



Dr. Beyers Naudé

MUNICIPALITY | MUNISIPALITEIT | UMASIPALA

rising together for development

SECOND ADJUSTMENT BUDGET 2024/2025

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PART 1 – ADJUSTMENTS BUDGET

CHAPTER 1

MAYOR'S REPORT

Madam Speaker, fellow Councillors, and officials. It has become necessary to table our second adjustment budget for 2024/25.

In terms of section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) a municipality may revise an approved budget through an adjustment budget.

Municipal adjustments budgets: -

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
- may authorise the utilisation of projected savings in one vote towards spending under another vote.
- may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council.
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations stipulates as follows: -

Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.
- If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustment budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

National Treasury has indicated that according to their adjustments budget, allocates or transfers additional revenues to the municipality.

The main reasons for the second adjustment budget could be summarised as follow: -

- Additional funding received for the following grants.
 - Department of Transport – Paving of road in 7de Laan
 - SBDM – Maintenance of anaerobic ponds
 - SBDM – Fire services
 - LG SETA – Training/Study programs
 - WSIG – New raw water reservoir and additional funding of existing projects
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
 - Repairs and Maintenance
 - Maintenance of anaerobic ponds (Contracted services)
- Adjustments to capital expenditure due to additional grants
 - Paving of road in 7de Laan
 - WSIG – New raw water reservoir and additional funding of existing projects.
- Adjustments to capital expenditure due to restructuring of grants
 - MIG - Specialized Waste Vehicle from the Upgrading of Streets and Stormwater Project.
- Ensuring alignment between mSCOA data strings and budget returns.

CHAPTER 2

COUNCIL RESOLUTION

The Council of Dr Beyers Naude Municipality at a meeting on 30 June 2025 considered the second adjustment budget for 2024/25 for approval.

Council resolved:

- 1) That Council approves the Second Adjustment Budget for 2024/2025 MTREF
- 2) That within ten (10) working days after the Municipal Council has approved the Second Adjustments Budget the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved Second Adjustments Budget and supporting documentation, as well as the resolutions referred to in Regulation 25(3).
- 3) That within ten (10) working days after the Municipal Council has approved the Second Adjustments Budget it be submitted to National and Provincial Treasury
- 4) That the SDBIP be revised to include the changes to performance indicators as per Second adjustment budget

CHAPTER 3

EXECUTIVE SUMMARY

The main reasons for the second adjustment budget could be summarised as follow: -

- Additional funding received for the following grants.
 - Department of Transport – Paving of road in 7de Laan
 - SBDM – Maintenance of anaerobic ponds
 - SBDM – Fire services
 - LG SETA – Training/Study programs
 - WSIG – New raw water reservoir and additional funding of existing projects
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
 - Repairs and Maintenance
 - Maintenance of anaerobic ponds (Contracted services)
- Adjustments to capital expenditure due to additional grants
 - Paving of road in 7de Laan
 - WSIG – New raw water reservoir and additional funding of existing projects.
- Adjustments to capital expenditure due to restructuring of grants
 - MIG - Specialized Waste Vehicle from the Upgrading of Streets and Stormwater Project.
- Ensuring alignment between mSCOA data strings and budget returns.

A summary of the operational adjustment budget is as follows:

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	51 761	51 761	-	-	-	-	-	-	51 761	54 142	56 632
Service charges	311 209	311 209	-	-	-	-	-	-	311 209	325 525	340 499
Investment revenue	1 196	1 196	-	-	-	-	-	-	1 196	1 251	1 309
Transfers recognised - operational	163 164	143 825	-	-	-	-	399	399	144 224	192 830	198 929
Other own revenue	39 681	42 819	-	-	-	-	-	-	42 819	45 539	47 634
Total Revenue (excluding capital transfers and contributions)	567 011	550 809	-	-	-	-	399	399	551 208	619 287	645 003
Employee costs	191 388	192 238	-	-	-	-	-	-	192 238	212 196	221 957
Remuneration of councillors	10 255	10 255	-	-	-	-	-	-	10 255	10 727	11 220
Depreciation & asset impairment	74 277	80 869	-	-	-	-	-	-	80 869	72 864	76 216
Finance charges	-	30 572	-	-	-	-	-	-	30 572	10 572	11 058
Inventory consumed and bulk purchases	124 860	147 424	-	-	-	-	15	15	147 439	149 063	155 920
Transfers and subsidies	150	150	-	-	-	-	-	-	150	150	157
Other expenditure	144 561	192 234	-	-	-	-	6 348	6 348	198 583	193 808	202 239
Total Expenditure	545 491	653 742	-	-	-	-	6 363	6 363	660 105	649 380	678 768
Surplus/(Deficit)	21 520	(102 933)	-	-	-	-	(5 964)	(5 964)	(108 897)	(30 093)	(33 765)
Transfers and subsidies - capital (monetary allocations)	52 682	70 493	-	-	-	-	10 000	10 000	80 493	99 214	95 927
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162

