 673 298	16 743 193	- 2 895 961	13 847 232
CAPITAL EXPENDITURE	110 430 060	47 671 678	158 166 958	15 382 125	173 549 083

The impact of the special adjustment budget on the municipal budget is as follows:

- Increase in capital expenditure
- Increase in operating expenditure
- Increase in transfer and subsidies (capital)

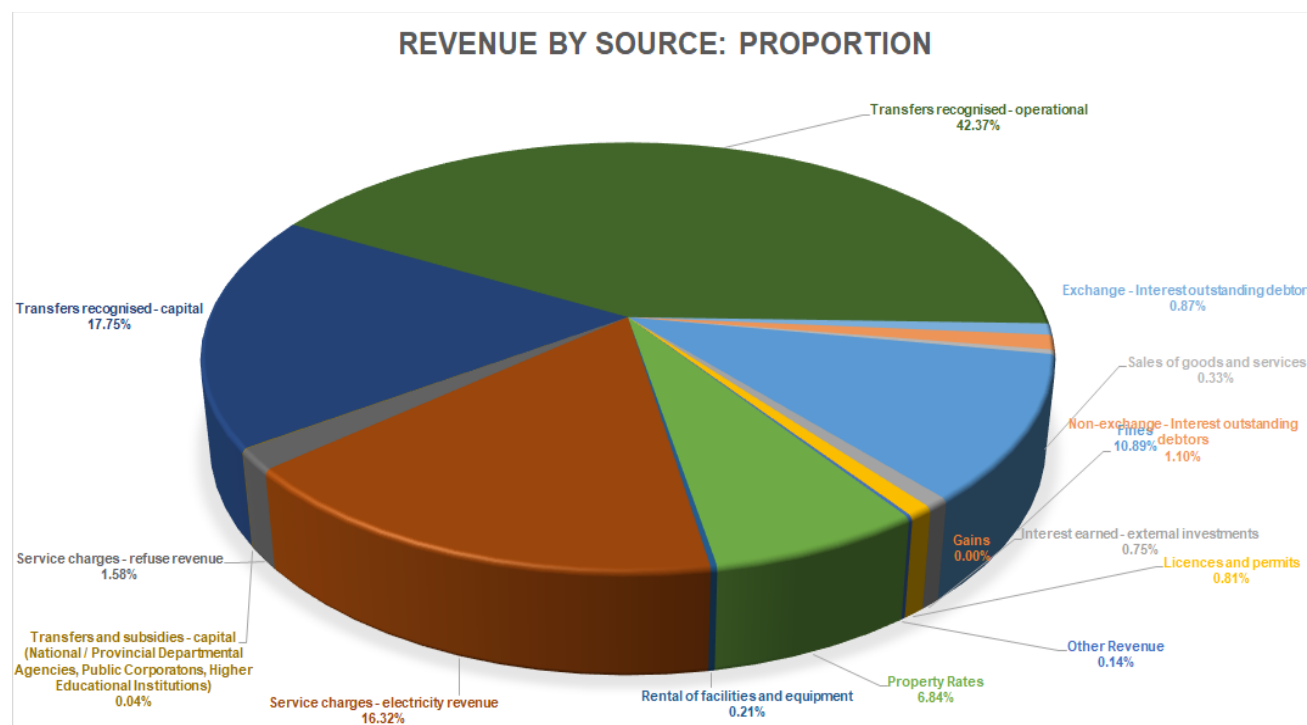


Figure 1 Main operational revenue categories for the 2024/25 financial year

In line with the formats prescribed by the Municipal Budget and Reporting Regulations (MBRR), transfer recognized - capital is excluded from the operating revenue statement,

as inclusion of this revenue source would distort the calculation of the operating surplus/deficit.

Revenue to be generated from operational grants amounts to R338, 906 million translating to 52% for 2024/25 financial year making it clear that the municipality is still grants dependent and the level of dependency is not gradually going down.

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- The renewal of existing assets and the repairs and maintenance needs;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The alignment of capital programme to the asset renewal requirement as per MBRR;
- Operational surplus will be directed to funding the capital budget and
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation will be made.

The following diagram gives a breakdown of the main expenditure categories for the 2024/25 financial year.

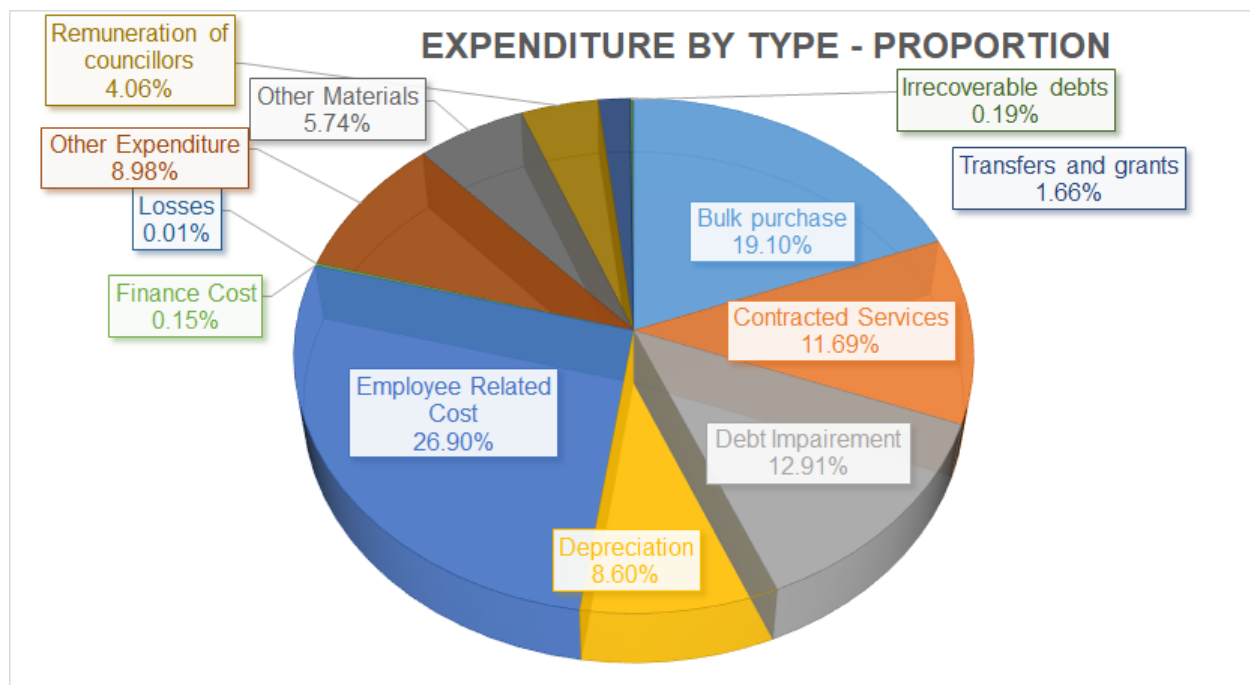


Figure 2 Main operational expenditure categories for the 2024/25 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the municipality's current infrastructure, the 2024/25 budget and MTREF provide for budget appropriations in the area of asset maintenance, as informed by the asset renewal and repairs and maintenance needs. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

During the compilation of 2024/25 MTREF operational repairs and maintenance were identified as a strategic imperative owing to the aging of the municipality's infrastructure and historic deferred maintenance. In this MTREF, repairs and maintenance budget has increased from R41, 117 million in the main adjustment budget to R41, 900 million in the special adjustment budget. In addition, the municipality is still experiencing budgetary constraints to meet the required 8% that repairs, and maintenance should contribute towards property, plant and equipment, and investment property. In relation to property, plant and equipment, repairs and maintenance comprises of 2.7% throughout the MTREF period and this percentage is however way below the set norm of 8% as stipulated by National Treasury.

1.6 Capital expenditure

The major portion of capital expenditure budget is appropriated in vote 6 and for 2024/25 and the budget in vote 6 is mainly for electrification and road infrastructure capital projects. The other departments', *id-est* Corporate Services – the appropriations are mainly for procurement of operational equipment such as ICT equipment, Office furniture, and other equipment while Community Services – the appropriations are for fencing of cemeteries and upgrading of parks.

Some of the salient projects to be undertaken over the medium-term include, amongst others:

Asset Category	Sum of TotalBudget	Sum of Adustment	Sum of Adjusted Budget
Community Assets	11 696 000	1 217 391	12 913 391
Computer Equipment	1 660 404	-	1 660 404
Electrical Infrastructure	22 226 526	521 739	22 748 265
Furniture and Office Equipment	760 000	-	760 000
Machinery and Equipment	515 948	-	515 948
Roads Infrastructure	121 208 080	12 773 430	133 981 510
Solid Waste Infrastructure	100 000	434 783	534 783
Storm water Infrastructure	-	434 783	434 783
Grand Total	158 166 958	15 382 125	173 549 083

Figure 3 Capital Infrastructure Program

The following tables present the main adjustment budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2024/25 budget and MTREF.

Table B1 Sum: Adjustment Budget Summary

Description	2024/25										Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	67 168	61 818	-	-	-	-	-	-	61 818	63 085	65 740	
Service charges	146 003	161 854	-	-	-	-	-	-	161 854	186 562	194 957	
Investment revenue	9 404	6 772	-	-	-	-	-	-	6 772	6 662	6 961	
Transfers recognised - operational	383 099	383 099	-	-	-	-	-	-	383 099	381 552	376 196	
Other own revenue	147 038	129 833	-	-	-	-	-	-	129 833	133 224	156 039	
Total Revenue (excluding capital transfers and contributions)	752 712	743 376	-	-	-	-	-	-	743 376	771 084	799 893	
Employee costs	213 757	196 286	-	-	-	-	-	-	196 286	205 702	211 986	
Remuneration of councillors	28 178	29 661	-	-	-	-	-	-	29 661	30 966	32 360	
Depreciation & asset impairment	184 108	156 965	-	-	-	-	-	-	156 965	163 871	171 252	
Finance charges	406	1 104	-	-	-	-	-	-	1 104	5 962	4 913	
Inventory consumed and bulk purchases	158 988	180 474	-	-	-	-	763	763	181 237	197 582	219 259	
Transfers and subsidies	9 404	12 133	-	-	-	-	-	-	12 133	12 645	13 214	
Other expenditure	139 524	150 179	-	-	-	-	2 133	2 133	152 312	141 979	140 780	
Total Expenditure	734 364	726 803	-	-	-	-	2 896	2 896	729 698	758 707	793 765	
Surplus/(Deficit)	18 347	16 574	-	-	-	-	(2 896)	(2 896)	13 678	12 377	6 128	
Transfers and subsidies - capital (monetary allocations)	96 218	143 868	-	-	-	17 000	-	17 000	160 868	92 269	78 787	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	114 566	160 442	-	-	-	17 000	(2 896)	14 104	174 546	104 646	84 915	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	114 566	160 442	-	-	-	17 000	(2 896)	14 104	174 546	104 646	84 915	
Capital expenditure & funds sources												
Capital expenditure	110 495	158 167	-	-	-	-	15 382	15 382	173 549	98 719	78 788	
Transfers recognised - capital	96 218	143 868	-	-	-	17 000	0	17 000	160 868	92 269	78 788	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	14 277	14 299	-	-	-	-	(1 618)	(1 618)	12 681	6 450	-	
Total sources of capital funds	110 495	158 167	-	-	-	17 000	(1 618)	15 382	173 549	98 719	78 788	
Financial position												
Total current assets	277 230	298 853	-	-	-	-	39 502	39 502	338 355	328 079	492 496	
Total non current assets	1 474 186	1 536 542	-	-	-	-	10 382	10 382	1 546 924	1 648 199	1 689 183	
Total current liabilities	124 375	122 728	-	-	-	-	35 780	35 780	158 508	46 578	140 814	
Total non current liabilities	117 850	135 904	-	-	-	-	-	-	135 904	178 812	210 442	
Community wealth/Equity	1 509 192	1 576 763	-	-	-	17 000	(2 896)	14 104	1 590 868	1 748 352	1 820 650	
Cash flows												
Net cash from (used) operating	165 566	187 867	-	-	-	1 700	47 409	49 109	236 976	134 282	176 122	
Net cash from (used) investing	(97 741)	144 833	-	-	-	-	(289 839)	(289 839)	(145 005)	(89 065)	(70 928)	
Net cash from (used) financing	-	873	-	-	-	-	-	-	873	146	153	
Cash/cash equivalents at the year end	77 034	356 248	-	-	-	1 700	(242 430)	(240 730)	115 518	117 152	218 849	
Cash backing/surplus reconciliation												
Cash and investments available	76 076	71 789	-	-	-	-	40 265	40 265	112 053	112 037	217 670	
Application of cash and investments	(11 192)	(38 002)	-	-	-	-	35 780	35 780	(2 222)	(90 630)	(81 931)	
Balance - surplus (shortfall)	87 268	109 791	-	-	-	-	4 485	4 485	114 275	202 667	299 602	
Asset Management												
Asset register summary (WDV)	1 261 802	1 270 242	-	-	-	-	(4 043)	(4 043)	1 266 199	1 271 137	1 254 486	
Depreciation	58 901	62 754	-	-	-	-	-	-	62 754	65 514	68 469	
Renewal and Upgrading of Existing Assets	78 075	113 642	-	-	-	-	14 426	14 426	128 068	67 778	70 300	
Repairs and Maintenance	36 354	39 409	-	-	-	-	-	-	39 409	38 130	39 846	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

Explanatory notes to Table B1 - Budget Summary

- Table B1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
 - The table provides an overview of the amounts contained in the budget for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
 - Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital budget. The budget summary provides the key information in this regard:
 - a. The operating surplus/deficit (after total expenditure net of non-cash items) is positive over the MTREF period.
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the financial performance budget;
 - ii. Internally generated funds are financed from the current operating surplus. The amount is incorporated in the net cash from investing on the cash flow budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the capital budget.
2. The cash backing/surplus reconciliation shows that the municipality does not have reserves and consequently many of its obligations are not cash-backed. This place the municipality in a very vulnerable financial position with regards to replacement of assets since no capital replacement reserve is in place. Notwithstanding the absence of capital replacement reserves, at least the municipality is not operating on an over annual nor funding some of its capital projects through direct borrowings. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of free services shows that the amount spent on free basic services and the revenue cost of free services provided by the municipality has dropped and this is attributed to offering free basic services only to indigents and this function is not yet optimized.

