

# SECOND ADJUSTMENT BUDGET

2024/2025

CHURCH SQAURE

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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
  - o SBDM Maintenance of anaerobic ponds
  - o SBDM Fire services
  - o LG SETA Training/Study programs
  - o 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
  - o Paving of road in 7de Laan
  - o 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
  - o SBDM Maintenance of anaerobic ponds
  - SBDM Fire services
  - LG SETA Training/Study programs
  - o 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
  - o 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				Ви	dget Year 2024	1/25				Budget Year +1 2025/26	Budget Year +2 2026/27
2000,4100	Original Budget	Prior Adjusted	Accum. Funds 2	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D D	E	F	G	o 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) Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind - all)	21 520 52 682 –	(102 933) 70 493 –	- - -	- - -	- - -	- - -	(5 964) 10 000 –	(5 964) 10 000 –	(108 897) 80 493	(30 093) 99 214 –	(33 765) 95 927 –
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**

Description				Bu	dget Year 2024	/25				Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt	Other Adjusts. 6	Total Adjusts.	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	Α	A1	В	C	D	Ē	F	G	Н		
Financial Performance											
Property rates	51 761	51 761	-	-	-	-	-	-	51 761	54 142	56 632
Service charges	311 209	311 209	-	_	-	- 1	-	-	311 209	325 525	340 499
Investment revenue	1 196	1 196	_	_	_	_	_	- 1	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	_	_	_	_	_	- 1	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)	_	İ -	_	_	(5 964)	(5 964)	(108 897)	(30 093)	(33 765
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind - all)	52 682	70 493	-		- -	- -	10 000	10 000	80 493	99 214	95 927
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	74.450	07.000					4.405	1 405	74 404	440 507	447.70
Capital expenditure	74 152	67 329	-	-	-	- 1	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)	1 1	418 541	419 917	409 965
Balance - surplus (shortfall)	(356 430)	1	-	-	-	-	184 400	184 400	(416 346)		1
	, -7	,								1	1
Asset Management	990 274	1 024 137	_	_	_		(00.450)	(00.450)	1 000 980	995 022	1 000 436
Asset register summary (WDV)	65 308	65 308	_	_	_	-	(23 158)	(23 158)	65 308	68 313	71 455
Depreciation  Renewal and Upgrading of Existing Assets	23 301	29 347	_	_	-			1	29 258	35 747	37 391
		1	-	-	-	-	(89)	(89)		1	1
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) -

					Bu	dget Year 2024	/25				Budget Year +1 2025/26	Budget Year +2 2026/27
Standard Description	Ref	Original Budget	Prior Adjusted 5	Accum. Funds	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	В	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		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		_	-	_	_	-	_	_	-	_	_	_
Community and public safety		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		_	-	_	_	_	_	_	_	_	_	_
Economic and environmental services		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
Trading services		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
Other		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												
Governance and administration		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
Community and public safety		40 840	44 824	_	_	_	_	(31)		44 792	48 257	50 477
Community and social services		7 485	7 070	_	_	_	_	(45)		7 025	9 272	9 699
Sport and recreation		20 904	24 956	_	_	_	_	65		25 020	25 528	26 702
Public safety		9 310	9 490	_	_	_	_	(35)		9 455	1	10 421
Housing		262	262	_	_	_		(55)	(55)	262	274	287
Health		2 879	3 046	_	_	_	_	(16)		3 030		3 368
Economic and environmental services		59 856	62 729	-	_	_	_	122		62 851	69 308	72 496
Planning and development		23 438	23 412	_	_	_	_	(263)		23 149	22 882	23 935
Road transport		34 085	36 985	-	_	_	_	385	385	37 370		48 562
Environmental protection		2 332	2 332	_	_	_	_	303		2 332	40 420	40 302
'		298 838	354 514					E 604		360 136		272 572
Trading services		298 838 154 883	334 314 184 447	-	-	-	-	5 621	5 621	184 447	<b>356 188</b> 185 188	<b>372 573</b> 193 707
Energy sources				-	-	-	-	-	- 50			
Water management		68 129	76 662	-	-	-	-	50 5 025	50	76 712	73 731	77 122
Waste water management		48 640	62 431	-	-	-	-	5 835		68 267	65 038	68 029
Waste management		27 186	30 974	-	-	-	-	(264)		30 710	32 232	33 714
Other Total Funancianal	^	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