CHAPTER 4

BUDGET TABLES

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	51 761	51 761	–	–	–	–	–	–	51 761	54 142	56 632
Service charges	311 209	311 209	–	–	–	–	–	–	311 209	325 525	340 499
Investment revenue	1 196	1 196	–	–	–	–	–	–	1 196	1 251	1 309
Transfers recognised - operational	163 164	143 825	–	–	–	–	399	399	144 224	192 830	198 929
Other own revenue	39 681	42 819	–	–	–	–	–	–	42 819	45 539	47 634
Total Revenue (excluding capital transfers and contributions)	567 011	550 809	–	–	–	–	399	399	551 208	619 287	645 003
Employee costs	191 388	192 238	–	–	–	–	–	–	192 238	212 196	221 957
Remuneration of councillors	10 255	10 255	–	–	–	–	–	–	10 255	10 727	11 220
Depreciation & asset impairment	74 277	80 869	–	–	–	–	–	–	80 869	72 864	76 216
Finance charges	–	30 572	–	–	–	–	–	–	30 572	10 572	11 058
Inventory consumed and bulk purchases	124 860	147 424	–	–	–	–	15	15	147 439	149 063	155 920
Transfers and subsidies	150	150	–	–	–	–	–	–	150	150	157
Other expenditure	144 561	192 234	–	–	–	–	6 348	6 348	198 583	193 808	202 239
Total Expenditure	545 491	653 742	–	–	–	–	6 363	6 363	660 105	649 380	678 768
Surplus/(Deficit)	21 520	(102 933)	–	–	–	–	(5 964)	(5 964)	(108 897)	(30 093)	(33 765)
Transfers and subsidies - capital (monetary allocations)	52 682	70 493	–	–	–	–	10 000	10 000	80 493	99 214	95 927
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	74 202	(32 440)	–	–	–	–	4 036	4 036	(28 404)	69 121	62 162
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	74 202	(32 440)	–	–	–	–	4 036	4 036	(28 404)	69 121	62 162
Capital expenditure & funds sources											
Capital expenditure	74 152	67 329	–	–	–	–	4 165	4 165	71 494	112 587	117 766
Transfers recognised - capital	71 452	64 629	–	–	–	–	4 165	4 165	68 794	112 867	118 059
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	2 700	2 700	–	–	–	–	–	–	2 700	–	–
Total sources of capital funds	74 152	67 329	–	–	–	–	4 165	4 165	71 494	112 867	118 059
Financial position											
Total current assets	249 248	75 362	–	–	–	–	31 774	31 774	107 136	163 913	167 337
Total non current assets	1 121 674	1 122 772	–	–	–	–	(8 200)	(8 200)	1 114 572	1 014 993	1 020 407
Total current liabilities	703 362	688 967	–	–	–	–	(154 243)	(154 243)	534 724	534 874	525 441
Total non current liabilities	77 414	80 629	–	–	–	–	220 334	220 334	300 963	300 963	300 963
Community wealth/Equity	590 145	428 538	–	–	–	–	(42 517)	(42 517)	386 021	483 546	541 929
Cash flows											
Net cash from (used) operating	376 950	27 593	–	–	–	–	(33 879)	(33 879)	(6 286)	90 676	84 781
Net cash from (used) investing	(74 152)	(67 329)	–	–	–	–	(13 319)	(13 319)	(80 648)	(129 797)	(135 768)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	303 795	(38 740)	–	–	–	–	(47 115)	(47 115)	(85 855)	(38 042)	(49 907)
Cash backing/surplus reconciliation											
Cash and investments available	119 026	(1 912)	–	–	–	–	4 108	4 108	2 195	57 054	55 800
Application of cash and investments	475 455	598 834	–	–	–	–	(180 293)	(180 293)	418 541	419 917	409 965
Balance - surplus (shortfall)	(356 430)	(600 746)	–	–	–	–	184 400	184 400	(416 346)	(362 863)	(354 165)
Asset Management											
Asset register summary (WDV)	990 274	1 024 137	–	–	–	–	(23 158)	(23 158)	1 000 980	995 022	1 000 436
Depreciation	65 308	65 308	–	–	–	–	–	–	65 308	68 313	71 455
Renewal and Upgrading of Existing Assets	23 301	29 347	–	–	–	–	(89)	(89)	29 258	35 747	37 391
Repairs and Maintenance	42 325	41 475	–	–	–	–	–	–	41 475	46 784	48 936
Free services											
Cost of Free Basic Services provided	27 949	27 949	–	–	–	–	–	–	27 949	–	–
Revenue cost of free services provided	(221)	(221)	–	–	–	–	–	–	(221)	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

