

EMADLANGENI MUNICIPALITY



Adjustment Budget Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance
Management Act (56/2003): Municipal Budget and Reporting
Regulations, Government Gazette 32141, 17 May 2009.

Adjustment Budget

February 2026

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Glossary

Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
CMV -Current month variance.
Deficit – The amount by which expenditure exceed revenue
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.
MIG – Municipal Infrastructure Grant.
mSCOA prescribes the method (the how) and format (the look) that municipalities and their entities should use to record and classify all expenditure (capital and operating), revenue, assets, liabilities, equity, policy outcomes and legislative reporting.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
Surplus - A situation in which income exceeds expenditures.
Tariff – means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff.
Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.
Vote – One of the main segments into which a budget is divided into for the appropriation of money at department/ functional area- level
YTDV - Year to date variance.

1. Mayor's report

The Mayors report will be presented at a Council meeting.

2. Resolutions

Purpose

The purpose of the report is to obtain approval for budget adjustments to the approved 2025/26 Medium-term Revenue and Expenditure Framework (MTREF) in terms of Section 28 of the Local Government: Municipal Finance Management Act No. 56 of 2003 (MFMA).

Background

The 2025/26 MTREF was approved by Council on 27 May 2025 in accordance with Section 24(1) of the MFMA and applicable National Treasury finance management reform requirements.

Section 28 of the Municipal Finance Management Act (MFMA) makes provision for the revision of an approved annual budget through an adjustments Budget. The mid-year budget and performance assessment was considered and approved by Council at its meeting on the 22th of January 20263.

Furthermore, Regulation 23 (of Part 4) of the Municipal Budget and Reporting Regulations provides, inter alia :

- (1) Adjustment Budget may be tabled in the Municipal Council during a financial year, except:
- a. when additional revenues are allocated to a municipality in a national or provincial adjustment budget or via institutional grants.
 - b. to authorise unforeseen and unavoidable expenditure.

The municipality has suffered extra-ordinary damages to its electricity and road infrastructure, due to disaster in December 2025.

Summary

The generic reasons for adjustment budget can be summarised as follows:

- a. Adjustments in respect of Grant funded allocations is due the additional Abattoir Grant allocation.
- b. Reallocation of funding sources in respect to capital projects; and
- c. Reduction of revenue and expenditure due to poor performance of revenue and the Budget Funding Plan.
- d. The increase in revenue will be covered by long outstanding debts from the incentives that was sent to council together with the adjustment budget for approval with the anticipated start being the 1st of April 2026.

Recommendation

The following recommendation is accordingly submitted for consideration:

1. That in accordance with the provisions of Section 28 of the Municipal Finance Management Act and in compliance with the Municipal Budget and Reporting Regulations, the adjustments to the 2025/26 Budget be approved.

3. Executive Summary (See attached as annexure 1)

Revenue: The actual operating revenue realised, excluding capital transfers and subsidies was **R75,9** million for the period ended 31st of December 2025, compared to YTD budget of **R67,0** million. This reflects a variance of **10%** towards the budget.

Year to date actual revenue is above the year-to-date budget projections.

Operating Expenditure: The operating expenditure was **R64,7** million for the period ended 31st of December 2025, compared to YTD budget of **R68,1** million. This reflects a variance of **-5%**.

Year to date actual expenditure is below the year-to-date budget projections due to the unfunded budget and controlling of expenditure as per the budget funding action plan .

Capital Expenditure: The total capital transfers and subsidies budget was **R30,1** million. The YTD expenditure was **R 14,2 million**. This reflects a variance of **47%**.

Expenditure on the grant depends on the actual grants received.

The following is the summary of revenue analysis

- The property rates under-performed by **-11%**.
- The service charges performed by **4%**.
- Transfers and subsidies reflected a performance of **43%**.
- The external investments reflected a performance by **-70%**.
- Other revenue line under-performed by **-14%**.

Material variances explanations above 10%

Property rates municipality budgeted for the sale of properties which is still in progress that will increase rates billing, sale progress will be revise during in mid-year reports and necessary adjust will be made.

External investment currently there is high expenditure in the grant received

Low performance to other revenue budget will be revised during adjustment budget

The following is the summary of expenditure performance

- Employee costs reflected a spending variance of **4%**.
- Remuneration of Councillors reflected an undesirable variance of **-2%**.
- Depreciation and Asset Impairment reflected a variance of **-65%**.
- The finance charges reflected a variance of **0%**.
- Materials and bulk purchases reflected a spending variance of **4%**
- The other expenditure reflected a spending variance of **-30%**.

Material variances explanations above 10%

No assets impairment have been done so far.

Municipal budget is not funded there is a strict expenditure monitoring that lead to less spending on other.

4. In-year budget statement tables

See attached tables:

- Schedule C for December 2025 (Annexure 1).
- Mid-year report (Annexure 2).
- Adjustment budget tables (Annexure 3).
- Debt Incentives (Annexure 4).

Part 2 – Supporting Documentation

5. Adjustments to budget assumptions

5.1 The following are some of the budget percentage increases and assumptions used in preparing 2025/2026 medium-term budget. This has not been adjusted.

Item Description	2025/2026	2025/26 Adjustment
Assessment Rates	4.4%	4.4%
Electricity tariffs	13.20%	13.20%
Refuse tariffs	4.3 %	4.3 %
Salaries and allowances	5.01 %	5.01 %
Councillors Remuneration	4 %	4 %

Electricity Bulk Purchases	11.32 %	11.32 %
General Expenses	4.3 %	4.3 %

5.2 Debtors and cash-flow assumptions

Assumptions- Collection rates

- Property rates – Collection rate: is adjusted from 80%
- Electricity Collection rate: is adjusted from 85%.
- Refuse collection rate: is adjusted from 85%
- Other revenue collection is adjusted from 100%

5.3 Debt impairment Assumptions as per original budget were as follows;

- 2025/26:35% of Gross Debtors Impaired.
- 2026/27:30% of Gross Debtors impaired
- 2027/28:25% of Debtors Impaired

Debt impairment is expected to decrease downwards as collection rate improve in time. The Provincial Treasury and COGTA are assisting with the Revenue Management Specialist who are currently assisting with new strategies to improve debt management and revenue collection and the municipality is implementing the debt incentive.

5.4 LONG TERM LIABILITY

The municipality has no loan.

5.5 TRADE AND OTHER PAYABLES AND CASHFLOW ASSUMPTIONS

- Payment rate –Creditors 100%
- Payment rate -Employee costs-100%
- Finance Charges Payment rate- 100%
- Capital Expenditure Payment rate- 100%
- Grant expenditure payment rate-100%

The municipality will ensure that procurement plans are developed after approval of adjustment budget. This will assist in ensuring that creditors are paid timeously.

6. Adjustments to budget funding

The municipality's revenue comprises Operating Revenue which includes property taxes, services charges and operating grants- and capital revenue which consists of capital grants and own revenue.

The municipality is most reliant to government grant to fund its expenditure. Based to the mid-year assessment report.

The proposed revenue and debt management strategies will then ensure that the municipality is financially stable.

The service charges are as follows:

- Electricity: Upwards adjustment of R 343 350 - This is due to increase in electricity revenue
- Waste Management: Upwards adjustment of R 107 930 - This is due to increase in electricity revenue

Sales of goods: Upwards adjustment of R 303 989 - There was more revenue collected from the game park.

Rental from Fixed Assets: Upwards adjustment of R 2 032.

License and permits: Downwards adjustment of R 364 671 - December 2025 disaster cause temporally closure of the traffic department.

Interest on Investment: Downwards adjustment of R 1 702 636 - This is due to the decrease in investments

Interest on Debtors: No adjustment

Other Revenue: Downward adjustment of R 132 432 - Data cleansing has been done and fund are allocated to the correct accounts

Property Rates: Downwards adjustment of R 3 427 872 - This is due to low revenue from property rates and the property sales that took long to be finalized.

Fines and Penalties: Upwards adjustment of R 63 343 - This is due to more traffic fines issued by traffic offers.

Transfers and Subsidies (Operational): No adjustment.

Transfers and Subsidies (Capital) : Upwards adjustment of R 5 000 000 - The was an additional allocation of Abattoir Grant.

7. Adjustments to expenditure on allocations and grant programmes

The municipality is relying on Division of Revenue for adjustment on grant allocations and programs. There were no amendments on the adjusted Division of Revenue Act (DORA) allocation. The only amendment the municipality has is from the approved rollover application.

8. Adjustments to allocation and grants made by the municipality

The municipality do not issue out grants to any stakeholders.

9. Adjustments to councillor allowances and employee benefits.

9.1 Employee Related Costs: have change from R58,2 to 58,0

The municipality has cut the budget on overtime and standby to reduced expenditure on employee cost.

9.2 Remuneration of Councillors: R4.7 million will also remain the same

The cost associated with the remuneration of Councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The municipality has not received any communication from the Minister of Co-operative Governance and Traditional Affairs.

Other adjust in expenditure are as follows:

- Bulk Purchases: No adjustment.
- Inventory Consumed: Downwards adjustment of R 414 797 - Due to the unfunded budget the municipality reduces the contracted services
- Contracted services: Downwards adjustment of R 1 224 115 - Due to the unfunded budget the municipality reduces the contracted services
- Interest charge: Adjustment of R 1 000 000 due to late payment in the Eskom account
- Operational Cost: Downwards adjustment of R 824 552 - The municipality could have reduced more in operational cost but could not due to the double increment from last year's audit fees.

10. Adjustments to service delivery and budget implementation plan

The service delivery was also affected due to the expenditure reduction.

The SDBIP adjustment will be presented as a separate document.

11. Adjustments to capital expenditure

The Capital budget is funded by the allocations made to the municipality by National and Provincial Government in the form of grants and internally generated funds. The internal generated funds has decreased from R1.2m to R912 thousands decrease was cause by the implementation of cost cutting measures.

12. Municipal manager's quality certification

I GN Mavundla, the Municipal Manager of eMadlangeni Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under that act, and the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Print Name: GN Mavundla

Municipal Manager of **eMadlangeni Municipality** code **KZN 253**

Signature...Electronically signed-off by the MM

Date: 18th February 2024

ANNEXURE 1

Municipal In-year reports & supporting tables

mSCOA Version 6.9

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national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:
National Treasury
Electronic documents: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Importants documents which provide essential assistance

[MFMA Budget Circular 2011/12](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Choose name from list - Contact Information

A. GENERAL INFORMATION

Municipality	Choose name from list
Grade	
Province	Set name on 'Instructions' sheet
Web Address	
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Speaker:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	43 790	51 816	–	3 833	23 027	25 908	(2 881)	-11%	51 816
Service charges	21 523	23 597	–	1 911	12 188	11 798	390	3%	23 597
Investment revenue	1 112	1 703	–	54	257	851	(595)	-70%	1 703
Transfers and subsidies - Operational	53 731	46 502	–	14 993	33 224	23 251	9 973	43%	46 502
Other own revenue	15 851	14 286	–	1 434	7 220	7 143	77	1%	14 286
Total Revenue (excluding capital transfers and contributions)	136 007	137 903	–	22 227	75 915	68 952	6 964	10%	137 903
Employee costs	52 802	58 249	–	7 357	30 261	29 125	1 137		58 249
Remuneration of Councillors	4 794	4 817	–	394	2 362	2 408	(46)		4 817
Depreciation and amortisation	8 818	9 233	–	3 229	3 229	4 616	(1 387)		9 233
Interest	1 166	–	–	411	759	–	759		–
Inventory consumed and bulk purchases	28 070	30 709	–	3 509	13 515	15 355	(1 840)		30 709
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	76 398	33 164	–	2 029	14 538	16 582	(2 044)	-12%	33 164
Total Expenditure	172 048	136 172	–	16 929	64 665	68 086	(3 421)	-5%	136 172
Surplus/(Deficit)	(36 041)	1 731	–	5 298	11 250	865	10 385	1200%	1 731
Transfers and subsidies - capital (monetary)	52 934	28 929	–	3 310	13 125	14 464	(1 340)	-9%	28 929
Transfers and subsidies - capital (in-kind)	3 449	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	20 342	30 660	–	8 607	24 375	15 330	9 045	59%	30 660
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	20 342	30 660	–	8 607	24 375	15 330	9 045	59%	30 660
Capital expenditure & funds sources									
Capital expenditure	44 130	26 347	–	5 263	14 335	13 173	1 162	9%	26 347
Capital transfers recognised	36 805	25 156	–	4 367	13 395	12 578	817	6%	25 156
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	(214)	1 191	–	840	864	596	269	45%	1 191
Total sources of capital funds	36 591	26 347	–	5 206	14 259	13 173	1 086	8%	26 347
Financial position									
Total current assets	50 403	61 032	–		81 278				61 032
Total non current assets	177 629	165 221	–		188 735				165 221
Total current liabilities	92 052	60 668	–		109 754				60 668
Total non current liabilities	1 410	1 636	–		1 314				1 636
Community wealth/Equity	134 883	163 949	–		158 945				163 949
Cash flows									
Net cash from (used) operating	(98 253)	28 000	–	(12 326)	130 513	26 689	(103 824)	-389%	28 000
Net cash from (used) investing	44 130	(30 299)	–	(5 263)	(14 335)	(15 149)	(814)	5%	(30 299)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	(38 166)	1 383	–	(17 589)	123 517	15 221	(108 296)	-711%	–
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 044	4 152	3 968	3 889	3 581	3 747	17 726	67 941	112 047
Creditors Age Analysis									
Total Creditors	3 782	6 284	1 140	(272)	2 406	(13 480)	23 006	5 606	28 471

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		96 231	104 803	-	18 817	59 186	52 402	6 785	13%	104 803
Executive and council		39 936	39 891	-	13 297	29 918	19 946	9 973	50%	39 891
Finance and administration		56 295	64 912	-	5 520	29 268	32 456	(3 188)	-10%	64 912
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		8 739	5 377	-	654	2 418	2 688	(271)	-10%	5 377
Community and social services		5 571	2 360	-	462	1 112	1 180	(68)	-6%	2 360
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3 169	3 017	-	192	1 306	1 509	(203)	-13%	3 017
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		36 019	18 263	-	3 414	10 679	9 131	1 548	17%	18 263
Planning and development		2 470	1 381	-	603	961	690	271	39%	1 381
Road transport		33 548	16 882	-	2 811	9 718	8 441	1 277	15%	16 882
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		43 610	37 682	-	2 526	16 245	18 841	(2 596)	-14%	37 682
Energy sources		40 862	34 769	-	2 282	14 870	17 384	(2 514)	-14%	34 769
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 748	2 913	-	243	1 375	1 457	(82)	-6%	2 913
Other	4	7 790	707	-	125	511	354	158	45%	707
Total Revenue - Functional	2	192 390	166 832	-	25 536	89 040	83 416	5 624	7%	166 832
Expenditure - Functional										
Governance and administration		66 424	49 975	-	5 295	23 689	24 987	(1 298)	-5%	49 975
Executive and council		13 544	11 279	-	1 413	6 670	5 639	1 030	18%	11 279
Finance and administration		51 368	36 193	-	3 585	16 074	18 097	(2 023)	-11%	36 193
Internal audit		1 512	2 503	-	296	946	1 251	(305)	-24%	2 503
Community and public safety		33 550	29 794	-	3 637	14 471	14 897	(426)	-3%	29 794
Community and social services		7 641	9 405	-	1 344	4 399	4 702	(303)	-6%	9 405
Sport and recreation		2 721	3 027	-	396	1 347	1 514	(167)	-11%	3 027
Public safety		23 188	17 362	-	1 897	8 725	8 681	44	1%	17 362
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		17 549	19 120	-	3 303	8 266	9 560	(1 294)	-14%	19 120
Planning and development		4 173	5 445	-	691	3 328	2 722	606	22%	5 445
Road transport		13 377	13 675	-	2 613	4 938	6 837	(1 900)	-28%	13 675
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		50 111	32 712	-	4 282	16 619	16 356	263	2%	32 712
Energy sources		47 611	29 101	-	3 899	15 121	14 550	571	4%	29 101
Water management		-	-	-	-	-	-	-	-	-
Waste water management		129	97	-	26	26	49	(22)	-45%	97
Waste management		2 371	3 514	-	356	1 472	1 757	(286)	-16%	3 514
Other		4 413	4 572	-	412	1 619	2 286	(666)	-29%	4 572
Total Expenditure - Functional	3	172 048	136 172	-	16 929	64 665	68 086	(3 421)	-5%	136 172
Surplus/ (Deficit) for the year		20 342	30 660	-	8 607	24 375	15 330	9 045	59%	30 660

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Municipal governance and administration		96 231	104 803	-	18 817	59 186	52 402	6 785	13%	104 803
Executive and council		39 936	39 891	-	13 297	29 918	19 946	9 973	0	39 891
Mayor and Council		39 936	39 891	-	13 297	29 918	19 946	9 973	0	39 891
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		56 295	64 912	-	5 520	29 268	32 456	(3 188)	(0)	64 912
Administrative and Corporate Support		(4 560)	11 473	-	(92)	(3 141)	5 736	(8 878)	(0)	11 473
Asset Management		-	-	-	-	-	-	-	-	-
Finance		60 800	53 343	-	5 612	32 410	26 671	5 738	0	53 343
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		55	96	-	-	-	48	(48)	(0)	96
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	1	-	-	0	0	(0)	(0)	1
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		8 739	5 377	-	654	2 418	2 688	(271)	(0)	5 377
Community and social services		5 571	2 360	-	462	1 112	1 180	(68)	(0)	2 360
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		68	72	-	4	23	36	(12)	(0)	72
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		3 380	4	-	-	1	2	(1)	(0)	4
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		2 123	2 284	-	459	1 087	1 142	(54)	(0)	2 284
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		3 169	3 017	-	192	1 306	1 509	(203)	(0)	3 017
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		3 169	3 017	-	192	1 306	1 509	(203)	(0)	3 017
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		36 019	18 263	-	3 414	10 679	9 131	1 548	0	18 263
Planning and development		2 470	1 381	-	603	961	690	271	0	1 381
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		500	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		26	23	-	-	19	12	7	0	23