Operating expenditure

- Contracted services are adjusted upwards by R407 thousand resulting from a combination of traffic fine management shortfall and ICT support re-allocation of funds to telephone communication.
- Other materials are adjusted upwards by R783 thousand for building maintenance allocation from proceeds realised during assets auction that was recently conducted by the municipality.

- Other expenditures are adjusted upwards by R1 707 for protective clothing respectively allocation from proceeds realised during assets auction that was recently conducted by the municipality.

Capital expenditure

Capital expenditure is adjusted upwards by R17 million due to additional Municipal Infrastructure Grant (MIG) allocation as detailed in government gazette no.52381 published on 25 March 2025 The breakdown is illustrated below:

Project	Upward Adjustment R
Upgrading of Kgobokwane-Kgaphamadi Road	5 062 851
Upgrading of Malaeneng A Ntwane Access Road	3 554 215
Upgrading of Maraganeng internal Access road	2 480 732
Upgrading of Mokumong access road to Marateng taxi rank	5 902 202
	17 000 000

Transfers and subsidies – Capital

Transfers and subsidies (Capital) is adjusted upwards by R17 million due to additional MIG allocation.

Table B2: Adjustment Budget – Standard Classification

Standard Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		339 405	331 211	–	–	–	–	–	–	331 211	303 445	298 724
Executive and council		55 444	55 444	–	–	–	–	–	–	55 444	50 149	42 089
Finance and administration		265 077	256 883	–	–	–	–	–	–	256 883	240 135	237 102
Internal audit		18 884	18 884	–	–	–	–	–	–	18 884	13 161	19 533
Community and public safety		28 928	28 931	–	–	–	–	–	–	28 931	24 093	22 094
Community and social services		11 332	11 320	–	–	–	–	–	–	11 320	10 504	9 836
Sport and recreation		17 596	17 612	–	–	–	–	–	–	17 612	13 589	12 258
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		264 097	296 244	–	–	–	17 000	–	17 000	313 244	282 942	308 836
Planning and development		26 909	27 921	–	–	–	–	–	–	27 921	26 789	24 792
Road transport		236 351	267 486	–	–	–	17 000	–	17 000	284 486	255 321	283 259
Environmental protection		836	836	–	–	–	–	–	–	836	832	786
Trading services		216 500	230 859	–	–	–	–	–	–	230 859	252 874	249 025
Energy sources		176 261	190 868	–	–	–	–	–	–	190 868	215 642	203 864
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		40 239	39 991	–	–	–	–	–	–	39 991	37 232	45 162
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	848 930	887 245	–	–	–	17 000	–	17 000	904 245	863 353	878 680
Expenditure - Functional												
<i>Governance and administration</i>		256 051	260 576	–	–	–	–	872	872	261 448	276 018	282 799
Executive and council		50 467	51 199	–	–	–	–	–	–	51 199	52 587	54 870
Finance and administration		193 168	195 250	–	–	–	–	422	422	195 672	209 760	213 664
Internal audit		12 416	14 127	–	–	–	–	450	450	14 577	13 671	14 266
Community and public safety		34 490	33 511	–	–	–	–	–	–	33 511	37 195	38 867
Community and social services		16 523	8 026	–	–	–	–	–	–	8 026	17 061	17 822
Sport and recreation		17 967	25 212	–	–	–	–	–	–	25 212	19 799	20 695
Public safety		–	273	–	–	–	–	–	–	273	335	350
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		252 886	212 520	–	–	–	–	2 246	2 246	214 766	220 735	224 521
Planning and development		29 097	24 646	–	–	–	–	151	151	24 797	32 159	27 453
Road transport		222 792	187 728	–	–	–	–	2 115	2 115	189 843	187 301	195 736
Environmental protection		996	146	–	–	–	–	(20)	(20)	126	1 275	1 332
Trading services		190 937	220 196	–	–	–	–	(222)	(222)	219 973	224 759	247 578
Energy sources		139 573	158 050	–	–	–	–	400	400	158 450	174 713	195 361
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		51 364	62 145	–	–	–	–	(622)	(622)	61 523	50 046	52 216
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	734 364	726 803	–	–	–	–	2 896	2 896	729 698	758 707	793 765
Surplus/ (Deficit) for the year		114 566	160 442	–	–	–	17 000	(2 896)	14 104	174 546	104 646	84 915

Explanatory notes to Table B2 - Budgeted Financial Performance (by standard classification)

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into different functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note the total revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4.

Table B3: Adjustment Budget – Municipal Vote

Vote Description [Insert departmental structure etc]	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive & Council		48 780	48 780	-	-	-	-	-	-	48 780	45 493	37 243
Vote 2 - Municipal Manager		53 017	53 017	-	-	-	-	-	-	53 017	39 927	52 966
Vote 3 - Budget & Treasury		155 069	146 875	-	-	-	-	-	-	146 875	147 898	148 698
Vote 4 - Corporate Services		46 686	46 686	-	-	-	-	-	-	46 686	35 784	32 622
Vote 5 - Community Services		197 934	182 142	-	-	-	-	-	-	182 142	183 034	210 085
Vote 6 - Technical Services		309 085	370 373	-	-	-	17 000	-	17 000	387 373	374 382	366 287
Vote 7 - Developmental Planning		18 658	19 670	-	-	-	-	-	-	19 670	18 537	14 572
Vote 8 - Executive Support		19 701	19 701	-	-	-	-	-	-	19 701	18 298	16 208
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	848 930	887 245	-	-	-	17 000	-	17 000	904 245	863 353	878 680
Expenditure by Vote	1											
Vote 1 - Executive & Council		42 336	43 295	-	-	-	-	-	-	43 295	43 414	45 367
Vote 2 - Municipal Manager		43 952	51 629	-	-	-	-	-	-	51 629	51 058	53 248
Vote 3 - Budget & Treasury		84 203	84 720	-	-	-	-	-	-	84 720	78 386	80 131
Vote 4 - Corporate Services		45 697	31 115	-	-	-	-	1 022	1 022	32 137	46 373	47 928
Vote 5 - Community Services		229 017	206 201	-	-	-	-	1 090	1 090	207 291	202 294	211 322
Vote 6 - Technical Services		249 634	265 197	-	-	-	-	783	783	265 980	287 440	309 938
Vote 7 - Developmental Planning		21 637	17 899	-	-	-	-	1	1	17 900	25 120	20 102
Vote 8 - Executive Support		17 889	26 747	-	-	-	-	-	-	26 747	24 622	25 728
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	734 364	726 803	-	-	-	-	2 896	2 896	729 698	758 707	793 765
Surplus/ (Deficit) for the year	2	114 566	160 442	-	-	-	17 000	(2 896)	14 104	174 546	104 646	84 915

Explanatory notes to Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality.

Table B4: Adjustment Budget – Revenue & Expenditure

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	133 515	147 578	–	–	–	–	–	–	147 578	172 842	180 619
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	12 488	14 276	–	–	–	–	–	–	14 276	13 720	14 338
Sale of Goods and Rendering of Services		2 026	3 000	–	–	–	–	–	–	3 000	3 132	3 273
Agency services		–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		9 925	7 889	–	–	–	–	–	–	7 889	3 032	3 168
Interest earned from Current and Non Current Assets		9 404	6 772	–	–	–	–	–	–	6 772	6 662	6 961
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 855	1 886	–	–	–	–	–	–	1 886	2 075	2 168
Licence and permits		7 302	7 302	–	–	–	–	–	–	7 302	7 623	7 967
Operational Revenue		968	1 296	–	–	–	–	–	–	1 296	1 353	1 414
Non-Exchange Revenue												
Property rates	2	67 168	61 818	–	–	–	–	–	–	61 818	63 085	65 740
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		113 999	98 497	–	–	–	–	–	–	98 497	106 745	128 368
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		383 099	383 099	–	–	–	–	–	–	383 099	381 552	376 196
Interest		9 963	9 963	–	–	–	–	–	–	9 963	9 264	9 681
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
e (excluding capital transfers and contributions)		752 712	743 376	–	–	–	–	–	–	743 376	771 084	799 893
Expenditure By Type												
Employee related costs		213 757	196 286	–	–	–	–	–	–	196 286	205 702	211 986
Remuneration of councillors		28 178	29 661	–	–	–	–	–	–	29 661	30 966	32 360
Bulk purchases - electricity		121 123	139 391	–	–	–	–	–	–	139 391	155 170	174 938
Inventory consumed		37 865	41 083	–	–	–	–	763	763	41 846	42 412	44 321
Debt impairment		124 419	93 423	–	–	–	–	–	–	93 423	97 534	101 923
Depreciation and amortisation		59 690	63 542	–	–	–	–	–	–	63 542	66 337	69 329
Interest		406	1 104	–	–	–	–	–	–	1 104	5 962	4 913
Contracted services		70 102	84 929	–	–	–	–	317	317	85 246	67 738	70 768
Transfers and subsidies		9 404	12 133	–	–	–	–	–	–	12 133	12 645	13 214
Irrecoverable debts written off		8 116	1 413	–	–	–	–	–	–	1 413	1 880	1 964
Operational costs		61 255	63 769	–	–	–	–	1 817	1 817	65 586	72 317	68 002
Losses on disposal of Assets		50	67	–	–	–	–	–	–	67	44	46
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		734 364	726 803	–	–	–	–	2 896	2 896	729 698	758 707	793 765
Surplus/(Deficit)		18 347	16 574	–	–	–	–	(2 896)	(2 896)	13 678	12 377	6 128
subsidies - capital (monetary allocations)		96 218	143 868	–	–	–	17 000	–	17 000	160 868	92 269	78 787
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
cit) before taxation		114 566	160 442	–	–	–	17 000	(2 896)	14 104	174 546	104 646	84 915
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		114 566	160 442	–	–	–	17 000	(2 896)	14 104	174 546	104 646	84 915
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
cit) attributable to municipality		114 566	160 442	–	–	–	17 000	(2 896)	14 104	174 546	104 646	84 915
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	114 566	160 442	–	–	–	17 000	(2 896)	14 104	174 546	104 646	84 915

Explanatory notes to Table B4 - Budgeted Financial Performance (revenue and expenditure)

Operating expenditure

- Contracted services are adjusted upwards by R407 thousand resulting from a combination of traffic fine management shortfall and ICT support re-allocation of funds to telephone communication.
- Other materials are adjusted upwards by R783 thousand for building maintenance allocation from proceeds realised during assets auction that was recently conducted by the municipality.
- Other expenditures are adjusted upwards by R1 707 for protective clothing respectively allocation from proceeds realised during assets auction that was recently conducted by the municipality.

Capital expenditure

Capital expenditure is adjusted upwards by R17 million due to additional Municipal Infrastructure Grant (MIG) allocation as detailed in government gazette no.52381 published on 25 March 2025 The breakdown is illustrated below:

Project	Upward Adjustment R
Upgrading of Kgobokwane-Kgaphamadi Road	5 062 851
Upgrading of Malaeneng A Ntwane Access Road	3 554 215
Upgrading of Maraganeng internal Access road	2 480 732
Upgrading of Mokumong access road to Marateng taxi rank	5 902 202
	17 000 000

Transfers and subsidies – Capital

Transfers and subsidies (Capital) is adjusted upwards by R17 million due to additional MIG allocation.

Table B5: Adjustment Capital Budget – vote and funding

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		1 360	1 660	-	-	-	-	-	-	1 660	1 179	188
Vote 5 - Community Services		10 000	10 000	-	-	-	-	1 217	1 217	11 217	800	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	5 315	26 160
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	11 360	11 660	-	-	-	-	1 217	1 217	12 878	7 295	26 348
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		5 810	710	-	-	-	-	-	-	710	500	-
Vote 5 - Community Services		2 150	2 124	-	-	-	-	435	435	2 559	950	3 000
Vote 6 - Technical Services		91 175	143 673	-	-	-	-	13 730	13 730	157 403	89 975	49 440
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		99 135	146 507	-	-	-	-	14 165	14 165	160 671	91 425	52 440
Total Capital Expenditure - Vote		110 495	158 167	-	-	-	-	15 382	15 382	173 549	98 719	78 788

Explanatory notes to Table B5 - Budgeted Capital Expenditure by standard classification and funding source

Capital projects are funded by Municipal Infrastructure Grant (MIG); Integrated National Electrification Programme (INEP); Municipal Disaster Recovery Grant (MDRG); Water Services Infrastructure Grant (WSIG); Local Government Sector Training and Training Authority (LGSETA) and internal generated revenue. An adjustment of R17 million is as a result of additional MIG allocation and R5 million proceeds realized from assets auction recently conducted by the municipality.

