



Dr. Beyers Naudé
MUNICIPALITY | MUNISIPALITEIT | UMASIPALA
rising together for development

**FIRST ADJUSTMENT
BUDGET
2025/2026**

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 first adjustment budget for 2025/26.

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 first adjustment budget could be summarised as follow: -

- Implementation of ward-based budgeting.
- Projects allocation changes – MIG and WSIG Grants
- Reduction of grants to be received, OTP and ECDHG
- Revision of the MIG plan
- Approved rollover application for unspent Disaster Management Grant
- Employee cost (Overtime)
- Reduction of Repairs and Maintenance (Corporate services)
- Interest paid (Eskom, SARS and other creditors)
- Contracted services (security and sewerage services)
- Operational costs
- Contracted services

CHAPTER 2

COUNCIL RESOLUTION

The Council of Dr Beyers Naude Municipality at a meeting on 26 February 2026 considered the first adjustment budget for 2025/26 for approval.

Council resolved:

- 1) That Council approves the First Adjustment Budget for 2025/2026 MTREF.
- 2) That within ten (10) working days after the Municipal Council has approved the First Adjustments Budget the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved First 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 First 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 First adjustment budget.

CHAPTER 3

EXECUTIVE SUMMARY

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

- Implementation of ward-based budgeting.
- Projects allocation changes – MIG and WSIG Grants
- Reduction of grants to be received, OTP and ECDHG
- Revision of the MIG plan
- Approved rollover application for unspent Disaster Management Grant
- Employee cost (Overtime)
- Reduction of Repairs and Maintenance (Corporate services)
- Interest paid (Eskom, SARS and other creditors)
- Contracted services (security and sewerage services)
- Operational costs
- Contracted services
- Transfer from repairs and maintenance to capital projects (Corporate services)
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
- Ensuring alignment between mSCOA data strings and budget returns

A summary of the adjustment budget is as follows:

Category	TOTAL	COMMITMENTS	ORG BUDGET	Adjustments	Adjustment Budget
Expenditure	394 099 884,66	72 731 900,64	645 684 847,00	93 527 477,70	739 212 324,70
Property, plant & equipment	36 452 518,32	18 120 782,27	112 867 059,00	1 226 321,81	114 373 380,81
Revenue from exchange transactions	- 220 628 269,00	5 503 837,49	360 335 470,00	-	360 335 470,00
Revenue from non-exchange transaction	- 201 046 164,98	-	352 652 267,00	53 870 795,00	298 781 472,00
Unspent conditional grants & receipts	-	-	-	-	-
Grand Total	8 877 969,00	96 356 520,40	45 564 169,00	148 624 594,51	194 468 763,51
Category	TOTAL	COMMITMENTS	ORG BUDGET	Adjustments	Adjustment Budget
Actuarial gains n losses	-	-	-	-	-
Bulk purchases	97 248 184,75	28 540 283,08	143 075 930,00	-	143 075 930,00
Capital suspense	36 452 518,32	18 120 782,27	112 867 059,00	1 226 321,81	114 373 380,81
Certificate prog	-	-	-	-	-
Contracted services	42 333 555,27	17 156 875,71	87 068 137,00	33 430 619,70	120 593 756,70
Debt impairment	-	-	7 642 109,00	-	9 603 272,00
Depreciation and amortization	31 365 574,95	11 434,42	67 543 760,00	-	67 543 760,00
Employee related costs	126 611 235,79	15 000,00	218 439 315,00	159 824,00	218 599 139,00
Environmental practices	-	-	-	-	-
Finance costs	34 344 909,71	9 211 602,24	10 571 586,00	60 028 414,00	70 600 000,00
Fines	- 1 639 870,34	-	4 125 100,00	-	4 125 100,00
Gains/Loss on disposals of assets	14 106,37	-	5 513 984,00	-	5 513 984,00
Government grants and subsidies	- 143 047 192,85	-	292 044 346,00	53 870 795,00	238 173 551,00
Impairment	-	-	-	-	-
Income from agency services	- 1 415 259,15	4 990 772,88	5 629 594,00	-	5 629 594,00
Interest revenue	- 16 846 232,72	-	20 972 723,00	-	20 972 723,00
Interest revenue - Investments	- 815 653,12	-	1 251 197,00	-	1 251 197,00
Licences and permits	- 832 545,52	522 176,75	1 488 267,00	-	1 488 267,00
Operating leases	8 127 183,75	826 477,16	13 537 702,00	-	13 537 702,00
Operational cost	48 327 171,36	16 970 228,03	92 583 408,00	91 380,00	92 397 028,00
Other Income	- 3 754 527,38	5 344,37	3 562 943,00	-	3 562 943,00
Property rates	- 56 282 427,98	-	54 141 637,00	-	54 141 637,00
Public contributions and donations	- 76 673,81	-	2 341 184,00	-	2 341 184,00
Remuneration of councillors	5 727 962,71	-	10 736 884,00	-	10 736 884,00
Rental of facilities and equipment	- 1 141 524,28	1 354,70	2 224 477,00	-	2 224 477,00
Service Charges	- 195 822 526,83	2 413,07	325 206 269,00	-	325 206 269,00
Grand Total	8 877 969,00	96 356 520,40	45 564 169,00	148 624 594,51	196 429 926,51

As can be seen expenditure will increase by R93.5 million and revenue to decrease by R53.8 million resulting in an operating deficit of R80 million from a surplus of R67.3 million. The budget deficit is R196.4 million from a deficit of R45 million.