Waste management	2 371	3 514	-	356	1 472	1 757	(286)	(0)	3 514	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	16	392	-	1	1	196	(195)	(0)	392	
Solid Waste Removal	2 355	3 123	-	355	1 470	1 561	(91)	(0)	3 123	
Street Cleaning	-	-	-	-	-	-	-	-	-	
Other	4 413	4 572	-	412	1 619	2 286	(666)	(0)	4 572	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	35	32	-	16	16	16	0	0	32	
Tourism	4 378	4 540	-	396	1 603	2 270	(667)	(0)	4 540	
Total Expenditure - Functional	3	172 048	136 172	-	16 929	64 665	68 086	(3 421)	(0)	136 172
Surplus/ (Deficit) for the year		20 342	30 660	-	8 607	24 375	15 330	9 045	0	30 660

References

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

check oprev balance

check opexp balance

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive And Council		39 936	39 891	-	13 297	29 918	19 946	9 973	50 0%	39 891
Vote 2 - Finance Services		60 800	53 343	-	5 612	32 410	26 672	5 738	21 5%	53 343
Vote 3 - Corporate Services		(4 505)	11 569	-	(92)	(3 141)	5 784	(8 925)	-154 3%	11 569
Vote 4 - Community and Social Services		8 319	5 273	-	705	2 487	2 637	(149)	-5 7%	5 273
Vote 5 - Technical Services		74 410	51 651	-	5 093	24 588	25 825	(1 237)	-4 8%	51 651
Vote 6 - Planning and Development		9 761	2 088	-	728	1 472	1 044	428	41 0%	2 088
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		3 169	3 017	-	192	1 306	1 509	(203)	-13 5%	3 017
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	191 890	166 832	-	25 536	89 040	83 416	5 624	6 7%	166 832
Expenditure by Vote	1									
Vote 1 - Executive And Council		15 056	13 781	-	1 709	7 616	6 891	725	10 5%	13 781
Vote 2 - Finance Services		11 288	9 101	-	1 870	4 599	4 550	49	1 1%	9 101
Vote 3 - Corporate Services		40 080	27 093	-	1 715	11 475	13 546	(2 072)	-15 3%	27 093
Vote 4 - Community and Social Services		14 976	16 525	-	2 246	8 174	8 262	(89)	-1 1%	16 525
Vote 5 - Technical Services		60 988	42 776	-	6 512	20 059	21 388	(1 329)	-6 2%	42 776
Vote 6 - Planning and Development		11 271	13 012	-	1 483	6 278	6 506	(228)	-3 5%	13 012
Vote 7 - Other		35	32	-	16	16	16	0	0 8%	32
Vote 8 - Community and Social Services 2		18 353	13 854	-	1 377	6 449	6 927	(478)	-6 9%	13 854
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	172 048	136 172	-	16 929	64 665	68 086	(3 421)	-5 0%	136 172
Surplus/ (Deficit) for the year	2	19 842	30 660	-	8 607	24 375	15 330	9 045	59 0%	30 660

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

13.1 - [Name of sub-vote]										
13.2 - [Name of sub-vote]										
13.3 - [Name of sub-vote]										
13.4 - [Name of sub-vote]										
13.5 - [Name of sub-vote]										
13.6 - [Name of sub-vote]										
13.7 - [Name of sub-vote]										
13.8 - [Name of sub-vote]										
13.9 - [Name of sub-vote]										
13.10 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]										
14.1 - [Name of sub-vote]										
14.2 - [Name of sub-vote]										
14.3 - [Name of sub-vote]										
14.4 - [Name of sub-vote]										
14.5 - [Name of sub-vote]										
14.6 - [Name of sub-vote]										
14.7 - [Name of sub-vote]										
14.8 - [Name of sub-vote]										
14.9 - [Name of sub-vote]										
14.10 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]										
15.1 - [Name of sub-vote]										
15.2 - [Name of sub-vote]										
15.3 - [Name of sub-vote]										
15.4 - [Name of sub-vote]										
15.5 - [Name of sub-vote]										
15.6 - [Name of sub-vote]										
15.7 - [Name of sub-vote]										
15.8 - [Name of sub-vote]										
15.9 - [Name of sub-vote]										
15.10 - [Name of sub-vote]										
Total Expenditure by Vote	2	172 048	136 172	-	16 929	64 665	68 086	(3 421)	(0)	136 172
Surplus/ (Deficit) for the year	2	19 842	30 660	-	8 607	24 375	15 330	9 045	0	30 660

References

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

check revenue
check expenditure

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		19 519	20 941	-	1 668	10 813	10 471	342	3%	20 941
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		2 005	2 656	-	243	1 375	1 328	47	4%	2 656
Sale of Goods and Rendering of Services		483	441	-	68	312	220	92	42%	441
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 324	2 165	-	116	569	1 083	(514)	-47%	2 165
Interest from Current and Non Current Assets		1 112	1 703	-	54	257	851	(595)	-70%	1 703
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 411	1 515	-	155	798	757	41	5%	1 515
Licence and permits		2 510	2 377	-	153	971	1 188	(218)	-18%	2 377
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		724	147	-	-	2	74	(72)	-98%	147
Non-Exchange Revenue										
Property rates		43 790	51 816	-	3 833	23 027	25 908	(2 881)	-11%	51 816
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 102	834	-	35	412	417	(5)	-1%	834
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		53 731	46 502	-	14 993	33 224	23 251	9 973	43%	46 502
Interest		7 280	6 806	-	908	4 157	3 403	753	22%	6 806
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		17	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		136 007	137 903	-	22 227	75 915	68 952	6 964	10%	137 903
Expenditure By Type										
Employee related costs		52 802	58 249	-	7 357	30 261	29 125	1 137	4%	58 249
Remuneration of councillors		4 794	4 817	-	394	2 362	2 408	(46)	-2%	4 817
Bulk purchases - electricity		24 126	25 907	-	3 498	13 504	12 954	551	4%	25 907
Inventory consumed		3 944	4 802	-	11	11	2 401	(2 390)	-100%	4 802
Debt impairment		349	4 574	-	-	-	2 287	(2 287)	-100%	4 574
Depreciation and amortisation		8 818	9 233	-	3 229	3 229	4 616	(1 387)	-30%	9 233
Interest		1 166	-	-	411	759	-	759	#DIV/0!	-
Contracted services		41 341	16 246	-	1 048	7 061	8 123	(1 062)	-13%	16 246
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		3 304	182	-	-	-	91	(91)	-	182
Operational costs		29 640	12 162	-	981	7 477	6 081	1 396	23%	12 162
Losses on Disposal of Assets		1 763	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	0	-	0	-	-
Total Expenditure		172 048	136 172	-	16 929	64 665	68 086	(3 421)	-5%	136 172
Surplus/(Deficit)		(36 041)	1 731	-	5 298	11 250	865	10 385	0	1 731
Transfers and subsidies - capital (monetary allocations)		52 934	28 929	-	3 310	13 125	14 464	(1 340)	(0)	28 929
Transfers and subsidies - capital (in-kind)		3 449	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		20 342	30 660	-	8 607	24 375	15 330			30 660
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		20 342	30 660	-	8 607	24 375	15 330			30 660
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20 342	30 660	-	8 607	24 375	15 330			30 660
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20 342	30 660	-	8 607	24 375	15 330			30 660

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	192 390	166 832		25 536	89 040	83 416				166 832
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Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive And Council		76	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		919	-	-	56	76	-	76	#DIV/0!	-
Vote 3 - Corporate Services		142	209	-	100	124	104	20	19%	209
Vote 4 - Community and Social Services		3 474	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		34 543	25 721	-	5 107	14 135	12 860	1 274	10%	25 721
Vote 6 - Planning and Development		4 976	417	-	-	0	209	(209)	-100%	417
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
Total Capital Expenditure		44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
Capital Expenditure - Functional Classification										
Governance and administration		1 137	209	-	156	200	104	96	92%	209
Executive and council		76	-	-	-	-	-	-	-	-
Finance and administration		1 060	209	-	156	200	104	96	92%	209
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 474	417	-	-	-	209	(209)	-100%	417
Community and social services		3 456	-	-	-	-	-	-	-	-
Sport and recreation		0	417	-	-	-	209	(209)	-100%	417
Public safety		18	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		36 805	15 039	-	3 933	10 416	7 520	2 896	39%	15 039
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		36 805	15 039	-	3 933	10 416	7 520	2 896	39%	15 039
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(2 262)	10 682	-	1 174	3 719	5 341	(1 622)	-30%	10 682
Energy sources		(2 262)	10 682	-	1 174	3 719	5 341	(1 622)	-30%	10 682
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		4 976	-	-	-	0	-	0	#DIV/0!	-
Total Capital Expenditure - Functional Classification	3	44 130	26 347	-	5 263	14 335	13 173	1 162	9%	26 347
Funded by:										
National Government		36 805	25 156	-	4 367	13 395	12 578	817	6%	25 156
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		36 805	25 156	-	4 367	13 395	12 578	817	6%	25 156
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		(214)	1 191	-	840	864	596	269	45%	1 191
Total Capital Funding		36 591	26 347	-	5 206	14 259	13 173	1 086	8%	26 347

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

| 5.10 - [Name of sub-vote]

| | - | - | - | - | - | - | - | - |

Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
13 1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13 9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
14 1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14 9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
15 1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15 9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	44 130	26 347	-	5 263	14 335	13 173	1 162	0	26 347
Total Capital Expenditure	44 130	26 347	-	5 263	14 335	13 173	1 162	0	26 347

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		4 001	1 383	–	7 642	1 383
Trade and other receivables from exchange transactions		5 820	18 693	–	11 113	18 693
Receivables from non-exchange transactions		29 224	32 368	–	51 496	32 368
Current portion of non-current receivables		–	–	–	–	–
Inventory		(0)	–	–	2 491	–
VAT		11 534	8 776	–	8 712	8 776
Other current assets		(176)	(188)	–	(176)	(188)
Total current assets		50 403	61 032	–	81 278	61 032
Non current assets						
Investments		–	–	–	–	–
Investment property		38 197	32 640	–	38 032	32 640
Property, plant and equipment		138 241	131 390	–	149 512	131 390
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 191	1 191	–	1 191	1 191
Intangible assets		(0)	1	–	(0)	1
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		177 629	165 221	–	188 735	165 221
TOTAL ASSETS		228 032	226 253	–	270 013	226 253
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(53)	(354)	–	(35)	(354)
Consumer deposits		442	452	–	462	452
Trade and other payables from exchange transactions		41 547	21 086	–	51 201	21 086
Trade and other payables from non-exchange transactions		355	4 896	–	10 995	4 896
Provision		32 116	31 125	–	32 132	31 125
VAT		17 645	3 462	–	14 998	3 462
Other current liabilities		–	–	–	–	–
Total current liabilities		92 052	60 668	–	109 754	60 668
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		1 410	1 636	–	1 314	1 636
Total non current liabilities		1 410	1 636	–	1 314	1 636
TOTAL LIABILITIES		93 462	62 304	–	111 068	62 304
NET ASSETS	2	134 570	163 949	–	158 945	163 949
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		134 883	163 949	–	158 945	163 949
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	134 883	163 949	–	158 945	163 949

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(6 364)	41 453	-	455	3 046	28 599	(25 553)	-89%	41 453
Service charges		(801)	20 571	-	54	360	10 285	(9 926)	-97%	20 571
Other revenue		6 230	18 568	-	411	2 494	9 284	(6 790)	-73%	18 568
Transfers and Subsidies - Operational		52 352	46 502	-	-	18 420	23 251	(4 831)	-21%	46 502
Transfers and Subsidies - Capital		(3 629)	28 929	-	-	3 630	14 464	(10 835)	-75%	28 929
Interest		10 716	1 703	-	1 078	4 982	851	4 131	485%	1 703
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(156 757)	(129 725)	-	(14 323)	97 582	(60 046)	(157 628)	263%	(129 725)
Interest		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(98 253)	28 000	-	(12 326)	130 513	26 689	(103 824)	-389%	28 000
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		44 130	(30 299)	-	(5 263)	(14 335)	(15 149)	(814)	5%	(30 299)
NET CASH FROM/(USED) INVESTING ACTIVITIES		44 130	(30 299)	-	(5 263)	(14 335)	(15 149)	(814)	5%	(30 299)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(54 123)	(2 299)	-	(17 589)	116 178	11 540			-
Cash/cash equivalents at beginning:		15 958	3 682	-	-	7 339	3 682			7 339
Cash/cash equivalents at month/year end:		(38 166)	1 383	-	(17 589)	123 517	15 221			-

References

1. Material variances to be explained in Table SC1

Choose name from list - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measurable performance			
7	Municipal Entities			

References

1. Revenue for each source, vote and standard classification
2. Expenditure for each type, vote and standard classification
3. Capital expenditure for each vote and standard classification
4. Explain any material variances between the annual budget and the expected financial position based on current trends
5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure
6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

Choose name from list - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26				
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0 7%	6 8%	0 0%	1 2%	3 5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0 0%	0 0%	0 0%	0 0%	0 0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		32 1%	16 6%	0 0%	39 9%	16 6%
Gearing	Long Term Borrowing/ Funds & Reserves		0 0%	0 0%	0 0%	0 0%	0 0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	54 8%	100 6%	0 0%	74 1%	100 6%
Liquidity Ratio	Monetary Assets/Current Liabilities		4 3%	2 3%	0 0%	7 0%	2 3%
Revenue Management							
Annual Debtors Collection Rate (Pavment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		25 6%	0 0%	0 0%	0 0%	0 0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0 0%	0 0%	0 0%	0 0%	0 0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		38 8%	42 2%	0 0%	39 9%	42 2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0 4%	0 8%	0 0%	0 6%	0 8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7 3%	6 7%	0 0%	1 0%	3 5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

Calculations					
Financial liabilities					
Total Assets		228 032	226 253	270 013	226 253
Employee related costs		52 802	58 249	30 261	58 249
Repairs & Maintenance		585	1 159	426	1 159
Interest (finance charges)		1 166		759	
Principal paid					
Depreciation		8 818	9 233		4 817
Operating expenditure		172 048	136 172	64 665	136 172
Total Capital Expenditure		44 130	26 347	5 263	14 335
Borrowed funding for capital					
Debt		43 259	27 263	63 475	27 263
Equity		134 883	163 949	158 945	163 949
Reserves and funds					
Borrowing					
Current assets		50 403	61 032	81 278	61 032
Current liabilities		92 052	60 668	109 754	60 668
Monetary assets		4 001	1 383	7 642	1 383
Total Revenue (excluding capital transfers and contributions)		136 007	137 903	75 915	137 903
Transfers and subsidies - Operational		53 731			
Transfers and subsidies - capital (monetary allocations)		52 934	28 929	13 125	28 929
Debt service payments		10 716	1 703		
Outstanding debtors (receivables)		34 868			
Annual services revenue		65 313	75 413	5 744	35 215
Cash + investments	Including LT investments	4 001	1 383	7 642	1 383
Fixed operational expend. (monthly)					
Longstanding debtors outstanding					
Longstanding debtors recovered					
Attorney collections					

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total						
R thousands																
Debtors Age Analysis By Income Source																
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 142	671	583	595	560	517	2 216	2 483	8 767	6 371	-	-	6 371	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 727	2 977	2 174	2 132	2 112	2 143	9 768	36 431	61 463	52 585	-	-	52 585	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	194	135	118	108	104	97	538	3 362	4 656	4 209	-	-	4 209	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	101	59	42	41	41	44	215	996	1 538	1 337	-	-	1 337	-	-
Interest on Arrear Debtor Accounts	1810	1 126	248	1 051	1 013	765	945	5 954	24 070	35 171	32 746	-	-	32 746	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	755	62	-	1	-	-	-	599	452	(365)	-	-	-	-	-
Total By Income Source	2000	7 044	4 152	3 968	3 889	3 581	3 747	17 726	67 941	112 047	96 883	-	-	96 883	-	-
2024/25 - totals only																
Debtors Age Analysis By Customer Group																
Organs of State	2200	2 954	2 251	1 646	1 625	1 422	1 635	5 475	19 410	36 418	29 567	-	-	29 567	-	-
Commercial	2300	705	212	198	194	166	125	174	2 610	4 385	3 270	-	-	3 270	-	-
Households	2400	973	559	648	626	562	562	3 090	15 033	22 053	19 873	-	-	19 873	-	-
Other	2500	2 412	1 130	1 476	1 445	1 431	1 424	8 987	30 887	49 192	44 174	-	-	44 174	-	-
Total By Customer Group	2600	7 044	4 152	3 968	3 889	3 581	3 747	17 726	67 941	112 047	96 883	-	-	96 883	-	-

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	3 333	4 826	(821)	(378)	3 041	(720)	11 642	731	21 654	21 654	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	849	(49)	448	(902)	(619)	(9 570)	11 649	255	2 061	2 061	
Auditor General	0800	(47)	1 487	(179)	1 780	(233)	(1 290)	1 115	213	2 845	2 845	
Other	0900	(353)	19	1 692	(772)	216	(1 900)	(1 400)	4 408	1 910	1 910	
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	3 782	6 284	1 140	(272)	2 406	(13 480)	23 006	5 606	28 471	28 471	

Notes

Material increases in value of creditors' categories compared to previous month to be explained

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & Investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

References
 2. List investments in expiry date order
 3. If 'variable' is selected in column F, input interest rate range
 4. Withdrawals to be entered as negative

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		3 000	44 232	-	12 694	27 311	22 116	(278)	-1 3%	44 232
EPWP Incentive	-	-	1 341	-	(603)	393	671	(278)	-41 4%	1 341
Finance Management	-	3 000	3 000	-	-	(3 000)	1 500	-	-	3 000
Local Government Equitable Share	-	-	39 891	-	13 297	29 918	19 946	-	-	39 891
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		(40 357)	2 270	-	(5 000)	(12 019)	(1 135)	(10 884)	959 0%	2 270
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant descri	-	(10 202)	2 270	-	-	(7 019)	(1 135)	(5 884)	518 4%	2 270
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipt	-	(30 155)	-	-	(5 000)	(5 000)	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	(37 357)	46 502	-	7 694	15 292	20 981	(11 162)	-53 2%	46 502
Capital Transfers and Grants										
National Government:		66 385	28 929	-	2 464	(23 818)	4 284	(6 928)	-161 7%	28 929
Municipal Infrastructure Grant (MIG)	-	17 028	10 464	-	2 464	(1 696)	5 232	(6 928)	-132 4%	10 464
Energy Efficiency and Demand Side Management Grant	-	-	4 000	-	-	5 528	(2 000)	-	-	4 000
Integrated National Electrification Programme Grant	-	30 834	8 284	-	-	(21 470)	4 142	-	-	8 284
Municipal Disaster Recovery Grant	-	18 523	6 181	-	-	(6 180)	(3 090)	-	-	6 181
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	66 385	28 929	-	2 464	(23 818)	4 284	(6 928)	-161 7%	28 929
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	29 028	75 431	-	10 158	(8 526)	25 265	(18 090)	-71 6%	75 431