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

Choose name from list - Table B3 Adjustmen	IIS B	udget Finan	ciai Perform	ance (revenu		iditure by mi idget Year 2024/		<u>*) - </u>			Budget Year +1 2025/26	Budget Year +2 2026/27
Vote Description	Ref	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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	С	D	E	F	G	Н		
Revenue by Vote	1	400	400							400	470	
Vote 1 - COUNCIL (10: IE) Vote 2 - MUNICIPAL MANAGER (11: IE)		162	162	-	-	-	_	_	-	162	170	177
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		7 200	7 200	-	-	-	_	_	_	7 200	7 835	8 159
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE)		52 049	52 049	-	-	-	-	-	-	52 049		56 835
Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		10 133	13 255	-	-	-	-	399	399	13 654	14 928	15 615
Vote 6 - FINANCIAL SERVICES (16: IE)		177 095	177 095	-	-	-	-	-	-	177 095	1	191 700
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		230 310	228 782	-	-	-	-	10 000	10 000	238 782	1	311 924
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		142 744	142 761	-	-	-		_	-	142 761	149 637	156 520
		_	_	_	_	_	_	_	_	_	_	_
		_	_	-	-	-	_	_	-	_	_	-
		_	-	-	-	-	-	-	-	-	-	-
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		_	_	-	-	-	_	-	-	_	_	_
		_	_	-	-	-	_	-	-	_	_	_
Total Revenue by Vote	2	619 693	621 303	-		_	_	10 399	10 399	631 702	718 502	740 931
Expenditure by Vote	1											
Vote 1 - COUNCIL (10: IE)		12 608	12 608	-	-	-	-	-	-	12 608		14 543
Vote 2 - MUNICIPAL MANAGER (11: IE)		23 803	27 316	-	-	-	-	80	80	27 396	1	29 164
Vote 3 - CORPORATE SERVICES: ADMINISTRN (12: IE)		44 430	45 530	-	-	-	-	448	448	45 979	8	55 658
Vote 4 - CORPORATE SERVICES: COMM SERV (13: IE) Vote 5 - CORPORATE SERVICES: PROTECTION (14: IE)		55 753 16 666	68 113 19 746	-	_	-	_	(200) 200	(200) 200	67 913 19 946	1	70 037 26 221
Vote 6 - FINANCIAL SERVICES (16: IE)		70 991	107 347	_	_	_	_	_	_	107 347	(	88 877
Vote 7 - TECHNICAL SERVICES: ENGINEERING (18: IE)		166 357	188 634	-	-	-	_	5 835	5 835	194 469	195 522	204 516
Vote 8 - TECHNICAL SERVICES: ELECTRICAL (19: IE)		154 883	184 447	-	-	-	-	-	-	184 447	183 853	192 311
		_	_	-	-	-	_	_	-	-	_	_
			_	-	-	-	_	_	-	_	-	_
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		_	_	-	-	-	_	_	-	_		_
		_	_	-	_	-	_	_	_	_	_	_
		-	-	-	-	-	-	-	-	_	-	-
		-	_	-	-	-	_	-	-	_	-	
Total Expenditure by Vote	2	545 491	653 742	-	-		<u> </u>	6 363	6 363	660 105		681 325
Surplus/ (Deficit) for the year	2	74 202	(32 439)	-	-	-	-	4 036	4 036	(28 403)		59 606