Table B5B: Adjustment Capital Budget – by Vote

Capital Expenditure - Functional													
Governance and administration		7 170	2 370	-	-	-	-	-	-	2 370	1 679	188	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		7 170	2 370	-	-	-	-	-	-	2 370	1 679	188	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11 100	10 974	-	-	-	-	1 217	1 217	12 191	1 000	-	-
Community and social services		800	696	-	-	-	-	-	-	696	800	-	-
Sport and recreation		10 300	10 278	-	-	-	-	1 217	1 217	11 495	200	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		68 949	121 446	-	-	-	-	13 208	13 208	134 654	68 428	67 300	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		68 949	121 446	-	-	-	-	13 208	13 208	134 654	68 428	67 300	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		23 277	23 377	-	-	-	-	957	957	24 333	27 612	11 300	
Energy sources		22 227	22 227	-	-	-	-	522	522	22 748	26 862	8 300	
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 050	1 150	-	-	-	-	435	435	1 585	750	3 000	
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	110 495	158 167	-	-	-	-	15 382	15 382	173 549	98 719	78 788	
Funded by:													
National Government		95 858	123 508	-	-	-	17 000	0	17 000	140 508	92 090	78 600	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	20 000	-	-	-	-	-	-	20 000	-	-	-
Transfers and subsidies - capital (in-kind)		360	360	-	-	-	-	-	-	360	179	188	
Transfers recognised - capital	4	96 218	143 868	-	-	-	17 000	0	17 000	160 868	92 269	78 788	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		14 277	14 299	-	-	-	-	(1 618)	(1 618)	12 681	6 450	-	-
Total Capital Funding		110 495	158 167	-	-	-	17 000	(1 618)	15 382	173 549	98 719	78 788	

Explanatory notes to Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2024/25 R87, 218 million has been allocated of the total R158, 167 million (adjusted). This allocation increases to R101, 644 million in the special adjustment budget.
3. Single-year capital expenditure has been adjusted to R70, 948 million during main adjustment budget and increases to R71, 905 million in the special adjustment budget
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against

single-year appropriations for the two outer-years. The capital program is funded from capital grants and transfers and internally generated funds from current year surpluses.

Table B6: Adjustment Budget - Financial Position

Description	Ref	2024/25								Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents		76 076	71 789	–	–	–	–	40 265	40 265	112 053	113 502
Trade and other receivables from exchange transactions	1	64 638	69 990	–	–	–	–	–	–	69 990	69 501
Receivables from non-exchange transactions	1	80 447	97 495	–	–	–	–	–	–	97 495	131 534
Current portion of non-current receivables	2	119	119	–	–	–	–	–	–	119	614
Inventory		41 956	38 738	–	–	–	–	(763)	(763)	37 975	46 797
VAT		13 993	20 723	–	–	–	–	–	–	20 723	(27 344)
Other current assets		–	–	–	–	–	–	–	–	–	(6 524)
Total current assets		277 230	298 853	–	–	–	–	39 502	39 502	338 355	328 079
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	(1 465)
Investment property		47 492	47 492	–	–	–	–	–	–	47 492	46 928
Property, plant and equipment	3	1 405 874	1 467 731	–	–	–	–	10 382	10 382	1 478 113	1 559 529
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		463	463	–	–	–	–	–	–	463	463
Intangible assets		663	663	–	–	–	–	–	–	663	663
Trade and other receivables from exchange transactions		19 693	20 193	–	–	–	–	–	–	20 193	42 080
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		1 474 186	1 536 542	–	–	–	–	10 382	10 382	1 546 924	1 648 199
TOTAL ASSETS		1 751 416	1 835 395	–	–	–	–	49 884	49 884	1 885 279	1 976 279
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		8 895	6 639	–	–	–	–	–	–	6 639	15 764
Consumer deposits		6 653	6 810	–	–	–	–	–	–	6 810	6 956
Trade and other payables from exchange transactions		90 033	97 434	–	–	–	–	13 244	13 244	110 678	55 825
Trade and other payables from non-exchange transactions		12 228	6 841	–	–	–	–	22 536	22 536	29 378	6 542
Provisions		6 565	5 003	–	–	–	–	–	–	5 003	11 150
VAT		–	–	–	–	–	–	–	–	–	(49 660)
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		124 375	122 728	–	–	–	–	35 780	35 780	158 508	46 578
Non current liabilities											
Borrowing	1	27 548	45 602	–	–	–	–	–	–	45 602	85 118
Provisions	1	46 761	46 761	–	–	–	–	–	–	46 761	48 727
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		43 541	43 541	–	–	–	–	–	–	43 541	44 966
Total non current liabilities		117 850	135 904	–	–	–	–	–	–	135 904	178 812
TOTAL LIABILITIES		242 224	258 631	–	–	–	–	35 780	35 780	294 411	225 390
NET ASSETS	2	1 509 192	1 576 763	–	–	–	–	14 104	14 104	1 590 868	1 750 889
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 509 192	1 576 763	–	–	–	17 000	(2 896)	14 104	1 590 868	1 748 352
Funds and Reserves		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		1 509 192	1 576 763	–	–	–	17 000	(2 896)	14 104	1 590 868	1 748 352

Explanatory notes to Table B6 - Budgeted Financial Position

- Table B6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents assets less liabilities as “accounting” community wealth. The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is community wealth/equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.
5. Table B6 is supported by an extensive table of notes that provide detailed analysis of the major components of a number of items, including:
 - Call investments deposits.
 - Consumer debtors.
 - Property, plant and equipment.
 - Trade and other payables.
 - Provisions non-current.
 - Changes in net assets; and
 - Reserves.
6. Included in trade and other payables are the following non-cash items that should not be taken into account when determining the funding position of the municipality as there are already included as part of operating expenditure (as the contra account):
 - Accrued leave pay
 - Accrued bonus
7. Additionally, retention release is taken into account under payment to suppliers and employees in the cash flow statement.

Increase in trade and other payables relates to unspent conditional grant based on MDRG and MIG additional allocation that will not be spent by end of financial year. Cash and cash equivalent is also affected in this regard resulting in cash inflow of the same amount.

Property plant and equipment are adjusted upwards as a result of additional MIG allocation and other capital projects funded by internally generated funds from auction proceeds.

Table B7: Adjustment Budget – Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25			
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		-	1 165	35 212	68 803	64 791	64 791	9 127
Service charges		1 531	1 922	95 066	144 048	157 257	157 257	31 150
Other revenue		287	2 203	6 795	28 186	26 864	26 864	18 020
Transfers and Subsidies - Operational	1	115 158	378 202	343 852	383 099	376 370	376 370	160 855
Transfers and Subsidies - Capital	1	-	-	13 000	91 858	156 508	156 508	57 514
Interest		1 236	1 320	2 234	8 210	5 078	5 078	1 277
Dividends		-	-	-	-	-	-	-
Payments								
Suppliers and employees		(390 090)	(424 456)	(475 093)	(520 719)	(521 016)	(521 016)	(178 476)
Finance charges		-	-	-	(406)	(1 104)	(1 104)	-
Transfers and Subsidies	1	-	-	-	(9 404)	(12 133)	(12 133)	(3)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(271 879)	(39 643)	21 066	193 674	252 616	252 616	99 465
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		-	-	-	659	5 659	5 659	-
Decrease (increase) in non-current receivables		-	-	-	(1 194)	(1 694)	(1 694)	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-
Payments								
Capital assets		(65 577)	(99 203)	(97 122)	(99 595)	(156 324)	(156 324)	(39 177)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(65 577)	(99 203)	(97 122)	(100 130)	(152 359)	(152 359)	(39 177)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	873	873	-
Payments								
Repayment of borrowing		(4 413)	(7 025)	(10 601)	(9 494)	(11 751)	(11 751)	(1 691)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 413)	(7 025)	(10 601)	(9 494)	(10 878)	(10 878)	(1 691)
NET INCREASE/ (DECREASE) IN CASH HELD		(341 870)	(145 871)	(86 658)	84 050	89 379	89 379	58 598
Cash/cash equivalents at the year begin:	2	12 341	14 719	33 093	9 209	22 674	22 674	23 282
Cash/cash equivalents at the year end:	2	(329 529)	(131 152)	(53 565)	93 259	112 053	112 053	81 885

Explanatory notes to Table B7 - Budgeted Cash Flow Statement

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

3. It can be seen that the cash level of the municipality is projected to consistently increase, however the achievement of these results, requires implementation of stringent credit control.
4. 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash and cash equivalent over the medium-term and as a result, the cash and investment management policy is now in place.
5. Capital payment is exclusive of retention amounting to 10% of the work done.

Cash flow from operating activities

Transfer and subsidies (capital) cash inflow is as a result of additional MIG allocation.

Increase in payment to suppliers and employees is as a result on upward adjustment in operating expenditure (Refer to table A4)

Cash flow from investing activities

Payments on capital assets is as a result of MIG additional allocation allocated to projects currently being implemented.

Additionally, the municipality conducted assets auction recently where proceeds have been realised and a portion of those proceeds have been earmarked for implementation of other capital projects/assets.

However, the above payments are exclusive of retention withheld.

Cash flow from investing activities

There are no changes.

Table B8: Adjustment Budget – Cash Backed Reserves

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25			
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome
Cash and investments available								
Cash/cash equivalents at the year end	1	(329 529)	(131 152)	(53 565)	93 259	112 053	112 053	104 554
Other current investments > 90 days		344 248	164 254	76 239	(17 183)	-	-	(29 097)
Non current assets - Investments	1	1 465	1 465	1 465	-	-	-	1 465
Cash and investments available:		16 184	34 567	24 139	76 076	112 053	112 053	76 921
Application of cash and investments								
Unspent conditional transfers		6 024	21 278	243	5 386	22 536	22 536	11 898
Unspent borrowing		-	-	-	-	-	-	-
Statutory requirements	2	14 578	8 168	9 536	(13 993)	(20 723)	(20 723)	6 896
Other working capital requirements	3	99 925	98 100	36 290	(20 905)	(22 533)	(22 533)	(74 047)
Other provisions		8 033	10 658	10 051	6 565	5 003	5 003	10 051
Long term investments committed	4	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-
Total Application of cash and investments:		128 561	138 204	56 120	(22 946)	(15 716)	(15 716)	(45 202)
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt R		(112 377)	(103 637)	(31 981)	99 022	127 770	127 770	122 123
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-
Surplus(shortfall) - Incl Non-Current Creditors Trf to Debt R		(112 377)	(103 637)	(31 981)	99 022	127 770	127 770	122 123

Explanatory notes - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the above table, it is clearly indicated that the municipality has surplus over MTREF.

Table B9: Adjustment Budget – Asset Management

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	32 420	44 525	–	–	–	–	957	957	45 481	30 942	8 488
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 174	–	–	–	–	–	435	435	435	1 000	–
Electrical Infrastructure		21 544	21 544	–	–	–	–	–	–	21 544	26 862	8 300
Water Supply Infrastructure		–	20 000	–	–	–	–	–	–	20 000	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		250	100	–	–	–	–	–	–	100	1 200	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		23 968	41 644	–	–	–	–	435	435	42 079	29 062	8 300
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 360	1 660	–	–	–	–	–	–	1 660	1 179	188
Furniture and Office Equipment		6 110	760	–	–	–	–	–	–	760	500	–
Machinery and Equipment		983	461	–	–	–	–	522	522	982	200	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets to be adjusted	2	9 561	19 484	–	–	–	–	–	–	19 484	12 089	22 300
Roads Infrastructure		–	17 050	–	–	–	–	–	–	17 050	–	22 300
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		500	500	–	–	–	–	–	–	500	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		8 000	1 000	–	–	–	–	–	–	1 000	11 889	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		8 500	18 550	–	–	–	–	–	–	18 550	11 889	22 300
Community Facilities		800	696	–	–	–	–	–	–	696	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		800	696	–	–	–	–	–	–	696	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		261	238	–	–	–	–	–	–	238	200	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets to be adjusted	2a	68 514	94 158	–	–	–	–	14 426	14 426	108 584	55 689	48 000
Roads Infrastructure		58 514	84 158	–	–	–	–	12 773	12 773	96 932	55 689	45 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	435	435	435	–	3 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		58 514	84 158	–	–	–	–	13 208	13 208	97 366	55 689	48 000
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		10 000	10 000	–	–	–	–	1 217	1 217	11 217	–	–
Community Assets		10 000	10 000	–	–	–	–	1 217	1 217	11 217	–	–

Total Capital Expenditure to be adjusted	4	110 495	158 167	-	-	-	-	15 382	15 382	173 549	98 719	78 788
Roads Infrastructure		58 514	101 208	-	-	-	-	12 773	12 773	113 982	55 689	67 300
Storm water Infrastructure		2 174	-	-	-	-	-	435	435	435	1 000	-
Electrical Infrastructure		22 044	22 044	-	-	-	-	-	-	22 044	26 862	8 300
Water Supply Infrastructure		-	20 000	-	-	-	-	-	-	20 000	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		8 250	1 100	-	-	-	-	435	435	1 535	13 089	3 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		90 982	144 352	-	-	-	-	13 643	13 643	157 995	96 640	78 600
Community Facilities		800	696	-	-	-	-	-	-	696	-	-
Sport and Recreation Facilities		10 000	10 000	-	-	-	-	1 217	1 217	11 217	-	-
Community Assets		10 800	10 696	-	-	-	-	1 217	1 217	11 913	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 360	1 660	-	-	-	-	-	-	1 660	1 179	188
Furniture and Office Equipment		6 110	760	-	-	-	-	-	-	760	500	-
Machinery and Equipment		1 243	698	-	-	-	-	522	522	1 220	400	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	110 495	158 167	-	-	-	-	15 382	15 382	173 549	98 719	78 788
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		58 901	62 754	-	-	-	-	-	-	62 754	65 514	68 469
Repairs and Maintenance by asset class	3	36 354	39 409	-	-	-	-	-	-	39 409	38 130	39 846
Roads Infrastructure		7 766	8 126	-	-	-	-	-	-	8 126	7 629	7 972
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 750	4 750	-	-	-	-	-	-	4 750	5 808	6 070
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 203	2 841	-	-	-	-	-	-	2 841	2 966	3 099
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		14 718	15 716	-	-	-	-	-	-	15 716	16 403	17 141
Community Facilities		6 262	7 686	-	-	-	-	-	-	7 686	7 024	7 341
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		6 262	7 686	-	-	-	-	-	-	7 686	7 024	7 341
Furniture and Office Equipment		550	550	-	-	-	-	-	-	550	580	606
Machinery and Equipment		13 101	13 233	-	-	-	-	-	-	13 233	12 300	12 854
Transport Assets		1 724	2 224	-	-	-	-	-	-	2 224	1 822	1 903
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		95 256	102 163	-	-	-	-	-	-	102 163	103 644	108 315
Renewal and upgrading of Existing Assets as % of total capital expenditure		70.7%	71.8%							73.8%	68.7%	69.2%
Renewal and upgrading of Existing Assets as % of depreciation		132.6%	181.1%							204.1%	103.5%	102.7%
R&M as a % of PPE		2.9%	3.1%							3.1%	3.0%	3.2%
Renewal and upgrading and R&M as a % of PPE		9.1%	12.0%							13.2%	8.3%	8.6%

Explanatory notes to Table B9 - Asset Management

1. Table B9 provides an overview of municipal capital allocations to construct and/procure new assets, renewal, and upgrading of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal and upgrading of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality allocated 74% of the capital budget to the renewal and upgrading of existing assets which is considered to be an achievement.