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Grant expenditure must be separately listed for each grant received
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

Choose name from list - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		3 000	4 341	--	636	(4 480)	2 171	(6 650)	-306 4%	4 341
Expanded Public Works Programme Integrated Grant	--	--	1 341	--	--	--	671	(671)	-100 0%	1 341
Local Government Financial Management Grant	--	3 000	3 000	--	636	(4 480)	1 500	(5 980)	-398 6%	3 000
Infrastructure Skills Development Grant	--	--	--	--	--	--	--	--	--	--
Local Government Financial Management Grant	--	--	--	--	--	--	--	--	--	--
Municipal Infrastructure Grant	--	--	--	--	--	--	--	--	--	--
Other transfers and grants [insert description]										
Provincial Government:		33 126	2 270	--	457	(1 462)	1 135	(2 597)	-228 8%	2 270
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts										
KwaZulu-Natal	--	33 126	2 270	--	457	(1 462)	1 135	(2 597)	-228 8%	2 270
Other transfers and grants [insert description]										
District Municipality:		--	--	--	--	--	--	--	--	--
[insert description]										
Other grant providers:		--	--	--	--	--	--	--	--	--
[insert description]										
Total operating expenditure of Transfers and Grants:		36 126	6 611	--	1 093	(5 942)	3 306	(9 247)	-279 7%	6 611
Capital expenditure of Transfers and Grants										
National Government:		48 270	28 929	--	3 310	(43 546)	14 464	(58 010)	-401 1%	28 929
Energy Efficiency and Demand Side Management Grant	--	--	4 000	--	--	273	2 000	(1 727)	-86 3%	4 000
Integrated National Electrification Programme Grant	--	30 834	8 284	--	499	(20 166)	4 142	(24 308)	-586 9%	8 284
Municipal Disaster Recovery Grant	--	408	6 181	--	567	(21 110)	3 090	(24 200)	-783 1%	6 181
Municipal Infrastructure Grant	--	17 028	10 464	--	2 244	(2 544)	5 232	(7 776)	-148 6%	10 464
Other capital transfers [insert description]										
Provincial Government:		--	--	--	--	--	--	--	--	--
District Municipality:		--	--	--	--	--	--	--	--	--
Other grant providers:		--	--	--	--	--	--	--	--	--
Total capital expenditure of Transfers and Grants		48 270	28 929	--	3 310	(43 546)	14 464	(58 010)	-401 1%	28 929
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		84 396	35 540	--	4 403	(49 488)	17 770	(67 258)	-378 5%	35 540

References

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2024/25 Audited			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year/TD actual	Year/TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Officers plus Other)										
Basic Salaries and Wages		4 345	4 368		367	2 138	2 184	(46)	-2%	4 368
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance		449	449		37	224	224			449
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		4 794	4 817		394	2 362	2 408	(46)	-2%	4 817
% Increase	4		0 5%							0 5%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 608	3 237		365	2 029	1 619	411	25%	3 237
Pension and UIF Contributions			83		1	3	41	(38)	-93%	83
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance		1				8		6	600%	
Cellphone Allowance		147	138		11	70	67	2	3%	138
Housing Allowances										
Other benefits and allowances		559	503		0	594	262	342	138%	503
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Municipality		4 322	3 958		398	2 701	1 979	722	37%	3 958
% Increase	4		-8 4%							-8 4%
Other Municipal Staff										
Basic Salaries and Wages		34 701	36 170		3 242	19 096	19 585	(487)	-2%	36 170
Pension and UIF Contributions		5 468	6 389		503	2 973	3 194	(221)	-7%	6 389
Medical Aid Contributions		1 247	2 403		109	644	1 202	(557)	-46%	2 403
Overtime		728	634		66	305	342	(37)	-11%	634
Performance Bonus		2 898	3 042		2 739	2 780	1 521	1 259	83%	3 042
Motor Vehicle Allowance		944	796		81	424	398	26	7%	796
Cellphone Allowance		71	105		8	45	52	(7)	-14%	105
Housing Allowances		207	175		32	79	87	(9)	-10%	175
Other benefits and allowances		2 279	1 186		179	1 199	593	606	102%	1 186
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations		(63)	341			12	171	(159)	-93%	341
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Municipal Staff		48 480	54 291		6 959	27 560	27 146	415	2%	54 291
% Increase	4		12 0%							12 0%
Total Parent Municipality		57 596	63 066		7 751	32 624	31 533	1 091	3%	63 066
% Increase	4		9 5%							9 5%
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Executive members Board		-	-	-	-	-	-	-	-	-
% Increase	4									
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4									
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations										
Entertainment										
Scarcity										
Acting and post related allowance										
In kind benefits										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4									
Total Municipal Entities		57 596	63 066		7 751	32 624	31 533	1 091	3%	63 066
% Increase	4		9 5%							9 5%
TOTAL MANAGERS AND STAFF		52 802	58 249		7 357	30 261	29 125	1 137	4%	58 249

References

1. Include Loans and advances, where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. B/A, C/A, D/A

Column Definitions:

A Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited

B The original budget approved by council for the 2006/07 budget year

C The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA

D An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C

Choose name from list - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

R thousands	Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework					
			July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28			
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget					
Cash Receipts By Source																				
	Property rates		613	492	537	525	424	455	-	-	-	-	-	-	-	-	41 453	48 620	53 626	
	Service charges - Electricity revenue		10	6	7	8	12	8	-	-	-	-	-	-	-	-	18 035	20 047	22 012	
	Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service charges - Waste Water Management		64	50	51	53	44	46	-	-	-	-	-	-	-	-	2 535	2 808	3 094	
	Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment		125	116	138	150	115	155	-	-	-	-	-	-	-	-	1 515	1 584	1 654	
	Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 703	-	-	
	Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits		68	138	103	13	55	35	-	-	-	-	-	-	-	-	834	872	911	
	Licences and permits		164	156	183	139	176	153	-	-	-	-	-	-	-	-	2 377	2 486	2 596	
	Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and Subsidies - Operational		14 069	4 500	(150)	-	-	-	-	-	-	-	-	-	-	-	46 502	45 106	47 104	
	Other revenue		93	72	22	40	18	68	-	-	-	-	-	-	-	-	588	615	643	
	Cash Receipts by Source		15 206	5 530	892	928	844	920	-	-	-	-	-	-	-	-	115 542	122 139	131 640	
Other Cash Flows by Source																				
	Transfers and subsidies - capital (monetary allocations) (National /Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Receipts by Source		15 206	5 530	892	928	844	920	-	-	-	-	-	-	-	-	117 732	144 471	148 163	
Cash Payments by Type																				
	Employee related costs		(4 469)	(6 271)	(4 095)	(5 128)	(4 933)	(7 995)	-	-	-	-	-	-	-	-	58 348	61 032	63 717	
	Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 817	5 039	5 260	
	Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Contracted services		(6 425)	(3 580)	(1 532)	(708)	-	(2 742)	-	-	-	-	-	-	-	-	29 793	31 164	32 535	
	Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 314	5 558	5 803	
	Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other expenditure		(12 816)	(3 289)	(3 215)	(2 933)	(2 461)	(7 665)	-	-	-	-	-	-	-	-	12 770	13 358	13 945	
	Cash Payments by Type		(23 709)	(13 140)	(8 841)	(8 770)	(7 394)	(18 403)	-	-	-	-	-	-	-	-	160 024	158 094	159 653	
Other Cash Flows/Payments by Type																				
	Capital assets		(6 756)	(3 798)	(2 099)	(708)	(1 516)	(2 742)	-	-	-	-	-	-	-	-	30 299	(22 402)	(17 990)	
	Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other Cash Flows/Payments		(213)	-	(1 435)	(160)	-	(1 183)	-	-	-	-	-	-	-	-	-	-	-	
	Total Cash Payments by Type		(30 678)	(16 938)	(12 376)	(9 638)	(8 909)	(22 328)	-	-	-	-	-	-	-	-	190 323	135 692	141 663	
	NET INCREASE/(DECREASE) IN CASH HELD		(15 473)	(11 408)	(11 483)	(8 710)	(8 065)	(21 409)	-	-	-	-	-	-	-	-	(45 852)	8 598	6 500	
	Cash/cash equivalents at the month/year beginning:		7 244	(8 229)	(19 636)	(31 120)	(39 830)	(47 895)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	7 244	(38 608)	(30 010)	
	Cash/cash equivalents at the month/year end:		(8 229)	(19 636)	(31 120)	(39 830)	(47 895)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(69 304)	(38 608)	(30 010)	(23 510)	

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month's complete
2. Total of monthly amounts must always agree to the approved or adjusted budget
3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

Choose name from list - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Special rating levies								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates								-		
Surcharges and Taxes								-		
Fines, penalties and forfeits								-		
Licences or permits								-		
Transfer and subsidies - Operational								-		
Interest								-		
Fuel Levy								-		
Operational Revenue								-		
Gains on disposal of Assets								-		
Other Gains								-		
Discontinued Operations								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Losses on disposal of Assets								-		
Other Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Income Tax								-		
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-		-

References

1. Votes (consolidated) are revenue sources and expenditure type

Choose name from list - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. YTD = Year to date; FAV - favourable variance or unfavourable variance
4. Material variances to be explained
5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

Choose name from list - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3 677	2 196	-	1 223	1 223	2 196	973	44.3%	5%
August	3 677	2 196	-	3 132	4 355	4 391	36	0.8%	17%
September	3 677	2 196	-	1 850	6 205	6 587	382	5.8%	24%
October	3 677	2 196	-	1 549	7 754	8 782	1 028	11.7%	29%
November	3 677	2 196	-	1 318	9 072	10 978	1 906	17.4%	34%
December	3 677	2 196	-	5 263	14 335	13 173	(1 162)	-8.8%	54%
January	3 677	2 196	-	-	-	15 369	-	-	-
February	3 677	2 196	-	-	-	17 565	-	-	-
March	3 677	2 196	-	-	-	19 760	-	-	-
April	3 677	2 196	-	-	-	21 956	-	-	-
May	3 677	2 196	-	-	-	24 151	-	-	-
June	3 677	2 196	-	-	-	26 347	-	-	-
Total Capital expenditure	44 130	26 347	-	14 335					

ANNEXURE 2

EMADLANGENI MUNICIPALITY



MID-YEAR ASSESSMENT REPORT FOR 2025/2026

Compiled in terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

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INTRODUCTION

MID YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT: 31 DECEMBER 2025

The purpose of this report is to comply with Section 72 of the Municipal Finance Management Act (MFMA), and Sections 33 and 34 of the Municipal Budget and Reporting Regulations as promulgated in the Government Gazette No 32141 of 17 April 2009, which requires that specific financial particulars be reported on and in the formats prescribed.

The report also provides a high level overview of the municipality financial viability and sustainability.

BACKGROUND

Section 72(1) (a), (b), (2) and (3) of the Municipal Finance Management Act (MFMA) states:

“The accounting officer of a municipality must by **25 January** of each year assess the performance of the Municipality during the first half of the financial year and submit a report on such assessment to the Mayor, National Treasury and Provincial Treasury.

Sections 33 and 34 of the Municipal Budget and Reporting Regulations states:

“A mid-year budget and performance assessment of a Municipality must be in the format specified in Schedule C, and within five working days of **25 January** each year, the Municipal Manager must make the mid-year budget and performance assessment public by placing it on the municipal website...”

The Mid-Year Report and Supporting Tables of eMadlangeni Municipality prepared in accordance with the Municipal Budget and Reporting Regulations are attached **(Annexure 1- C Schedule)**

SUMMARY OF OPERATIONAL INCOME AND EXPENDITURE ANALYSIS

The operating budget as reflected in Table C (annexure 1) of the Budget Statement Tables can be summarized as follows:

FINANCIAL PERFORMANCE

DETAILS	APPROVED BUDGET FOR 2025/2026	YEAR TO DATE BUDGET AS AT 31/12/2025	ACTUALS AS AT 31/12/2025	VARIANCE
Total Revenue	R 137 903 200.00	R 68 951 600.00	R 75 915 192.00	R -6 963 592.00
Total Expenditure	R 136 172 348.00	R 68 086 174.00	R 64 665 015.00	R 3 421 159.00
Surplus/ (Deficit)	R 001 730 852.00	R 00 865 426.00	R 11 250 177.00	

The budgeted revenue for the half year ending **31 December 2025** is **R68 951 600.00** against actual revenue billed to date of **R 75 915 192** which resulted to favourable balance of **R 6 963 592.00**

Expenditure incurred during this period amounts to **R64 665 015** against the budget of **R68 086 172** which resulted to a favourable variance of **R3 421 159**. The actual expenditure is less than estimated budget and must be adjusted.

REVENUE MANAGEMENT

OPERATING REVENUE BY SOURCE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET

Property Rates

The negative variance of **-11%** is due to the plan to sell some properties that was going to increase the property rates revenue. The plan sell properties will be reviewed and the necessary adjust be made.

Conclusion: Downwards adjustment will be made by assessing the individual category of debtors against the actual revenue recognised and budgeted revenue in the first half of the year.

Service Charges-Electricity Revenue

The service charges on electricity performed with a positive variance of **3%**. This particular service is dependent on the existence of property, illegal connection was monitored.

Conclusion: Upwards adjustment will be made on the electricity service Charge for the year.

Service Charges-Refuse Revenue

The service charges on refuse removal had a positive variance of 4%. More subdivision of properties was done during the first half of the year.

Conclusion: Upwards adjustment will be made on the refuse removal service charge for the year.

Rental of Facilities and Equipment

The positive variance of 5% was because some tenants moved back to rented municipal facilities. This category of revenue is also difficult to predict as it is dependent on the external factors like rental of equipment and game park rental.

Conclusion: upwards adjustment will be made on rental of facilities and equipment for the year.

Interest Earned-External Investments

This revenue source is more dependent on grant received from National Department. The negative variance of -70% is due the municipality high spending on government grants.

Conclusion: Downwards adjustment will be made on interest earned on external investments for the year.

Interest of outstanding debtors

The increase on interest is because age debtors is increasing.

Conclusion: Upwards adjustment will be made on interest on outstanding debtors.

Fines, Penalties and Forfeits

The negative variance of -1% is within the norm on adjustment will be made

Conclusion: No adjustment will be made on fine, penalties and forfeits for the year.

Licences and Permits

This category is for motor vehicle licenses. We have received less people taking licences due to the licenses centre under staff. The negative variance of -11% will be adjusted accordingly during adjustment budget

Conclusion: Adjustment will be made on licences and permits for the year.

Transfers and Subsidies

The positive variance is mainly attributable to the receipt of the second tranche of the Equitable Share grant from National Treasury and other grants.

There was an additional Arbator Grant that was not budgeted for.

Conclusion: The adjustment will be made in line with Adjustment Division of Revenue Act (DORA).

Other Revenue

This category of revenue relates to revenue sources that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as clearance certificates and other sundry revenue. Our budget was based on prior years actuals. This category reflects underperformance variance of -98% and will accordingly be adjusted during the adjustment budget.

Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.

The inputs from each department that contributes revenues to the municipality is critical as they fully understand what causes the variances.

EXPENDITURE MANAGEMENT

OPERATING EXPENDITURE: YEAR TO DATE ACTUAL VS YEAR TO DATE BUDGET

Employee Related Costs

The performance of this line item of expenditure is above the projected budget for the first half of the financial year, and this resulted in a variance of 4%. This is a result from overtime and standby allowances. The Heads of Departments have been cautioned about this and are monitoring it closely.

Conclusion: Upwards adjustment will be made.

Remuneration of Councillors

The performance of this line item of expenditure is within the projected budget, and this resulted in a variance of -2%. The councillors' salaries are in terms of Determination of upper limits of salaries, allowances and benefits of different members.

Conclusion: The adjustment will be made based on the published Government Gazette.

Debt Impairment, and Depreciation and Amortisation

The performance of this line item of expenditure is within the projected budget, and this resulted in a variance of -30%. Excluding Debt impairment.

Finance Charges

Municipality did not budget for interest expense only **R759** incurred during the first half of the year. Budget adjustment will be done during the adjustment budget.

Bulk Purchases

The expenditure performance on purchase of electricity has a negative variance of **4%**. Municipality is behind in Eskom payments no adjustment will be made.

Conclusion: Upwards adjustment will be made on bulk purchases for the year.

Other materials

The expenditure performance on other materials has favourable variance of **-100%**. This is due the municipality implementing cost containment majors.

Conclusion: Downwards adjustment will be made on other materials for the year due to unfavourable municipal bank balance.

Contracted Services

This category of contracted services relates to expenditure types that are not explicitly disclosed on the statement of financial performance as per National Treasury reporting templates such as security fees, legal fees and other contracted expenditure. This category reflects favourable variance of **-13%** and will be adjusted during the adjustment budget. The Municipality is looking on ways to reduce this expenditure.

Conclusion: Each line item in this area will be analysed considering the performance of the first half of the financial year and necessary adjustment will be accordingly effected.

Other Expenditure

The expenditure performance on other expenditure has unfavourable variance of **23%** and will be adjusted during the adjustment budget. The big amount that resulted to unfavourable variance is audit fees.

Conclusion: Adjustment will be made on other expenditure for the year.

CAPITAL EXPENDITURE**Total Capital Expenditure – Actual vs Budget**

DETAILS	APPROVED BUDGET FOR 2025/2026	YEAR TO DATE BUDGET AS AT 31/12/2025	ACTUALS AS AT 31/12/2025	VARIANCE
Capital Grant	R 26 347 000	R 13 173 500	R 14 259 147,88	R 1 085 647,88

Table C5 and annexure 2 indicates expenditure incurred during this period amounts to **R14 259 147,88** against the budget of **R13 173 500** which resulted to favourable variance of **R 1 085 667,88**.