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

						udget Year 2024/					Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	Original Budget		Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source	'	Λ	AI	D	C	U	-	-	G			
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	1	
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		1
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		3
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	1
Fuel Levy									-	-		
Operational Revenue									-	-		
Gains on disposal of Assets Other Gains									-	-		
Disconfinued Operations									-	_		
Total Revenue (excluding capital transfers and contributions)		567 011	550 809	-	-	-	-	399	399	551 208	619 287	645 003
Expenditure By Type											<del> </del>	
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 of		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		
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		71.000	(00.440)					1000	-	(20.404)	00.101	00.400
Surplus/(Deficit) attributable to municipality Share of Surplus/Deficit attributable to Associate		74 202	(32 440)	-	-	-	-	4 036	4 036	(28 404)	69 121	62 162
onar o or our processing an invasion to 7 tooloute	1								-	-		
Intercompany/Parent subsidiary transactions									_ !	_		1

Description	Ref	Original	and funding	,	B Multi-year	udget Year 2024/	Nat. or Prov.	T		Adjusted	Budget Year +1 2025/26 Adjusted	Budget Y 2026/27 Adjust
		Budget	Prior Adjusted	6	capital 7	Unavoid. 8	Govt 9	Other Adjusts.	Total Adjusts.	Budget 12	Budget	Budg
ousands ital expenditure - Vote		A	A1	В	C	D	<u>E</u>	F	G	H		1
ti-year expenditure to be adjusted /ote 9 - MUNICIPAL MANAGER (31: CAPEX)	2	-	-	-	=	-	-	-	-	-	-	
/ote 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX) /ote 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX)			-	-	_	-	-	-	-	-	-	
ote 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-	-	
fote 13 - FINANCIAL SERVICES (36: CAPEX)  fote 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-	-	
ote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	_	_	-	-	-	
ote 16 - RANDGS BS (62: CAPEX)		-	-	-	=	-	-	-	-	-	-	
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				-	-	-	-	-	-	-	-	
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d === 161	3	-	-	-		-	-	-	-	-	-	-
al multi-year expenditure sub-total	2	_	-	-	_	-	-	-	-	-	_	
<u>i-year expenditure</u> to be adjusted e 9 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-	-	
e 10 - CORPORATE SERVICES: ADMINISTRN (32: CAPEX)		-	320	-	_	-	-	2 889	- 2.000	320 2 889	- 10,000	
e 11 - CORPORATE SERVICES: COMM SERV (33: CAPEX) e 12 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	474	-	_		_	2 009	2 889 -	474	10 000	
a 13 - FINANCIAL SERVICES (36: CAPEX)		830	480	-	-	-	-	-	-	480	350	
e 14 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX) e 15 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		72 322 1 000	65 055 1 000		-	-	-	1 276	1 276 -	66 331 1 000	102 237	
e 16 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-	-	
			-	-	-	-		-	-	-		
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		-	-	-	-	-	-	-	-	-	_	
l single-year expenditure sub-total		74 152	67 329					4 165	- 4 165	71 494	112 587	
l single-year expenditure sub-total Capital Expenditure - Vote		74 152 74 152	67 329	-		-	-	4 165	4 165	71 494 71 494		
l Expenditure - Functional												
vernance and administration  Executive and council		830	1 010	-	_	-	-	-	-	1 010	630	
inance and administration		830	1 010	-	-	-	-	-	-	1 010	630	
nternal audit mmunity and public safety			264	-	_	_	_	_	-	- 264	34 985	
Community and social services			204			_	_		-	-		
Sport and recreation		-	_ 264	-	=	_	-	-	-	-	10 000	
Public safety Housing		-	264	-	-	-	-	_	-	264 -	24 985	
Health									-	-		
onomic and environmental services Planning and development		31 415 28 063	18 656 14 750	-	-	-	-	(89)	(89) -	18 567 14 750	38 175 27 775	
Road transport		3 353	3 906	-	=	-	-	(89)	(89)	3 817	10 400	
Environmental protection		41 906	47 399	-	_	_	_	4 254	- 4 254	- 51 653	39 076	
ding services Energy sources		1 000	1 000	-	-	-	-	4 254	4 254	1 000	-	
Water management		20 098	20 098	-	-	-	-	-	-	20 098	68	
Waste water management Waste management		20 808	26 301 -	-	_	-	-	1 365 2 889	1 365 2 889	27 666 2 889	39 008	
er	ļ_	7	67.00						-	_	440.00-	
Capital Expenditure - Functional	3	74 152	67 329	-				4 165	4 165	71 494	112 867	-
ed by: National Government		43 529	55 635	-	-	-	-	1 365	1 365	57 000	73 236	
Provincial Government		27 923	8 200	-	-	-	-	2 800	2 800	11 000	39 631	
District Municipality  Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	794	-	-	-	-	-	-	794	-	
Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)									_	_		
and the second s	1	i	64 629	-	-	_	-	4 165	4 165		112 867	
ransfers recognised - capital	4	71 452						4 165		68 794		