3. The renewal and upgrading of existing assets target has been met throughout the MTEF period, however, the achievement of repairs and maintenance target remains a challenge.

Table B10: Adjustment Budget – Service Delivery

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service	15											
Water (6 kilolres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		6,981	-	-	-	-	-	2,729	2,729	9,710	7,302	7,638
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	2,729	2,729	2,729	7,302	7,638
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		113	-	-	-	-	-	-	-	113	118	123
Total cost of FBS provided		113	-	-	-	-	-	2,729	2,729	2,842	7,420	7,761
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolres per household per month)									-	-		
Sanitation (kilolres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kwh per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	(7,302)	(7,638)
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	(7,382)	(7,638)

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Supporting detail to Budgeted Financial Performance

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25			
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome
REVENUE ITEMS:								
<u>Non-exchange revenue by source</u>								
<u>Property rates</u>								
6								
Total Property Rates		39 913	54 993	59 511	81 824	76 474	76 474	14 320
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	(14 656)	(14 656)	(14 656)	-
Net Property Rates		39 913	54 993	59 511	67 168	61 818	61 818	14 320
<u>Exchange revenue service charges</u>								
<u>Service charges - electricity revenue</u>								
6								
Total Service charges - electricity revenue		98 371	90 414	105 796	126 534	140 597	140 597	35 179
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	6 981	6 981	6 981	-
Net Service charges - electricity revenue		98 371	90 414	105 796	133 515	147 578	147 578	35 179
<u>Service charges - refuse revenue</u>								
6								
Total refuse removal revenue		9 383	9 537	12 227	12 375	14 163	14 163	3 307
Total landfill revenue		-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	113	113	113	-
Net Service charges - refuse revenue		9 383	9 537	12 227	12 488	14 276	14 276	3 307
-								
EXPENDITURE ITEMS:								
<u>Employee related costs</u>								
2								
Basic Salaries and Wages		101 518	107 496	115 034	141 686	129 553	129 553	31 653
Pension, UIF and Group life Contributions		20 762	20 632	22 223	26 479	23 381	23 381	5 863
Medical Aid Contributions		5 522	6 017	6 976	7 730	8 020	8 020	1 905
Overtime		1 065	322	347	1 095	931	931	77
Performance Bonus		8 092	8 490	8 980	11 145	10 056	10 056	188
Motor Vehicle Allowance		13 204	14 271	15 719	18 657	16 912	16 912	4 035
Cellphone Allowance		2 002	1 977	2 194	2 524	2 732	2 732	599
Housing Allowances		220	255	284	295	294	294	77
Other benefits and allowances		1 019	1 124	1 393	535	958	958	369
Payments in lieu of leave		1 576	1 376	4 881	106	938	938	329
Long service awards		713	819	803	538	881	881	280
Post-retirement benefit obligations	4	4 049	943	8 373	2 222	660	660	-
Entertainment		-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-
Acting and post related allowance		524	1 113	1 029	745	970	970	171
In kind benefits		-	-	-	-	-	-	-
sub-total	5	160 266	164 834	188 236	213 757	196 286	196 286	45 545
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-
Total Employee related costs	1	160 266	164 834	188 236	213 757	196 286	196 286	45 545

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25			
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome
Depreciation and asset impairment								
Depreciation of Property, Plant and Equipment		57 064	60 951	61 776	58 880	62 732	62 732	16 205
Lease amortisation		8	6	6	22	22	22	-
Capital asset impairment		(4 244)	4 656	566	788	788	788	-
Total Depreciation and asset impairment	1	52 828	65 613	62 349	59 690	63 542	63 542	16 205
Bulk purchases - electricity								
Electricity Bulk Purchases		97 964	93 185	109 783	121 123	139 391	139 391	40 887
Total bulk purchases - electricity	1	97 964	93 185	109 783	121 123	139 391	139 391	40 887
Transfers and grants								
Cash transfers and grants		1 547	1 099	6 016	9 404	12 133	12 133	1 642
Non-cash transfers and grants		-	8 310	9 829	-	-	-	-
Total transfers and grants	1	1 547	9 409	15 844	9 404	12 133	12 133	1 642
Contracted services								
Outsourced Services		71 384	62 215	59 250	49 292	63 599	63 599	16 366
Consultants and Professional Services		7 497	4 453	6 250	5 516	6 473	6 473	1 786
Contractors		9 692	9 271	13 528	15 294	15 174	15 174	3 417
Total contracted services	1	88 573	75 939	79 028	70 102	85 246	85 246	21 569
Operational Costs								
Collection costs		-	295	1 051	982	814	814	814
Contributions to 'other' provisions		-	-	-	-	-	-	-
Audit fees		-	-	5 456	5 800	6 881	6 881	576
Other Operational Costs		38 450	63 947	50 540	54 473	57 892	57 892	17 296
Total Operational Costs	1	38 450	64 242	57 046	61 255	65 586	65 586	18 686
Repairs and Maintenance by Expenditure Item								
Employee related costs	8	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		32 714	32 520	27 412	25 086	27 328	27 328	9 005
Contracted Services		4 509	4 937	10 260	11 268	12 081	12 081	2 775
Other Expenditure		-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	37 223	37 457	37 672	36 354	39 409	39 409	11 780
Inventory Consumed								
Inventory Consumed - Water		-	-	-	-	-	-	-
Inventory Consumed - Other		38 479	39 362	43 789	37 865	41 846	41 846	13 113
Total Inventory Consumed and Other Material		38 479	39 362	43 789	37 865	41 846	41 846	13 113

Table SB 2: Adjustment Budget – Supporting detail to Financial Position

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		–	–	577	252	–	107	19	47	14 367	(52)	436	(13 381)	2 370	1 679	188
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	577	252	–	107	19	47	14 367	(52)	436	305	2 370	1 679	188
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	502	–	130	1 095	–	866	2 172	1 147	–	6 279	12 191	1 000	–
Community and social services		–	–	–	–	–	696	–	–	–	–	–	101	696	800	–
Sport and recreation		–	–	502	–	130	399	–	866	2 172	1 147	–	2 861	11 495	200	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		11 998	7 242	12 096	14 215	6 895	4 368	3 762	147	1 443	402	7 440	64 647	134 654	68 428	67 300
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		11 998	7 242	12 096	14 215	6 895	4 368	3 762	147	1 443	402	7 440	35 797	134 654	68 428	67 300
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	483	5 226	1 531	437	1 116	2 409	1 587	1 599	1 489	1 217	7 239	24 333	27 612	11 300
Energy sources		–	483	5 226	1 449	437	1 116	2 409	1 587	1 599	489	1 217	4 695	22 748	26 862	8 300
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	81	–	–	–	–	–	1 000	–	563	1 585	750	3 000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		11 998	7 725	18 402	15 998	7 462	6 685	6 191	2 647	19 581	2 986	9 692	64 784	173 549	98 719	78 788

Consumables												
Standard Rated												
Opening Balance		79 821	79 821	-	-	-	-	-	-	79 821	96 014	66 885
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	(30 549)	(34 279)	-	-	-	-	(763)	(763)	(35 041)	(35 925)	(37 542)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		49 272	45 542	-	-	-	-	(763)	(763)	44 780	60 089	29 343
Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	(6 805)	(13 292)
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	(7 315)	(6 805)	-	-	-	-	-	-	(6 805)	(6 487)	(6 779)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		(7 315)	(6 805)	-	-	-	-	-	-	(6 805)	(13 292)	(20 071)
Closing Balance - Inventory & Consumables		41 956	38 738	-	-	-	-	(763)	(763)	37 975	46 797	9 272
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 464 754	1 530 463	-	-	-	-	10 382	10 382	1 540 845	1 677 521	1 802 513
Leases recognised as PPE	2	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		58 880	62 732	-	-	-	-	-	-	62 732	117 992	180 980
Total Property, plant & equipment	1	1 405 874	1 467 731	-	-	-	-	10 382	10 382	1 478 113	1 559 529	1 621 533
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		8 895	6 639	-	-	-	-	-	-	6 639	15 764	23 006
Total Current liabilities - Financial liabilities		8 895	6 639	-	-	-	-	-	-	6 639	15 764	23 006
Trade and other payables												
Trade and other payables from exchange transactions		90 033	97 434	-	-	-	-	13 244	13 244	110 678	55 825	8 224
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		5 386	-	-	-	-	-	22 536	22 536	22 536	(300)	78 600
Trade payables from Non-exchange transactions: Other		6 841	6 841	-	-	-	-	-	-	6 841	6 841	9 108
VAT		-	-	-	-	-	-	-	-	-	(49 660)	-
Total Trade and other payables	1	102 260	104 276	-	-	-	-	35 780	35 780	140 056	12 706	95 932
Non current liabilities - Financial liabilities												
Borrowing	3	27 548	45 602	-	-	-	-	-	-	45 602	85 118	120 140
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		27 548	45 602	-	-	-	-	-	-	45 602	85 118	120 140
Provisions - non current												
Retirement benefits		43 541	43 541	-	-	-	-	-	-	43 541	44 966	43 541
Refuse landfill site rehabilitation		45 761	45 761	-	-	-	-	-	-	45 761	45 761	45 761
Other		1 000	1 000	-	-	-	-	-	-	1 000	2 966	1 000
Total Provisions - non current		90 302	90 302	-	-	-	-	-	-	90 302	93 694	90 302
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 394 626	1 416 321	-	-	-	-	-	-	1 416 321	1 643 706	1 735 735
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		1 394 626	1 416 321	-	-	-	-	-	-	1 416 321	1 643 706	1 735 735
Surplus/(Deficit)		114 566	160 442	-	-	-	-	14 104	14 104	174 546	104 646	84 915
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	1 509 192	1 576 763	-	-	-	-	14 104	14 104	1 590 868	1 748 352	1 820 650
Reserves												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 509 192	1 576 763	-	-	-	-	14 104	14 104	1 590 868	1 748 352	1 820 650

Table SB 3: Adjustment Budget – Performance Objectives (SDBIP)