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

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		183 780	183 780	-	-	-	-	-	-	183 780	191 928	199 482
Executive and council		162	162	-	-	-	-	-	-	162	170	177
Finance and administration		183 618	183 618	-	-	-	-	-	-	183 618	191 758	199 305
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		36 572	17 233	-	-	-	-	399	399	17 632	60 530	63 278
Community and social services		3 248	3 248	-	-	-	-	-	-	3 248	3 254	3 367
Sport and recreation		63	63	-	-	-	-	-	-	63	65	68
Public safety		3 999	3 999	-	-	-	-	399	399	4 398	4 481	4 687
Housing		29 263	9 924	-	-	-	-	-	-	9 924	52 730	55 155
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34 700	37 821	-	-	-	-	2 800	2 800	40 621	56 518	41 179
Planning and development		1 988	1 988	-	-	-	-	-	-	1 988	2 054	688
Road transport		30 380	33 501	-	-	-	-	2 800	2 800	36 301	52 132	38 052
Environmental protection		2 332	2 332	-	-	-	-	-	-	2 332	2 332	2 439
<i>Trading services</i>		364 586	382 413	-	-	-	-	7 200	7 200	389 613	409 467	436 930
Energy sources		142 744	142 761	-	-	-	-	-	-	142 761	149 637	156 520
Water management		89 332	107 143	-	-	-	-	5 000	5 000	112 143	121 226	135 430
Waste water management		83 769	83 769	-	-	-	-	2 200	2 200	85 969	87 622	91 653
Waste management		48 740	48 740	-	-	-	-	-	-	48 740	50 982	53 327
<i>Other</i>		55	55	-	-	-	-	-	-	55	58	61
Total Revenue - Functional	2	619 693	621 302	-	-	-	-	10 399	10 399	631 701	718 501	740 930
Expenditure - Functional												
<i>Governance and administration</i>		143 520	185 444	-	-	-	-	651	651	186 096	175 355	182 938
Executive and council		32 849	37 948	-	-	-	-	84	84	38 032	36 360	38 032
Finance and administration		109 240	146 066	-	-	-	-	567	567	146 633	137 135	142 959
Internal audit		1 431	1 431	-	-	-	-	-	-	1 431	1 861	1 946
<i>Community and public safety</i>		40 840	44 824	-	-	-	-	(31)	(31)	44 792	48 257	50 477
Community and social services		7 485	7 070	-	-	-	-	(45)	(45)	7 025	9 272	9 699
Sport and recreation		20 904	24 956	-	-	-	-	65	65	25 020	25 528	26 702
Public safety		9 310	9 490	-	-	-	-	(35)	(35)	9 455	9 962	10 421
Housing		262	262	-	-	-	-	-	-	262	274	287
Health		2 879	3 046	-	-	-	-	(16)	(16)	3 030	3 220	3 368
<i>Economic and environmental services</i>		59 856	62 729	-	-	-	-	122	122	62 851	69 308	72 496
Planning and development		23 438	23 412	-	-	-	-	(263)	(263)	23 149	22 882	23 935
Road transport		34 085	36 985	-	-	-	-	385	385	37 370	46 426	48 562
Environmental protection		2 332	2 332	-	-	-	-	-	-	2 332	-	-
<i>Trading services</i>		298 838	354 514	-	-	-	-	5 621	5 621	360 136	356 188	372 573
Energy sources		154 883	184 447	-	-	-	-	-	-	184 447	185 188	193 707
Water management		68 129	76 662	-	-	-	-	50	50	76 712	73 731	77 122
Waste water management		48 640	62 431	-	-	-	-	5 835	5 835	68 267	65 038	68 029
Waste management		27 186	30 974	-	-	-	-	(264)	(264)	30 710	32 232	33 714
<i>Other</i>		2 438	6 231	-	-	-	-	-	-	6 231	4 051	4 238
Total Expenditure - Functional	3	545 491	653 742	-	-	-	-	6 363	6 363	660 105	653 160	682 722
Surplus/ (Deficit) for the year		74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	65 341	58 209