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

					Ві	udget Year 2024/	25				Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
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
Properly, 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
		JJU 14J	420 030	-	-	-	-	(45 311)	(4£ JII)	313 203	J <del>4</del> J 003	301340
COMMUNITY WEALTH/EQUITY  Accumulated Surplus/(Deficit)		577 103	415 496	_	_	-	_	(42 517)	(42 517)	372 979	470 504	528 887
Accumulated Surplus (Delicti) Funds and Reserves		13 042	13 042	-	-	-	_	(42 317)	(42 317)	13 042	13 042	13 042
Other		.0012	.0012						-	-	.0012	10 012
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 -

					В	udget Year 2024	25				Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	С	D	E	F	G	Н		
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												
Shortterm loans									_	_		
Borrowing long term/refinancing									_			
Increase (decrease) in consumer deposits									_	_		
Payments									-	_		
Repayment of borrowing									_	_		
NET CASH FROM/(USED) FINANCING ACTIVITIES		_	_	_	-	-	_	_	_		_	_
							<b></b>					<u> </u>
NET INCREASE/ (DECREASE) IN CASH HELD		302 799	(39 736)	-	-	-	-	(47 198)		(86 934)		
Cash/cash equivalents at the year begin:	2	996	996	-	-	-	-	83	83	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 -

		•			В	udget Year 2024/	25				Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	C	D	E	F	G	Н		
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 -	I	Γ				udget Year 2024/	25				Budget Year +1	Budget Year +2
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget 14	Budget Year +1 2025/26 Adjusted Budget	Adjusted Budget
R thousands CAPITAL EXPENDITURE TOTAL New Assets to be adjusted Roads infrastruture	1	50 851	37 982 6 410	= =	=	=	=	4 254	4 254	42 236 6 410	77 121 4 000	80 668 4 184
Storm water Intrastructure Electrical Intrastructure Water Supply Intrastructure		1 000 20 098	1 000 20 098	=	=	=	=	=	=	1 000 20 098	=	=
Sanilation Infrastructure Sold Waste Infrastructure Rail Infrastructure Coastal Infrastructure		700	700	=	=	Ē	Ē	1 365	1 365	2 065	19 693	20 599
Information and Communication Infrastructure Infrastructure		21 798 9 910	28 208 5 000	= =	<u> </u>	=======================================	=	1 365	1 365	29 573 5 000	23 693 9 731	24 783 10 179
Corrwunity Facilities Sport and Recreation Facilities Corrwunity Assets Heritage Assets		9 9 10	5 000	-	=	=	=	=	=	5 000	9 731	10 179
Revenue Generating Non-revenue Generating Investment properties		<u> </u>	-	-	<u>-</u>							
Operational Buildings Housing Other Assets	6	18 013 18 013	3 200 3 200		=	=				3 200 3 200	42 853 42 853	44 524 44 524
Biological or Cullivated Assets Servitudes Licences and Rights Intergible Assets		=	=	=	<u> </u>	=	=	=======================================	Ē	=	=	=
Gompuler Equipment Furniture and Office Equipment Machinery and Equipment		720 80 330	387 177 480	=	=	=	=	- 10	- 10 (10)	387 187 470	463 100	484 105
Transport Assets Land Zoo's, Marine and Non-biological Animals		=	530 - -	=	=	=	=	(10) 2 889 - -	2 889	3 4 19	280 - -	293 - -