CHAPTER 4

BUDGET TABLES

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	1	2	3	4	5	6	7	8			
	A	A1	B	C	D	E	F	G	H		
R thousands											
Financial Performance											
Property rates	54 142	-	-	-	-	-	-	-	54 142	-	-
Service charges	325 525	-	-	-	-	-	-	-	325 525	-	-
Investment revenue	1 251	-	-	-	-	-	-	-	1 251	-	-
Transfers recognised - operational	192 830	-	-	-	-	-	(23 871)	(23 871)	168 960	-	-
Other own revenue	45 539	-	-	-	-	-	-	-	45 539	-	-
Total Revenue (excluding capital transfers and contributions)	619 287	-	-	-	-	-	(23 871)	(23 871)	595 416	-	-
Employee costs	215 976	-	-	-	-	-	160	160	216 136	-	-
Remuneration of councillors	10 727	-	-	-	-	-	-	-	10 727	-	-
Depreciation & asset impairment	72 864	-	-	-	-	-	105	105	72 969	-	-
Finance charges	10 572	-	-	-	-	-	60 028	60 028	70 600	-	-
Inventory consumed and bulk purchases	149 063	-	-	-	-	-	35	35	149 098	-	-
Transfers and subsidies	150	-	-	-	-	-	-	-	150	-	-
Other expenditure	193 808	-	-	-	-	-	28 148	28 148	221 956	-	-
Total Expenditure	653 160	-	-	-	-	-	88 476	88 476	741 636	-	-
Surplus/(Deficit)	(33 873)	-	-	-	-	-	(112 347)	(112 347)	(146 220)	-	-
Transfers and subsidies - capital (monetary allocations)	99 214	-	-	-	-	-	(32 800)	(32 800)	66 414	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-
Capital expenditure & funds sources											
Capital expenditure	112 867	-	-	-	-	-	(3 774)	(3 774)	109 093	-	-
Transfers recognised - capital	112 867	-	-	-	-	-	(4 545)	(4 545)	108 322	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	771	771	771	-	-
Total sources of capital funds	112 867	-	-	-	-	-	(3 774)	(3 774)	109 093	-	-
Financial position											
Total current assets	162 662	-	-	-	-	-	(144 677)	(144 677)	17 985	1 251	1 251
Total non current assets	1 152 941	-	-	-	-	-	(3 878)	(3 878)	1 149 063	-	-
Total current liabilities	534 874	-	-	-	-	-	(3 408)	(3 408)	531 466	-	-
Total non current liabilities	300 963	-	-	-	-	-	-	-	300 963	-	-
Community wealth/Equity	479 766	-	-	-	-	-	(145 147)	(145 147)	334 619	-	-
Cash flows											
Net cash from (used) operating	91 927	-	-	-	-	-	(154 931)	(154 931)	(63 004)	-	-
Net cash from (used) investing	(129 797)	-	-	-	-	-	7 756	7 756	(122 042)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(36 791)	-	-	-	-	-	(147 176)	(147 176)	(183 967)	-	-
Cash backing/surplus reconciliation											
Cash and investments available	57 054	-	-	-	-	-	(144 677)	(144 677)	(87 623)	-	-
Application of cash and investments	419 917	-	-	-	-	-	(6 193)	(6 193)	413 724	-	-
Balance - surplus (shortfall)	(362 863)	-	-	-	-	-	(138 484)	(138 484)	(501 347)	-	-
Asset Management											
Asset register summary (WDV)	1 132 970	-	-	-	-	-	(3 878)	(3 878)	1 129 092	-	-
Depreciation	68 313	-	-	-	-	-	105	105	68 417	-	-
Renewal and Upgrading of Existing Assets	35 747	-	-	-	-	-	12 910	12 910	48 656	-	-
Repairs and Maintenance	46 784	-	-	-	-	-	(8 738)	(8 738)	38 046	-	-
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