The Municipality is grant dependent and capital budget is mainly grants. Only 6% was spend from municipal own revenue.

Conclusion: No adjustments will done accordingly.

ASSET MANAGEMENT

The asset module has assisted the municipality to comply with mSCOA. The safeguarding of asset is still a going concern and management need to monitor that very closely. The current ratio is slightly below the norm this is an indication that municipality should introduce new strategies of improving the current situation.

CASH MANAGEMENT 31 DECEMBER 2025 (ANNEXURE 3)

Below table indicates that the municipality is financially unsustainable and not will be able to discharge its financial commitment when they fall due if the status don't change.

Cash and cash equivalents consist of	
Cash on hand (Cash Float)	R 00 001 083,00
Bank balance (FNB main account)	R 00 637 640,91
Short term deposits	R 10 408 167,77
TOTAL	R 10 776 891,68

DEBTORS

Analysis by to total Debtors by source as at 31 December 2025

Debtors per category	Amounts	Percentage
Organs of State	036 417 787	33%
Commercial	004 384 691	4%
Households	022 052 607	20%
Other	049 192 062	43%
	112 047 148	100%

AGE ANALYSIS (ANNEXURE 4)

Ageing	Debtors at 31.12.2025	Debtors at 31.12.2024	Movement
0-30 days	007 044 054	05 973 774	01 070 280
31-60 days	004 151 520	03 265 817	00 885 703
61-90 days	003 968 096	03 296 612	00 671 484

91- 120 days	003 889 202	03 146 473	00 742 729
121- 365 days	092 994 276	72 970 537	20 023 739
	112 047 148	88 653 212	23 393 936

The total debtors outstanding of **R112 047 148** represents an increase of **R23 393 936**, which is about **26%** compared to December 2024. The implementation of incentive and data cleansing assisted in small increase in debtors but there is still a lot that needs to be done. The big portion of this is caused by the non-payments from farmers and trusts. We have started the process of engaging farmers with Provincial COGTA, this has resulted in a positive feedback and concerns that the farmers have raised are being addressed by Department of Land Affairs. We are expecting Farmers we have met with to honour their debt. More meeting have been organised with other Farmers Associations within the Municipality.

Debt Collection Activities

There are number of issues which are impacting to debt collection. The illegal connection of electricity is the major one and is not only impacting on revenue but even on cash flows. The process of reminding customers about the outstanding debt is the priority in public participation events while the legal process should commence soon, this would improve the revenue base of the municipality. The current control system is being monitored continuously.

CREDITORS (ANNEXURE 5)

Creditors are normally paid within 30 days as stipulated by the MFMA except where there are disputes between the municipality and the creditor. But due to cash flow problems there were delays in paying some creditors.

Age Analysis

Ageing	Creditors at 31.12.2024	Creditors at 31.12.2024	Movement
0-30 days	14 511 017,90	04 926 193.52	09 584 824,38
31-60 days	00 185 333,04	03 308 916.96	-03 123 583,92
61-90 days	00 955 516,42	01 453 967.76	-00 498 451,34
91- 120 days	03 486 089,85	05 056 313.77	-01 570 223,92
121- 365 days	09 332 960,79	00 728 002.73	08 604 958,06
	28 470 918,00	15 473 394.74	12 997 523,36

Supply chain management monthly analysis (ANNEXURE 6)

A number of interventions and monitoring controls with regard to Supply Chain Management processes have been introduced by National Treasury to reduce the incidence of irregular expenditure, wasteful and fruitless expenditure.

UIFW expenditure for the first half of the year July to December 2025

The unauthorised expenditure was R 0.

The irregular expenditure was R 13 800 450,47

The wasteful and fruitless expenditure R 73 797,42.

The deviation R 1 725 273,95.

SERVICE DELIVERY PERFORMANCE ANALYSIS

The Service Delivery and Budget Implementation Plan (SDBIP) performance is covered in a separate report by the Performance Management Section. However, departments have indicated that plans are in place to ensure that spend on capital projects is maximised. The actual performance against the key performance indicators and targets are monitored on a quarterly basis and corrective actions are put in place to address variances.

ADJUSTMENTS BUDGET

Regulation 23(1) of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year”

An Adjustment budget is the revision of an approved annual budget, usually by the utilisation of savings in one vote towards spending under another vote. Furthermore, except under certain circumstances only one adjustment budget may be tabled in the Municipal Council during a financial year. Accordingly, a report on adjustments to the budget will be submitted for consideration by Council at its meeting to be held by the 28 February 2026.

ANNUAL REPORT

The annual report of 2024/2025 financial year is covered in a separate report to council.

RECOMMENDATION

This Report which is submitted in compliance with Sections 52(d) and 72 of the MFMA and in terms of the Government Notice 32141 dated 17 April 2009, relating to the “Local Government: Municipal Finance Management Act 2003, the Municipal Budget and Reporting Regulations”, as at 31 December 2025, be considered by Council.

.....

Mrs. GN Mavundla
Municipal Manager

ANNEXURE 3

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &
service delivery](#)



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
lgdataqueries@treasury.gov.za

Data submission enquiries:
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: ▼

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF: ▼

Budget Year: 2025/26

Does this municipality have Entities? ▼

If YES: Identify type of report: ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)



Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	1.0 Executive and Council	1.1 (Name of sub-vote)
Vote 2 - Finance Services	2.0 Finance Services	2.1 (Name of sub-vote)
Vote 3 - Corporate Services	3.0 Corporate Services	
Vote 4 - Community and Social Services	4.0 Community and Social Services	
Vote 5 - Technical Services	5.0 Technical Services	
Vote 6 - Planning and Development	6.0 Planning and Development	
Vote 7 - Other	7.0 Other	
Vote 8 - Community and Social Services 1	8.0 Community and Social Services 1	
Vote 9 - (NAME OF VOTE 9)	9.0 (Name of sub-vote)	
Vote 10 - (NAME OF VOTE 10)	10.0 (Name of sub-vote)	
Vote 11 - (NAME OF VOTE 11)	11.0 (Name of sub-vote)	
Vote 12 - (NAME OF VOTE 12)	12.0 (Name of sub-vote)	
Vote 13 - (NAME OF VOTE 13)	13.0 (Name of sub-vote)	
Vote 14 - (NAME OF VOTE 14)	14.0 (Name of sub-vote)	
Vote 15 - (NAME OF VOTE 15)	15.0 (Name of sub-vote)	
	Vote 1 - Executive and Council	
	1.0 Mayor and Council	
	1.1 Municipal Manager, Town Secretary and Chief Executive	
	1.2 Governance Functions	
	1.3 (Name of sub-vote)	
	1.4 (Name of sub-vote)	
	1.5 (Name of sub-vote)	
	1.6 (Name of sub-vote)	
	1.7 (Name of sub-vote)	
	1.8 (Name of sub-vote)	
	1.9 (Name of sub-vote)	
	1.10 (Name of sub-vote)	
	Vote 2 - Finance Services	
	2.0 Finance	
	2.1 Asset Management	
	2.2 Property Services	
	2.3 Valuation Services	
	2.4 Supply Chain Management	
	2.5 (Name of sub-vote)	
	2.6 (Name of sub-vote)	
	2.7 (Name of sub-vote)	
	2.8 (Name of sub-vote)	
	2.9 (Name of sub-vote)	
	2.10 (Name of sub-vote)	
	Vote 3 - Corporate Services	
	3.0 Administrative and Corporate Support	
	3.1 Legal Services	
	3.2 Information Technology	
	3.3 Human Resources	
	3.4 (Name of sub-vote)	
	3.5 (Name of sub-vote)	
	3.6 (Name of sub-vote)	
	3.7 (Name of sub-vote)	
	3.8 (Name of sub-vote)	
	3.9 (Name of sub-vote)	
	3.10 (Name of sub-vote)	
	Vote 4 - Community and Social Services	
	4.0 Population Development	
	4.1 Disaster Management	
	4.2 Solid Waste Removal	
	4.3 Fire Fighting and Protection	
	4.4 Cemeteries, Funerals, Parlours and Crematoriums	
	4.5 Community Halls and Facilities	
	4.6 Libraries and Archives	
	4.7 (Name of sub-vote)	
	4.8 Education	
	4.9 Industries and Services Law	
	4.10 (Name of sub-vote)	
	Vote 5 - Technical Services	
	5.0 Electricity	
	5.1 Roads	
	5.2 Taxi Ranks	
	5.3 (Name of sub-vote)	
	5.4 (Name of sub-vote)	
	5.5 (Name of sub-vote)	
	5.6 (Name of sub-vote)	
	5.7 (Name of sub-vote)	
	5.8 (Name of sub-vote)	
	5.9 (Name of sub-vote)	
	5.10 (Name of sub-vote)	
	Vote 6 - Planning and Development	
	6.0 Development Facilitation	
	6.1 Economic Development/Planning	
	6.2 Town Planning, Building Regulations and Enforcement, and City Design	
	6.3 Tourism	
	6.4 Recreational Facilities	
	6.5 Provincial Planning	
	6.6 (Name of sub-vote)	
	6.7 (Name of sub-vote)	
	6.8 (Name of sub-vote)	
	6.9 (Name of sub-vote)	
	6.10 (Name of sub-vote)	
	Vote 7 - Other	
	7.0 Markets	
	7.1 (Name of sub-vote)	
	7.2 (Name of sub-vote)	
	7.3 (Name of sub-vote)	
	7.4 (Name of sub-vote)	
	7.5 (Name of sub-vote)	
	7.6 (Name of sub-vote)	
	7.7 (Name of sub-vote)	
	7.8 (Name of sub-vote)	
	7.9 (Name of sub-vote)	
	7.10 (Name of sub-vote)	
	Vote 8 - Community and Social Services 2	
	8.0 Library Programmes	
	8.1 Fencing and Fences	
	8.2 Licensing and Control of Animals	
	8.3 Sports, Concerts and Shows	
	8.4 Storm Water Management	
	8.5 Solid Waste Disposal (Leachate Sites)	
	8.6 (Name of sub-vote)	
	8.7 (Name of sub-vote)	
	8.8 (Name of sub-vote)	
	8.9 (Name of sub-vote)	
	8.10 (Name of sub-vote)	
	Vote 9 - (NAME OF VOTE 9)	
	9.0 (Name of sub-vote)	
	9.1 (Name of sub-vote)	
	9.2 (Name of sub-vote)	
	9.3 (Name of sub-vote)	
	9.4 (Name of sub-vote)	
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	9.10 (Name of sub-vote)	
	Vote 10 - (NAME OF VOTE 10)	
	10.0 (Name of sub-vote)	
	10.1 (Name of sub-vote)	
	10.2 (Name of sub-vote)	
	10.3 (Name of sub-vote)	
	10.4 (Name of sub-vote)	
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	10.7 (Name of sub-vote)	
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	10.9 (Name of sub-vote)	
	10.10 (Name of sub-vote)	
	Vote 11 - (NAME OF VOTE 11)	
	11.0 (Name of sub-vote)	
	11.1 (Name of sub-vote)	
	11.2 (Name of sub-vote)	
	11.3 (Name of sub-vote)	
	11.4 (Name of sub-vote)	
	11.5 (Name of sub-vote)	
	11.6 (Name of sub-vote)	
	11.7 (Name of sub-vote)	
	11.8 (Name of sub-vote)	
	11.9 (Name of sub-vote)	
	11.10 (Name of sub-vote)	
	Vote 12 - (NAME OF VOTE 12)	
	12.0 (Name of sub-vote)	
	12.1 (Name of sub-vote)	
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
	Vote 13 - (NAME OF VOTE 13)	
	13.0 (Name of sub-vote)	
	13.1 (Name of sub-vote)	
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
	Vote 14 - (NAME OF VOTE 14)	
	14.0 (Name of sub-vote)	
	14.1 (Name of sub-vote)	
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
	Vote 15 - (NAME OF VOTE 15)	
	15.0 (Name of sub-vote)	
	15.1 (Name of sub-vote)	
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
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	15.7 (Name of sub-vote)	
	15.8 (Name of sub-vote)	
	15.9 (Name of sub-vote)	
	15.10 (Name of sub-vote)	

Choose name from list - Contact Information

A. GENERAL INFORMATION

Municipality	Choose name from list
Grade	
Province	Set name on 'Instructions' sheet
Web Address	
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Mayor/Executive Mayor:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Mayor/Executive Mayor:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Deputy Mayor/Executive Mayor:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Municipal Manager:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Chief Financial Officer

ID Number	
Title	
Name	
Telephone number	
Cell number	

Secretary/PA to the Chief Financial Officer

ID Number	
Title	
Name	
Telephone number	
Cell number	

Fax number		Fax number	
E-mail address		E-mail address	

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26										Budget Year	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	Adjusted Budget	Adjusted Budget	
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H				
R thousands													
Financial Performance													
Property rates	51.816.047,	-	-	-	-	-	(3.427.872,)	(3.427.872,)	48.388.175,	57.199.585,	59.584.367,		
Service charges	23.596.877,	-	-	-	-	-	451.280,	451.280,	24.048.157,	24.682.335,	25.768.356,		
Investment revenue	1.702.636,	-	-	-	-	-	(1.189.820,)	(1.189.820,)	513.016,	1.780.957,	1.859.320,		
Transfers recognised - operational	46.502.000,	-	-	-	-	-	-	-	46.502.000,	45.106.000,	47.104.000,		
Other own revenue	14.285.640,	-	-	-	-	-	(127.739,)	(127.739,)	14.157.901,	14.942.778,	15.600.260,		
Total Revenue (excluding capital transfers and contributions)	137.903.200,	-	-	-	-	-	(4.293.951,)	(4.293.951,)	133.609.249,	143.711.655,	149.916.303,		
Employee costs	58.249.154,	-	-	-	-	-	(280.086,)	(280.086,)	57.969.068,	60.928.631,	63.609.483,		
Remuneration of councillors	4.816.988,	-	-	-	-	-	-	-	4.816.988,	5.038.569,	5.260.267,		
Depreciation & asset impairment	13.807.186,	-	-	-	-	-	(2.773.809,)	(2.773.809,)	11.033.377,	14.442.315,	15.077.779,		
Finance charges	-	-	-	-	-	-	1.000.000,	1.000.000,	1.000.000,	-	-		
Inventory consumed and bulk purchases	30.709.340,	-	-	-	-	-	(414.797,)	(414.797,)	30.294.543,	32.121.970,	33.535.330,		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	28.589.680,	-	-	-	-	-	(399.563,)	(399.563,)	28.190.117,	29.904.805,	31.220.601,		
Total Expenditure	136.172.348,	-	-	-	-	-	(2.868.255,)	(2.868.255,)	133.304.093,	142.436.290,	148.703.460,		
Surplus/(Deficit)	1.730.852,	-	-	-	-	-	(1.425.696,)	(1.425.696,)	305.156,	1.275.365,	1.212.843,		
Transfers and subsidies - capital (monetary allocations)	28.929.000,	-	-	-	-	-	5.000.000,	5.000.000,	33.929.000,	22.151.000,	16.523.000,		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	30.659.852,	-	-	-	-	-	3.574.304,	3.574.304,	34.234.156,	23.426.365,	17.735.843,		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	30.659.852,	-	-	-	-	-	3.574.304,	3.574.304,	34.234.156,	23.426.365,	17.735.843,		
Capital expenditure & funds sources													
Capital expenditure	26.346.958,	-	-	-	-	-	3.355.292,	3.355.292,	29.702.250,	19.479.695,	15.643.862,		
Transfers recognised - capital	25.155.654,	-	-	-	-	-	3.634.783,	3.634.783,	28.790.437,	18.234.782,	14.367.826,		
Borrowing	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	1.191.304,	-	-	-	-	-	(279.491,)	(279.491,)	911.813,	1.244.913,	1.276.036,		
Total sources of capital funds	26.346.958,	-	-	-	-	-	3.355.292,	3.355.292,	29.702.250,	19.479.695,	15.643.862,		
Financial position													
Total current assets	61.031.871,	-	-	-	-	-	(8.436.212,)	(8.436.212,)	52.595.659,	121.569.139,	120.615.357,		
Total non current assets	165.220.755,	-	-	-	-	-	29.617.172,	29.617.172,	194.837.927,	175.272.827,	171.012.067,		
Total current liabilities	60.667.518,	-	-	-	-	-	13.299.266,	13.299.266,	73.966.784,	66.520.160,	67.685.098,		
Total non current liabilities	1.636.000,	-	-	-	-	-	(1.861.879,)	(1.861.879,)	(225.879,)	1.636.000,	1.636.000,		
Community wealth/Equity	163.949.108,	4.574.482,	4.574.482,	4.574.482,	4.574.482,	4.574.482,	149.199.486,	167.497.414,	172.071.896,	228.493.302,	222.113.842,		
Cash flows													
Net cash from (used) operating	27.999.982,	-	-	-	-	-	2.628.916,	2.628.916,	30.628.878,	45.033.795,	38.603.200,		
Net cash from (used) investing	(30.299.001,)	-	-	-	-	-	(3.858.646,)	(3.858.646,)	(34.157.647,)	(22.401.650,)	(17.990.440,)		
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-		
Cash/cash equivalents at the year end	1.382.624,	-	-	-	-	-	(910.028,)	(910.028,)	472.596,	24.014.769,	22.225.879,		
Cash backing/surplus reconciliation													
Cash and investments available	1.382.624,	-	-	-	-	-	(910.028,)	(910.028,)	472.596,	1.613.126,	4.235.443,		
Application of cash and investments	(952.463,)	-	-	-	-	-	18.886.659,	18.886.659,	17.934.196,	(50.076.758,)	(49.303.268,)		
Balance - surplus (shortfall)	2.335.087,	-	-	-	-	-	(19.796.687,)	(19.796.687,)	(17.461.600,)	51.689.884,	53.538.711,		
Asset Management													
Asset register summary (WDV)	165.220.755,	-	-	-	-	-	29.647.311,	29.647.311,	194.868.066,	175.272.827,	171.012.067,		
Depreciation	9.232.704,	-	-	-	-	-	(2.773.809,)	(2.773.809,)	6.458.895,	9.657.407,	10.082.335,		
Renewal and Upgrading of Existing Assets	3.478.261,	-	-	-	-	-	3.634.783,	3.634.783,	7.113.044,	4.347.826,	-		
Repairs and Maintenance	1.158.863,	-	-	-	-	-	(239.851,)	(239.851,)	919.012,	1.212.171,	1.265.506,		
Free services													
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-		
Revenue cost of free services provided	604.142,	-	-	-	-	-	3.439.256,	3.439.256,	13.883.864,	10.925.061,	11.405.762,		
Households below minimum service level													
Water:	-	-	-	-	-	-	-	-	-	-	-		
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-		
Energy:	-	-	-	-	-	-	-	-	-	-	-		
Refuse:	-	-	-	-	-	-	-	-	-	-	-		