[illegible]

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	142 179	142 179	-	-	-	-	-	-	142 179	148 720	155 561
Service charges - Water	2	56 426	56 426	-	-	-	-	-	-	56 426	59 021	61 736
Service charges - Waste Water Management	2	71 016	71 016	-	-	-	-	-	-	71 016	74 283	77 700
Service charges - Waste Management	2	41 588	41 588	-	-	-	-	-	-	41 588	43 501	45 502
Sale of Goods and Rendering of Services		2 153	2 153	-	-	-	-	-	-	2 153	2 252	2 355
Agency services		5 841	5 841	-	-	-	-	-	-	5 841	6 109	6 390
Interest										-		
Interest earned from Receivables		13 234	13 234	-	-	-	-	-	-	13 234	13 843	14 479
Interest earned from Current and Non Current Assets		1 196	1 196	-	-	-	-	-	-	1 196	1 251	1 309
Dividends										-		
Rent on Land										-		
Rental from Fixed Assets		2 127	2 127	-	-	-	-	-	-	2 127	2 224	2 327
Licence and permits		964	964	-	-	-	-	-	-	964	1 009	1 055
Operational Revenue		8 453	8 453	-	-	-	-	-	-	8 453	8 844	9 250
Non-Exchange Revenue												
Property rates	2	51 761	51 761	-	-	-	-	-	-	51 761	54 142	56 632
Surcharges and Taxes		4 155	4 155	-	-	-	-	-	-	4 155	4 346	4 546
Fines, penalties and forfeits		94	3 231	-	-	-	-	-	-	3 231	4 129	4 319
Licences or permits										-		
Transfer and subsidies - Operational		163 164	143 825	-	-	-	-	399	399	144 224	192 830	198 929
Interest		2 661	2 661	-	-	-	-	-	-	2 661	2 784	2 912
Fuel Levy										-		
Operational Revenue										-		
Gains on disposal of Assets										-		
Other Gains										-		
Discontinued Operations										-		
Total Revenue (excluding capital transfers and contributions)		567 011	550 809	-	-	-	-	399	399	551 208	619 287	645 003
Expenditure By Type												
Employee related costs		191 388	192 238	-	-	-	-	-	-	192 238	212 196	221 957
Remuneration of councillors		10 255	10 255	-	-	-	-	-	-	10 255	10 727	11 220
Bulk purchases - electricity		120 107	142 671	-	-	-	-	-	-	142 671	143 076	149 657
Inventory consumed		4 753	4 753	-	-	-	-	15	15	4 768	5 987	6 263
Debt impairment		8 969	15 560	-	-	-	-	-	-	15 560	4 552	4 761
Depreciation and amortisation		65 308	65 308	-	-	-	-	-	-	65 308	68 313	71 455
Interest		-	30 572	-	-	-	-	-	-	30 572	10 572	11 058
Contracted services		24 460	69 488	-	-	-	-	5 690	5 690	75 178	46 119	48 240
Transfers and subsidies		150	150	-	-	-	-	-	-	150	150	157
Irrecoverable debts written off		4 829	4 829	-	-	-	-	-	-	4 829	5 051	5 284
Operational costs		115 272	117 917	-	-	-	-	658	658	118 575	142 638	148 715
Losses on disposal of Assets										-		
Other Losses										-		
Total Expenditure		545 491	653 742	-	-	-	-	6 363	6 363	660 105	649 380	678 768
Surplus/(Deficit)		21 520	(102 933)	-	-	-	-	(5 964)	(5 964)	(108 897)	(30 093)	(33 765)
Transfers and subsidies - capital (monetary allocations)		52 682	70 493	-	-	-	-	10 000	10 000	80 493	99 214	95 927
Transfers and subsidies - capital (in-kind - all)										-		
Surplus/(Deficit) before taxation		74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162
Income Tax										-		
Surplus/(Deficit) after taxation		74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162
Share of Surplus/Deficit attributable to Joint Venture										-		
Share of Surplus/Deficit attributable to Minorities										-		
Surplus/(Deficit) attributable to municipality		74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162
Share of Surplus/Deficit attributable to Associate										-		
Intercompany/Parent subsidiary transactions										-		
Surplus/ (Deficit) for the year	1	74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162