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

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		191 928	-	-	-	-	-	3 650	3 650	195 578	-	-
Executive and council		170	-	-	-	-	-	-	-	170	-	-
Finance and administration		191 758	-	-	-	-	-	3 650	3 650	195 408	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		60 530	-	-	-	-	-	(32 321)	(32 321)	28 209	-	-
Community and social services		3 254	-	-	-	-	-	-	-	3 254	-	-
Sport and recreation		65	-	-	-	-	-	-	-	65	-	-
Public safety		4 481	-	-	-	-	-	(489)	(489)	3 991	-	-
Housing		52 730	-	-	-	-	-	(31 831)	(31 831)	20 898	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		56 518	-	-	-	-	-	(2 800)	(2 800)	53 718	-	-
Planning and development		2 054	-	-	-	-	-	-	-	2 054	-	-
Road transport		52 132	-	-	-	-	-	(2 800)	(2 800)	49 332	-	-
Environmental protection		2 332	-	-	-	-	-	-	-	2 332	-	-
Trading services		409 467	-	-	-	-	-	(25 200)	(25 200)	384 267	-	-
Energy sources		149 637	-	-	-	-	-	-	-	149 637	-	-
Water management		121 226	-	-	-	-	-	(30 000)	(30 000)	91 226	-	-
Waste water management		87 622	-	-	-	-	-	4 800	4 800	92 422	-	-
Waste management		50 982	-	-	-	-	-	-	-	50 982	-	-
Other		58	-	-	-	-	-	-	-	58	-	-
Total Revenue - Functional	2	718 501	-	-	-	-	-	(56 671)	(56 671)	661 830	-	-
Expenditure - Functional												
Governance and administration		175 355	-	-	-	-	-	65 980	65 980	241 335	-	-
Executive and council		36 360	-	-	-	-	-	2 881	2 881	39 240	-	-
Finance and administration		137 135	-	-	-	-	-	63 099	63 099	200 234	-	-
Internal audit		1 861	-	-	-	-	-	-	-	1 861	-	-
Community and public safety		48 257	-	-	-	-	-	3 703	3 703	51 960	-	-
Community and social services		9 272	-	-	-	-	-	(639)	(639)	8 634	-	-
Sport and recreation		25 528	-	-	-	-	-	4 187	4 187	29 714	-	-
Public safety		9 962	-	-	-	-	-	110	110	10 072	-	-
Housing		274	-	-	-	-	-	-	-	274	-	-
Health		3 220	-	-	-	-	-	45	45	3 265	-	-
Economic and environmental services		69 308	-	-	-	-	-	(1 176)	(1 176)	68 133	-	-
Planning and development		22 882	-	-	-	-	-	224	224	23 106	-	-
Road transport		46 426	-	-	-	-	-	(1 400)	(1 400)	45 026	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		356 188	-	-	-	-	-	16 700	16 700	372 888	-	-
Energy sources		185 188	-	-	-	-	-	625	625	185 813	-	-
Water management		73 731	-	-	-	-	-	(347)	(347)	73 383	-	-
Waste water management		65 038	-	-	-	-	-	12 934	12 934	77 972	-	-
Waste management		32 232	-	-	-	-	-	3 488	3 488	35 720	-	-
Other		4 051	-	-	-	-	-	3 270	3 270	7 321	-	-
Total Expenditure - Functional	3	653 160	-	-	-	-	-	88 476	88 476	741 636	-	-
Surplus/ (Deficit) for the year		65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

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

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	148 720	-	-	-	-	-	-	-	-	148 720	-	-
Service charges - Water	2	59 021	-	-	-	-	-	-	-	-	59 021	-	-
Service charges - Waste Water Management	2	74 283	-	-	-	-	-	-	-	-	74 283	-	-
Service charges - Waste Management	2	43 501	-	-	-	-	-	-	-	-	43 501	-	-
Sale of Goods and Rendering of Services		2 252	-	-	-	-	-	-	-	-	2 252	-	-
Agency services		6 109	-	-	-	-	-	-	-	-	6 109	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 843	-	-	-	-	-	-	-	-	13 843	-	-
Interest earned from Current and Non Current Assets		1 251	-	-	-	-	-	-	-	-	1 251	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 224	-	-	-	-	-	-	-	-	2 224	-	-
Special rating levies													
Licence and permits		1 009	-	-	-	-	-	-	-	-	1 009	-	-
Operational Revenue		8 844	-	-	-	-	-	-	-	-	8 844	-	-
Non-Exchange Revenue													
Property rates	2	54 142	-	-	-	-	-	-	-	-	54 142	-	-
Surcharges and Taxes		4 346	-	-	-	-	-	-	-	-	4 346	-	-
Fines, penalties and forfeits		4 129	-	-	-	-	-	-	-	-	4 129	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		192 830	-	-	-	-	-	(23 871)	(23 871)	-	168 960	-	-
Interest		2 784	-	-	-	-	-	-	-	-	2 784	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		619 287	-	-	-	-	-	(23 871)	(23 871)	595 416	-	-	
Expenditure By Type													
Employee related costs		215 976	-	-	-	-	-	160	160	-	216 136	-	-
Remuneration of councillors		10 727	-	-	-	-	-	-	-	-	10 727	-	-
Bulk purchases - electricity		143 076	-	-	-	-	-	-	-	-	143 076	-	-
Inventory consumed		5 987	-	-	-	-	-	35	35	-	6 022	-	-
Debt impairment		4 552	-	-	-	-	-	-	-	-	4 552	-	-
Depreciation and amortisation		68 313	-	-	-	-	-	105	105	-	68 417	-	-
Interest		10 572	-	-	-	-	-	60 028	60 028	-	70 600	-	-
Contracted services		46 119	-	-	-	-	-	28 422	28 422	-	74 541	-	-
Transfers and subsidies		150	-	-	-	-	-	-	-	-	150	-	-
Irrecoverable debts written off		5 051	-	-	-	-	-	(5 051)	(5 051)	-	-	-	-
Operational costs		142 638	-	-	-	-	-	4 777	4 777	-	147 415	-	-
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		653 160	-	-	-	-	-	88 476	88 476	741 636	-	-	
Surplus/(Deficit)		(33 873)	-	-	-	-	-	(112 347)	(112 347)	(146 220)	-	-	
Transfers and subsidies - capital (monetary allocations)		99 214	-	-	-	-	-	(32 800)	(32 800)	-	66 414	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	65 341	-	-	-	-	-	(145 147)	(145 147)	(79 806)	-	-	