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = "Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		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	
		5	6	7	8	9	10	11	12				
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Governance and administration		104.803.276,	-	-	-	-	-	(4.747.387,)	(4.747.387,)	100.055.889,	110.613.239,	115.355.691,	
Executive and council		39.891.000,	-	-	-	-	-	-	-	39.891.000,	39.853.000,	41.646.000,	
Finance and administration		64.912.276,	-	-	-	-	-	(4.747.387,)	(4.747.387,)	60.164.889,	70.760.239,	73.709.691,	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		5.376.739,	-	-	-	-	-	(230.214,)	(230.214,)	5.146.525,	5.502.649,	5.750.633,	
Community and social services		2.359.648,	-	-	-	-	-	(25.605,)	(25.605,)	2.334.043,	2.346.772,	2.455.898,	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		3.017.091,	-	-	-	-	-	(204.609,)	(204.609,)	2.812.482,	3.155.877,	3.294.735,	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		18.262.822,	-	-	-	-	-	19.448,	19.448,	18.282.270,	17.440.556,	11.565.295,	
Planning and development		1.380.881,	-	-	-	-	-	19.448,	19.448,	1.400.329,	41.715,	43.550,	
Road transport		16.881.941,	-	-	-	-	-	-	-	16.881.941,	17.398.841,	11.521.745,	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		37.682.099,	-	-	-	-	-	513.927,	513.927,	38.196.026,	31.566.413,	32.985.334,	
Energy sources		34.768.668,	-	-	-	-	-	405.997,	405.997,	35.174.665,	28.518.964,	29.813.797,	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		2.913.431,	-	-	-	-	-	107.930,	107.930,	3.021.361,	3.047.449,	3.181.537,	
Other		707.264,	-	-	-	-	-	5.150.275,	5.150.275,	5.857.539,	739.798,	772.350,	
Total Revenue - Functional	2	166.832.200,	-	-	-	-	-	706.049,	706.049,	167.538.249,	165.862.655,	166.439.303,	
Expenditure - Functional													
Governance and administration		49.974.559,	-	-	-	-	-	134.164.984,	134.164.984,	184.139.543,	52.273.396,	54.573.424,	
Executive and council		11.278.509,	-	-	-	-	-	479.027,	479.027,	11.757.536,	11.797.321,	12.316.404,	
Finance and administration		36.193.330,	-	-	-	-	-	134.269.325,	134.269.325,	170.462.655,	37.858.229,	39.523.991,	
Internal audit		2.502.720,	-	-	-	-	-	(583.368,)	(583.368,)	1.919.352,	2.617.846,	2.733.029,	
Community and public safety		29.794.058,	-	-	-	-	-	629.876,	629.876,	30.423.934,	31.164.588,	32.535.813,	
Community and social services		9.404.522,	-	-	-	-	-	(46.383,)	(46.383,)	9.358.139,	9.837.131,	10.269.953,	
Sport and recreation		3.027.236,	-	-	-	-	-	(163.858,)	(163.858,)	2.863.378,	3.166.491,	3.305.814,	
Public safety		17.362.300,	-	-	-	-	-	840.117,	840.117,	18.202.417,	18.160.966,	18.960.046,	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		19.119.778,	-	-	-	-	-	(3.377.863,)	(3.377.863,)	15.741.915,	19.999.287,	20.879.257,	
Planning and development		5.444.938,	-	-	-	-	-	(28.142,)	(28.142,)	5.416.796,	5.695.406,	5.946.001,	
Road transport		13.674.840,	-	-	-	-	-	(3.349.721,)	(3.349.721,)	10.325.119,	14.303.881,	14.933.256,	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		32.712.330,	-	-	-	-	-	587.716,	587.716,	33.300.046,	34.217.100,	35.722.648,	
Energy sources		29.100.877,	-	-	-	-	-	522.730,	522.730,	29.623.607,	30.439.518,	31.778.855,	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		97.150,	-	-	-	-	-	-	-	97.150,	101.619,	106.091,	
Waste management		3.514.303,	-	-	-	-	-	64.986,	64.986,	3.579.289,	3.675.963,	3.837.702,	
Other		4.571.623,	-	-	-	-	-	8.466,	8.466,	4.580.089,	4.781.919,	4.992.319,	
Total Expenditure - Functional	3	136.172.348,	-	-	-	-	-	132.013.179,	132.013.179,	268.185.527,	142.436.290,	148.703.461,	
Surplus/ (Deficit) for the year		30.659.852,	-	-	-	-	-	(131.307.130,)	(131.307.130,)	(100.647.278,)	23.426.365,	17.735.842,	

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Economic and environmental services	18 262 822	-	-	-	-	-	19 448	19 448	18 282 270	17 440 556	11 565 295
Planning and development	1 380 881	-	-	-	-	-	19 448	19 448	1 400 329	41 715	43 550
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	23 108	-	-	-	-	-	30 813	30 813	53 921	24 171	25 234
Economic Development/Planning	1 357 773	-	-	-	-	-	(11 365)	(11 365)	1 346 408	17 544	18 316
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, Project Management Unit	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	16 881 941	-	-	-	-	-	-	-	16 881 941	17 398 841	11 521 745
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	16 881 941	-	-	-	-	-	-	-	16 881 941	17 398 841	11 521 745
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	37 682 099	-	-	-	-	-	513 927	513 927	38 196 026	31 566 413	32 995 334
Energy sources	34 768 668	-	-	-	-	-	405 997	405 997	35 174 665	28 518 964	29 813 797
Electricity	34 768 668	-	-	-	-	-	405 997	405 997	35 174 665	28 518 964	29 813 797
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	2 913 431	-	-	-	-	-	107 930	107 930	3 021 361	3 047 449	3 181 537
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	2 913 431	-	-	-	-	-	107 930	107 930	3 021 361	3 047 449	3 181 537
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	707 264	-	-	-	-	-	5 150 275	5 150 275	5 857 539	739 798	772 350
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	707 264	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	166 832 200	-	-	-	-	-	706 049	706 049	167 538 249	165 862 655	166 439 303
Expenditure - Functional											
Municipal governance and administration	49 974 559	-	-	-	-	-	134 164 984	134 164 984	184 139 543	52 273 396	54 573 424
Executive and council	11 278 509	-	-	-	-	-	479 027	479 027	11 757 536	11 797 321	12 316 404
Mayor and Council	6 913 649	-	-	-	-	-	272 147	272 147	7 185 796	7 231 676	7 549 871
Municipal Manager, Town Secretary and Chief	4 364 860	-	-	-	-	-	206 880	206 880	4 571 740	4 565 645	4 766 533
Finance and administration	36 193 330	-	-	-	-	-	134 269 325	134 269 325	170 462 655	37 858 229	39 523 991
Administrative and Corporate Support	19 867 443	-	-	-	-	-	(488 699)	(488 699)	19 378 744	20 781 348	21 695 728
Asset Management	1 985 999	-	-	-	-	-	(370 428)	(370 428)	1 615 571	2 077 356	2 168 760
Finance	4 704 283	-	-	-	-	-	134 978 534	134 978 534	139 682 817	4 920 682	5 137 191
Fleet Management	-	-	-	-	-	-	-	-	-	-	-
Human Resources	1 171 492	-	-	-	-	-	969 821	969 821	2 141 313	1 225 380	1 279 298
Information Technology	4 247 748	-	-	-	-	-	(58 892)	(58 892)	4 188 856	4 443 145	4 638 643
Legal Services	1 806 017	-	-	-	-	-	(550 000)	(550 000)	1 256 017	1 889 093	1 972 214
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Property Services	491 357	-	-	-	-	-	-	-	491 357	513 959	536 573
Risk Management	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	1 918 991	-	-	-	-	-	(211 011)	(211 011)	1 707 980	2 007 266	2 095 584
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	2 502 720	-	-	-	-	-	(583 368)	(583 368)	1 919 352	2 617 846	2 733 029
Governance Function	2 502 720	-	-	-	-	-	(583 368)	(583 368)	1 919 352	2 617 846	2 733 029

Waste water management	97,150	-	-	-	-	-	-	-	97,150	101,619	106,091
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	97,150	-	-	-	-	-	-	-	97,150	101,619	106,091
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	3,514,303	-	-	-	-	-	64,986	64,986	3,579,289	3,675,963	3,837,702
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	391,662	-	-	-	-	-	-	-	391,662	409,676	427,704
Solid Waste Removal	3,122,641	-	-	-	-	-	64,986	64,986	3,187,627	3,266,285	3,409,998
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	4,571,623	-	-	-	-	-	8,466	8,466	4,580,089	4,781,919	4,992,319
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	31,921	-	-	-	-	-	-	-	31,921	33,390	34,859
Tourism	4,539,702	-	-	-	-	-	8,466	8,466	4,548,168	4,748,529	4,957,460
Total Expenditure - Functional	3	136,172,348	-	-	-	-	132,013,179	132,013,179	268,185,527	142,436,290	148,703,461
Surplus/ (Deficit) for the year		30,659,852	-	-	-	-	(131,307,130)	(131,307,130)	(100,647,278)	23,426,365	17,735,642

References:

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

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Revenue by Vote	1											
Vote 1 - Executive And Council		39.891.000,	-	-	-	-	-	-	-	39.891.000,	39.853.000,	41.646.000,
Vote 2 - Finance Services		53.343.494,	-	-	-	-	-	14.744.623,	14.744.623,	68.088.117,	58.797.295,	61.252.375,
Vote 3 - Corporate Services		11.568.782,	-	-	-	-	-	(19.492.010,)	(19.492.010,)	(7.923.228,)	11.962.944,	12.457.316,
Vote 4 - Community and Social Services		5.273.079,	-	-	-	-	-	82.325,	82.325,	5.355.404,	5.394.221,	5.637.435,
Vote 5 - Technical Services		51.650.609,	-	-	-	-	-	405.997,	405.997,	52.056.606,	45.917.805,	41.335.542,
Vote 6 - Planning and Development		2.088.145,	-	-	-	-	-	5.169.723,	5.169.723,	7.257.868,	781.513,	815.900,
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		3.017.091,	-	-	-	-	-	(204.609,)	(204.609,)	2.812.482,	3.155.877,	3.294.735,
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	166.832.200,	-	-	-	-	-	706.049,	706.049,	167.538.249,	165.862.655,	166.439.303,
Expenditure by Vote	1											
Vote 1 - Executive And Council		13.781.229,	-	-	-	-	-	(104.341,)	(104.341,)	13.676.888,	14.415.167,	15.049.433,
Vote 2 - Finance Services		9.100.630,	-	-	-	-	-	134.397.095,	134.397.095,	143.497.725,	9.519.263,	9.938.108,
Vote 3 - Corporate Services		27.092.700,	-	-	-	-	-	(127.770,)	(127.770,)	26.964.930,	28.338.966,	29.585.883,
Vote 4 - Community and Social Services		16.524.716,	-	-	-	-	-	631.436,	631.436,	17.156.152,	17.284.856,	18.045.373,
Vote 5 - Technical Services		42.775.717,	-	-	-	-	-	(2.826.991,)	(2.826.991,)	39.948.726,	44.743.399,	46.712.111,
Vote 6 - Planning and Development		13.011.876,	-	-	-	-	-	(183.534,)	(183.534,)	12.828.342,	13.610.426,	14.209.275,
Vote 7 - Other		31.921,	-	-	-	-	-	-	-	31.921,	33.390,	34.859,
Vote 8 - Community and Social Services 2		13.853.559,	-	-	-	-	-	227.284,	227.284,	14.080.843,	14.490.823,	15.128.419,
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	136.172.348,	-	-	-	-	-	132.013.179,	132.013.179,	268.185.527,	142.436.290,	148.703.461,
Surplus/ (Deficit) for the year	2	30.659.852,	-	-	-	-	-	(131.307.130,)	(131.307.130,)	(100.647.278,)	23.426.365,	17.735.842,

References:

1. Insert "Vote"; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	-	-	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	-	-	134.881.434,	134.881.434,	134.881.434,	-	1,

Vote 13 - [NAME OF VOTE 13]														
13.1 - [Name of sub-vote]														
13.2 - [Name of sub-vote]														
13.3 - [Name of sub-vote]														
13.4 - [Name of sub-vote]														
13.5 - [Name of sub-vote]														
13.6 - [Name of sub-vote]														
13.7 - [Name of sub-vote]														
13.8 - [Name of sub-vote]														
13.9 - [Name of sub-vote]														
13.10 - [Name of sub-vote]														
Vote 14 - [NAME OF VOTE 14]														
14.1 - [Name of sub-vote]														
14.2 - [Name of sub-vote]														
14.3 - [Name of sub-vote]														
14.4 - [Name of sub-vote]														
14.5 - [Name of sub-vote]														
14.6 - [Name of sub-vote]														
14.7 - [Name of sub-vote]														
14.8 - [Name of sub-vote]														
14.9 - [Name of sub-vote]														
14.10 - [Name of sub-vote]														
Vote 15 - [NAME OF VOTE 15]														
15.1 - [Name of sub-vote]														
15.2 - [Name of sub-vote]														
15.3 - [Name of sub-vote]														
15.4 - [Name of sub-vote]														
15.5 - [Name of sub-vote]														
15.6 - [Name of sub-vote]														
15.7 - [Name of sub-vote]														
15.8 - [Name of sub-vote]														
15.9 - [Name of sub-vote]														
15.10 - [Name of sub-vote]														
Total Expenditure by Vote	2	136.172.348,	-	-	-	-	-	-	132.013.179,	132.013.179,	268.185.527,	142.436.290,	148.703.461,	
Surplus/ (Deficit) for the year	2	30.659.852,	-	-	-	-	-	-	(131.307.130)	(131.307.130)	(100.647.278)	23.426.365,	17.735.842,	

References

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

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	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	20.941.331,	-	-	-	-	-	343.350,	343.350,	21.284.681,	21.904.634,	22.868.436,
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	2.655.546,	-	-	-	-	-	107.930,	107.930,	2.763.476,	2.777.701,	2.899.920,
Sale of Goods and Rendering of Services		440.995,	-	-	-	-	-	303.989,	303.989,	744.984,	461.282,	481.578,
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2.165.287,	-	-	-	-	-	-	-	2.165.287,	2.264.800,	2.364.545,
Interest earned from Current and Non Current Assets		1.702.636,	-	-	-	-	-	(1.189.620),	(1.189.620),	513.016,	1.780.957,	1.859.320,
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1.514.773,	-	-	-	-	-	2.032,	2.032,	1.516.805,	1.584.453,	1.654.169,
Licence and permits		2.376.855,	-	-	-	-	-	(364.671),	(364.671),	2.012.184,	2.486.189,	2.595.581,
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		147.432,	-	-	-	-	-	(132.432),	(132.432),	15.000,	154.213,	160.999,
Non-Exchange Revenue												
Property rates	2	51.816.047,	-	-	-	-	-	(3.427.872),	(3.427.872),	48.388.175,	57.199.585,	59.584.367,
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		833.870,	-	-	-	-	-	63.343,	63.343,	897.213,	872.228,	910.606,
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		46.502.000,	-	-	-	-	-	-	-	46.502.000,	45.106.000,	47.104.000,
Interest		6.806.428,	-	-	-	-	-	-	-	6.806.428,	7.119.523,	7.432.782,
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		137.903.200,	-	-	-	-	-	(4.293.951),	(4.293.951),	133.609.249,	143.711.655,	149.916.303,
Expenditure By Type												
Employee related costs		58.249.154,	-	-	-	-	-	(280.086),	(280.086),	57.969.068,	60.928.631,	63.609.483,
Remuneration of councillors		4.816.988,	-	-	-	-	-	-	-	4.816.988,	5.038.569,	5.280.267,
Bulk purchases - electricity		25.907.318,	-	-	-	-	-	-	-	25.907.318,	27.099.055,	28.291.413,
Inventory consumed		4.802.022,	-	-	-	-	-	(414.797),	(414.797),	4.387.225,	5.022.915,	5.243.917,
Debt impairment		4.574.482,	-	-	-	-	-	-	-	4.574.482,	4.784.908,	4.995.444,
Depreciation and amortisation		9.232.704,	-	-	-	-	-	(2.773.809),	(2.773.809),	6.458.895,	9.657.407,	10.082.335,
Interest		-	-	-	-	-	-	1.000.000,	1.000.000,	1.000.000,	-	-
Contracted services		16.245.863,	-	-	-	-	-	(1.224.115),	(1.224.115),	15.021.748,	16.993.173,	17.740.869,
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		181.999,	-	-	-	-	-	-	-	181.999,	190.371,	198.747,
Operational costs		12.161.818,	-	-	-	-	-	824.552,	824.552,	12.986.370,	12.721.261,	13.280.985,
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		136.172.348,	-	-	-	-	-	(2.868.255),	(2.868.255),	133.304.093,	142.436.290,	148.703.460,
Surplus/(Deficit)		1.730.852,	-	-	-	-	-	(1.425.696),	(1.425.696),	305.156,	1.275.365,	1.212.843,
Transfers and subsidies - capital (monetary allocations)		28.929.000,	-	-	-	-	-	5.000.000,	5.000.000,	33.929.000,	22.151.000,	16.523.000,
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		30.659.852,	-	-	-	-	-	3.574.304,	3.574.304,	34.234.156,	23.426.365,	17.735.843,
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		30.659.852,	-	-	-	-	-	3.574.304,	3.574.304,	34.234.156,	23.426.365,	17.735.843,
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		30.659.852,	-	-	-	-	-	3.574.304,	3.574.304,	34.234.156,	23.426.365,	17.735.843,
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	30.659.852,	-	-	-	-	-	3.574.304,	3.574.304,	34.234.156,	23.426.365,	17.735.843,

