DR JS MOROKA LOCAL MUNICIPALITY

dr.jsmlm

Dr JS Moroka Local Municipality

ADJUSTMENT BUDGET

2025/2026

"WE DEVELOP AS WE GROW"

EXECUTIVE SUMMARY

1. PURPOSE

1.1. An adjustment budget referred to in Section 28 (2) (b) (d) and (f) of the MFMA may only be tabled in the council after the mid-year budget and performance assessment report was considered by the Council but not later than the end of February of the financial year.

2. LEGISLATIVE FRAMEWORK

2.1. Local Government: Municipal Finance Management Act, Act 56 of 2003
2.2. Division of Revenue Act 2013
2.3. Constitution of the Republic of South Africa, Act 108 of 1996
2.4. Local Government: Municipal Systems Act, Act 32 of 2000

3. BACKGROUND

3.1. The adjustment budget is prepared based on the mid-year budget and performance assessment report which assesses the first half of the financial year considering the monthly budget statement referred to in Section 71 of the MFMA.

4. DISCUSSION/DELIBERATIONS

4.1. The format and contents of the adjustment budget and supporting documentation must be in the format specified in Schedule B of the Municipal Budget and Reporting Regulations. The adjustment budget as submitted herewith contains the applicable adjustment budget table B1 to B10 and supporting tables SB1 to SB 19.

4.2. It should be noted that municipal tax and tariffs may not be increased during a financial year and any amendments to the annual budget must remain funded as per section 18 of the MFMA.

4.3. Table B1 provides details on the adjusted budgeted financial performance, whilst table B4 and supporting table SB1 provides adjusted budgetary information for revenue by source and expenditure by type.

4.4. REVENUE BUDGET

The revenue budget has been adjusted upwards by 6% of the total revenue projected budget of R836-million, which brings the total adjusted revenue projection to R888-million.

Description	Budget Year 2025/26			
R thousands	Original Budget	Mid-Year Actuals	Adjustment	Adjusted Budget
Revenue				
Exhange Revenue				
Service charges *Electricity	–			
Service charges - water	98 454	39 500	(19 285)	79 169
Service charges - Waste Water Management	14 098	5 921	1 110	15 208
Service charges - Waste Management	5 211	3 193	1 704	6 916
Sales of goods and Rendering services	792	185	(42)	751
Interest earned from Receivables	378	(2 044)	(160)	218
Interest from current and Non current Assets	6 918	2 943	457	7 375
Rental from fixes Assets	386	346	367	753
Operational Revenue	7 229	1 217	(1 395)	5 834
Non Exchange Revenue				
Property Rates	73 853	58 927	43 440	117 293
Fines,penalties and forfeits	345	82	52	397
Licence and Permits	8 279	1 117	(1 162)	7 117
Transfers and Subsidies- Operational	548 576	403 696	7 309	555 885
Interests	71 542	44 198	18 681	90 222
Total Revenue	**836 061**	**559 281**	**51 076**	**887 138**

The following are the main contributing factors to the revue budget adjustment:

Water

The revenue has been adjusted downwards by 20% of the projected revenue, this is due to correction on billing performed on areas not receiving water services.

Waste water management.

The total revenue of 42% was Realized as at mid-year, therefore an amount of R1,1-million was added to the projected revenue.

Waste Management

61% was realized which is 11% more than anticipated, this is due to additional waste collection areas that were not included in the budget. The projected revenue on waste management has been adjusted upwards by R1,7-million.

License and permits.

As at mid-year only 13% was realized, the municipality is only entitled to 17% of the collection of licenses and permits hence the reduction on the projected revenue.

Grants and subsidies

Grants and subsidies has increased by 1% as a result of grants allocated and transferred by Provincial Government for data cleansing programme and disaster management.

Description R thousands	Budget Year 2025/2026			
	Original Budget	Mid-Year Actual	Adjustment	Adjusted Budget
RECEIPTS:				
Operating Transfers and Grants				
National Government:	**535 947**	**402 461**	**9 084**	**545 058**
Local Government Equitable Share	531 147	398 381	–	531 174
Finance Management Grant	2 400	2 400	–	2 400
EPWP Incentive	2 400	1 680	–	2 400
Disaster Grant	–	–	6 000	6 000
Data Cleansing Programme	–	–	3 084	3 084
Total Operating Transfers and Grants	**535 947**	**402 461**	**9 084**	**545 058**
Capital Transfers and Grants				
National Government:	**171 644**	**140 008**	**–**	**171 644**
Municipal Infrastructure Grant (MIG)	160 817	132 701	–	160 817
Integrated Electrification Programme	10 827	7 307	–	10 827
Total Capital Transfers and Grants	**171 644**	**140 008**	**–**	**171 644**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**707 591**	**542 469**	**9 084**	**716 702**

4.5. OPERATING BUDGET

The adjusted operating budget is projected to increase by R131,9-million, that brings the total operating expenditure budget to R964,9-million.