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

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

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 9 - COUNCIL (30: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - MUNICIPAL MANAGER (31: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: ADMINSTRN (32: CAPEX)		-	-	-	-	-	-	15	15	15	-	-
Vote 12 - CORPORATE SERVICES: COMM SERV (33: CAPEX)		-	-	-	-	-	-	366	366	366	-	-
Vote 13 - CORPORATE SERVICES: PROTECTION (34: CAPEX)		10 000	-	-	-	-	-	5 170	5 170	15 170	-	-
Vote 14 - FINANCIAL SERVICES (36: CAPEX)		-	-	-	-	-	-	1 230	1 230	1 230	-	-
Vote 15 - TECHNICAL SERVICES: ENGINEERING (38: CAPEX)		630	-	-	-	-	-	-	-	630	-	-
Vote 16 - TECHNICAL SERVICES: ELECTRICAL (39: CAPEX)		102 237	-	-	-	-	-	(10 555)	(10 555)	91 682	-	-
Vote 17 - RANDGS BS (62: CAPEX)		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		112 867	-	-	-	-	-	(3 774)	(3 774)	109 093	-	-
Total Capital Expenditure - Vote		112 867	-	-	-	-	-	(3 774)	(3 774)	109 093	-	-
Capital Expenditure - Functional												
Governance and administration		630	-	-	-	-	-	281	281	911	-	-
Executive and council		-	-	-	-	-	-	15	15	15	-	-
Finance and administration		630	-	-	-	-	-	266	266	896	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		34 985	-	-	-	-	-	110	110	35 095	-	-
Community and social services		-	-	-	-	-	-	20 980	20 980	20 980	-	-
Sport and recreation		-	-	-	-	-	-	-	-	10 000	-	-
Public safety		10 000	-	-	-	-	-	1 230	1 230	1 230	-	-
Housing		24 985	-	-	-	-	-	(22 100)	(22 100)	2 885	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		38 175	-	-	-	-	-	(2 800)	(2 800)	35 375	-	-
Planning and development		27 775	-	-	-	-	-	-	-	27 775	-	-
Road transport		10 400	-	-	-	-	-	(2 800)	(2 800)	7 600	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		39 076	-	-	-	-	-	(1 365)	(1 365)	37 711	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		68	-	-	-	-	-	-	-	68	-	-
Waste water management		39 008	-	-	-	-	-	(6 535)	(6 535)	32 473	-	-
Waste management		-	-	-	-	-	-	5 170	5 170	5 170	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	112 867	-	-	-	-	-	(3 774)	(3 774)	109 093	-	-
Funded by:												
National Government		73 236	-	-	-	-	-	19 515	19 515	92 751	-	-
Provincial Government		39 631	-	-	-	-	-	(24 900)	(24 900)	14 731	-	-
District Municipality		-	-	-	-	-	-	840	840	840	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	112 867	-	-	-	-	-	(4 545)	(4 545)	108 322	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	771	771	771	-	-
Total Capital Funding		112 867	-	-	-	-	-	(3 774)	(3 774)	109 093	-	-