- References**
1. Classifications are revenue sources and expenditure type
 2. Detail to be provided in Table SB1
 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
 5. Increases of funds approved under MFMA section 31
 6. Adjustments approved in accordance with MFMA section 29
 7. Adjustments to transfers from National or Provincial Government
 8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
 9. G = B + C + D + E + F
 10. Adjusted Budget H = (A or A1/2 etc) + G

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year	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	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2026/27	+2 2027/28
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Executive And Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted												
Vote 1 - Executive And Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		208.696,	-	-	-	-	-	(36.833),	(36.833),	171.863,	218.087,	223.539,
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		25.720.871,	-	-	-	-	-	174.733,	174.733,	25.895.604,	18.825.434,	14.973.245,
Vote 6 - Planning and Development		417.391,	-	-	-	-	-	3.217.392,	3.217.392,	3.634.783,	436.174,	447.078,
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		26.346.958,	-	-	-	-	-	3.355.292,	3.355.292,	29.702.250,	19.479.695,	15.643.862,
Total Capital Expenditure - Vote		26.346.958,	-	-	-	-	-	3.355.292,	3.355.292,	29.702.250,	19.479.695,	15.643.862,
Capital Expenditure - Functional												
Governance and administration		208.696,	-	-	-	-	-	(36.833),	(36.833),	171.863,	218.087,	223.539,
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		208.696,	-	-	-	-	-	(36.833),	(36.833),	171.863,	218.087,	223.539,
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		417.391,	-	-	-	-	-	(417.391),	(417.391),	-	436.174,	447.078,
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		417.391,	-	-	-	-	-	(417.391),	(417.391),	-	436.174,	447.078,
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		15.039.131,	-	-	-	-	-	(565.217),	(565.217),	14.473.914,	10.129.782,	10.399.332,
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		15.039.131,	-	-	-	-	-	(565.217),	(565.217),	14.473.914,	10.129.782,	10.399.332,
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		10.681.740,	-	-	-	-	-	739.950,	739.950,	11.421.690,	8.695.652,	4.573.913,
Energy sources		10.681.740,	-	-	-	-	-	739.950,	739.950,	11.421.690,	8.695.652,	4.573.913,
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	3.634.783,	3.634.783,	3.634.783,	-	-
Total Capital Expenditure - Functional	3	26.346.958,	-	-	-	-	-	3.355.292,	3.355.292,	29.702.250,	19.479.695,	15.643.862,
Funded by:												
National Government		25.155.654,	-	-	-	-	-	-	-	25.155.654,	18.234.782,	14.367.826,
Provincial Government		-	-	-	-	-	-	3.634.783,	3.634.783,	3.634.783,	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	25.155.654,	-	-	-	-	-	3.634.783,	3.634.783,	28.790.437,	18.234.782,	14.367.826,
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1.191.304,	-	-	-	-	-	(279.491),	(279.491),	911.813,	1.244.913,	1.276.036,
Total Capital Funding		26.346.958,	-	-	-	-	-	3.355.292,	3.355.292,	29.702.250,	19.479.695,	15.643.862,

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	26.346.958	-	-	-	-	-	-	-	3.355.292	3.355.292	29.702.250	19.479.695	15.643.862	
Total Capital Expenditure	26.346.958	-	-	-	-	-	-	-	3.355.292	3.355.292	29.702.250	19.479.695	15.643.862	

References

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

Choose name from list - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		1.382.624,	-	-	-	-	-	(910.028,)	(910.028,)	472.596,	1.613.126,	4.235.443,
Trade and other receivables from exchange transactions	1	18.692.701,	-	-	-	-	-	(7.347.221,)	(7.347.221,)	11.345.480,	22.737.359,	21.669.087,
Receivables from non-exchange transactions	1	32.367.811,	-	-	-	-	-	7.283.151,	7.283.151,	39.650.962,	75.117.283,	72.802.493,
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	900.972,	900.972,	900.972,	900.972,	900.973,
VAT		8.776.279,	-	-	-	-	-	(8.560.701,)	(8.560.701,)	215.578,	21.387.943,	21.194.905,
Other current assets		(187.544,)	-	-	-	-	-	197.615,	197.615,	10.071,	(187.544,)	(187.544,)
Total current assets		61.031.871,	-	-	-	-	-	(8.436.212,)	(8.436.212,)	52.595.659,	121.569.139,	120.615.357,
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		32.639.944,	-	-	-	-	-	(704.198,)	(704.198,)	31.935.746,	32.629.506,	32.619.063,
Property, plant and equipment	3	131.389.664,	-	-	-	-	-	30.324.810,	30.324.810,	161.714.474,	141.452.306,	137.202.121,
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		1.190.580,	-	-	-	-	-	1,	1,	1.190.581,	1.190.580,	1.190.580,
Intangible assets		567,	-	-	-	-	-	(3.441,)	(3.441,)	(2.874,)	435,	303,
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		165.220.755,	-	-	-	-	-	29.617.172,	29.617.172,	194.837.927,	175.272.827,	171.012.067,
TOTAL ASSETS		226.252.626,	-	-	-	-	-	21.180.960,	21.180.960,	247.433.586,	296.841.966,	291.627.424,
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		(354.240,)	-	-	-	-	-	301.153,	301.153,	(53.087,)	354.240,	354.240,
Consumer deposits		452.319,	-	-	-	-	-	(426.207,)	(426.207,)	26.112,	452.319,	452.319,
Trade and other payables from exchange transactions		21.085.661,	-	-	-	-	-	21.420.408,	21.420.408,	42.506.069,	26.229.823,	27.394.761,
Trade and other payables from non-exchange transactions		4.896.008,	-	-	-	-	-	(4.541.172,)	(4.541.172,)	354.836,	4.896.008,	4.896.008,
Provisions		31.125.335,	-	-	-	-	-	(4.142.153,)	(4.142.153,)	26.983.182,	31.125.335,	31.125.335,
VAT		3.462.435,	-	-	-	-	-	687.237,	687.237,	4.149.672,	3.462.435,	3.462.435,
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		60.667.518,	-	-	-	-	-	13.299.266,	13.299.266,	73.966.784,	66.520.160,	67.685.098,
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		1.636.000,	-	-	-	-	-	(1.861.879,)	(1.861.879,)	(225.879,)	1.636.000,	1.636.000,
Total non current liabilities		1.636.000,	-	-	-	-	-	(1.861.879,)	(1.861.879,)	(225.879,)	1.636.000,	1.636.000,
TOTAL LIABILITIES		62.303.518,	-	-	-	-	-	11.437.387,	11.437.387,	73.740.905,	68.156.160,	69.321.098,
NET ASSETS	2	163.949.108,	-	-	-	-	-	9.743.573,	9.743.573,	173.692.681,	228.685.806,	222.306.326,
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		163.949.108,	4.574.482,	4.574.482,	4.574.482,	4.574.482,	4.574.482,	149.199.486,	167.497.414,	172.071.896,	228.493.302,	222.113.842,
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		163.949.108,	4.574.482,	4.574.482,	4.574.482,	4.574.482,	4.574.482,	149.199.486,	167.497.414,	172.071.896,	228.493.302,	222.113.842,

References:

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

Choose name from list - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		41.452.838,	-	-	-	-	-	-	-	41.452.838,	48.619.648,	53.625.931,
Service charges		20.570.867,	-	-	-	-	382.136,	382.136,	20.953.003,	22.854.840,	25.106.690,	
Other revenue		18.567.572,	-	-	-	-	(164.902,)	(164.902,)	18.402.670,	17.812.012,	18.056.582,	
Transfers and Subsidies - Operational	1	46.502.000,	-	-	-	-	1.739,	1.739,	46.503.739,	45.106.000,	47.104.000,	
Transfers and Subsidies - Capital	1	28.929.000,	-	-	-	-	5.000.000,	5.000.000,	33.929.000,	22.151.000,	16.523.000,	
Interest		1.702.636,	-	-	-	-	(1.189.620,)	(1.189.620,)	513.016,	1.780.957,	1.859.320,	
Dividends		-	-	-	-	-	-	-	-	-	-	
Payments												
Suppliers and employees		(129.724.951,)	-	-	-	-	(400.437,)	(400.437,)	(130.125.388,)	(113.290.662,)	(123.672.323,)	
Finance charges		-	-	-	-	-	(1.000.000,)	(1.000.000,)	(1.000.000,)	-	-	
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES		27.999.962,	-	-	-	-	2.628.916,	2.628.916,	30.628.878,	45.033.795,	38.603.200,	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	
Payments												
Capital assets		(30.299.001,)	-	-	-	-	(3.858.646,)	(3.858.646,)	(34.157.647,)	(22.401.650,)	(17.990.440,)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30.299.001,)	-	-	-	-	(3.858.646,)	(3.858.646,)	(34.157.647,)	(22.401.650,)	(17.990.440,)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		(2.299.039,)	-	-	-	-	(1.229.730,)	(1.229.730,)	(3.528.769,)	22.632.145,	20.612.760,	
Cash/cash equivalents at the year begin:	2	3.681.663,	-	-	-	-	319.702,	319.702,	4.001.365,	1.382.624,	1.613.119,	
Cash/cash equivalents at the year end:	2	1.382.624,	-	-	-	-	(910.028,)	(910.028,)	472.596,	24.014.769,	22.225.879,	

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget H = (A or A1) + G

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year	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	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	1.382.624,	-	-	-	-	-	(910.028,)	(910.028,)	472.596,	24.014.769,	22.225.879,
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	(22.401.643,)	(17.990.436,)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1.382.624,	-	-	-	-	-	(910.028,)	(910.028,)	472.596,	1.613.126,	4.235.443,
Applications of cash and investments												
Unspent conditional transfers		4.896.008,	-	-	-	-	-	(4.541.172,)	(4.541.172,)	354.836,	4.896.008,	4.896.008,
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(6.109.915,)	-	-	-	-	-	8.358.381,	8.358.381,	2.248.466,	(10.758.198,)	(10.758.198,)
Other working capital requirements	2	(30.863.891,)	-	-	-	-	-	19.211.603,	19.211.603,	(11.652.288,)	(75.339.903,)	(74.566.413,)
Other provisions		31.125.335,	-	-	-	-	-	(4.142.153,)	(4.142.153,)	26.983.182,	31.125.335,	31.125.335,
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(952.463,)	-	-	-	-	-	18.886.659,	18.886.659,	17.934.196,	(50.076.758,)	(49.303.268,)
Surplus(shortfall)		2.335.087,	-	-	-	-	-	(19.796.687,)	(19.796.687,)	(17.461.600,)	51.689.884,	53.538.711,

References:

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

Other working capital requirements

Debtors	51.949.552,	-	54.158.357,	101.569.726,	101.961.174,
Creditors due	21.085.661,	-	42.506.069,	26.229.823,	27.394.761,
Total	30.863.891,	-	11.652.288,	75.339.903,	74.566.413,

Debtors collection assumptions:

Balance outstanding - debtors	51.060.512,	-	51.006.513,	97.667.099,	94.284.036,
Estimate of debtors collection rate	102%	0%	106%	104%	108%

Total Upgrading of Existing Assets to be adjusted	2a	3,478,261,	-	-	-	-	-	3,634,783,	3,634,783,	7,113,044,	4,347,826,	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,478,261,	-	-	-	-	-	-	-	3,478,261,	4,347,826,	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		3,478,261,	-	-	-	-	-	-	-	3,478,261,	4,347,826,	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	3,634,783,	3,634,783,	3,634,783,	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	3,634,783,	3,634,783,	3,634,783,	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	26,346,958,	-	-	-	-	-	3,355,292,	3,355,292,	29,702,250,	19,479,695,	15,643,862,
Roads Infrastructure		14,473,914,	-	-	-	-	-	-	-	14,473,914,	9,539,130,	9,793,913,
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10,681,740,	-	-	-	-	-	-	-	10,681,740,	8,695,652,	4,573,913,
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		25,155,654,	-	-	-	-	-	-	-	25,155,654,	18,234,782,	14,367,826,
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	3,634,783,	3,634,783,	3,634,783,	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	3,634,783,	3,634,783,	3,634,783,	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		132,174,	-	-	-	-	-	15,239,	15,239,	147,413,	138,122,	141,575,
Furniture and Office Equipment		24,348,	-	-	-	-	-	102,	102,	24,450,	25,443,	26,079,
Machinery and Equipment		469,565,	-	-	-	-	-	270,385,	270,385,	739,950,	490,696,	502,963,
Transport Assets		565,217,	-	-	-	-	-	(565,217,)	(565,217,)	-	590,652,	605,419,
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	26,346,958,	-	-	-	-	-	3,355,292,	3,355,292,	29,702,250,	19,479,695,	15,643,862,

ASSET REGISTER SUMMARY - PPE (WDV)	5	165.220.755,	-	-	-	-	-	29.647.311,	29.647.311,	194.868.066,	175.272.827,	171.012.067,
<i>Roads Infrastructure</i>		122.151.015,	-	-	-	-	-	7.786.709,	7.786.709,	129.937.724,	134.267.317,	134.228.995,
<i>Storm water Infrastructure</i>		(97.150),	-	-	-	-	-	(1.431.518),	(1.431.518),	(1.528.668),	(101.619),	(106.091),
<i>Electrical Infrastructure</i>		10.620.863,	-	-	-	-	-	(57.809),	(57.809),	10.563.054,	8.631.975,	4.507.434,
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	477.991,	477.991,	477.991,	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		(391.662),	-	-	-	-	-	(17.517.358),	(17.517.358),	(17.909.020),	(409.678),	(427.704),
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	123.950,	123.950,	123.950,	-	-
Infrastructure		132.283.066,	-	-	-	-	-	(10.618.035),	(10.618.035),	121.665.031,	142.387.995,	138.202.634,
Community Assets		(653.233),	-	-	-	-	-	16.751.884,	16.751.884,	16.098.651,	(683.282),	(713.346),
Heritage Assets		1.190.580,	-	-	-	-	-	1,	1,	1.190.581,	1.190.580,	1.190.580,
Investment properties		32.639.944,	-	-	-	-	-	2.930.585,	2.930.585,	35.570.529,	32.629.506,	32.619.063,
Other Assets		(264.446),	-	-	-	-	-	11.838.095,	11.838.095,	11.573.649,	(276.610),	(288.781),
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		567,	-	-	-	-	-	(3.441),	(3.441),	(2.874),	435,	303,
Computer Equipment		(156.247),	-	-	-	-	-	789.866,	789.866,	633.619,	(163.566),	(173.388),
Furniture and Office Equipment		(209.337),	-	-	-	-	-	1.644.727,	1.644.727,	1.435.390,	(218.991),	(229.110),
Machinery and Equipment		207.735,	-	-	-	-	-	2.335.303,	2.335.303,	2.543.038,	216.822,	217.038,
Transport Assets		182.126,	-	-	-	-	-	1.165.996,	1.165.996,	1.348.122,	189.938,	187.074,
Land		-	-	-	-	-	-	2.812.330,	2.812.330,	2.812.330,	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	165.220.755,	-	-	-	-	-	29.647.311,	29.647.311,	194.868.066,	175.272.827,	171.012.067,
EXPENDITURE OTHER ITEMS		10.391.567,	-	-	-	-	-	(3.013.660),	(3.013.660),	7.377.907,	10.869.578,	11.347.841,
Depreciation & asset impairment		9.232.704,	-	-	-	-	-	(2.773.809),	(2.773.809),	6.458.895,	9.657.407,	10.082.335,
Repairs and Maintenance by asset class	3	1.158.863,	-	-	-	-	-	(239.851),	(239.851),	919.012,	1.212.171,	1.265.506,
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		150.000,	-	-	-	-	-	(100.000),	(100.000),	50.000,	156.900,	163.804,
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		150.000,	-	-	-	-	-	(100.000),	(100.000),	50.000,	156.900,	163.804,
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		290.000,	-	-	-	-	-	(148.939),	(148.939),	141.061,	303.340,	316.686,
Transport Assets		718.863,	-	-	-	-	-	9.088,	9.088,	727.951,	751.931,	785.016,
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		10.391.567,	-	-	-	-	-	(3.013.660),	(3.013.660),	7.377.907,	10.869.578,	11.347.841,

Renewal and upgrading of Existing Assets as % of total capex	13,2%	0,0%						23,9%	22,3%	0,0%
Renewal and upgrading of Existing Assets as % of deprecn"	37,7%	0,0%						110,1%	45,0%	0,0%
R&M as a % of PPE	0,7%	0,0%						0,5%	0,7%	0,7%
Renewal and upgrading and R&M as a % of PPE	2,8%	0,0%						4,1%	3,2%	0,7%

References:

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

Choose name from list - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3	0									0	
Other water supply (< min.service level)	3,4	0									0	
No water supply		0									0	
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)		0									0	
No toilet provisions		0									0	
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw 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)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		9.840.466						3.427.872	3.427.872	13.268.338	10.293.128	10.746.025
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)		276.847								276.847	289.582	302.323
Refuse (in excess of one removal a week for indigent households)		327.295						11.384	11.384	338.679	342.351	357.414
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other	6											
Total revenue cost of subsidised services provided		604.142						3.439.256	3.439.256	13.883.864	10.925.061	11.405.762