[illegible]

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

Description	Ref	Budget Year 2024/25									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	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		66 063	(34 596)	-	-	-	-	(2 969)	(2 969)	(37 566)	17 243	15 344
Trade and other receivables from exchange transactions	1	57 790	8 344	-	-	-	-	6 129	6 129	14 473	15 141	28 156
Receivables from non-exchange transactions	1	52 963	32 684	-	-	-	-	7 077	7 077	39 761	39 811	40 455
Current portion of non-current receivables	2								-	-		
Inventory		9 402	4 955	-	-	-	-	4 900	4 900	9 855	11 106	12 357
VAT		64 338	63 445	-	-	-	-	16 494	16 494	79 939	79 939	70 349
Other current assets		(1 309)	529	-	-	-	-	145	145	674	674	674
Total current assets		249 248	75 362	-	-	-	-	31 774	31 774	107 136	163 913	167 337
Non current assets												
Investments									-	-		
Investment property		25 230	26 083	-	-	-	-	(41)	(41)	26 041	26 041	26 321
Property, plant and equipment	3	1 084 896	1 085 592	-	-	-	-	(8 159)	(8 159)	1 077 433	977 854	982 988
Biological assets									-	-		
Living and non-living resources									-	-		
Heritage assets		11 098	11 098	-	-	-	-	-	-	11 098	11 098	11 098
Intangible assets		0	0	-	-	-	-	-	-	0	0	0
Trade and other receivables from exchange transactions									-	-		
Non-current receivables from non-exchange transactions									-	-		
Other non-current assets		451	-	-	-	-	-	-	-	451	-	-
Total non current assets		1 121 674	1 122 772	-	-	-	-	(8 200)	(8 200)	1 115 023	1 014 993	1 020 407
TOTAL ASSETS		1 370 922	1 198 134	-	-	-	-	23 574	23 574	1 222 159	1 178 906	1 187 744
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 935	3 905	-	-	-	-	(1 153)	(1 153)	2 752	2 752	2 752
Trade and other payables from exchange transactions		638 714	634 799	-	-	-	-	(164 765)	(164 765)	470 034	470 034	470 034
Trade and other payables from non-exchange transactions		13 269	-	-	-	-	-	6 410	6 410	19 679	6 410	6 410
Provisions		13 225	13 437	-	-	-	-	(1 978)	(1 978)	11 459	11 459	11 459
VAT		34 219	36 827	-	-	-	-	7 243	7 243	44 070	44 220	34 787
Other current liabilities									-	-		
Total current liabilities		703 362	688 967	-	-	-	-	(154 243)	(154 243)	547 993	534 874	525 441
Non current liabilities												
Borrowing	1	7 755	10 969	-	-	-	-	(9 920)	(9 920)	1 049	1 049	1 049
Provisions	1	41 407	41 407	-	-	-	-	7 432	7 432	48 839	48 839	48 839
Long term portion of trade payables		-	-	-	-	-	-	214 871	214 871	214 871	214 871	214 871
Other non-current liabilities		28 253	28 253	-	-	-	-	7 951	7 951	36 204	36 204	36 204
Total non current liabilities		77 414	80 629	-	-	-	-	220 334	220 334	300 963	300 963	300 963
TOTAL LIABILITIES		780 776	769 596	-	-	-	-	66 091	66 091	848 956	835 837	826 404
NET ASSETS	2	590 145	428 538	-	-	-	-	(42 517)	(42 517)	373 203	343 069	361 340
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		577 103	415 496	-	-	-	-	(42 517)	(42 517)	372 979	470 504	528 887
Funds and Reserves		13 042	13 042	-	-	-	-	-	-	13 042	13 042	13 042
Other									-	-		
TOTAL COMMUNITY WEALTH/EQUITY		590 145	428 538	-	-	-	-	(42 517)	(42 517)	386 021	483 546	541 929