Description		Ref	2021/22	2022/23	2023/24	Current year 2024/25			
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Current	Full Year Forecast	Pre-audit Outcome
ASSETS									
Trade and other receivables from exchange transactions									
Electricity			24 913	23 814	19 223	59 587	62 153	62 153	23 233
Water			141	141	1	-	-	-	1
Waste			(12 733)	(13 841)	(1 078)	8 572	8 614	8 614	(1 046)
Waste Water			(3)	(3)	-	13 787	13 787	13 787	-
Other trade receivables from exchange transactions			89 430	93 485	96 795	-	-	-	99 644
Gross: Trade and other receivables from exchange transactions			101 747	103 596	114 941	81 946	84 554	84 554	121 832
Less: Impairment for debt			(30 358)	(35 263)	(42 203)	(17 308)	(14 564)	(14 564)	(42 203)
Impairment for Electricity			(1 769)	(2 012)	(2 297)	(1 603)	(1 180)	(1 180)	(2 297)
Impairment for Water			-	-	-	-	-	-	-
Impairment for Waste			(10 169)	(11 614)	(14 474)	(15 705)	(13 384)	(13 384)	(14 474)
Impairment for Waste Water			-	-	-	-	-	-	-
Impairment for other trade receivalbes from exchange transactions			(18 420)	(21 637)	(25 431)	-	-	-	(25 431)
Total net Trade and other receivables from Exchange Transactions			71 389	68 333	72 738	64 638	69 990	69 990	79 629
Receivables from non-exchange transactions									
Property rates			61 774	80 018	95 151	2 928	5 576	5 576	100 969
Less: Impairment of Property rates			(27 321)	(29 613)	(35 724)	(6 760)	(6 760)	(6 760)	(35 724)
Net Property rates			34 453	50 406	59 427	(3 832)	(1 184)	(1 184)	65 245
Other receivables from non-exchange transactions			(2 627)	106 702	198 453	184 630	170 778	170 778	198 453
Impairment for other receivalbes from non-exchange transactions			(1 142)	(111 085)	(189 279)	(100 350)	(72 099)	(72 099)	(189 279)
Net other receivables from non-exchange transactions			(3 769)	(4 383)	9 175	84 280	98 679	98 679	9 175
Total net Receivables from non-exchange transactions			30 683	46 022	68 601	80 447	97 495	97 495	74 420
Consumables									
Standard Rated									
Opening Balance			31 289	43 887	14 408	79 821	79 821	79 821	18 986
Acquisitions			19 733	22 010	20 394	-	-	-	3 812
Issues		7	(7 134)	(16 519)	(15 532)	(30 549)	(35 041)	(35 041)	(4 661)
Adjustments		8	-	70	(284)	-	-	-	574
Write-offs		9	-	-	-	-	-	-	-
Correction of Prior period errors			-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated			43 887	49 448	18 986	49 272	44 780	44 780	18 711
Zero Rated									
Opening Balance			(20 278)	(34 102)	290	-	-	-	371
Acquisitions			167	-	161	-	-	-	-
Issues		7	(13 992)	(591)	(80)	(7 315)	(6 805)	(6 805)	(60)
Adjustments		8	-	-	-	-	-	-	-
Write-offs		9	-	-	-	-	-	-	-
Correction of Prior period errors			-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated			(34 102)	(34 693)	371	(7 315)	(6 805)	(6 805)	312
Materials and Supplies									
Opening Balance			71	70	119	-	-	-	116
Acquisitions			1 791	23 682	18 648	-	-	-	6 218
Issues		7	(1 792)	(23 690)	(18 651)	-	-	-	(6 188)
Adjustments		8	-	-	-	-	-	-	-
Write-offs		9	-	-	-	-	-	-	-
Correction of Prior period errors			-	-	-	-	-	-	-
Closing balance - Materials and Supplies			70	62	116	-	-	-	146
Land									
Opening Balance			-	8 561	12 037	-	-	-	8 561
Acquisitions			8 561	-	-	-	-	-	-
Sales			-	-	-	-	-	-	-
Adjustments			-	(1 670)	-	-	-	-	-
Correction of Prior period errors			-	3 475	-	-	-	-	-
Transfers			-	-	-	-	-	-	-
Closing Balance - Land			8 561	10 366	12 037	-	-	-	8 561
Closing Balance - Inventory and Consumables			18 416	25 184	31 509	41 956	37 975	37 975	27 730
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)		-	1 744 046	1 861 553	1 937 133	1 464 754	1 540 845	1 540 845	1 944 456
Leases recognised as PPE		3	21 356	19 330	19 330	-	-	-	19 330
Less: Accumulated depreciation			(686 251)	(745 188)	(802 699)	(58 880)	(62 732)	(62 732)	(817 130)
Total Property, plant and equipment (PPE)		2	1 079 151	1 135 695	1 153 764	1 405 874	1 478 113	1 478 113	1 146 656
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)			-	-	-	-	-	-	-
Current portion of long-term liabilities			4 766	10 066	7 296	8 895	6 639	6 639	5 605
Total Current liabilities - Borrowing			4 766	10 066	7 296	8 895	6 639	6 639	5 605
Trade and other payables									
Trade and other payables from exchange transactions		5	100 644	99 475	106 565	90 033	110 678	110 678	76 831
Other trade payables from exchange transactions			-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants			6 024	21 278	243	5 386	22 536	22 536	11 898
Trade payables from Non-exchange transactions: Other			465	823	-	6 841	6 841	6 841	(3)
VAT			30 492	47 379	49 627	-	-	-	51 986
Total Trade and other payables		2	137 626	168 954	156 435	102 260	140 056	140 056	140 712
Non current liabilities - Financial liabilities									
Borrowing		4	14 616	6 913	2 557	27 548	45 602	45 602	2 557
Other financial liabilities			-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities			14 616	6 913	2 557	27 548	45 602	45 602	2 557
Provisions - non-current									
Retirement benefits			23 583	23 010	27 611	43 541	43 541	43 541	27 611
Refuse landfill site rehabilitation			78 432	80 526	85 969	45 761	45 761	45 761	85 969
Other			7 563	7 124	8 210	1 000	1 000	1 000	8 210
Total Provisions - non-current			109 578	110 660	121 790	90 302	90 302	90 302	121 790
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance			1 084 157	1 096 027	1 188 571	1 394 626	1 416 321	1 416 321	1 212 465
GRAP adjustments			-	-	-	-	-	-	-
Restated balance			1 084 157	1 096 027	1 188 571	1 394 626	1 416 321	1 416 321	1 212 465
Surplus/(Deficit)			51 669	57 854	101 093	114 566	174 546	174 546	108 560
Transfers to/from Reserves			-	-	-	-	-	-	-
Depreciation offsets			-	-	-	-	-	-	-
Other adjustments		1	(36 880)	34 401	-	-	-	-	-
Accumulated Surplus/(Deficit)			1 098 946	1 188 282	1 289 665	1 509 192	1 590 868	1 590 868	1 321 026
TOTAL COMMUNITY WEALTH/EQUITY			1 098 946	1 188 282	1 289 665	1 509 192	1 590 868	1 590 868	1 321 026

Table SB 4: Adjustment Budget – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	2024/25			Budget Year 2025/26	Budget Year 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				16.9%	12.9%	12.8%	12.9%	12.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				222.9%	243.5%	213.5%	704.4%	349.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors >				222.9%	243.5%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.3	1.4	1.3	5.3	2.8
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				33.0%	36.9%	36.8%	34.8%	41.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within								
Creditors to Cash and Investments					132.7%	29.3%	121.2%	10.8%	43.8%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital				28.4%	26.4%	26.4%	26.7%	26.5%
Remuneration	Total remuneration/(Total Revenue - capital								
Repairs & Maintenance	R&M/(Total Revenue excluding capital				4.8%	5.3%	5.3%	4.9%	5.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				21.6%	18.1%	18.2%	18.1%	18.3%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				771.7%	762.2%	762.2%	756.5%	784.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual				8.6%	9.4%	9.4%	9.0%	8.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed				0.0	0.0	0.0	0.0	0.0

Table SB 6: Adjustment Budget – Funding Measurements

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				77 034	356 248	115 518	117 152	218 849
Cash + investments at the yr end less applications - R'000	2	18(1)b				87 268	109 791	114 275	202 667	299 602
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				114 566	160 442	–	–	–
Service charge rev % change - macro CPIIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	2.6%	-1.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	65.9%	69.0%	69.0%	65.1%	62.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				33.7%	39.8%	39.8%	40.8%	42.3%
Capital payments % of capital expenditure	8	18(1)c,19				90.1%	-90.1%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							20.3%	27.6%
Long term receivables % change - incr(decr)	12	18(1)a							-49.6%	-85.3%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.9%	3.1%	3.1%	3.0%	3.2%
Asset renewal % of capital budget	14	20(1)(vi)				8.7%	12.3%	11.2%	12.2%	28.3%

Table SB7: Adjustment Budget - Transfers and Grants Receipts

Description	Ref	2024/25							Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14	15
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		383 099	383 099	–	–	–	–	383 099	381 552	376 196
Expanded Public Works Programme Integrated Grant		2 609	2 609	–	–	–	–	2 609	2 862	–
Local Government Financial Management Grant		2 800	2 800	–	–	–	–	2 800	2 800	2 800
Equitable Share		377 690	377 690	–	–	–	–	377 690	375 890	373 396
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	383 099	383 099	–	–	–	–	383 099	381 552	376 196
Capital Transfers and Grants										
National Government:		95 858	123 508	–	17 000	–	17 000	140 508	88 090	157 200
Energy Efficiency and Demand Side Management Grant		4 000	4 000	–	–	–	–	4 000	–	–
Municipal Infrastructure Grant		74 314	74 314	–	17 000	–	17 000	91 314	67 807	147 234
Integrated National Electrification Programme Grant		17 544	17 544	–	–	–	–	17 544	20 283	9 966
Municipal Disaster Recovery Grant		–	27 650	–	–	–	–	27 650	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	20 000	–	–	–	–	20 000	–	–
Specify (Add grant description)		–	20 000	–	–	–	–	20 000	–	–
Other grant providers:		360	360	–	–	–	–	360	179	188
Education, Training and Development Practices SETA		360	360	–	–	–	–	360	179	188
Total Capital Transfers and Grants	5	96 218	143 868	–	17 000	–	17 000	160 868	88 269	157 388
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	479 317	526 967	–	17 000	–	17 000	543 967	469 821	533 584

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	2024/25							Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	9 409	5 409	–	–	–	–	5 409	1 662	2 800
Expanded Public Works Programme Integrated Grant	2 609	2 609	–	–	–	–	2 609	2 862	–
Local Government Financial Management Grant	2 800	2 800	–	–	–	–	2 800	2 800	2 800
Energy Efficiency and Demand Side Management Grant	4 000	–	–	–	–	–	–	(4 000)	–
Provincial Government:	–	–	–	–	–	–	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	9 409	5 409	–	–	–	–	5 409	1 662	2 800
Capital expenditure of Transfers and Grants									
National Government:	95 858	123 508	–	17 000	–	17 000	140 508	92 090	78 600
Energy Efficiency and Demand Side Management Grant	4 000	4 000	–	–	–	–	4 000	4 000	–
Municipal Infrastructure Grant	74 314	74 314	–	17 000	–	17 000	91 314	67 807	73 617
Integrated National Electrification Programme Grant	17 544	17 544	–	–	–	–	17 544	20 283	4 983
Municipal Disaster Recovery Grant	–	27 650	–	–	–	–	27 650	–	–
Provincial Government:	–	–	–	–	–	–	–	–	–
District Municipality:	–	20 000	–	–	–	–	20 000	–	–
Specify (Add grant description)	–	20 000	–	–	–	–	20 000	–	–
Other grant providers:	721	360	–	–	–	–	360	179	187
Education, Training and Development Practices SETA	721	360	–	–	–	–	360	179	187
Total capital expenditure of Transfers and Grants	96 579	143 868	–	17 000	–	17 000	160 868	92 269	78 787
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	105 988	149 277	–	17 000	–	17 000	166 277	93 931	81 587

**Table SB 9: Adjustment Budget – Reconciliation of Transfers; Grants Receipts
and Unspent Funds**

Description	Ref	2024/25							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	2	capital	Govt	5	6	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		4 000	–	–	–	–	–	–	–	4 000
Current year receipts		383 099	383 099	–	–	–	–	383 099	381 552	376 196
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		383 099	5 409	–	–	–	–	5 409	1 662	2 800
Conditions still to be met - transferred to liabilities		4 000	377 690	–	–	–	–	377 690	379 890	377 396
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		383 099	5 409	–	–	–	–	5 409	1 662	2 800
Total operating transfers and grants - CTBM	2	4 000	377 690	–	–	–	–	377 690	379 890	377 396
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		3 900	–	–	–	–	–	–	–	(4 000)
Current year receipts		95 858	123 508	–	17 000	–	17 000	140 508	88 090	157 200
Re-payment of Unspent Grant		1 486	–	–	22 536	(0)	22 536	22 536	–	–
Conditions met - transferred to revenue		95 858	123 508	–	17 000	–	17 000	140 508	92 090	78 600
Conditions still to be met - transferred to liabilities		2 414	–	–	(22 536)	(0)	(22 536)	(22 536)	(4 000)	74 600
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	(300)	–
Current year receipts		–	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	(300)	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	20 000	–	–	–	–	20 000	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	20 000	–	–	–	–	20 000	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		360	–	–	–	–	–	–	–	–
Current year receipts		360	360	–	–	–	–	360	179	188
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		721	360	–	–	–	–	360	179	187
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	0
Total capital transfers and grants revenue		96 579	143 868	–	17 000	–	17 000	160 868	92 269	78 787
Total capital transfers and grants - CTBM		2 414	–	–	(22 536)	(0)	(22 536)	(22 536)	(4 300)	74 600
TOTAL TRANSFERS AND GRANTS REVENUE		479 678	149 277	–	17 000	–	17 000	166 277	93 931	81 587
TOTAL TRANSFERS AND GRANTS - CTBM		6 414	377 690	–	(22 536)	(0)	(22 536)	355 154	375 590	451 996

Table SB 10: Adjustment Budget – Transfers and grants made by the municipality

Description	2021/22	2022/23	2023/24	Current year 2024/25		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
R thousands						
Cash Transfers and Grants						
Cash Transfers to Groups of Individuals						
Households	1 547	1 099	6 016	9 404	12 133	12 133
Total Cash Transfers to Groups of Individuals	1 547	1 099	6 016	9 404	12 133	12 133
Total Cash Transfers and Grants	1 547	1 099	6 016	9 404	12 133	12 133
Non-Cash Transfers and Grants						
Non-Cash Transfers to Organisations						
Public corporations	-	8 310	9 829	-	-	-
Total Non-Cash Transfers to Organisations	-	8 310	9 829	-	-	-
Total Non-Cash Transfers and Grants	-	8 310	9 829	-	-	-
TOTAL	1 547	9 409	15 844	9 404	12 133	12 133

Table SB 11: Adjustment Budget – Councillors and Staff Members

Summary of remuneration	Ref	2024/25									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		16 754	17 052			-		-	-	17 052	1.8%
Pension and UIF Contributions		2 187	2 442			-		-	-	2 442	11.7%
Medical Aid Contributions		119	6			-		-	-	6	-94.8%
Motor Vehicle Allowance		5 726	6 759			-		-	-	6 759	18.0%
Cellphone Allowance		3 154	3 118			-		-	-	3 118	-1.2%
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		239	285			-		-	-	285	19.2%
Sub Total - Councillors		28 178	29 661			-		-	-	29 661	5.3%
% increase			0								
Senior Managers of the Municipality											
Basic Salaries and Wages		5 567	3 896	-		-		-	-	3 896	-30.0%
Pension and UIF Contributions		380	352	-		-		-	-	352	-7.3%
Medical Aid Contributions		333	285	-		-		-	-	285	-14.6%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		368	161	-		-		-	-	161	-56.1%
Motor Vehicle Allowance		902	740	-		-		-	-	740	-18.0%
Cellphone Allowance		166	355	-		-		-	-	355	114.3%
Housing Allowances		-	-	-		-		-	-	-	
Other benefits and allowances		10	2	-		-		-	-	2	-75.9%
Payments in lieu of leave		-	-	-		-		-	-	-	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	
Entertainment		-	-	-		-		-	-	-	
Scarcity		-	-	-		-		-	-	-	
Acting and post related allowance		42	11	-		-		-	-	11	-73.8%
In kind benefits		-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		7 768	5 803	-		-		-	-	5 803	-25.3%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		136 119	125 657	-	-	-	-	-	-	125 657	-7.7%
Pension and UIF Contributions		26 099	23 028	-	-	-	-	-	-	23 028	-11.8%
Medical Aid Contributions		7 397	7 735	-	-	-	-	-	-	7 735	4.6%
Overtime		1 095	931	-	-	-	-	-	-	931	-15.0%
Performance Bonus		10 777	9 894	-	-	-	-	-	-	9 894	
Motor Vehicle Allowance		17 755	16 172	-	-	-	-	-	-	16 172	-8.9%
Cellphone Allowance		2 358	2 377	-	-	-	-	-	-	2 377	0.8%
Housing Allowances		295	294	-	-	-	-	-	-	294	
Other benefits and allowances		525	956	-	-	-	-	-	-	956	82.1%
Payments in lieu of leave		106	938	-	-	-	-	-	-	938	784.4%
Long service awards		538	881	-	-	-	-	-	-	881	63.8%
Post-retirement benefit obligations	5	2 222	660	-	-	-	-	-	-	660	-70.3%
Entertainment		-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	
Acting and post related allowance		703	959	-	-	-	-	-	-	959	
In kind benefits		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		205 989	190 483	-	-	-	-	-	-	190 483	-7.5%
% increase											
Total Parent Municipality		241 935	225 947	-	-	-	-	-	-	225 947	-6.6%
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		241 935	225 947	-	-	-	-	-	-	225 947	-6.6%
% increase											
TOTAL MANAGERS AND STAFF		213 757	196 286	-	-	-	-	-	-	196 286	-8.2%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure (Municipal Vote)