Description R thousands	Budget Year 2025/26			
	Original Budget	Mid-Year Actuals	Adjustment	Adjusted Budget
Employee related costs	299 764	126 640	(40 000)	259 764
Remuneration of councillors	33 406	20 601	6 290	39 696
Inventory consumed	12 100	5 960	1 830	13 930
Debt Impairment	120 298	–	(25 000)	95 298
Depreciation and armotisation	64 325	–	–	64 325
Interest	1 500	85	–	1 500
Contracted services	191 582	118 446	50 870	242 452
Transfers and grants	8 400	4 503	–	8 400
Irrecoverable debt and off	–	135 418	135 418	135 418
Operational cost	101 593	60 420	2 566	104 159
Total Expenditure	**832 968**	**472 073**	**131 974**	**964 942**

The following are main contributing factors to this adjustment of operating budget:

- The contracted service with the increase of 77% on security services.
- The material changes on the non-cash items (irrecoverable debts written off) of R135,4-million.
- Debt impairment reduced guided by the 2024/25 actual audited figures.
- Employee related costs were reduced due to the staggered approach in filling vacancies.

4.6 CAPITAL BUDGET ADJUSTMENT

The total capital budget for the 2025/2026 financial year is R163,6 million which is financed by both MIG and INEP. There is no adjustment on projects but movements of funds between projects as per the commitments.

The following table illustrates the Capital Expenditure by vote.

CAPITAL EXPENDITURE BY VOTE	2025/2026 BUDGET	MID-YEAR ACTUAL	ADJUSTMENT	ADJUSTED BUDGET
WATER	55 387 783	48 267 595	365 139	55 752 922
ROADS AND STORMWATER	45 000 000	30 806 436	- 766 397	44 233 603
SANITATION	43 388 366	16 128 062	401 258	43 789 624
ELECTRICITY	10 827 004	6 635 067	-	10 827 004
FACILITIES	9 000 000	7 630 328	-	9 000 000
TOTAL	**163 603 153**	**109 467 488**	**-**	**163 603 153**

The above table illustrates the total capital expenditure of 67% as at mid-year. There is no adjustment to the total capital budget but only movements between projects as per the commitment.

DETAILED CAPITAL PLAN:

ROADS & STORMWATER PROJECTS	ORIGINAL BUDGET	MID-YEAR ACTUAL	AMENDMENT	ADJUSTED BUDGET
Construction of Makopanong bus and Taxi route	21 000 000	16 873 248	-	21 000 000
Construction of Mmametlhake bus and Taxi route	12 000 000	7 641 251	- 897 177	11 102 823
Construction of Katjibane Bus and Taxi Route	12 000 000	6 291 937	130 780	12 130 780
				-
SUB-TOTALS	**45 000 000**	**30 806 436**	**- 766 397**	**44 233 603**
				-
SANITATION PROJECTS				-
Construction of Sewer reticulation at Thabana	21 648 709	7 063 684	- 1 691 295	19 957 414
Construction of Sewer reticulation at Libangeni	1 000 000	-	-	1 000 000
Construction of sewer reticulation at Ga-Phaahla	20 739 657	9 064 378	2 092 553	22 832 210
				-
SUB-TOTALS	**43 388 366**	**16 128 062**	**401 258**	**43 789 624**
				-
WATER PROJECTS				-
Replacement of asbestos bulk line water treatment plant	19 368 336	18 284 783	- 775 350	18 592 986
Replacement of asbestos bulk line Bloedfontein	18 000 000	16 826 103	- 952 064	17 047 936
Replacement of asbestos pipeline from Pieteskraal-B to Wc	18 019 447	13 156 709	2 092 553	20 112 000
				-
SUB-TOTALS	**55 387 783**	**48 267 595**	**365 139**	**55 752 922**
				-
ELECTRICITY PROJECTS				-
Elecrtrification of438 Household Phake Phase 2	10 827 004	6 635 067	-	10 827 004
				-
SUB-TOTALS	**10 827 004**	**6 635 067**	**-**	**10 827 004**
				-
FACILITY PROJECTS				-
Upgrading of Nokaneng Stadium	9 000 000	7 630 328	-	9 000 000
				-
SUB-TOTALS	**9 000 000**	**7 630 328**	**-**	9 000 000
TOTALS	**163 603 153**	**109 467 488**	**-**	**163 603 153**

5. BUDGET RELATED POLICIES

The MFMA and the Budget and Reporting Regulations require budget-related policies to be reviewed, and where applicable, be updated on an annual basis.