Mature Invasture Living Resources			=		=			<u> </u>	=			
Total Renewal of Existing Assets, to be adjusted Roads Infrastructure Storm water Infrastructure	2	140 - -	140 - -	=	=	=	=	=	=	140	31 - -	33 - - -
Electrical Introducture Water Supply Introducture Sanilation Introducture Sold Waste Introducture		=	=	=	=	=	=	=	=	=	=	=
Soos waste intrastructure Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure		1 =	=	=	=	=	=	=	=	=	=	=
Infrastructure Community Facilities Sport and Recreation Facilities		=	=	=	Ē	=	=	1	=	=	-	=
Community Assets Harings Assets Revenue Generating Non-revenue Generating		=	=	=	=	=	=	=	=	=	=	=
Investment properties						<u>-</u>	=			=	=	=
Cycer institute states againg Housing Other Assets Biological or Cultivated Assets	6	=	=	=	=	=	=	=	=	=	=	=
Servitudes Licences and Rights		- - - 70	- - - 70	=	=	=	=	= =	=	===	===	- - 21 12
Computer Equipment Furnister and Office Equipment Machinery and Equipment Transport Assets		70 70 - -	70 70 - -	=		l =	l =	1	I	70 70 - -	20 11 -	12 12 -
Land Zoo's, Marine and Non-biological Animals Makure			-	=	=	=	=	=	=	=	=	=
Immuter Living Resources Total Upgrading of Existing Assets to be adjusted	24	23 161	- - 29 207	=	=	=	=		- (69)	29 118	35 715	37 358
Roads Infrastructure Storm water Infrastructure Electrical Infrastructure	_	9 794	9 185	=	=	Ī	=	2 800 - -	2 800 - -	2 800 9 185	6 400 19 315	5 694 20 204
Wister Supply Intrastructure Sanilation Intrastructure Solid Waste Intrastructure Rail Intrastructure		3 053 10 314 -	3 606 16 416 -	=	=	=	=	(2 889) - -	(2 889) - -	717 16 416 -	=	=
Coaxtal Infrastructure Information and Communication Infrastructure		=				=	=	<u> </u>		<u> </u>		
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets		23 161	29 207					(89) - -	(89)	29 118	25 715 - 10 000 10 000	26 898 - 10 460 10 460
Heritage Assets Revenue Generating		=	=	=	=	=	=	=	=	=	1	1
Non-revenue Generating Investment properties Operational Buildings Housing			=	=	=	Ē	=	=	=	=	=	_
Other Assets Biological or Cultivated Assets Servitudes	6	=	=	=	=	=	=	=	=	=	=	=
Licences and Rights Intengible Assets Computer Equipment		=	=	=	=	=	=	=	=	=	=	=
Furniture and Office Equipment Machinery and Equipment Transport Assets		=	=	=	=	=	=	Ξ.	=	=	=	=
Land Zoo's, Marine and Non-biological Animals Mature Immature		<u> </u>		=	<u>_</u>	]	<u> </u>	Ē		<u> </u>	<u> </u>	<u> </u>
Living Resources  Total Capital Expenditure to be adjusted  Roads Infrastructure	4	74 152	67 329 6 410		=	=	=	4 165 2 800	4 165 2 800	71 494 9 210	112 867 10 400	118 059 10 878
Sitorm water Infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure		9 794 1 000 23 151 11 014	9 185 1 000 23 704 17 116	=	=	=	=	(2 889) 1 365	(2 889) 1 365	9 185 1 000 20 815 18 481	19 315	20 204
Sanilation Infrastructure Sokir Waste Infrastructure Rail Infrastructure Gosstal Infrastructure		11 014	17 116	=	=	=	=	1 365	1 365	18 481	19 693 - -	20 599
Information and Communication Infrastructure Infrastructure Community Facilities		44 959 9 910	57 415 5 000	=	=	=	=	1 276	1 276	58 691 5 000	49 408 9 731	51 681 10 179