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		55 008	55 008	-	-	-	-	-	-	55 008	59 633	62 377
Service charges		330 191	323 615	-	-	-	-	-	-	323 615	348 114	364 127
Other revenue		466 610	26 418	-	-	-	-	9 911	9 911	36 330	38 769	40 553
Transfers and Subsidies - Operational	1	131 971	112 631	-	-	-	-	399	399	113 030	160 202	164 800
Transfers and Subsidies - Capital	1	52 682	70 493	-	-	-	-	10 000	10 000	80 493	99 214	95 927
Interest		1 440	1 196	-	-	-	-	-	-	1 196	-	-
Dividends												
Payments												
Suppliers and employees		(660 950)	(561 769)	-	-	-	-	(54 189)	(54 189)	(615 958)	(615 256)	(643 002)
Finance charges												
Transfers and Subsidies	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		376 950	27 593	-	-	-	-	(33 879)	(33 879)	(6 286)	90 676	84 781
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		(74 152)	(67 329)	-	-	-	-	(13 319)	(13 319)	(80 648)	(129 797)	(135 768)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(74 152)	(67 329)	-	-	-	-	(13 319)	(13 319)	(80 648)	(129 797)	(135 768)
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		302 799	(39 736)	-	-	-	-	(47 198)	(47 198)	(86 934)	(39 121)	(50 986)
Cash/cash equivalents at the year begin:	2	996	996	-	-	-	-	83	83	1 079	1 079	1 079
Cash/cash equivalents at the year end:	2	303 795	(38 740)	-	-	-	-	(47 115)	(47 115)	(85 855)	(38 042)	(49 907)

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	303 795	(38 740)	-	-	-	-	(47 115)	(47 115)	(85 855)	(38 042)	(49 907)
Other current investments > 90 days		(184 769)	36 828	-	-	-	-	51 223	51 223	88 050	95 096	105 707
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		119 026	(1 912)	-	-	-	-	4 108	4 108	2 195	57 054	55 800
Applications of cash and investments												
Unspent conditional transfers		13 269	-	-	-	-	-	6 410	6 410	19 679	6 410	6 410
Unspent borrowing									-	-		
Statutory requirements		(30 119)	(26 618)	-	-	-	-	(9 251)	(9 251)	(35 869)	(35 719)	(35 563)
Other working capital requirements	2	471 548	604 482					(175 474)	(175 474)	429 008	430 234	420 126
Other provisions		13 225	13 437	-	-	-	-	(1 978)	(1 978)	11 459	11 459	11 459
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		7 533	7 533					-	-	7 533	7 533	7 533
Total Application of cash and investments:		475 455	598 834	-	-	-	-	(180 293)	(180 293)	431 810	419 917	409 965
Surplus(shortfall)		(356 430)	(600 746)	-	-	-	-	184 400	184 400	(429 615)	(362 863)	(354 165)