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

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

Description	Ref	Budget Year 2025/26								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjus.	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.		Budget	Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash and cash equivalents		17 243	-	-	-	-	(146 320)	(146 320)	(129 077)	-	-	
Trade and other receivables from exchange transactions	1	15 141	-	-	-	-	-	-	15 141	-	-	
Receivables from non-exchange transactions	1	39 811	-	-	-	-	1 643	1 643	41 454	-	-	
Current portion of non-current receivables	2											
Inventory		9 855	-	-	-	-	-	-	9 855	1 251	1 251	
VAT		79 939	-	-	-	-	-	-	79 939	-	-	
Other current assets		674	-	-	-	-	-	-	674	-	-	
Total current assets		162 662	-	-	-	-	(144 677)	(144 677)	17 985	1 251	1 251	
Non current assets												
Investments												
Investment property		26 041	-	-	-	-	-	-	26 041	-	-	
Property, plant and equipment	3	1 115 802	-	-	-	-	(3 878)	(3 878)	1 111 924	-	-	
Biological assets												
Living and non-living resources												
Heritage assets		11 098	-	-	-	-	-	-	11 098	-	-	
Intangible assets		0	-	-	-	-	-	-	0	-	-	
Trade and other receivables from exchange transactions												
Non-current receivables from non-exchange transactions												
Other non-current assets												
Total non current assets		1 152 941	-	-	-	-	(3 878)	(3 878)	1 149 063	-	-	
TOTAL ASSETS		1 315 603	-	-	-	-	(148 555)	(148 555)	1 167 048	1 251	1 251	
LIABILITIES												
Current liabilities												
Bank overdraft												
Financial liabilities												
Consumer deposits		2 752	-	-	-	-	-	-	2 752	-	-	
Trade and other payables from exchange transactions		470 034	-	-	-	-	-	-	470 034	-	-	
Trade and other payables from non-exchange transactions		6 410	-	-	-	-	-	-	6 410	-	-	
Provisions		11 459	-	-	-	-	-	-	11 459	-	-	
VAT		44 220	-	-	-	-	(3 408)	(3 408)	40 812	-	-	
Other current liabilities												
Total current liabilities		534 874	-	-	-	-	(3 408)	(3 408)	531 466	-	-	
Non current liabilities												
Borrowing	1	1 049	-	-	-	-	-	-	1 049	-	-	
Provisions	1	48 839	-	-	-	-	-	-	48 839	-	-	
Long term portion of trade payables		214 871	-	-	-	-	-	-	214 871	-	-	
Other non-current liabilities		36 204	-	-	-	-	-	-	36 204	-	-	
Total non current liabilities		300 963	-	-	-	-	-	-	300 963	-	-	
TOTAL LIABILITIES		835 837	-	-	-	-	(3 408)	(3 408)	832 429	-	-	
NET ASSETS	2	479 766	-	-	-	-	(145 147)	(145 147)	334 619	1 251	1 251	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		466 724	-	-	-	-	(145 147)	(145 147)	321 577	-	-	
Funds and Reserves		13 042	-	-	-	-	-	-	13 042	-	-	
Other												
TOTAL COMMUNITY WEALTH/EQUITY		479 766	-	-	-	-	(145 147)	(145 147)	334 619	-	-	

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

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

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates		59 633		-	-	-	-	-	-	-	59 633	-	-
Service charges		348 114		-	-	-	-	-	-	-	348 114	-	-
Other revenue		38 769		-	-	-	-	(591)	(591)		38 179	-	-
Transfers and Subsidies - Operational	1	160 202		-	-	-	-	(23 871)	(23 871)		136 331	-	-
Transfers and Subsidies - Capital	1	99 214		-	-	-	-	(32 800)	(32 800)		66 414	-	-
Interest		1 251		-	-	-	-	-	-		1 251	-	-
Dividends				-	-	-	-	-	-		-	-	-
Payments													
Suppliers and employees		(615 256)		-	-	-	-	(97 670)	(97 670)		(712 927)	-	-
Finance charges				-	-	-	-	-	-		-	-	-
Transfers and Subsidies	1			-	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		91 927		-	-	-	-	(154 931)	(154 931)		(63 004)	-	-
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		(129 797)		-	-	-	-	7 756	7 756		(122 042)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(129 797)		-	-	-	-	7 756	7 756		(122 042)	-	-
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		(37 870)		-	-	-	-	(147 176)	(147 176)		(185 046)	-	-
Cash/cash equivalents at the year begin:	2	1 079		-	-	-	-	-	-		1 079	-	-
Cash/cash equivalents at the year end:	2	(36 791)		-	-	-	-	(147 176)	(147 176)		(183 967)	-	-

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

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates		59 633		-	-	-	-	-	-	-	59 633	-	-
Service charges		348 114		-	-	-	-	-	-	-	348 114	-	-
Other revenue		38 769		-	-	-	-	(591)	(591)		38 179	-	-
Transfers and Subsidies - Operational	1	160 202		-	-	-	-	(23 871)	(23 871)		136 331	-	-
Transfers and Subsidies - Capital	1	99 214		-	-	-	-	(32 800)	(32 800)		66 414	-	-
Interest		1 251		-	-	-	-	-	-		1 251	-	-
Dividends				-	-	-	-	-	-		-	-	-
Payments													
Suppliers and employees		(615 256)		-	-	-	-	(97 670)	(97 670)		(712 927)	-	-
Finance charges				-	-	-	-	-	-		-	-	-
Transfers and Subsidies	1			-	-	-	-	-	-		-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		91 927		-	-	-	-	(154 931)	(154 931)		(63 004)	-	-
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		(129 797)		-	-	-	-	7 756	7 756		(122 042)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(129 797)		-	-	-	-	7 756	7 756		(122 042)	-	-
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		(37 870)		-	-	-	-	(147 176)	(147 176)		(185 046)	-	-
Cash/cash equivalents at the year begin:	2	1 079		-	-	-	-	-	-		1 079	-	-
Cash/cash equivalents at the year end:	2	(36 791)		-	-	-	-	(147 176)	(147 176)		(183 967)	-	-