5.1 Supply Chain Management Policy

The amendments of the Supply Chain Management Policy is to address the audit findings as raised by the Auditor General and for the policy to be in line with the procurement processes.

The amended paragraphs are 5,12,15,18 and 19 of the Supply Chain Management Policy.

5.2 Asset Management Strategy

The asset management plans are developed to address legislative requirements, but more importantly to enable the goals and objectives of asset management and subsequently service delivery.

The asset management plans will therefore enable the asset management outcomes, within the stipulated budgets and the available resources, while ensuring that appropriate levels of service are achieved.

6. IMPLICATIONS

6.1. Legal implications

6.2 Compilation and submission of an adjustment budget to Council is a legislative requirement, the non-submission thereof has implications.

7. Financial implications

7.1 There are no financial implications since the adjustment budget statement is done in-house.

8. CONCLUSION

8.1. Reason for adjustment budget among other are based on the above tables of revenue, operational and capital budget.

8.2 It should be noted that an adjustment budget is prepared in terms of Section 28 of the MFMA

8.3 The adjustment budget is based on the assessment on the implementation of the budget. Financial performance was conducted relating to the first half of the financial year in terms of section 72 of the MFMA.

8.4 The Service Delivery and Budget Implementation Plan targets must be reviewed to be in line with the budget adjustment.

dr.jsmlm

Dr JS Moroka Local Municipality

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24 February 2026

TO: CHIEF FINANCIAL OFFICER

1. You are hereby informed that Council at its Special Meeting held on the 24th February 2026 resolved as follows:

R453.02.2026 ND 2025/2026 BUDGET ADJUSTMENT.

1. COUNCIL RESOLVED

1.1. **THAT**, Council note section 28 of the Municipal Finance Management Act.

1.2. **THAT**, Council approves the budget adjustment for the 2025/2026 financial year.

1.3. **THAT**, Council approves the amendments in the Supply Chain Management Policy.

1.4. **THAT**, Council approved the Asset Management Strategy.

1.5. **THAT,** the Service Delivery and Budget Implementation be adjusted in line with the budget adjustment.

2. Please ensure that the above resolution of Council is dealt with.

CLLR NKOANE M.R
SPEAKER

dr.jsmlm
Dr JS Moroka Local Municipality
OFFICE OF THE MUNICIPAL MANAGER

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QUALITY CERTIFICATE: DR JS MOROKA LOCAL MUNICIPALITY 2025/2026 ADJUSTMENT BUDGET

Please find the quality certificate, as set out in the Government Gazette number 32141 dated 17 April 2009 of Dr JS Moroka Local Municipality.

I, M.M Mathebela Municipal Manager of Dr JS Moroka Local Municipality, hereby certify that the 2025/2026 Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act.

Yours faithfully,

pp [signature]

MS M.M MATHEBELA

MUNICIPAL MANAGER

25/02/2026
DATE

SUPPORTING SCHEDULES

Municipal adjustments budgets & supporting tables

mSCOA Version 6.9

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Contact details:

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

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

Preparation Instructions

Municipality Name: MP316 Dr J.S. Moroka

CFO Name: Mrs B Klaas

Tel: Fax:

E-Mail:

Date of Adjustments Budget 2025/02/28

MTREF: 2025 Budget Year: 2025/26

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

MP316 Dr J.S. Moroka - Table B1 Adjustments Budget Summary - 2025/02/28

Description	2025/26									Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	73 853	–	–	–	–	–	43 440	43 440	117 293	77 177	79 106
Service charges	117 764	–	–	–	–	–	(16 471)	(16 471)	101 293	123 063	126 140
Investment revenue	6 918	–	–	–	–	–	457	457	7 375	7 230	7 410
Transfers recognised - operational	548 576	–	–	–	–	–	7 309	7 309	555 885	551 823	548 533
Other own revenue	88 951	–	–	–	–	–	16 341	16 341	105 292	92 954	95 277
Total Revenue (excluding capital transfers and contributions)	**836 062**	**–**	**–**	**–**	**–**	**–**	**50 075**	**50 075**	**887 138**	**895 332**	**903 378**
Employee costs	299 764	–	–	–	–	–	(40 000)	(40 000)	259 764	313 254	321 085
Remuneration of councillors	33 406	–	–	–	–	–	6 290	6 290	39 696	34 909	35 781
Depreciation & asset impairment	184 622	–	–	–	–	–	(25 000)	(25 000)	159 622	192 930	197 754
Finance charges	1 500	–	–	–	–	–	–	–	1 500	1 045	1 071
Inventory consumed and bulk purchases	12 100	–	–	–	–	–	1 830	1 830	13 930	12 749	13 068
Transfers and subsidies	8 400	–	–	–	–	–	–	–	8 400	8 778	8 997
Other expenditure	293 175	–	–	–	–	–	188 855	186 855	482 030	349 397	350 398
Total Expenditure	**832 967**	**–**	**–**	**–**	**–**	**–**	**131 975**	**131 975**	**964 942**	**818 706**	**834 7922**
Surplus/(Deficit)	3 095	–	–	–	–	–	(80 900)	(80 900)	(77 804)	(7 932)	2 856
Transfers and subsidies - capital (monetary allocations)	160 817	–	–	–	–	–	–	–	160 817	165 399	173 275
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**163 912**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**163 912**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**
Capital expenditure & funds sources											
Capital expenditure	155 276	–	–	–	–	–	(2 500)	(2 500)	152 776	105 000	60 000
Transfers recognised - capital	152 776	–	–	–	–	–	–	–	152 776	105 000	60 000
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	2 500	–	–	–	–	–	(2 500)	(2 500)	–	–	–
Total sources of capital funds	**155 276**	**–**	**–**	**–**	**–**	**–**	**(2 500)**	**(2 500)**	**152 776**	**105 000**	**60 000**
Financial position											
Total current assets	633 730	–	–	–	–	–	(61 898)	(61 898)	571 832	764 800	961 437
Total non current assets	2 362 934	–	–	–	–	–	(2 500)	(2 500)	2 360 434	2 400 714	2 391 815
Total current liabilities	229 440	–	–	–	–	–	14 727	14 727	244 167	240 824	252 430
Total non current liabilities	50 000	–	–	–	–	–	–	–	50 000	50 000	50 000
Community wealth/Equity	**2 717 223**	**–**	**–**	**–**	**–**	**–**	**(79 124)**	**(79 124)**	**2 638 099**	**2 874 691**	**3 050 822**
Cash flows											
Net cash from (used) operating	207 724	–	–	–	–	–	952	952	208 677	200 044	219 772
Net cash from (used) investing	(155 276)	–	–	–	–	–	2 500	2 500	(152 776)	(105 000)	(60 000)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**70 837**	**–**	**–**	**–**	**–**	**–**	**3 452**	**3 452**	**74 289**	**165 881**	**325 653**
Cash backing/surplus reconciliation											
Cash and investments available	70 837	–	–	–	–	–	3 452	3 452	74 289	165 881	325 653
Application of cash and investments	(206 339)	–	–	–	–	–	93 681	93 681	(112 658)	(239 953)	(308 700)
Balance - surplus (shortfall)	**277 176**	**–**	**–**	**–**	**–**	**–**	**(90 228)**	**(90 228)**	**186 947**	**405 835**	**634 353**
Asset Management											
Asset register summary (WDV)	2 364 143	–	–	–	–	–	(2 500)	(2 500)	2 361 643	2 296 924	2 228 024
Depreciation	64 325	–	–	–	–	–	–	–	64 325	67 219	68 900
Renewal and Upgrading of Existing Assets	67 388	–	–	–	–	–	(532)	(532)	66 856	47 000	33 000
Repairs and Maintenance	54 500	–	–	–	–	–	3 375	3 375	57 875	62 125	63 678
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