Choose name from list - Table B9 Asset Management -

Chooe name from list - Table B9 Asset Management -		Ref	Budget Year 2024/25										Budget Year +1	Budget Year +2
Description			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
A	7	8	9	10	11	12	13	14	15	16	17	18	19	
R thousands														
CAPITAL EXPENDITURE														
Total New Assets to be adjusted														
Roads Infrastructure	1	50 851	37 982	-	-	-	-	-	4 254	4 254	42 236	77 121	80 668	
Storm water Infrastructure		-	5 410	-	-	-	-	-	-	-	5 410	4 000	-	
Electrical Infrastructure		1 000	1 000	-	-	-	-	-	-	-	1 000	-	-	
Water Supply Infrastructure		20 098	20 098	-	-	-	-	-	-	-	20 098	-	-	
Sanitation Infrastructure		700	700	-	-	-	-	1 365	1 365	2 065	10 693	20 599	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		21 798	28 208	-	-	-	-	1 365	1 365	29 573	23 693	24 783	-	
Community Facilities		9 910	5 000	-	-	-	-	-	-	5 000	9 731	10 179	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Community Assets		9 910	5 000	-	-	-	-	-	-	5 000	9 731	10 179	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets		18 013	3 200	-	-	-	-	-	-	3 200	42 853	44 824	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Servicelands		-	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		720	387	-	-	-	-	-	-	387	463	484	-	
Furniture and Office Equipment		330	177	-	-	-	-	10	10	187	100	105	-	
Machinery and Equipment		-	-	-	-	-	-	(10)	(10)	470	-	-	-	
Transport Assets		-	-	-	-	-	-	2 889	2 889	3 419	280	293	-	
Land		-	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-	
Invertebrates		-	-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted														
Roads Infrastructure	2	140	140	-	-	-	-	-	-	-	140	31	33	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Servicelands		-	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		70	70	-	-	-	-	-	-	70	20	21	-	
Furniture and Office Equipment		70	70	-	-	-	-	-	-	-	11	12	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-	
Invertebrates		-	-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted														
Roads Infrastructure	2a	23 161	29 207	-	-	-	-	-	(89)	(89)	29 118	25 715	27 258	
Storm water Infrastructure		-	-	-	-	-	-	-	2 800	2 800	2 800	6 400	6 694	
Electrical Infrastructure		9 794	9 185	-	-	-	-	-	-	-	9 185	10 315	20 204	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		3 053	3 606	-	-	-	-	-	(2 889)	(2 889)	717	-	-	
Solid Waste Infrastructure		10 314	16 416	-	-	-	-	-	-	-	16 416	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		23 161	29 207	-	-	-	-	-	(89)	(89)	29 118	25 715	26 898	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Servicelands		-	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		70	70	-	-	-	-	-	-	-	70	20	21	
Furniture and Office Equipment		70	70	-	-	-	-	-	-	-	-	11	12	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-	
Invertebrates		-	-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted														
Roads Infrastructure	4	74 152	67 329	-	-	-	-	-	4 165	4 165	71 494	112 867	118 058	
Storm water Infrastructure		-	6 410	-	-	-	-	-	2 800	2 800	9 210	10 400	10 878	
Electrical Infrastructure		9 794	9 185	-	-	-	-	-	-	-	9 185	10 315	20 204	
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	-	1 000	-	-	
Sanitation Infrastructure		23 151	23 704	-	-	-	-	-	(2 889)	(2 889)	20 815	-	-	
Solid Waste Infrastructure		11 014	17 116	-	-	-	-	-	1 365	1 365	18 481	10 693	20 599	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		44 958	57 410	-	-	-	-	-	1 276	1 276	58 691	49 408	51 681	
Community Facilities		9 910	5 000	-	-	-	-	-	-	-	5 000	9 731	10 179	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Community Assets		9 910	5 000	-	-	-	-	-	-	-	5 000	10 000	10 460	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets		18 013	3 200	-	-	-	-	-	-	3 200	42 853	44 824	-	
Biological or Cultivated Assets		18 013	3 200	-	-	-	-	-	-	3 200	42 853	44 824	-	
Servicelands		-	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		790	457	-	-	-	-	-	-	-	457	483	505	
Furniture and Office Equipment		150	247	-	-	-	-	10	10	257	111	116	-	
Machinery and Equipment		330	180	-	-	-	-	(10)	(10)	470	-	-	-	
Transport Assets		-	530	-	-	-	-	2 889	2 889	3 419	280	293	-	
Land		-	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-	
Invertebrates		-	-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted														
Roads Infrastructure	4	74 152	67 329	-	-	-	-	-	4 165	4 165	71 494	112 867	118 058	
Storm water Infrastructure		-	6 410	-	-	-	-	-	2 800	2 800	9 210	10 400	10 878	
Electrical Infrastructure		9 794	9 185	-	-	-	-	-	-	-	9 185	10 315	20 204	
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	-	1 000	-	-	
Sanitation Infrastructure		23 151	23 704	-	-	-	-	-	(2 889)	(2 889)	20 815	-	-	
Solid Waste Infrastructure		11 014	17 116	-	-	-	-	-	1 365	1 365	18 481	10 693	20 599	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		44 958	57 410	-	-	-	-	-	1 276	1 276	58 691	49 408	51 681	
Community Facilities		9 910	5 000	-	-	-	-	-	-	-	5 000	9 731	10 179	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-	
Community Assets		9 910	5 000	-	-	-	-	-	-	-	5 000	10 000	10 460	
Heritage Assets		-	-	-	-	-	-	-</						