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

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

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		A	7	8	9	10	11	12	13	14		
			A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>									-	-		
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>									-	-		
Total number of households	5								-	-		
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>									-	-		
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>									-	-		
Total number of households	5								-	-		
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>									-	-		
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>									-	-		
Total number of households	5								-	-		
Refuse:												
Removed at least once a week (min.service)									-	-		
<i>Minimum Service Level and Above sub-total</i>									-	-		
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>									-	-		
Total number of households	5								-	-		
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free minimum level service)									-	-		
Electricity/other energy (50kwh per household per month)									-	-		
Refuse (removed at least once a week)									-	-		
<i>Informal Settlements</i>									-	-		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)									-	-		
Sanitation (free sanitation service to indigent households)									-	-		
Electricity/other energy (50kwh per indigent household per month)									-	-		
Refuse (removed once a week for indigent households)									-	-		
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA									-	-		
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 kw h per indigent household per month)									-	-		
Refuse (in excess of one removal a week for indigent households)									-	-		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
Total revenue cost of subsidised services provided												

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 2025/26 certain assumptions was 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 first adjustment budget and that is:

- No growth in revenue sources has been provided for in view of current consumption trends in 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

Budget:

- 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 Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved 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 still 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 Transport and other creditors. None is in place with Eskom as the matter is sub judice.

ADJUSTMENTS TO REVENUE

There is an overall decrease of R53.8 million due to the following adjustments:

- Implementation of ward-based budgeting
- Grant allocation changes – OTP and ECDHG Grants

Revenue Budget	TOTAL	ORG BUDGET	Adjustemnts	Adjustment Budget
ANAEROBIC PONDS	-	-	4 800 000,00	4 800 000,00
ECDHSG	-	33 231 395,00	31 831 395,00	1 400 000,00
GRANT - SETA TRAINING	105 600,00	795 720,00	3 650 000,00	4 445 720,00
GRANT CACADU (FIRE)	600 000,00	2 600 000,00	489 400,00	2 110 600,00
OFFICE OF THE PREMIER	-	30 000 000,00	30 000 000,00	-
Grand Total	- 705 600,00	66 627 115,00	53 870 795,00	12 756 320,00

ADJUSTMENT TO EXPENDITURE

There is an overall increase of R93.5 million due to the following adjustments:

- Employee cost (Overtime)
- Reduction of Repairs and Maintenance (Corporate services)
- Interest paid (Eskom, SARS and other creditors)
- Contracted services (security and sewerage services)
- Operational costs
- Contracted services

- Transfer from repairs and maintenance to capital projects (Corporate services)
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
- Transfer from repairs and maintenance to capital projects (Corporate services)

Unauthorised Expenditure

- **Overspent items**
 - Contracted services – Security services R2.4m overspent.
 - Interest paid – Eskom interest R32.9m spent not budgeted for.
- **Potential overspending (90% and above spent)**
 - Several repairs and maintenance projects
 - Reticulation network sewerage and water
 - Chemicals
 - Sludge

Contracted Services	TOTAL	COMMITMENTS	ORG BUDGET	Adjustemnts	Adjustment Budget
AGEING ON BREE STREET	-	-	2 200 000,00	- 2 200 000,00	-
ANAEROBIC PONDS MAINTENANCE GRANT	-	-	-	4 800 000,00	4 800 000,00
BUILDING PLANS - OFFICE SPACE	-	-	300 000,00	- 150 000,00	150 000,00
CONCERTS FESTIVALS	-	-	-	230 000,00	230 000,00
ELECTR DISTRIBUTION NETWORK	163 336,31	251 573,83	1 900 000,00	- 400 000,00	1 500 000,00
FLUSHING RESERVOIRS	34 609,19	-	470 700,00	- 470 000,00	700,00
MACHINERY EQUIPMENT REPAIRS AND EXPENDITURE	482 711,63	264 519,97	2 750 000,00	- 690 000,00	2 060 000,00
MARKETING PLAN	-	-	80 000,00	- 80 000,00	-
REPAIRS - ASPHALT SURFACES	759 715,86	595 602,91	4 050 000,00	- 1 500 000,00	2 550 000,00
RETICULATION NETWORK - SEWERAGE	15 863 372,18	2 097 195,50	18 000 000,00	8 470 000,00	26 470 000,00
SECURITY SERV - ACCESS CONTROL	17 015 861,40	8 404 758,30	24 200 003,00	25 420 619,70	49 620 622,70
Grand Total	34 319 606,57	11 613 650,51	53 950 703,00	33 430 619,70	87 381 322,70