Sport and Recreation Facilities Community Assets Heritage Assets		9 9 10	5 000	Ξ	=	=	=	Ξ.	=	5 000 -	10 000 19 731 -	10 460 20 639
Revenue Generating Non-revenue Generating Investment properties Operational tutlings Housing		1 3	=	=	=	=	=	=	=	=	=	=
Housing Other Assets Biological or Cultivated Assets Servitudes		18 013 18 013	3 200 3 200	=		=	=	=	=	3 200 3 200	42 853 42 853	44 824 44 824
Licences and Rights Intangible Assets		Ē	=	=	=	=	=	=	=	- - - 457	<u> </u>	_
Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land		790 150 330	457 247 480 530	=	=	=	=	10 (10) 2 889	10 (10) 2 889	457 257 470 3 419	483 111 - 280	505 116 - 293
Land Zoo's, Marine and Non-biological Animals Mature		=	=	=	=	=	=	Ī		=	=	=
Immstare Living Resources TOTAL CAPITAL EXPENDITURE to be adjusted	4	74 152	- 67 329	-	=	=	=	4 165	4 165	71 494	112 867	118 059
ASSET REGISTER SUMMARY - PPE (WDV) Roads Infrastructure Storm water Intrastructure	5	990 274 (371 647) (181) 1 000	1 024 137 (329 360) (790) 1 000	=	Ē	=	=	(23 158) (120 888) -	(23 158) (120 888) -	1 000 980 (450 248) (790)	995 022 (355 937) 8 881	1 000 436 (367 215) 18 171
Ellectrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure		1 000 1 136 218 5 754 16 158	1 000 1 136 771 11 856 15 439	Ē	Ē	Ξ	Ē	84 081 1 365 6 383	84 081 1 365 6 383	1 000 1 220 852 13 221 21 822	1 198 599 14 191 21 767	1 174 787 29 034 20 463
Rail Intrastructure Coastal Intrastructure Information and Communication Intrastructure		16 158	15 439	-			_		6 383	×1 822	21 767	20 463
Infrastructure Community Assets Heritage Assets		787 302 3 479 11 098	834 916 (790) 11 098	=	Ē	Ē	Ē	(29 059) (1 212) -	(29 059) (1 212)	805 857 (2 003) 11 098	887 501 12 729 11 098	875 240 33 368 11 098
Investment properties Other Assets Biological or Gultivated Assets		25 230 112 375	26 083 100 285	Ē	Ξ	=	=	(41) (1 837)	(41) (1837)	26 041 98 448	26 041 -	26 321
Interglated Assets Interglated Assets Computer Equipment Furniture and Office Equipment		790 150 (14 168)	0 607 247 (14 170)	Ξ	Ē	Ē	Ē	- - 10	- - 10 1 077	0 607 257 (13 093)	0 483 111 (13 570)	0 943 128 (17 304)
Machinery and Equipment Transport Assets Land		(14 168) 10 017 54 002	(14 170) 11 861 54 002	Ξ	Ξ	Ξ	Ē	1 077 9 708 (1 803)	1 077 9 708 (1 803)	(13 093) 21 568 52 200	(13 570) 18 429 52 200	(17 304) 18 442 52 200
Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	990 274	1 024 137	-		_		(23 158)	(23 158)	1 000 980	995 022	1 000 436
EXPENDITURE OTHER ITEMS Depreciation 5 asset impairment Repairs and Maintenance by asset class	3	65 308 42 325	65 308	=	=			_	=	65 308		71.455
Roads Infrastructure Storm water Infrastructure Electrical Infrastructure		4 999 775 3 495	41 475 4 999 775 2 645	=	=	=	=	150 - -	150 - -	41 475 5 149 775 2 645	46 784 7 410 471 4 765	48 936 7 751 492 4 984
Water Supply Infrastructure Sanitation Infrastructure Solid Waste Infrastructure		290 17 925 -	290 17 925 -	=	=	=	=	(150) - -	(150) - -	140 17 925 -	303 12 400 -	317 12 970 -
Rail infrastructure Coastal Infrastructure Information and Communication Infrastructure Infrastructure		27 484	- - - 26 634	=	Ξ.	=	=	<u> </u>	Ē	26 634	=	===