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		–	18 876	–	–	–	13 098	–	–	16 806	–	–	–	48 780	45 493	37 243
Vote 2 - Municipal Manager		–	18 943	–	–	–	18 561	–	–	12 582	–	–	–	53 017	39 927	52 966
Vote 3 - Budget & Treasury		6 596	28 083	7 536	6 452	5 531	30 488	7 463	6 793	21 122	7 706	(48)	4 115	146 875	147 898	148 698
Vote 4 - Corporate Services		–	22 682	–	–	–	13 433	–	70	10 108	–	–	158	46 686	35 784	32 622
Vote 5 - Community Services		2 491	32 424	4 584	3 655	3 203	22 226	2 700	2 628	68 315	2 831	789	8 025	182 142	183 034	210 085
Vote 6 - Technical Services		27 533	55 987	29 711	26 358	17 727	39 986	15 331	13 866	44 756	20 299	3 546	47 648	387 373	374 382	366 287
Vote 7 - Developmental Planning		642	7 992	393	486	587	5 270	122	171	3 278	117	64	300	19 670	18 537	14 572
Vote 8 - Executive Support		–	8 878	–	–	–	7 165	–	–	3 659	–	–	–	19 701	18 298	16 208
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		37 261	193 865	42 224	36 950	27 048	150 227	25 616	23 528	180 625	30 953	4 350	60 246	904 245	863 353	878 680
Expenditure by Vote																
Vote 1 - Executive & Council		(3 791)	(2 767)	(2 762)	(5 273)	(3 877)	(3 487)	(2 771)	(3 181)	(3 563)	(2 967)	(9)	4 606	43 295	43 414	45 367
Vote 2 - Municipal Manager		(3 192)	(3 380)	(4 471)	(5 905)	(3 172)	(6 242)	(2 838)	(3 582)	(3 163)	(3 948)	(245)	5 010	51 629	51 058	53 248
Vote 3 - Budget & Treasury		(12 131)	(6 958)	(7 394)	(4 502)	(6 886)	(6 333)	(6 278)	(3 816)	(9 470)	(2 178)	(1 294)	8 190	84 720	78 386	80 131
Vote 4 - Corporate Services		(3 606)	(1 340)	(1 914)	(3 140)	(1 496)	(3 483)	(1 878)	(88)	(2 367)	(1 362)	(644)	2 330	32 137	46 373	47 928
Vote 5 - Community Services		(7 085)	(8 686)	(9 825)	(9 366)	(9 367)	(14 729)	(8 868)	(8 477)	(45 933)	(11 176)	(610)	44 904	207 291	202 294	211 322
Vote 6 - Technical Services		(20 858)	(23 317)	(30 688)	(23 212)	(17 608)	(20 955)	(19 809)	(21 102)	(32 150)	(10 041)	2 880	22 681	265 980	287 440	309 938
Vote 7 - Developmental Planning		(1 333)	(1 176)	(1 744)	(1 288)	(1 126)	(1 487)	(1 075)	(1 338)	(1 455)	(2 819)	(43)	1 114	17 900	25 120	20 102
Vote 8 - Executive Support		(2 310)	(1 913)	(2 151)	(2 034)	(2 179)	(3 192)	(1 879)	(2 558)	(2 004)	(2 128)	–	2 860	26 747	24 622	25 728
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		(54 305)	(49 536)	(60 948)	(54 719)	(45 710)	(59 909)	(45 398)	(44 141)	(100 104)	(36 620)	36	91 694	729 698	758 707	793 765
Surplus/ (Deficit)		91 566	243 401	103 172	91 669	72 758	210 136	71 015	67 670	280 729	67 573	4 314	(31 448)	174 546	104 646	84 915

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure (Functional Classification)

Description - Standard classification	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		6 596	105 581	7 536	6 452	5 531	89 358	7 463	6 863	65 696	7 706	(48)	22 478	331 211	303 445	298 724
Executive and council		–	19 197	–	–	–	15 084	–	–	18 232	–	–	–	55 444	50 149	42 089
Finance and administration		6 596	78 832	7 536	6 452	5 531	67 823	7 463	6 863	42 584	7 706	(48)	4 273	256 883	240 135	237 102
Internal audit		–	7 552	–	–	–	6 452	–	–	4 880	–	–	–	18 884	13 161	19 533
<i>Community and public safety</i>		589	15 334	2 663	1 761	1 372	10 390	450	(22)	59 938	11	3	(63 558)	28 931	24 093	22 094
Community and social services		13	4 946	3	8	10	3 871	1	2	2 443	12	5	7	11 320	10 504	9 836
Sport and recreation		–	9 279	–	–	9	5 354	–	–	2 949	–	–	8	17 612	13 589	12 258
Public safety		576	1 110	2 660	1 753	1 354	1 164	449	(24)	54 546	(1)	(2)	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		18 639	39 717	13 725	15 183	5 658	22 173	1 058	2 413	28 104	5 005	5 529	156 039	313 244	282 942	308 836
Planning and development		642	11 311	393	486	587	7 965	122	171	5 516	117	64	300	27 921	26 789	24 792
Road transport		17 998	25 155	13 331	14 697	5 071	13 922	936	2 242	22 358	4 888	5 465	39 303	284 486	255 321	283 259
Environmental protection		–	3 252	–	–	–	286	–	–	230	–	–	–	836	832	786
<i>Trading services</i>		11 437	33 232	18 301	13 554	14 486	28 307	16 645	14 275	26 888	18 231	(1 134)	36 638	230 859	252 874	249 025
Energy sources		10 113	22 886	16 928	12 180	13 124	19 608	15 253	12 954	19 643	16 853	(1 134)	13 987	190 868	215 642	203 864
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		1 324	10 346	1 373	1 373	1 363	8 699	1 392	1 321	7 244	1 378	1	2 369	39 991	37 232	45 162
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		37 261	193 865	42 224	36 950	27 048	150 227	25 616	23 528	180 625	30 953	4 350	151 597	904 245	863 353	878 680
Expenditure - Functional																
<i>Governance and administration</i>		25 124	17 009	22 643	21 640	18 408	25 092	17 325	16 149	25 426	14 384	2 153	56 095	261 448	276 018	282 799
Executive and council		4 262	3 686	3 282	5 738	4 364	4 169	3 305	3 947	4 346	3 510	161	5 440	51 199	52 587	54 870
Finance and administration		20 510	12 939	17 688	12 157	13 639	18 003	13 508	11 713	20 519	9 604	1 992	19 781	195 672	209 760	213 664
Internal audit		352	385	1 673	3 745	405	2 920	512	489	561	1 270	–	1 135	14 577	13 671	14 266
<i>Community and public safety</i>		3 421	3 450	3 946	4 079	4 077	7 479	3 472	5 177	4 458	4 202	–	(10 250)	33 511	37 195	38 867
Community and social services		526	604	757	624	568	1 046	541	584	569	595	–	(192)	8 026	17 061	17 822
Sport and recreation		1 358	1 303	1 502	1 863	1 920	3 992	1 235	2 950	2 274	1 889	–	3 158	25 212	19 799	20 695
Public safety		1 537	1 544	1 688	1 592	1 590	2 440	1 696	1 643	1 614	1 719	–	135	273	335	350
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		11 122	9 507	12 762	12 972	8 963	12 216	9 685	7 906	44 382	9 546	960	74 745	214 766	220 735	224 521
Planning and development		2 545	1 605	2 253	1 744	1 669	2 266	1 525	1 795	1 925	3 295	135	1 659	24 797	32 159	27 453
Road transport		8 578	7 902	10 509	11 199	7 294	9 950	8 160	6 111	42 428	6 250	825	40 692	189 843	187 301	195 735
Environmental protection		–	–	–	29	–	–	–	–	28	–	–	(66)	126	1 275	1 332
<i>Trading services</i>		14 638	19 570	21 596	16 029	14 262	15 123	14 917	14 909	25 838	8 488	(3 149)	57 753	219 973	224 759	247 578
Energy sources		12 031	15 641	17 666	12 623	10 096	10 692	11 749	12 416	20 348	2 335	(3 149)	13 939	158 450	174 713	195 361
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		2 607	3 929	3 929	3 406	4 165	4 431	3 168	2 492	5 490	6 153	–	6 015	61 523	50 046	52 216
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		54 305	49 536	60 948	54 719	45 710	59 909	45 398	44 141	100 104	36 620	(36)	178 343	729 698	758 707	793 765
Surplus/ (Deficit) 1.		(17 044)	144 329	(18 724)	(17 769)	(18 662)	90 318	(19 782)	(20 613)	80 521	(5 667)	4 387	(26 746)	174 546	104 646	84 915

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		10 044	13 336	11 799	10 928	11 611	10 520	12 899	11 045	11 401	12 207	159	14 299	147 578	172 842	180 619
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		1 073	1 114	1 121	1 117	1 102	1 111	1 121	1 045	1 027	1 096	1	1 446	14 276	13 720	14 338
Sale of Goods and Rendering of Services		263	66	43	101	232	368	124	145	150	97	45	347	3 000	3 132	3 273
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		307	286	307	332	339	343	313	367	352	340	(8)	923	7 889	3 032	3 168
Interest earned from Current and Non Current Assets		541	923	675	471	166	459	539	318	1 656	938	–	(2 221)	6 772	6 662	6 961
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		31	38	91	93	97	94	78	86	236	110	–	112	1 886	2 075	2 168
Licence and permits		578	611	549	520	468	455	511	456	514	454	–	91	7 302	7 623	7 967
Operational Revenue		9	(2)	(1)	–	10	7	390	70	–	0	(57)	189	1 296	1 353	1 414
Non-Exchange Revenue																
Property rates		3 704	5 260	5 356	5 243	4 148	5 198	5 188	5 088	5 173	5 719	–	4 743	61 818	63 085	65 740
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		589	1 110	2 660	1 802	1 397	1 213	823	985	53 811	1 154	827	5 554	98 497	106 745	128 368
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		1 017	157 887	648	546	482	126 349	52	92	94 994	215	–	–	383 099	381 552	376 196
Interest		1 144	1 180	1 199	1 141	1 099	1 248	1 294	1 254	1 321	833	(0)	1 063	9 963	9 264	9 681
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	11	17	–	–	–	–	3	–	6	–	–	–	–
Other Gains		574	–	–	(574)	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		12 582	16 305	14 540	13 462	13 793	12 989	15 852	13 388	15 184	15 144	95	14 839	743 376	771 684	799 893
Expenditure By Type																
Employee related costs		14 612	14 768	16 166	14 973	15 672	24 966	15 899	16 825	15 950	16 052	–	15 091	196 286	205 702	211 986
Remuneration of councillors		2 021	2 145	2 174	2 087	3 026	2 539	2 302	2 283	2 283	2 283	–	2 689	29 661	30 966	32 360
Bulk purchases - electricity		11 268	14 733	14 861	11 807	8 962	9 040	10 711	10 601	18 110	1 113	(3 149)	12 602	139 391	155 170	174 938
Inventory consumed		3 400	958	8 755	4 900	1 810	3 940	2 107	2 777	4 732	1 726	289	5 908	41 846	42 412	44 321
Debt impairment		–	–	–	–	–	–	–	–	37 085	7 869	–	31 448	93 423	97 534	101 923
Depreciation and amortisation		5 091	5 828	5 286	5 473	5 298	5 539	4 932	4 884	5 418	5 361	2	4 107	63 542	66 337	69 329
Interest		–	79	71	–	–	246	–	–	–	–	–	363	1 104	5 962	4 913
Contracted services		5 328	7 381	8 860	5 740	6 561	6 135	6 524	4 851	7 886	3 505	2 198	9 005	85 246	67 738	70 768
Transfers and subsidies		740	811	90	814	1 398	963	822	358	1 643	121	–	1 008	12 133	12 645	13 214
Irrecoverable debts written off		160	343	149	309	364	170	95	215	34	140	128	1 311	1 413	1 880	1 964
Operational costs		11 661	2 490	4 536	8 593	2 620	6 381	1 964	1 348	6 963	3 449	701	8 153	65 586	72 317	68 002
Losses on disposal of Assets		–	–	–	23	–	–	22	–	–	(5 000)	(204)	8	67	44	46
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		54 305	49 536	60 948	54 719	45 710	59 909	45 398	44 141	100 104	36 620	(36)	91 694	729 698	758 707	793 765
Surplus/(Deficit)		(41 723)	(33 231)	(46 408)	(41 257)	(31 917)	(46 921)	(29 547)	(30 754)	(84 920)	(21 476)	131	(76 855)	13 678	12 377	6 128
Transfers and subsidies - capital (monetary allocations)		17 389	12 058	17 766	15 211	5 897	2 862	2 284	2 536	9 989	7 789	3 378	33 700	160 868	92 269	78 787
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(24 334)	(21 173)	(28 642)	(26 046)	(26 020)	(44 058)	(27 262)	(28 218)	(74 931)	(13 686)	3 509	(43 155)	174 546	104 646	84 915