ADJUSTMENT TO CAPITAL EXPENDITURE

There is an overall increase of R1.2 million due to the following adjustments:

- Projects allocation changes – MIG and WSIG Grants
- Revision of the MIG plan
- Approved rollover application for unspent Disaster Management Grant
- Transfer from repairs and maintenance to capital projects (Corporate services)

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

Funding source	TOTAL	COMMITMENTS	ORG BUDGET	Adjustments	Adjustment Budget
Department of Human Settlements	-	-	23 500 000,00	- 22 100 000,00	1 400 000,00
Department of Transport		-	6 400 000,00	- 2 800 000,00	3 600 000,00
Integrated National Electrification Programme Grant		-	-	-	-
Local Government Financial Management Grant	291 844,00	335 620,60	630 000,00	-	910 000,00
Municipal Disaster Recovery Grant	8 799 725,94	4 418 215,09	-	20 879 835,81	20 879 835,81
Municipal Infrastructure Grant	4 499 565,12	13 326 236,58	53 107 433,00	- 1 364 972,64	51 742 460,36
Operational Revenue	2 000,00	-	9 731 395,00	1 611 380,00	11 342 775,00
Regional Bulk Infrastructure Grant		-	-	-	-
Urban Settlement Development Grant	142 669,70	40 710,00	19 498 231,00	-	19 498 231,00
Water Services Infrastructure Grant		-	-	5 000 078,64	5 000 078,64
Grand Total	13 735 804,76	18 120 782,27	112 867 059,00	1 226 321,81	114 373 380,81

Department	TOTAL	COMMITMENTS	ORG BUDGET	Adjustments	Adjustment Budget
CORPORATE SERVICES: ADMINISTRN	-	-	-	366 380,00	366 380,00
CORPORATE SERVICES: COMM SERV	4 499 565,12	4 152 363,99	10 000 000,00	5 170 000,00	15 170 000,00
CORPORATE SERVICES: PROTECTION	-	-	-	1 230 000,00	1 230 000,00
COUNCIL		-	-	-	-
FINANCIAL SERVICES	291 844,00	335 620,60	630 000,00	-	910 000,00
MUNICIPAL MANAGER	-	-	-	15 000,00	15 000,00
R GS BS	-	-	-	-	-
TECHNICAL SERVICES: ELECTRICAL		-	-	-	-
TECHNICAL SERVICES: ENGINEERING	8 944 395,64	13 632 797,68	102 237 059,00	- 5 555 058,19	96 682 000,81
Grand Total	13 735 804,76	18 120 782,27	112 867 059,00	1 226 321,81	114 373 380,81