Infrastructure Community Facilities Sport and Recreation Facilities Community Assets		27 484	26 634 - -	=	=	<u> </u>	<u> </u>	<u> </u>		26 634	25 349 1 000 - 1 000	26 515 1 046 1 046
Community Assets Heritage Assets Revenue Generating Non-revenue Generating				=	=	=	=	=	=			-
Investment properties Operational Buildings Housing		2 769	2 119	=		Ē	Ē	<u></u>	Ē	2 119	4 852	5 076
Other Assets Biological or Cultivated Assets Servitudes Licences and Rights		2 769 - -	2 119 - -	=	=	=	=	=	Ē	2 119 - -	4 852 - -	5 076 - -
Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment		=	-	=	=	=	=	=	=	=	=	=
Furniture and Office Equipment Machinery and Equipment Transport Assets Land		12 072	12 722	=	=	=	=	=	=	12 722	15 483 100	16 195 105
Land Zoo's, Marine and Non-biological Animals Mature Immature	6	I	-	=	=	Ī -	=		Ī .	=	Ī -	Ī
Invasture  TOTAL EXPENDITURE OTHER ITEMS to be adjusted  Renewal and upgrading of Existing Assets as % of total capex		107 633 37,4%	106 783	=	=	=	=	=	=	106 783 40,9%	115 097 31,7%	120 391
Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of deprecn" R&M as a % of PPE Renewal and upgrading and R&M as a % of PPE		37,496 35,796 4,396 6,696	43,6% 44,9% 4,0% 6,9%							40,9% 44,8% 4,1% 7,1%	31,7% 52,3% 4,7% 8,3%	31,7% 52,3% 4,9% 8,6%
upgraumy and num as a 2 of PPE		1		-		1	1			1		

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

Choose name from list - Table B10 Basic service delivery m	lcust	arement -			Ві	udget Year 2024	/25				Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	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
			7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1	A	AI	В	U	U	E	F	G	П		
Water: Piped water inside dwelling									_	_		
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)  No water supply	3,4								-	-		
Below Minimum Servic 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 Servic 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 Servic Level sub-total Total number of households	5	-	-	-			-	-	-		<u> </u>	-
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 Servic 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) Electricity/other energy (50kwh per indigent household per month)		12 727 1 942	12 727 1 942	-	-	-	-		-	12 727 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		2, 040	2, 0,0							21 010		
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) (impermissable values per section 17 of MPRA)	1"								-	-		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(221)	(221)	_		_	_	-	_	(221	) –	_
Water (in excess of 6 kilolitres per indigent household per month)		(221)	(221)	-	-	-	-	_	-	(221	-	-
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	6								-	-		
Housing - top structure subsidies Other	6								-	-		
Total revenue cost of subsidised services provided	-	(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:

- 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

Name:

# **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.

Designation:	Municipal Manager
Municipality:	Dr. Beyers Naude Municipality
	Radina
Signature :	

DR. E.M. RANKWANA