Table SB 15: Adjustment Budget – Monthly Cash flow

Monthly cash flows	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		7 801	16 462	5 334	17 664	10 830	16 066	12 477	13 156	14 671	13 054	4 283	13 412	62 576	50 923	53 066
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	140 005	168 000	175 560
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		545	728	280	930	586	600	583	562	649	610	260	1 259	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	9 130	6 139	6 415
Rental of facilities and equipment		355	558	364	263	166	270	336	164	527	936	-	(2 488)	1 886	2 075	2 168
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	5 078	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		617	1 214	2 668	1 913	1 376	1 229	870	1 167	2 175	1 166	811	827	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	91	13 190	6 832	8 183
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	7 302	7 623	7 967
Agency services		3	160 823	29	1 174	-	125 897	27	812	94 628	5 060	204	-	-	-	-
Transfers and Subsidies - Operational		713	3 469	9 190	(9 429)	237	22	1 914	(83)	897	1 485	170	531	376 370	381 552	376 196
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	4 486	5 845	6 108
Cash Receipts by Source		10 834	183 254	17 865	12 514	13 195	144 085	16 207	15 779	113 546	22 310	5 728	13 631	620 023	628 990	635 663
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	156 508	92 090	157 200
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	58	-	179	188
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	5 659	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	873	146	153
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	1 108	-	-	-	1 694	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		10 834	183 254	17 865	12 514	13 195	144 085	16 207	15 779	114 654	22 310	5 728	13 690	784 757	721 405	793 203
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	-	-	2 689	194 063	203 613	207 906
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	404	29 661	30 966	32 360
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	1 104	5 962	4 913
Bulk purchases - Electricity	2	5 209	1 578	7 348	5 421	3 162	7 260	5 635	5 571	2 301	1 606	4 486	3 183	136 391	155 170	174 938
Acquisitions - water & other inventory	3	-	-	-	-	-	-	-	-	-	-	-	-	32 613	31 713	33 140
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	85 862	67 738	70 768
Transfers and grants - other municipalities		-	-	3	-	-	-	-	-	-	-	-	742	-	-	-
Transfers and grants - other		64 743	6 223	17 340	22 489	13 243	15 243	13 191	10 190	27 541	3 559	23 158	5 479	12 133	12 645	13 214
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	61 961	72 095	67 770
Cash Payments by Type		75 939	15 925	34 559	36 522	25 659	23 624	31 342	20 988	37 604	10 467	28 986	35 772	556 789	579 903	605 009
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	156 324	89 065	70 928
Repayment of borrowing		1 297	1 032	-	-	-	-	-	1 504	(1 313)	190	(190)	17 771	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	(17 234)	18 999	21 746
Total Cash Payments by Type		76 336	16 957	34 559	36 522	25 659	23 624	31 342	22 491	36 290	10 658	28 796	53 543	695 879	687 967	697 662
NET INCREASE/(DECREASE) IN CASH HELD		(66 302)	166 297	(16 694)	(24 007)	(12 464)	120 461	(15 135)	(6 713)	78 363	11 653	(23 068)	(39 853)	88 878	33 438	95 521
Cash/cash equivalents at the month/year beginning:		22 674	(43 628)	122 669	105 975	81 968	69 504	189 965	174 829	168 117	246 480	258 133	235 065	22 674	71 789	113 502
Cash/cash equivalents at the month/year end:		(43 628)	122 669	105 975	81 968	69 504	189 965	174 829	168 117	246 480	258 133	235 065	195 213	111 552	105 227	209 023

Table SB 16: Adjustment Budget – Monthly Capital Expenditure (Municipal Vote)

Description - Municipal Vote	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		–	–	538	193	–	107	(9)	–	(29)	–	(49)	305	1 660	1 179	188
Vote 5 - Community Services		–	–	502	–	–	399	–	718	2 172	1 147	–	2 831	11 217	800	–
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–	–	–	5 315	26 160
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	–	–	1 041	193	–	505	(9)	718	2 144	1 147	(49)	3 136	12 878	7 295	26 348
Single-year expenditure appropriation																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Budget & Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		–	–	39	59	–	–	28	47	317	(52)	484	–	710	500	–
Vote 5 - Community Services		–	–	–	81	130	696	–	148	–	1 000	–	694	2 559	950	3 000
Vote 6 - Technical Services		11 998	7 725	17 322	15 664	7 332	5 483	6 172	1 734	17 121	891	8 657	40 492	157 403	89 975	49 440
Vote 7 - Developmental Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Executive Support		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	11 998	7 725	17 361	15 804	7 462	6 179	6 199	1 929	17 437	1 839	9 141	41 186	160 671	91 425	52 440
Total Capital Expenditure	2	11 998	7 725	18 402	15 998	7 462	6 685	6 191	2 647	19 581	2 986	9 092	44 322	173 549	98 719	78 788

Table SB 17: Adjustment Budget – Monthly Capital Expenditure (Functional Classification)

Description	Ref	2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		–	–	577	252	–	107	19	47	14 367	(52)	436	(13 381)	2 370	1 679	188
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	577	252	–	107	19	47	14 367	(52)	436	305	2 370	1 679	188
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	–	502	–	130	1 095	–	866	2 172	1 147	–	6 279	12 191	1 000	–
Community and social services		–	–	–	–	–	696	–	–	–	–	–	101	696	800	–
Sport and recreation		–	–	502	–	130	399	–	866	2 172	1 147	–	2 861	11 495	200	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		11 998	7 242	12 096	14 215	6 895	4 368	3 762	147	1 443	402	7 440	64 647	134 654	68 428	67 300
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		11 998	7 242	12 096	14 215	6 895	4 368	3 762	147	1 443	402	7 440	35 797	134 654	68 428	67 300
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	483	5 226	1 531	437	1 116	2 409	1 587	1 599	1 489	1 217	7 239	24 333	27 612	11 300
Energy sources		–	483	5 226	1 449	437	1 116	2 409	1 587	1 599	489	1 217	4 695	22 748	26 862	8 300
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	81	–	–	–	–	–	1 000	–	563	1 585	750	3 000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		11 998	7 725	18 402	15 998	7 462	6 685	6 191	2 647	19 581	2 986	9 092	64 784	173 549	98 719	78 788

Table SB 18a: Adjustment Budget – Capital Expenditure on New Assets by Asset Class

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		23 968	41 644	–	–	–	–	435	435	42 079	29 062	8 300
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 174	–	–	–	–	–	435	435	435	1 000	–
Drainage Collection		2 174	–	–	–	–	–	435	435	435	1 000	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		21 544	21 544	–	–	–	–	–	–	21 544	26 862	8 300
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		21 544	21 544	–	–	–	–	–	–	21 544	26 862	8 300
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	20 000	–	–	–	–	–	–	20 000	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	20 000	–	–	–	–	–	–	20 000	–	–
Solid Waste Infrastructure		250	100	–	–	–	–	–	–	100	1 200	–
Landfill Sites		250	100	–	–	–	–	–	–	100	1 200	–
Computer Equipment		1 360	1 660	–	–	–	–	–	–	1 660	1 179	188
Computer Equipment		1 360	1 660	–	–	–	–	–	–	1 660	1 179	188
Furniture and Office Equipment		6 110	760	–	–	–	–	–	–	760	500	–
Furniture and Office Equipment		6 110	760	–	–	–	–	–	–	760	500	–
Machinery and Equipment		983	461	–	–	–	–	522	522	982	200	–
Machinery and Equipment		983	461	–	–	–	–	522	522	982	200	–
Total Capital Expenditure on new assets to be adjusted	1	32 428	44 525	–	–	–	–	957	957	45 481	30 942	8 488

Table SB 18b: Adjustment Budget – Capital Expenditure on Renewal Assets by Asset Class

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		8 500	18 550	-	-	-	-	-	-	18 550	11 889	22 300
Roads Infrastructure		-	17 050	-	-	-	-	-	-	17 050	-	22 300
Roads		-	17 050	-	-	-	-	-	-	17 050	-	22 300
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		500	500	-	-	-	-	-	-	500	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		500	500	-	-	-	-	-	-	500	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		8 000	1 000	-	-	-	-	-	-	1 000	11 889	-
Landfill Sites		8 000	1 000	-	-	-	-	-	-	1 000	11 889	-
Community Assets		800	696	-	-	-	-	-	-	696	-	-
Community Facilities		800	696	-	-	-	-	-	-	696	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Tasting Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		800	696	-	-	-	-	-	-	696	-	-
Machinery and Equipment		261	238	-	-	-	-	-	-	238	200	-
Machinery and Equipment		261	238	-	-	-	-	-	-	238	200	-
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 to be adjusted	1	9 561	19 484	-	-	-	-	-	-	19 484	12 089	22 300

Table SB 18c: Adjustment Budget – Expenditure on Repairs and Maintenance by Asset Class

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		14 718	15 716	–	–	–	–	400	400	16 116	16 403	17 141
Roads Infrastructure		7 766	8 126	–	–	–	–	–	–	8 126	7 629	7 972
Roads		7 766	8 126	–	–	–	–	–	–	8 126	7 629	7 972
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 750	4 750	–	–	–	–	400	400	5 150	5 808	6 070
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		4 750	4 750	–	–	–	–	400	400	5 150	5 808	6 070
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 203	2 841	–	–	–	–	–	–	2 841	2 966	3 099
Landfill Sites		2 203	2 841	–	–	–	–	–	–	2 841	2 966	3 099

Community Assets		6 262	7 686	-	-	-	-	-	-	7 686	7 024	7 341
Community Facilities		6 262	7 686	-	-	-	-	-	-	7 686	7 024	7 341
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		6 262	7 686	-	-	-	-	-	-	7 686	7 024	7 341
Furniture and Office Equipment		550	550	-	-	-	-	-	-	550	580	606
Furniture and Office Equipment		550	550	-	-	-	-	-	-	550	580	606
Machinery and Equipment		13 101	13 233	-	-	-	-	(400)	(400)	12 833	12 300	12 854
Machinery and Equipment		13 101	13 233	-	-	-	-	(400)	(400)	12 833	12 300	12 854
Transport Assets		1 724	2 224	-	-	-	-	-	-	2 224	1 822	1 903
Transport Assets		1 724	2 224	-	-	-	-	-	-	2 224	1 822	1 903
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be	1	36 354	39 409	-	-	-	-	-	-	39 409	38 130	39 846

Table SB 18d: Adjustment Budget – Depreciation by Asset Class

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		40 397	44 147	–	–	–	–	–	–	44 147	46 089	48 163
Roads Infrastructure		36 420	36 327	–	–	–	–	–	–	36 327	37 926	39 632
Roads		35 937	35 937	–	–	–	–	–	–	35 937	37 518	39 207
Road Structures		241	227	–	–	–	–	–	–	227	237	248
Road Furniture		242	163	–	–	–	–	–	–	163	170	178
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		42	42	–	–	–	–	–	–	42	44	46
Drainage Collection		42	42	–	–	–	–	–	–	42	44	46
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 226	6 199	–	–	–	–	–	–	6 199	6 472	6 763
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		1 639	3 037	–	–	–	–	–	–	3 037	3 171	3 313
MV Switching Stations		376	321	–	–	–	–	–	–	321	335	350
MV Networks		1 212	599	–	–	–	–	–	–	599	625	654
LV Networks		–	641	–	–	–	–	–	–	641	669	699
Capital Spares		–	1 601	–	–	–	–	–	–	1 601	1 671	1 747
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Retreatment		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		710	1 578	–	–	–	–	–	–	1 578	1 648	1 722
Landfill Sites		417	426	–	–	–	–	–	–	426	445	465
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		289	1 150	–	–	–	–	–	–	1 150	1 200	1 254
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		3	3	–	–	–	–	–	–	3	3	3

Community Assets		1 117	1 071	-	-	-	-	-	-	1 071	1 124	1 182
Community Facilities		854	807	-	-	-	-	-	-	807	849	894
Halls		31	28	-	-	-	-	-	-	28	30	31
Centres		193	185	-	-	-	-	-	-	185	193	202
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		97	93	-	-	-	-	-	-	93	97	101
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		3	1	-	-	-	-	-	-	1	8	15
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		263	247	-	-	-	-	-	-	247	258	269
Capital Spares		267	253	-	-	-	-	-	-	253	264	276
Sport and Recreation Facilities		263	263	-	-	-	-	-	-	263	275	287
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		263	263	-	-	-	-	-	-	263	275	287
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		6	6	-	-	-	-	-	-	6	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		6	6	-	-	-	-	-	-	6	-	-
Other assets		6 366	5 003	-	-	-	-	-	-	5 003	5 223	5 458
Operational Buildings		2 608	2 086	-	-	-	-	-	-	2 086	2 178	2 276
Municipal Offices		2 574	1 538	-	-	-	-	-	-	1 538	1 606	1 678
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		34	234	-	-	-	-	-	-	234	244	255
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	314	-	-	-	-	-	-	314	328	342
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		3 759	2 917	-	-	-	-	-	-	2 917	3 045	3 182
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		3 759	2 917	-	-	-	-	-	-	2 917	3 045	3 182
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		22	22	-	-	-	-	-	-	22	23	24
Servitudes		14	14	-	-	-	-	-	-	14	14	15
Licences and Rights		8	8	-	-	-	-	-	-	8	8	9
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		8	8	-	-	-	-	-	-	8	8	9
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		994	967	-	-	-	-	-	-	967	1 010	1 055
Computer Equipment		994	967	-	-	-	-	-	-	967	1 010	1 055
Furniture and Office Equipment		840	2 433	-	-	-	-	-	-	2 433	2 539	2 653
Furniture and Office Equipment		840	2 433	-	-	-	-	-	-	2 433	2 539	2 653
Machinery and Equipment		3 168	3 939	-	-	-	-	-	-	3 939	4 112	4 297
Machinery and Equipment		3 168	3 939	-	-	-	-	-	-	3 939	4 112	4 297
Transport Assets		5 990	5 168	-	-	-	-	-	-	5 168	5 395	5 638
Transport Assets		5 990	5 168	-	-	-	-	-	-	5 168	5 395	5 638
Total Depreciation to be adjusted	1	58 901	62 754	-	-	-	-	-	-	62 754	65 514	68 469

Table SB 18e: Adjustment Budget – Capital Expenditure on Upgrading of Existing Assets by Asset Class

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		58 514	84 158	-	-	-	-	13 208	13 208	97 366	55 689	48 000
Roads Infrastructure		58 514	84 158	-	-	-	-	12 773	12 773	96 932	55 689	45 000
Roads		58 514	84 158	-	-	-	-	12 773	12 773	96 932	55 689	45 000
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	435	435	435	-	3 000
Landfill Sites		-	-	-	-	-	-	435	435	435	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	3 000
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		10 000	10 000	-	-	-	-	1 217	1 217	11 217	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		10 000	10 000	-	-	-	-	1 217	1 217	11 217	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		10 000	10 000	-	-	-	-	1 217	1 217	11 217	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	68 514	94 158	-	-	-	-	14 426	14 426	108 584	55 689	48 000

Sources of capital revenue over the MTREF

The above table is graphically represented as follows for the 2024/25 financial year.