EC 101 FIRST ADJUSTMENT BUDGET 2025/2026

Projects	Department	Section	Funding source	TOTAL	COMMITMENTS	ORG BUDGET	Adjustemnts	Adjustment Budget
FIRE EQUIPMENT 18/19	CORPORATE SERVI	FIRE BRIGADE	Operational Rever		-	-	390 000,00	390 000,00
NEW FIRE TRUCK	CORPORATE SERVI	FIRE BRIGADE	Operational Rever		-	-	840 000,00	840 000,00
DIGITAL CAMERA 18/19	MUNICIPAL MANA COMMUNICATION		Operational Rever		-	-	15 000,00	15 000,00
OFFICE CHAIRS - DIR CORP SERVICES	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	31 380,00	31 380,00
INDUSTRIAL POLISHERS - DIR CORP SERV	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	100 000,00	100 000,00
URNS - DIR CORP SERVICES	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	10 000,00	10 000,00
MICROWAVES - DIR CORP SERVICES	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	10 000,00	10 000,00
FRIDGES - DIR CORP SERVICES	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	15 000,00	15 000,00
FREEZERS NEW - DIR CORP SERV	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	10 000,00	10 000,00
AIRCONDITIONER OFFICES - DIR CORP SERV	CORPORATE SERVI	DIRECTOR: CORPO	Operational Rever		-	-	90 000,00	90 000,00
STEEL TABLES (HALLS)	CORPORATE SERVI	COMMUNITY HALL	Operational Rever		-	-	50 000,00	50 000,00
CHAIRS (COMM HALLS)	CORPORATE SERVI	COMMUNITY HALL	Operational Rever		-	-	50 000,00	50 000,00
SPECIALIZED WASTE COLLECTION VEHICLE	CORPORATE SERVI	REFUSE REM WAS	Municipal Infrastr	4 499 565,12	3 876 697,33	-	5 170 000,00	5 170 000,00
DESK TOP COMPUTERS FINANCE 2021/22	FINANCIAL SERVIC	INFORMATION TEC	Local Government	77 500,00	89 125,00	100 000,00	-	100 000,00
LAPTOP COMPUTERS FINANCE 2021/22	FINANCIAL SERVIC	INFORMATION TEC	Local Government	214 344,00	246 495,60	250 000,00	-	250 000,00
FINANCE: OFFICE EQUIPMENT	FINANCIAL SERVIC	DIRECTOR: FINAN	Local Government	-	-	-	280 000,00	280 000,00
FORKLIFT	FINANCIAL SERVIC	EXPENDITURE SUF	Local Government	-	-	280 000,00	280 000,00	280 000,00
OFFICE FURNITURE - HOUSING UNIT	TECHNICAL SERVIC	DIRECTOR: TECHN	Urban Settlement	-	-	100 000,00	-	100 000,00
LAYOUT PLANS - INFORMAL SETTLEMENTS	TECHNICAL SERVIC	DIRECTOR: TECHN	Urban Settlement	56 379,17	-	9 467 165,00	-	9 467 165,00
LAYOUT PLANS - INFORMAL SETTLEMENTS	TECHNICAL SERVIC	DIRECTOR: TECHN	Urban Settlement	50 890,53	-	8 545 582,00	-	8 545 582,00
LAYOUT PLANS - INFORMAL SETTLEMENTS: KOEIE KAMP	TECHNICAL SERVIC	DIRECTOR: TECHN	Urban Settlement	-	-	1 340 484,00	-	1 340 484,00
DEVELOPMENT OF MULTIPURPOSE CENTRE	TECHNICAL SERVIC	DIRECTOR: TECHN	Operational Rever	2 000,00	-	9 731 395,00	-	9 731 395,00
COMPUTERS	TECHNICAL SERVIC	DIRECTOR: TECHN	Urban Settlement	35 400,00	40 710,00	45 000,00	-	45 000,00
NIEU BETHESDA HOUSING PROJECT	TECHNICAL SERVIC	DIRECTOR: TECHN	Department of Hu	-	-	23 500 000,00	22 100 000,00	1 400 000,00
MDRG RECONSTRUCTION REHABILITATION ROADS	TECHNICAL SERVIC	PUBL WORKS: STR	Municipal Disaster	1 588 771,03	2 849 693,12	-	4 678 033,76	4 678 033,76
MDRG RECONSTRUCTION REHABILITATION ROADS	TECHNICAL SERVIC	PUBL WORKS: STR	Municipal Disaster	406 569,58	-	-	5 005 000,00	5 005 000,00
JUNE 2024 FLOODING	TECHNICAL SERVIC	PUBL WORKS: STR	Municipal Disaster	6 804 385,33	1 568 521,97	-	11 196 802,05	11 196 802,05
Erasmuskloof Grootrivier water supply	TECHNICAL SERVIC	WATER SERVICE	Water Services Infrastructure Gran		-	-	5 000 078,64	5 000 078,64
UPGRADING OF UMASIZAKHE 7DE LAAN GRAVEL ROAD	TECHNICAL SERVIC	PUBL WORKS: STR	Department of Transport		-	6 400 000,00	2 800 000,00	3 600 000,00
UPGRADING AND REFURBISHMENT OF BRIDGES AND CULVERTS IN DR. BEYERS NAUDE	TECHNICAL SERVIC	PUBL WORKS: STR	Municipal Infrastructure Grant		455 143,34	4 000 000,00	-	4 000 000,00
NEW RAW WATER RESERVOIR	TECHNICAL SERVIC	SEWERAGE SERVIC	Municipal Infrastructure Grant		8 166 420,65	19 692 894,00	1 364 972,64	18 327 921,36
LAPTOPS TECHN SERVICES 2021/22	TECHNICAL SERVIC	WATER SERVICE	Municipal Infrastructure Grant		61 065,00	68 000,00	-	68 000,00
UPG STREETS STORMWATER	TECHNICAL SERVIC	PUBL WORKS: STO	Municipal Infrastructure Grant		464 684,40	19 315 239,00	5 170 000,00	14 145 239,00
PMU: COMPUTERS 18/19	TECHNICAL SERVIC	PROJECT MANAGE	Municipal Infrastructure Grant		18 961,20	20 000,00	-	20 000,00
PMU: OFFICE FURNITURE 18/19	TECHNICAL SERVIC	PROJECT MANAGE	Municipal Infrastructure Grant		7 598,00	11 300,00	-	11 300,00
Collie Koeberg Sport Fields	CORPORATE SERVI	PARKS RECREATIC	Municipal Infrastructure Grant		275 666,66	10 000 000,00	-	10 000 000,00
				13 735 804,76	18 120 782,27	112 867 059,00	1 226 321,81	114 373 380,81

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2025/26 first 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 2025/26 first 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: 