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1) + G

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26										Budget Year	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	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H			
REVENUE ITEMS													
<i>Monies to be remitted by various</i>													
Property rates													
Total Property Rates		61,656,513									61,656,513	67,492,713	70,300,392
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFPA)		(3,840,406)						(3,427,872)	3,427,872	13,268,338	10,293,128	10,746,025	
Net Property Rates		51,816,047						(3,427,872)	(3,427,872)	48,388,175	57,199,585	59,554,367	
Service charges - Electricity													
Total Service charges - Electricity		21,218,178						343,350	343,350	21,561,528	22,194,216	23,170,758	
Less Revenue Foregone (in excess of 50 kWh per indigent household per month)		(278,847)								276,847	(889,542)	(302,317)	
Less Cost of Free Basic Services (50 kWh per indigent household per month)													
Net Service charges - Electricity		20,941,331						343,350	343,350	21,284,681	21,904,634	22,868,441	
Service charges - Water													
Total Service charges - water													
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)													
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)													
Net Service charges - Water													
Service charges - Waste Water Management													
Total Service charges - Waste Water Management													
Less Revenue Foregone (in excess of free sanitation service to indigent households)													
Less Cost of Free Basic Services (free sanitation service to indigent households)													
Net Service charges - Waste Water Management													
Service charges - Waste Management													
Total refuse removal revenue		2,982,841						119,314	119,314	3,102,155	3,120,052	3,257,334	
Total landfill revenue													
Less Revenue Foregone (in excess of one removal a week to indigent households)		(307,396)						(11,384)	11,384	338,679	542,351	357,414	
Less Cost of Free Basic Services (removed once a week to indigent households)													
Service charges - Waste Management		2,655,545						107,930	107,930	2,763,476	2,777,701	2,899,926	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		42,408,918						(147,098)	(147,098)	42,269,820	44,357,635	46,309,371	
Pension and UIF Contributions		6,471,560						(408,447)	(408,447)	6,063,103	6,789,248	7,067,094	
Medical Aid Contributions		2,403,315						(852,315)	(852,315)	1,551,000	2,513,872	2,624,479	
Overtime		683,565						59,217	59,217	742,782	715,009	746,488	
Performance Bonus		3,042,314						(206,410)	(206,410)	2,835,904	3,182,261	3,322,282	
Motor Vehicle Allowance		796,071						92,092	92,092	888,163	832,630	863,328	
Cellphone Allowance		239,520						(11,220)	(11,220)	228,300	250,540	261,563	
Housing Allowances		174,963						(17,297)	(17,297)	157,666	183,010	191,506	
Other benefits and allowances		1,689,677						1,211,392	1,211,392	2,901,069	1,767,407	1,845,175	
Payments in lieu of leave													
Long service awards													
Post-employment benefit obligations										341,281	356,959	372,885	
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
sub-total		58,249,154						(280,098)	(280,098)	57,969,056	60,928,631	63,609,483	
Less: Employee costs capitalised to FPE													
Total Employee related costs		58,249,154						(280,098)	(280,098)	57,969,056	60,928,631	63,609,483	
Depreciation and amortisation													
Depreciation of Property, Plant & Equipment		9,229,831						(2,773,809)	(2,773,809)	6,456,022	9,054,402	10,079,198	
Lease amortisation		2,873								2,873	3,006	3,197	
Capital asset impairment													
Total Depreciation and amortisation		9,232,704						(2,773,809)	(2,773,809)	6,458,895	9,057,407	10,082,335	
Bulk purchases													
Electricity Bulk Purchases		25,907,318								25,907,318	27,056,066	28,294,413	
Total bulk purchases		25,907,318								25,907,318	27,056,066	28,294,413	
Transfers and grants													
Cash transfers and grants													
Non-cash transfers and grants													
Total transfers and grants													
Contracted services													
Outsourced Services		8,400,000						439,568	439,568	8,839,568	8,786,400	9,172,999	
Consultants and Professional Services		2,635,000						(1,147,414)	(1,147,414)	1,487,586	2,756,210	2,877,484	
Contractors		5,210,663						(516,269)	(516,269)	4,694,394	5,450,563	5,690,388	
Total contracted services		16,245,663						(1,224,115)	(1,224,115)	15,021,748	16,993,173	17,740,869	
Operational Costs													
Collection costs		55,000								55,000	57,530	60,061	
Contributions to 'other' provisions		418,555								418,555	437,808	457,072	
Audit fees		3,000,000						562,097	562,097	3,562,097	3,138,000	3,275,072	
Other operating costs		8,888,263						272,485	272,485	8,960,748	9,087,923	9,487,780	
Total Other Operational Costs		12,161,818						824,552	824,552	12,966,370	12,721,261	13,280,985	
Repairs and Maintenance by Expenditure Item													
Employee related costs													
Inventory Consumed (Project Maintenance)		1,158,863								1,158,863	1,212,171	1,265,506	
Contracted Services													
Other Expenditure													
Total Repairs and Maintenance Expenditure		1,158,863								1,158,863	1,212,171	1,265,506	
Inventory Consumed													
Inventory Consumed - Water													
Inventory Consumed - Other		4,802,022						(414,797)	(414,797)	4,387,225	5,022,915	5,243,917	
Total Inventory Consumed & Other Material		4,802,022						(414,797)	(414,797)	4,387,225	5,022,915	5,243,917	

Reference:

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Must reconcile to supporting documentation on staff salaries
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
7. Additional cash-backed accumulated funds/contingent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(1)(b)), projected savings (section 28(2)(f)), error correction (see
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1) + G
14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance
15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA3.4c

Choose name from list - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
And so on for the rest of the Votes												

References.

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustment by 'exception' (only where amended)

Choose name from list - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3,4%	0,0%	3,4%	3,4%	3,4%
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%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity									
Current Ratio	Current assets/current liabilities				100,6%	0,0%	71,1%	182,8%	178,2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				100,6%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,6	0,0	0,5	1,2	1,1
Revenue Management									
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				67,1%	0,0%	62,9%	106,3%	99,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					2129,6%	0,0%	9947,3%	144,0%	160,9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
Water Volumes :System input	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Bulk Purchase								
	Water treatment works								
Water Distribution Losses (2)	Natural sources								
	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				42,2%	0,0%	43,4%	42,4%	42,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				0,8%	0,0%	0,7%	0,8%	0,8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				6,8%	0,0%	6,7%	6,8%	6,8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				2882,0%	0,0%	2792,3%	2876,9%	3001,1%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				13,6%	0,0%	8,5%	15,8%	14,5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

References

1. Consumer debtors > 12 months old are excluded from current assets

NO	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL	REMARKS
1	Excavation and backfilling 1:1	m ³	100	100	10000	
2	Excavation and backfilling 2:1	m ³	200	200	40000	
3	Excavation and backfilling 3:1	m ³	300	300	90000	
4	Excavation and backfilling 4:1	m ³	400	400	160000	
5	Excavation and backfilling 5:1	m ³	500	500	250000	
6	Excavation and backfilling 6:1	m ³	600	600	360000	
7	Excavation and backfilling 7:1	m ³	700	700	490000	
8	Excavation and backfilling 8:1	m ³	800	800	640000	
9	Excavation and backfilling 9:1	m ³	900	900	810000	
10	Excavation and backfilling 10:1	m ³	1000	1000	1000000	
11	Excavation and backfilling 11:1	m ³	1100	1100	1210000	
12	Excavation and backfilling 12:1	m ³	1200	1200	1440000	
13	Excavation and backfilling 13:1	m ³	1300	1300	1690000	
14	Excavation and backfilling 14:1	m ³	1400	1400	1960000	
15	Excavation and backfilling 15:1	m ³	1500	1500	2250000	
16	Excavation and backfilling 16:1	m ³	1600	1600	2560000	
17	Excavation and backfilling 17:1	m ³	1700	1700	2890000	
18	Excavation and backfilling 18:1	m ³	1800	1800	3240000	
19	Excavation and backfilling 19:1	m ³	1900	1900	3610000	
20	Excavation and backfilling 20:1	m ³	2000	2000	4000000	
21	Excavation and backfilling 21:1	m ³	2100	2100	4410000	
22	Excavation and backfilling 22:1	m ³	2200	2200	4840000	
23	Excavation and backfilling 23:1	m ³	2300	2300	5290000	
24	Excavation and backfilling 24:1	m ³	2400	2400	5760000	
25	Excavation and backfilling 25:1	m ³	2500	2500	6250000	
26	Excavation and backfilling 26:1	m ³	2600	2600	6760000	
27	Excavation and backfilling 27:1	m ³	2700	2700	7290000	
28	Excavation and backfilling 28:1	m ³	2800	2800	7840000	
29	Excavation and backfilling 29:1	m ³	2900	2900	8410000	
30	Excavation and backfilling 30:1	m ³	3000	3000	9000000	
31	Excavation and backfilling 31:1	m ³	3100	3100	9610000	
32	Excavation and backfilling 32:1	m ³	3200	3200	10240000	
33	Excavation and backfilling 33:1	m ³	3300	3300	10890000	
34	Excavation and backfilling 34:1	m ³	3400	3400	11560000	
35	Excavation and backfilling 35:1	m ³	3500	3500	12250000	
36	Excavation and backfilling 36:1	m ³	3600	3600	12960000	
37	Excavation and backfilling 37:1	m ³	3700	3700	13690000	
38	Excavation and backfilling 38:1	m ³	3800	3800	14440000	
39	Excavation and backfilling 39:1	m ³	3900	3900	15210000	
40	Excavation and backfilling 40:1	m ³	4000	4000	16000000	
41	Excavation and backfilling 41:1	m ³	4100	4100	16810000	
42	Excavation and backfilling 42:1	m ³	4200	4200	17640000	
43	Excavation and backfilling 43:1	m ³	4300	4300	18490000	
44	Excavation and backfilling 44:1	m ³	4400	4400	19360000	
45	Excavation and backfilling 45:1	m ³	4500	4500	20250000	
46	Excavation and backfilling 46:1	m ³	4600	4600	21160000	
47	Excavation and backfilling 47:1	m ³	4700	4700	22090000	
48	Excavation and backfilling 48:1	m ³	4800	4800	23040000	
49	Excavation and backfilling 49:1	m ³	4900	4900	24010000	
50	Excavation and backfilling 50:1	m ³	5000	5000	25000000	
51	Excavation and backfilling 51:1	m ³	5100	5100	26010000	
52	Excavation and backfilling 52:1	m ³	5200	5200	27040000	
53	Excavation and backfilling 53:1	m ³	5300	5300	28090000	
54	Excavation and backfilling 54:1	m ³	5400	5400	29160000	
55	Excavation and backfilling 55:1	m ³	5500	5500	30250000	
56	Excavation and backfilling 56:1	m ³	5600	5600	31360000	
57	Excavation and backfilling 57:1	m ³	5700	5700	32490000	
58	Excavation and backfilling 58:1	m ³	5800	5800	33640000	
59	Excavation and backfilling 59:1	m ³	5900	5900	34810000	
60	Excavation and backfilling 60:1	m ³	6000	6000	36000000	
61	Excavation and backfilling 61:1	m ³	6100	6100	37210000	
62	Excavation and backfilling 62:1	m ³	6200	6200	38440000	
63	Excavation and backfilling 63:1	m ³	6300	6300	39690000	
64	Excavation and backfilling 64:1	m ³	6400	6400	40960000	
65	Excavation and backfilling 65:1	m ³	6500	6500	42250000	
66	Excavation and backfilling 66:1	m ³	6600	6600	43560000	
67	Excavation and backfilling 67:1	m ³	6700	6700	44890000	
68	Excavation and backfilling 68:1	m ³	6800	6800	46240000	
69	Excavation and backfilling 69:1	m ³	6900	6900	47610000	
70	Excavation and backfilling 70:1	m ³	7000	7000	49000000	
71	Excavation and backfilling 71:1	m ³	7100	7100	50410000	
72	Excavation and backfilling 72:1	m ³	7200	7200	51840000	
73	Excavation and backfilling 73:1	m ³	7300	7300	53290000	
74	Excavation and backfilling 74:1	m ³	7400	7400	54760000	
75	Excavation and backfilling 75:1	m ³	7500	7500	56250000	
76	Excavation and backfilling 76:1	m ³	7600	7600	57760000	
77	Excavation and backfilling 77:1	m ³	7700	7700	59290000	
78	Excavation and backfilling 78:1	m ³	7800	7800	60840000	
79	Excavation and backfilling 79:1	m ³	7900	7900	62410000	
80	Excavation and backfilling 80:1	m ³	8000	8000	64000000	
81	Excavation and backfilling 81:1	m ³	8100	8100	65610000	
82	Excavation and backfilling 82:1	m ³	8200	8200	67240000	
83	Excavation and backfilling 83:1	m ³	8300	8300	68890000	
84	Excavation and backfilling 84:1	m ³	8400	8400	70560000	
85	Excavation and backfilling 85:1	m ³	8500	8500	72250000	
86	Excavation and backfilling 86:1	m ³	8600	8600	73960000	
87	Excavation and backfilling 87:1	m ³	8700	8700	75690000	
88	Excavation and backfilling 88:1	m ³	8800	8800	77440000	
89	Excavation and backfilling 89:1	m ³	8900	8900	79210000	
90	Excavation and backfilling 90:1	m ³	9000	9000	81000000	
91	Excavation and backfilling 91:1	m ³	9100	9100	82810000	
92	Excavation and backfilling 92:1	m ³	9200	9200	84640000	
93	Excavation and backfilling 93:1	m ³	9300	9300	86490000	
94	Excavation and backfilling 94:1	m ³	9400	9400	88360000	
95	Excavation and backfilling 95:1	m ³	9500	9500	90250000	
96	Excavation and backfilling 96:1	m ³	9600	9600	92160000	
97	Excavation and backfilling 97:1	m ³	9700	9700	94090000	
98	Excavation and backfilling 98:1	m ³	9800	9800	96040000	
99	Excavation and backfilling 99:1	m ³	9900	9900	98010000	
100	Excavation and backfilling 100:1	m ³	10000	10000	100000000	

Choose name from list - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				1.382.624,	-	472.596,	24.014.769,	22.225.879,
Cash + investments at the yr end less applications - R'000	2	18(1)b				2.335.087,	-	(17.461.600,)	51.689.884,	53.538.711,
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				30.659.852,	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	8,1%	-1,7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	101,7%	0,0%	106,2%	104,0%	108,1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				30,6%	0,0%	32,3%	29,6%	29,7%
Capital payments % of capital expenditure	8	18(1)c;19				115,0%	0,0%	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							91,9%	-3,0%
Long term receivables % change - incr(decr)	12	18(1)a							-38,3%	4,4%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0,7%	0,0%	0,5%	0,7%	0,7%
Asset renewal % of capital budget	14	20(1)(vi)				0,0%	0,0%	0,0%	0,0%	0,0%

References

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

Choose name from list - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	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	+1 2026/27	+2 2027/28
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		44.232.000	-	-	-	-	-	44.232.000	42.853.000	44.746.000
EPWP incentive		1.341.000	-	-	-	-	-	1.341.000	-	-
Finance Management		3.000.000	-	-	-	-	-	3.000.000	3.000.000	3.100.000
Local Government Equitable Share		39.891.000	-	-	-	-	-	39.891.000	39.853.000	41.646.000
Provincial Government:		2.270.000	-	-	-	-	-	2.270.000	2.253.000	2.358.000
KwaZulu-Natal_Capacity Building and Other_Specify (Add	4	2.270.000	-	-	-	-	-	2.270.000	2.253.000	2.358.000
District Municipality:	5	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	46.502.000	-	-	-	-	-	46.502.000	45.106.000	47.104.000
<u>Capital Transfers and Grants</u>										
National Government:		28.929.000	-	-	-	-	-	28.929.000	22.151.000	16.523.000
Municipal Infrastructure Grant (MIG)		10.464.000	-	-	-	-	-	10.464.000	10.970.000	11.263.000
Energy Efficiency and Demand Side Management Grant		4.000.000	-	-	-	-	-	4.000.000	-	-
Integrated National Electrification Programme Grant		8.284.000	-	-	-	-	-	8.284.000	5.000.000	5.260.000
Municipal Disaster Recovery Grant		6.181.000	-	-	-	-	-	6.181.000	6.181.000	-
Provincial Government:		-	-	-	5.000.000	-	5.000.000	5.000.000	-	-
KwaZulu-Natal_Capacity Building and Other_Capacity Bui		-	-	-	5.000.000	-	5.000.000	5.000.000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	6	28.929.000	-	-	5.000.000	-	5.000.000	33.929.000	22.151.000	16.523.000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		75.431.000	-	-	5.000.000	-	5.000.000	80.431.000	67.257.000	63.627.000

References:

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenues under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

Choose name from list - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		4.341.000,	-	-	-	-	4.341.000,	3.000.000,	3.100.000,	
Expanded Public Works Programme Integrated Grant		1.341.000,	-	-	-	-	1.341.000,	-	-	
Local Government Financial Management Grant		3.000.000,	-	-	-	-	3.000.000,	3.000.000,	3.100.000,	
Provincial Government:		2.270.000,	-	-	-	-	2.270.000,	2.253.000,	2.358.000,	
KwaZulu-Natal		2.270.000,	-	-	-	-	2.270.000,	2.253.000,	2.358.000,	
District Municipality:		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
Total operating expenditure of Transfers and Grants:		6.611.000,	-	-	-	-	6.611.000,	5.253.000,	5.458.000,	
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		28.929.000,	-	-	-	-	28.929.000,	22.151.000,	16.523.000,	
Energy Efficiency and Demand Side Management Grant		4.000.000,	-	-	-	-	4.000.000,	-	-	
Integrated National Electrification Programme Grant		8.284.000,	-	-	-	-	8.284.000,	5.000.000,	5.260.000,	
Municipal Disaster Recovery Grant		6.181.000,	-	-	-	-	6.181.000,	6.181.000,	-	
Municipal Infrastructure Grant		10.464.000,	-	-	-	-	10.464.000,	10.970.000,	11.263.000,	
Provincial Government:		-	-	-	5.000.000,	-	5.000.000,	5.000.000,	-	
KwaZulu-Natal		-	-	-	5.000.000,	-	5.000.000,	5.000.000,	-	
District Municipality:		-	-	-	-	-	-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		28.929.000,	-	-	5.000.000,	-	5.000.000,	33.929.000,	22.151.000,	16.523.000,
Total capital expenditure of Transfers and Grants		35.540.000,	-	-	5.000.000,	-	5.000.000,	40.540.000,	27.404.000,	21.981.000,

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

Choose name from list - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2025/26							Budget Year +1	Budget Year +2
		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										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		44.232.000,	-	-	-	-	-	44.232.000,	42.853.000,	44.746.000,
Repayment of grants										
Conditions met - transferred to revenue		39.891.000,	-	-	-	-	-	39.891.000,	39.853.000,	41.646.000,
Conditions still to be met - transferred to liabilities		4.341.000,	-	-	-	-	-	4.341.000,	3.000.000,	3.100.000,
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		2.270.000,	-	-	-	-	-	2.270.000,	2.253.000,	2.358.000,
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		2.270.000,	-	-	-	-	-	2.270.000,	2.253.000,	2.358.000,
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
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										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		39.891.000,	-	-	-	-	-	39.891.000,	39.853.000,	41.646.000,
Total operating transfers and grants - CTBM	2	6.611.000,	-	-	-	-	-	6.611.000,	5.253.000,	5.458.000,
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		28.929.000,	-	-	-	-	-	28.929.000,	22.151.000,	16.523.000,
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		28.929.000,	-	-	-	-	-	28.929.000,	22.151.000,	16.523.000,
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts					5.000.000,		5.000.000,	5.000.000,		
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities					5.000.000,		5.000.000,	5.000.000,		
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
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										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM		28.929.000,	-	-	5.000.000,	-	5.000.000,	33.929.000,	22.151.000,	16.523.000,
TOTAL TRANSFERS AND GRANTS REVENUE		39.891.000,	-	-	-	-	-	39.891.000,	39.853.000,	41.646.000,
TOTAL TRANSFERS AND GRANTS - CTBM		35.540.000,	-	-	5.000.000,	-	5.000.000,	40.540.000,	27.404.000,	21.981.000,