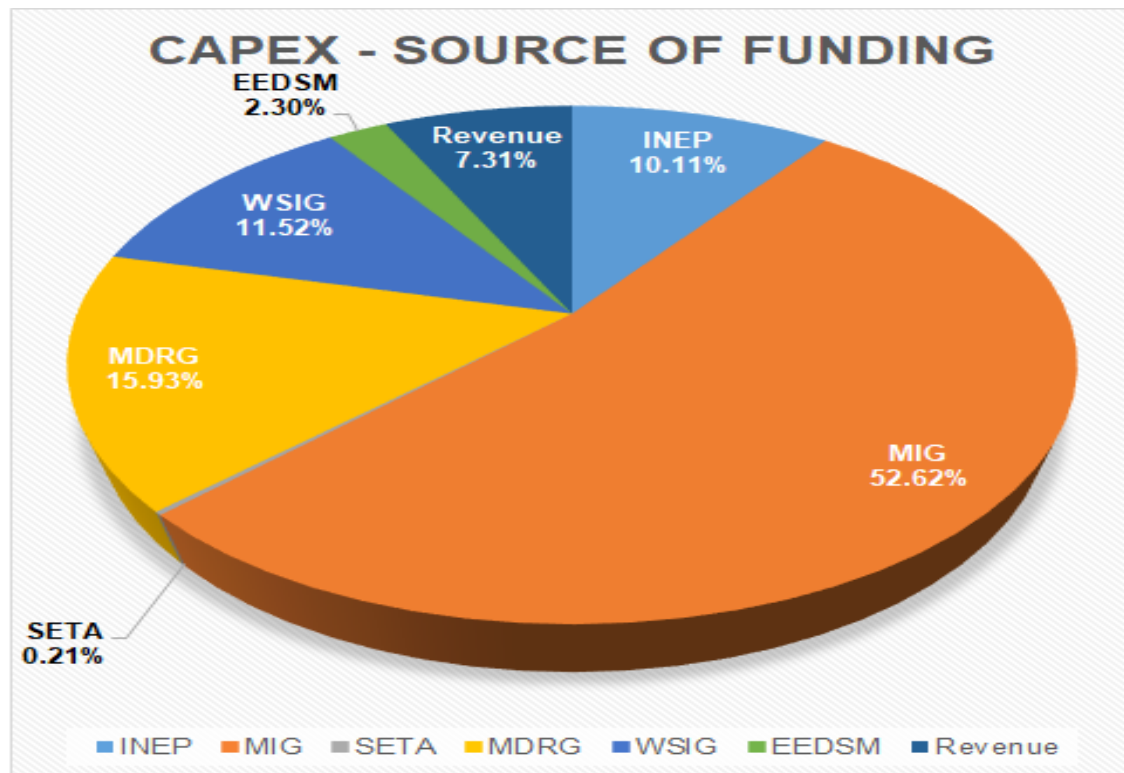


Figure 6 Breakdown of the source of funding for 2024/25 MTREF

During main adjustment budget capital grants and receipts equated 91% and increases to 93% of the total funding source which represents R160, 868 million for the 2024/25 financial year. Only 7% of capital budgets is funded from internally generated revenue.

Table SB 19: Adjustment Budget – List of Capital Projects

Project Description	Type	Asset Class	Asset Sub-Class	Ward Location	Medium Term Revenue and Expenditure Framework					
					Budget Year 2024/25		Budget Year 2025/26		Budget Year 2026/27	
					Original	Adjusted	Original	Adjusted	Original	Adjusted
Groblerdsdal Smart Metering	New	Electrical Infrastructure	MV Networks	Ward 13	–	–	–	–	–	–
Groblerdsdal traffic lights	New	Furniture and Office Equipment	Furniture and Office Equipment	Ward 13	435	500	–	–	–	–
Aircons	New	Machinery and Equipment	Machinery and Equipment	Whole of the municipality	183	704	191	191	200	200
Electrification of Doorom (Designs)	New	Electrical Infrastructure	MV Networks		200	200	–	–	3 675	3 675
Electrification of Luckau Maganagobuswa	New	Electrical Infrastructure	MV Networks		5 277	5 277	–	–	–	–
Electrification of Lusaka (Designs)	New	Electrical Infrastructure	MV Networks	10	200	200	–	–	–	–
Electrification of Magukubjane	New	Electrical Infrastructure	MV Networks	12	4 267	4 267	–	–	–	–
Electrification of Mantombi Section	New	Electrical Infrastructure	MV Networks	12	2 000	2 000	–	–	–	–
Electrification of Phooko	New	Electrical Infrastructure	MV Networks	24	3 000	3 000	–	–	–	–
Electrification of Motetema High view	New	Electrical Infrastructure	MV Networks	30	2 000	2 000	–	–	–	–
Electrification of Ntselemtse	New	Electrical Infrastructure	MV Networks	4	200	200	2 940	2 940	–	–
Electrification of Oorlog (Designs)	New	Electrical Infrastructure	MV Networks	27	200	200	–	–	1 308	1 308
Electrification of Zaaiplass Police Station (Designs)	New	Electrical Infrastructure	MV Networks	2	200	200	2 576	2 576	–	–
Energy Efficiency Project	New	Electrical Infrastructure	MV Networks	Whole of the municipality	4 000	4 000	4 000	4 000	–	–
Groblerdsdal Landfillsite	New	Solid Waste Infrastructure	Landfill Sites	13	8 000	–	–	–	–	–
Culverts and Road signs	New	Roads Infrastructure	Roads	Whole of the municipality	–	–	600	600	750	750
Groblerdsdal Stormwater	New	Roads Infrastructure	Roads	13	2 174	435	1 739	1 739	–	–
Upgrading of Stompo Bus Road	New	Roads Infrastructure	Roads	4	300	300	–	–	–	–
Renewal of Hlogotlou to Bopanang Internal Streets	Renewal	Roads Infrastructure	Roads	25	–	–	14 121	14 121	9 342	9 342
Upgrading of Kgobokwane-Kgaphamadi Road	Upgrading	Roads Infrastructure	Roads	3	11 000	26 063	29 420	29 420	–	–
Upgrading of Kgobokwane-Kgaphamadi Road (Internal)	Upgrading	Roads Infrastructure	Roads	3	–	2 818	–	–	–	–
Upgrading of Malaeneng A Ntwane Access Road	Upgrading	Roads Infrastructure	Roads	9	17 750	21 304	–	–	–	–
Upgrading of Malaeneng A Ntwane Access Road (Internal)	Upgrading	Roads Infrastructure	Roads	9	–	–	–	–	–	–
Upgrading of Mokumong access road to Marateng taxi rank (Internal)	Upgrading	Roads Infrastructure	Roads	–	–	–	–	–	–	–
Upgrading of Mokumong access road to Marateng taxi rank (MIG)	Upgrading	Roads Infrastructure	Roads	–	10 990	22 882	16 710	16 710	–	–
Upgrading of Maraganeng internal Access road (Internal)	Upgrading	Roads Infrastructure	Roads	16	–	–	–	–	–	–
Upgrading of Maraganeng internal Access road (MIG)	Upgrading	Roads Infrastructure	Roads	16	16 574	11 055	–	–	–	–
Upgrading of Tafelkop Bapeding Bus route	Upgrading	Roads Infrastructure	Roads	26	600	600	–	–	–	–
construction of washbay at Groblersdal landfill site	New	Solid Waste Infrastructure	Landfill Sites	13	250	–	–	–	–	–
Upgrading of Waalkraal Bus route (Internal)	Upgrading	Roads Infrastructure	Roads	3	700	700	–	–	–	–
Upgrading of Waalkraal Bus route (MIG)	Upgrading	Roads Infrastructure	Roads	3	–	–	7 165	7 165	43 848	43 848
Contruction of Jerusalem/Motsephiri stormwater control	Renewal	Roads Infrastructure	Roads	–	–	12 350	–	–	–	–
Re - construction of culvert bridge at Kgobokwane village	Renewal	Roads Infrastructure	Roads	–	–	3 500	–	–	–	–
Re -construction of gabions on RHS & LHS at Marapong Village	Renewal	Roads Infrastructure	Roads	–	–	1 200	–	–	–	–
Sekhukhune Boreholes	New	Water Supply Infrastructure	Boreholes	–	–	20 000	–	–	–	–
Upgrading of gravel road to pave and stormwater at Moteti	Upgrading	Roads Infrastructure	Roads	–	–	10 600	–	–	–	–
Infrastructure Office Furniture	New	Furniture and Office Equipment	Furniture and Office Equipment	–	–	–	–	–	–	–
Machinery and Equipment(tools)	New	Machinery and Equipment	Machinery and Equipment	Whole of the municipality	261	238	273	273	285	285
Upgrading of Talane Bus route (Internal)	Upgrading	Roads Infrastructure	Roads	11	600	600	–	–	–	–
Upgrading of Tafelkop stadium	Upgrading	Roads Infrastructure	Roads	11	10 000	10 000	–	–	20 000	20 000
Upgrading of Tafelkop stadium (Internal funding)	Upgrading	Roads Infrastructure	Roads	11	–	1 217	–	–	–	–
Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the municipality	300	50	314	314	328	328
500 Twenty Skip Bins	New	Solid Waste Infrastructure	Capital Spares	Whole of the municipality	500	–	–	–	–	–
Disaster Management Centre & Emergency Relief Store room	New	Community Facilities	Centres	Ward 13	–	–	–	–	–	–
No Illegal Dumping	New	Solid Waste Infrastructure	Capital Spares	Ward 13	–	–	–	–	–	–
Landfill site - Notice boards	New	Solid Waste Infrastructure	Landfill Sites	Whole of the municipality	–	100	–	–	–	–
Construction of Skip Bin Ramps at Hlogotlou Waste Transfers	New	Solid Waste Infrastructure	Waste Transfer Stations	Ward 30	–	–	300	300	300	300
Fencing of Elandsdoorn/Ntwane Cemetery	Renewal	Community Facilities	Cemeteries	–	800	696	–	–	–	–
Elandsdoorn Landfill Site	Renewal	Community assets	Cemeteries/Crematoria	–	–	1 000	–	–	–	–
Fencing of Roossenekal Landfill Site	New	Solid Waste Infrastructure	Landfill Sites	Ward 13	–	–	–	–	–	–
Fencing of Groblersdal Landfill Site	New	Solid Waste Infrastructure	Landfill Sites	Ward 13	–	435	–	–	–	–
Professional Lawn Mowers and Industrial Brush Cutters	New	Machinery and Equipment	Machinery and Equipment	Whole of the municipality	300	278	314	314	328	328
Computer Equipment	New	Computer Equipment	Computer Equipment	Whole of the municipality	1 000	1 300	1 046	1 046	1 093	1 093
Furniture and Office Equipment	New	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the municipality	300	710	314	314	328	328
Computer Equipment - SETA	New	Computer Equipment	Computer Equipment	Whole of the municipality	426	360	377	377	394	394
Printers	New	Furniture and Office Equipment	Furniture and Office Equipment	Ward 13	5 510	–	–	–	–	–
Fencing of Groblersdal Cemetry	Upgrading	Community Facilities	Cemeteries/Crematoria	Ward 13	–	–	1 500	1 500	1 000	1 000
					110 495	173 549	83 899	83 899	83 179	83 179

Projects adjusted upwards:Municipal Infrastructure Grant (MIG) funded

- Upgrading of Kgobokwane-Kgaphamadi Road by R5 062 851
- Upgrading of Malaeneng A Ntwane Access Road by R3 554 215
- Upgrading of Maraganeng internal Access road by R2 480 732
- Upgrading of Mokumong access road to Marateng taxi rank by R5 902 202

Internally generated revenue funded

- Air conditioners by R521 739
- Groblersdal Stormwater by R434 783
- Fencing of Groblersdal Landfill Site by R434 783
- Renewal of Tafelkop Stadium by R1 217 391

Projects adjusted downwards:Internally generated revenue funded

- Upgrading of Kgobokwane-Kgaphamadi Road by R16 747
- Upgrading of Malaeneng A Ntwane Access Road by R127 013
- Upgrading of Maraganeng internal Access road by R1 155 383
- Upgrading of Mokumong access road to Marateng taxi rank by R2 927 427

Quality certificate

I, **NAMUDI REGINAH MAKGATA**, the Municipal Manager of **ELIAS MOTSOLEDI LOCAL MUNICIPALITY**, hereby certify that the 2024/25 special adjustment budget and supporting documentations have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the integrated development plan.

Signature

Date