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
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)		6 127	6 127	-	-	-	-	-	-	6 127	-	-
Sanitation (free sanitation service to indigent households)		12 727	12 727	-	-	-	-	-	-	12 727	-	-
Electricity/other energy (50kwh per indigent household per month)		1 942	1 942	-	-	-	-	-	-	1 942	-	-
Refuse (removed once a week for indigent households)		7 153	7 153	-	-	-	-	-	-	7 153	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		27 949	27 949	-	-	-	-	-	-	27 949	-	-
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		(221)	(221)	-	-	-	-	-	-	(221)	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided	6	(221)	(221)	-	-	-	-	-	-	(221)	-	-

PART 2 – SUPPORTING DOCUMENTATION

CHAPTER 5

ADJUSTMENTS TO BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. When compiling the annual budget for 2024/25 certain assumptions were made with regards to external factors and the current economic climate. Only one assumption made in the original budget changed during the compilation of the second adjustment budget and that is:

- No growth in revenue sources has been provided for in view of current consumption trends in municipal services.
- Negative impact of load shedding on service delivery.
- Introduction of ring-fencing of municipal services.

During the adjustment budget the growth in revenue sources has been provided for in line with the revenue enhancement strategies implemented.

Below is summary of original assumptions made:

- 1) The municipal fiscal environment is influenced by a variety of macro-economic control measures.
- 2) National Treasury provides guidelines on the ceiling of year-on-year increases in the total Operating Budget, whilst the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases.
- 3) The Municipality's employee related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council.
- 4) Various government departments also affect municipal service delivery through the level of grants and subsidies.
- 5) The following principles and guidelines directly informed the compilation of the Budget:
 - The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
 - The need to enhance the municipality's revenue base.
 - The level of property rates and tariff increases to consider the need to address maintenance and infrastructural backlogs, including the expansion of services.
 - The level of property rates and tariff increases to ensure the delivery of services on a financially sustainable basis.
 - Raising of loan funding should be considered to address critical needs.
 - No growth in revenue sources has been provided for in view of current consumption trends in municipal services.
 - The growth in property rates income has been provided for as per valuation roll.
 - Restructuring of major trade creditors over long term periods to ensure financial sustainability and a funded budget
 - Restructuring of tariffs to uniform tariffs and ensuring baseline tariff as per cost of supply study

The Municipality is still facing the following significant challenges:

- Fully implementing cost containment measures.
- Maintaining revenue collection rates at the targeted levels.
- Maintaining electricity and water losses at acceptable levels.
- Dealing with an unfunded budget of the past and measures to address this in the future
- Creditors inherited from former municipalities which is still placing financial strain on the cash flow and hence the restructuring of creditors over long term period.
- Introducing cost reflective tariffs
- Allocation of the required budget provision for the rehabilitation and maintenance of infrastructure.
- Maintaining an acceptable cost coverage ratio.

The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented, and a revised Budget Funding Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed, implemented and were reviewed with the 2024/2025 budget.

The Credit Control Policy is being implemented, and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts.

Payment arrangements have been entered into with Auditor General, Department of Water and Sanitation and other creditors. None is in place with Eskom as the matter is sub judice.

Ring-fencing of municipal services to ensure each service is self-sustainable is crucial to the financial viability of the municipality.

ADJUSTMENTS TO REVENUE

Revenue estimates have been changed due to the receipt of additional grant funding.

ADJUSTMENT TO EXPENDITURE

Expenditure estimates have been adjusted due to:

- The receipt of additional grant funding to enable procurement from those funds.

ADJUSTMENT TO CAPITAL EXPENDITURE

Capital expenditure estimates have been adjusted due to the receipt of additional grant funding to enable procurement from those funds.

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2024/25 second adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Municipal Budgeting and Reporting regulations made under the Act, and that the 2024/25 second adjustments budget and the supporting documentation are consistent with Integrated Development Plan of the municipality.

Name: DR. E.M. RANKWANA
Designation: Municipal Manager
Municipality: Dr. Beyers Naude Municipality



Signature :