References:

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = "Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

Choose name from list - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28	
		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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H			
R thousands													
Cash transfers to other municipalities													
[insert description]	1	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms													
[insert description]	2	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State													
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations													
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
Groups of Individuals													
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-

Non-cash transfers to other municipalities													
[insert description]	1	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms													
[insert description]	2	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State													
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations													
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in
7. Additional cash-backed accumulated funds/unspent funds (section 28(2)(a));
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12. $G = B + C + D + E + F$

13. $\text{Adjusted Budget } H = (A \text{ or } A1) + G$

Choose name from list - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoids.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Research plus Other)												
Basic Salaries and Wages		4 368 188								4 368 188	0,0%	
Pension and UIF Contributions												
Medical Aid Contributions												
Motor Vehicle Allowance												
Cellphone Allowance		448 800								448 800		
Housing Allowances												
Other benefits and allowances												
Sub Total - Councillors		4 816 988								4 816 988	0,0%	
% Increase			(1,)									
Senior Managers of the Municipality												
Basic Salaries and Wages		3 237 147						1 875 840	1 875 840	5 112 987	57,9%	
Pension and UIF Contributions		82 705						(74 559)	(74 559)	8 146	-90,2%	
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance		134 640						9 720	9 720	144 360	7,2%	
Housing Allowances												
Other benefits and allowances		503 297						287	287	503 584		
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Entertainment												
Security												
Acting and post related allowance in kind benefits												
Sub Total - Senior Managers of Municipality		3 967 789						1 811 260	1 811 260	5 789 077	45,8%	
% Increase			(1,)								2,	
Other Municipal Staff												
Basic Salaries and Wages		39 169 771						(2 022 830)	(2 022 830)	37 146 933	-5,2%	
Pension and UIF Contributions		6 388 845						(333 038)	(333 038)	6 054 967	-5,2%	
Medical Aid Contributions		2 403 315						(852 315)	(852 315)	1 551 000	-35,0%	
Overtime		683 565						59 217	59 217	742 782	8,7%	
Performance Bonus		3 042 314						(206 410)	(206 410)	2 835 904	-6,9%	
Motor Vehicle Allowance		796 071						92 092	92 092	888 163	11,9%	
Cellphone Allowance		104 880						(20 940)	(20 940)	83 940	-20,0%	
Housing Allowances		174 963						(17 297)	(17 297)	157 666	-9,0%	
Other benefits and allowances		1 188 380						1 211 106	1 211 106	2 399 486	201,0%	
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations		341 261								341 261	0,0%	
Entertainment												
Security												
Acting and post related allowance in kind benefits												
Sub Total - Other Municipal Staff		54 291 965						(2 091 374)	(2 091 374)	52 199 991	-9,9%	
% Increase												
Total Parent Municipality		62 066 142						(80 066)	(80 066)	62 769 056	-0,4%	
% Increase												
Board Members of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Entertainment												
Security												
Acting and post related allowance in kind benefits												
Sub Total - Board Members of Entities												
% Increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Entertainment												
Security												
Acting and post related allowance in kind benefits												
Sub Total - Senior Managers of Entities												
% Increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations												
Entertainment												
Security												
Acting and post related allowance in kind benefits												
Sub Total - Other Staff of Entities												
% Increase												
Total Municipal Entities												
TOTAL SALARY, ALLOWANCES & BENEFITS		62 066 142						(80 066)	(80 066)	62 769 056	-0,4%	
% Increase												
TOTAL MANAGERS AND STAFF		58 249 154						(80 066)	(80 066)	57 969 088	-0,6%	

References:

1. Include Loans and advances where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-fatal appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

1. The original budget approved by council for the current year
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
3. Additional cash-based accumulated funds (section 15(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments caused by changes in funding allocations from National or Provincial Government
7. Adjustments = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction case
8. G = B + C + D + E + F
9. Adjusted Budget H = (A or A1) + G

Choose name from list - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - Budget Year 2025/26

Description	Ref	Medium Term Revenue and Expenditure															
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue by Vote																	
Vote 1 - Executive And Council		16,621,000,	3,324,250,	3,324,250,	3,324,250,	3,324,250,	13,297,000,	3,324,250,	3,324,250,	3,324,250,	3,324,250,	3,324,250,	3,324,250,	3,324,250,	39,891,000,	39,853,000,	41,646,000,
Vote 2 - Finance Services		5,455,770,	5,408,287,	5,580,100,	5,573,165,	4,780,308,	5,611,966,	5,674,010,	5,674,010,	5,674,010,	5,674,010,	5,674,010,	5,674,010,	5,674,010,	68,088,117,	58,797,295,	61,252,375,
Vote 3 - Corporate Services		(741,794),	(340,427),	(488,190),	(727,890),	(751,242),	(91,568),	(660,269),	(660,269),	(660,269),	(660,269),	(660,269),	(660,269),	(660,269),	(7,923,228),	(7,923,228),	(1,480,772),
Vote 4 - Community and Social Services		240,076,	231,158,	244,997,	869,617,	196,009,	705,401,	446,284,	446,284,	446,284,	446,284,	446,284,	446,284,	446,284,	5,355,404,	5,394,221,	12,457,316,
Vote 5 - Technical Services		7,345,176,	7,104,236,	3,654,823,	3,555,084,	(2,164,213),	5,093,320,	4,338,051,	4,338,051,	4,338,051,	4,338,051,	4,338,051,	4,338,051,	4,338,051,	52,056,606,	45,917,805,	41,335,542,
Vote 6 - Planning and Development		125,482,	422,360,	68,888,	81,018,	46,619,	727,847,	604,822,	604,822,	604,822,	604,822,	604,822,	604,822,	604,822,	7,257,868,	781,513,	815,900,
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		226,380,	291,807,	234,520,	138,828,	221,910,	192,110,	234,374,	234,374,	234,374,	234,374,	234,374,	234,374,	234,374,	3,155,877,	3,155,877,	3,294,795,
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		29,272,089,	16,441,671,	12,619,388,	12,814,071,	5,653,641,	25,536,077,	13,961,521,	13,961,521,	13,961,521,	13,961,521,	13,961,521,	13,961,521,	13,961,521,	167,538,249,	165,862,655,	166,439,303,
Expenditure by Vote																	
Vote 1 - Executive And Council		1,558,429,	1,102,009,	1,070,774,	1,201,916,	973,295,	1,709,411,	1,139,741,	1,139,741,	1,139,741,	1,139,741,	1,139,741,	1,139,741,	1,139,741,	13,676,888,	14,415,167,	15,049,433,
Vote 2 - Finance Services		181,248,	493,860,	694,802,	538,404,	507,721,	1,869,974,	1,195,814,	1,195,814,	1,195,814,	1,195,814,	1,195,814,	1,195,814,	1,195,814,	143,497,725,	9,519,263,	9,938,108,
Vote 3 - Corporate Services		2,129,103,	1,135,248,	2,657,364,	825,583,	3,012,038,	1,715,405,	2,247,078,	2,247,078,	2,247,078,	2,247,078,	2,247,078,	2,247,078,	2,247,078,	26,964,930,	28,338,966,	29,585,883,
Vote 4 - Community and Social Services		1,041,043,	1,154,093,	1,193,798,	1,373,698,	1,164,551,	2,246,466,	1,429,679,	1,429,679,	1,429,679,	1,429,679,	1,429,679,	1,429,679,	1,429,679,	17,156,152,	17,284,856,	18,045,373,
Vote 5 - Technical Services		3,560,806,	3,757,887,	640,451,	741,992,	4,845,947,	6,511,923,	3,329,061,	3,329,061,	3,329,061,	3,329,061,	3,329,061,	3,329,061,	3,329,061,	39,948,726,	44,743,399,	46,712,111,
Vote 6 - Planning and Development		902,945,	971,468,	932,841,	933,270,	1,054,752,	1,483,046,	1,069,029,	1,069,029,	1,069,029,	1,069,029,	1,069,029,	1,069,029,	1,069,029,	12,828,342,	13,610,426,	14,209,275,
Vote 7 - Other		2,660,	2,660,	2,660,	2,660,	2,660,	16,090,	2,660,	2,660,	2,660,	2,660,	2,660,	2,660,	2,660,	31,921,	33,390,	34,859,
Vote 8 - Community and Social Services 2		397,675,	1,122,734,	954,103,	1,353,176,	1,244,141,	1,376,700,	1,173,404,	1,173,404,	1,173,404,	1,173,404,	1,173,404,	1,173,404,	1,173,404,	14,080,843,	14,490,823,	15,128,419,
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		9,773,910,	9,739,959,	8,146,794,	6,970,699,	12,805,104,	16,929,015,	22,348,794,	22,348,794,	22,348,794,	22,348,794,	22,348,794,	22,348,794,	22,348,794,	268,185,527,	142,436,290,	148,703,461,
Surplus/ (Deficit)		19,498,179,	6,701,712,	4,472,594,	5,843,372,	(7,151,464),	8,607,062,	(8,387,273),	(8,387,273),	(8,387,273),	(8,387,273),	(8,387,273),	(8,387,273),	(8,387,273),	(100,647,278),	23,426,365,	17,735,842,

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

References

Choose name from list - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - Budget Year 2025/26

Ref	Description - Standard classification	Medium Term Revenue and Expenditure															
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	Revenue - Functional																
	Governance and administration																
	Executive and council	21,334,976	8,392,110	8,416,160	8,169,525	7,353,315	18,817,398	8,337,991	8,337,991	8,337,991	8,337,991	8,337,991	8,337,991	8,337,991	8,337,991	8,337,991	110,613,239
	Finance and administration	16,621,000	3,324,250	3,324,250	3,324,250	3,324,250	13,297,000	3,324,250	3,324,250	3,324,250	3,324,250	3,324,250	3,324,250	3,324,250	3,324,250	3,324,250	39,891,000
	Internal audit	4,713,976	5,067,860	5,081,910	4,945,275	4,945,275	5,520,398	5,013,741	5,013,741	5,013,741	5,013,741	5,013,741	5,013,741	5,013,741	5,013,741	5,013,741	70,760,239
	Community and public safety																
	Community and social services	228,500	298,833	239,563	767,654	228,833	654,350	428,877	428,877	428,877	428,877	428,877	428,877	428,877	428,877	428,877	5,146,525
	Spot and recreation	2,119	7,026	5,043	628,826	6,922	482,240	194,504	194,504	194,504	194,504	194,504	194,504	194,504	194,504	194,504	2,346,772
	Public safety	226,380	291,807	234,520	138,828	221,910	192,110	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	234,374	3,155,877
	Housing																
	Health																
	Economic and environmental services																
	Planning and development	1,413,547	2,566,282	1,046,445	720,904	1,515,902	3,414,235	1,523,523	1,523,523	1,523,523	1,523,523	1,523,523	1,523,523	1,523,523	1,523,523	1,523,523	18,282,270
	Road transport	592	337,757	9,484	9,977	78	603,313	116,694	116,694	116,694	116,694	116,694	116,694	116,694	116,694	116,694	1,400,329
	Environmental protection	1,412,955	2,228,525	1,038,962	710,927	1,515,824	2,810,922	1,406,828	1,406,828	1,406,828	1,406,828	1,406,828	1,406,828	1,406,828	1,406,828	1,406,828	16,881,941
	Trading services																
	Energy sources	6,170,177	5,099,843	2,855,815	3,084,947	(3,490,951)	2,525,559	3,183,002	3,183,002	3,183,002	3,183,002	3,183,002	3,183,002	3,183,002	3,183,002	3,183,002	38,196,026
	Water management	5,932,221	4,875,711	2,615,861	2,844,196	(3,680,037)	2,282,397	2,931,222	2,931,222	2,931,222	2,931,222	2,931,222	2,931,222	2,931,222	2,931,222	2,931,222	35,174,665
	Waste management																
	Waste water management	237,956	224,131	239,954	240,791	189,086	243,161	251,780	251,780	251,780	251,780	251,780	251,780	251,780	251,780	251,780	3,047,449
	Other	124,889	84,603	59,404	71,041	46,542	124,534	488,128	488,128	488,128	488,128	488,128	488,128	488,128	488,128	488,128	739,798
	Total Revenue - Functional	29,272,089	16,441,671	12,619,388	12,814,071	5,653,641	25,536,077	13,961,521	13,961,521	13,961,521	13,961,521	13,961,521	13,961,521	13,961,521	13,961,521	13,961,521	167,538,249
	Expenditure - Functional																
	Governance and administration																
	Executive and council	3,668,780	2,731,117	4,422,940	2,565,903	4,493,053	5,294,769	15,344,962	15,344,962	15,344,962	15,344,962	15,344,962	15,344,962	15,344,962	15,344,962	15,344,962	184,139,543
	Finance and administration	1,450,265	893,136	922,250	1,058,892	831,814	1,413,376	979,795	979,795	979,795	979,795	979,795	979,795	979,795	979,795	979,795	11,797,321
	Internal audit	2,310,351	1,628,108	3,552,196	1,363,997	3,519,758	3,585,378	14,205,221	14,205,221	14,205,221	14,205,221	14,205,221	14,205,221	14,205,221	14,205,221	14,205,221	170,462,655
	Community and public safety																
	Community and social services	108,164	108,874	148,524	143,024	141,481	286,034	159,946	159,946	159,946	159,946	159,946	159,946	159,946	159,946	159,946	2,677,846
	Spot and recreation	1,432,352	2,192,938	2,140,219	2,710,459	2,358,876	3,636,840	2,535,328	2,535,328	2,535,328	2,535,328	2,535,328	2,535,328	2,535,328	2,535,328	2,535,328	30,423,934
	Public safety	480,761	494,237	659,890	784,333	636,225	1,343,622	779,045	779,045	779,045	779,045	779,045	779,045	779,045	779,045	779,045	31,164,588
	Housing	189,148	190,567	189,149	192,442	189,149	396,210	238,615	238,615	238,615	238,615	238,615	238,615	238,615	238,615	238,615	9,837,131
	Health	762,442	1,507,235	1,291,181	1,733,684	1,533,502	1,897,006	1,516,868	1,516,868	1,516,868	1,516,868	1,516,868	1,516,868	1,516,868	1,516,868	1,516,868	3,166,491
	Economic and environmental services																
	Planning and development	918,176	968,768	928,181	949,809	1,197,906	3,303,472	1,311,826	1,311,826	1,311,826	1,311,826	1,311,826	1,311,826	1,311,826	1,311,826	1,311,826	15,744,915
	Road transport	493,527	520,652	503,922	495,153	624,590	690,574	451,400	451,400	451,400	451,400	451,400	451,400	451,400	451,400	451,400	5,695,406
	Environmental protection	424,649	448,116	424,259	454,656	573,316	2,612,898	860,427	860,427	860,427	860,427	860,427	860,427	860,427	860,427	860,427	10,325,119
	Trading services																
	Energy sources	3,339,768	3,593,222	421,119	504,289	4,519,691	4,281,561	2,775,004	2,775,004	2,775,004	2,775,004	2,775,004	2,775,004	2,775,004	2,775,004	2,775,004	33,300,046
	Water management	3,138,157	3,308,771	216,193	287,336	4,272,630	3,899,024	2,468,634	2,468,634	2,468,634	2,468,634	2,468,634	2,468,634	2,468,634	2,468,634	2,468,634	29,623,607
	Waste management	8,096	8,096	8,096	8,096	8,096	26,487	8,096	8,096	8,096	8,096	8,096	8,096	8,096	8,096	8,096	97,150
	Other	195,515	275,355	196,831	208,857	238,965	356,038	298,274	298,274	298,274	298,274	298,274	298,274	298,274	298,274	298,274	3,675,963
	Total Expenditure - Functional	9,778,346	9,745,395	8,152,229	6,976,135	12,810,540	16,929,015	22,348,794	22,348,794	22,348,794	22,348,794	22,348,794	22,348,794	22,348,794	22,348,794	22,348,794	142,436,290
	Surplus/ (Deficit) 1.	19,492,744	6,696,276	4,467,159	5,837,937	(7,156,899)	8,607,062	(8,387,273)	(8,387,273)	(8,387,273)	(8,387,273)	(8,387,273)	(8,387,273)	(8,387,273)	(8,387,273)	(8,387,273)	(23,226,365)

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

ANNEXURE 4



EMADLANGENI LOCAL MUNICIPALITY

PUBLIC NOTICE

All Municipal Consumers

The Council of Emadlangeni has approved the debt relief scheme to ease the burden on its customers, to encourage timeous payment of Municipal Debt. You are kindly invited to participate on the debt incentive scheme that has approved by Council in accordance with the Municipality Revenue Enhancement Strategies. This involves writing-off of interest to those who will pay as per the dates.

The debt incentive scheme is summarized as follows:

Non-residential customers			
Subject to settlement of debt by →	30-April- 26	31-May-26	15-Jun-26
Interest	100%	50%	0%
Principal – 90 days & older?	0%	0%	0%

Residential customers			
Subject to settlement of debt by →	30-April- 26	31-May-26	15-Jun-26
Interest	100%	50%	0%
Principal – 90 days & older?	50%	40%	10%

Organs of state			
Subject to settlement of debt by →	30-April- 26	31-May-26	15-Jun-26
Interest	100%	100%	10%
Principal – 90 days & older?	0%	0%	0%

For more information, please contact Revenue Unit at Main Office on accounts@emadlangeni.gov.za or 034 331 3041.

Yours faithfully,

MRS GN MAVUNDLA
MUNICIPAL MANAGER