MP316 Dr J.S. Moroka - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**857 598**	–	–	–	–	–	**62 612**	**62 612**	**920 210**	**878 221**	**914 903**
Executive and council		685	–	–	–	–	–	(400)	(400)	285	715	733
Finance and administration		856 914	–	–	–	–	–	63 012	63 012	919 926	877 505	914 170
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**6 381**	–	–	–	–	–	**172**	**172**	**6 554**	**6 668**	**6 835**
Community and social services		332	–	–	–	–	–	330	330	662	347	356
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		6 049	–	–	–	–	–	(157)	(157)	5 892	6 321	6 479
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**4 252**	–	–	–	–	–	**6 166**	**6 166**	**10 418**	**4 444**	**4 555**
Planning and development		72	–	–	–	–	–	166	166	238	76	77
Road transport		4 180	–	–	–	–	–	6 000	6 000	10 180	4 368	4 477
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**128 627**	–	–	–	–	–	**(16 383)**	**(16 383)**	**112 244**	**123 101**	**126 178**
Energy sources		10 827	–	–	–	–	–	–	–	10 827	–	–
Water management		98 538	–	–	–	–	–	(19 196)	(19 196)	79 342	102 972	105 547
Waste water management		14 048	–	–	–	–	–	1 108	1 108	15 156	14 680	15 047
Waste management		5 214	–	–	–	–	–	(71)	(71)	5 143	5 448	5 585
Other		**21**	–	–	–	–	–	**284**	284	**304**	**21**	**22**
Total Revenue - Functional	2	**996 879**	–	–	–	–	–	**51 075**	**51 075**	**1 047 955**	**1 073 781**	**1 074 792**
Expenditure - Functional												
Governance and administration		**348 994**	–	–	–	–	–	**134 547**	**134 547**	**483 541**	**365 117**	**374 245**
Executive and council		57 746	–	–	–	–	–	7 534	7 534	65 280	60 344	61 853
Finance and administration		282 733	–	–	–	–	–	127 380	127 380	410 113	295 874	303 271
Internal audit		8 515	–	–	–	–	–	(367)	(367)	8 148	8 898	9 121
Community and public safety		**128 597**	–	–	–	–	–	**29 400**	**29 400**	**157 997**	**128 825**	**132 045**
Community and social services		42 770	–	–	–	–	–	(3 015)	(3 015)	39 755	44 601	45 716
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		82 827	–	–	–	–	–	32 415	32 415	115 243	81 089	83 116
Housing		3 000	–	–	–	–	–	–	–	3 000	3 135	3 213
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**91 137**	–	–	–	–	–	**(2 224)**	**(2 224)**	**88 913**	**91 724**	**94 689**
Planning and development		39 826	–	–	–	–	–	(6 090)	(6 090)	33 736	41 305	42 338
Road transport		51 311	–	–	–	–	–	3 866	3 866	55 177	50 419	52 351
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**249 903**	–	–	–	–	–	**(27 253)**	**(27 253)**	**222 650**	**251 297**	**257 579**
Energy sources		59 469	–	–	–	–	–	757	757	60 226	53 026	54 351
Water management		136 142	–	–	–	–	–	(19 727)	(19 727)	116 415	142 269	145 825
Waste water management		10 153	–	–	–	–	–	(365)	(365)	9 788	10 610	10 876
Waste management		44 138	–	–	–	–	–	(7 917)	(7 917)	36 220	45 392	46 527
Other		**14 336**	–	–	–	–	–	**(1 627)**	(1 627)	**12 709**	**14 929**	**15 302**
Total Expenditure - Functional	3	**832 967**	–	–	–	–	–	**131 975**	**131 975**	**964 942**	**818 706**	**834 792**
Surplus/ (Deficit) for the year		**163 912**	–	–	–	–	–	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**

MP316 Dr J.S. Moroka - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	98 454	–	–	–	–	–	(19 285)	(19 285)	79 169	102 885	105 457
Service charges - Waste Water Management	2	14 098	–	–	–	–	–	1 110	1 110	15 208	14 733	15 101
Service charges - Waste Management	2	5 211	–	–	–	–	–	1 704	1 704	6 916	5 446	5 582
Sale of Goods and Rendering of Services		792	–	–	–	–	–	(42)	(42)	751	828	849
Agency services		–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		378	–	–	–	–	–	(160)	(160)	218	395	405
Interest earned from Current and Non Current Assets		6 918	–	–	–	–	–	457	457	7 375	7 230	7 410
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		386	–	–	–	–	–	367	367	753	403	413
Special Rating Levies		–	–	–	–	–	–	–	–	–	–	–
Licence and permits		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		7 229	–	–	–	–	–	(1 395)	(1 395)	5 834	7 554	7 743
Non-Exchange Revenue												
Property rates	2	73 853	–	–	–	–	–	43 440	43 440	117 293	77 177	79 106
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		345	–	–	–	–	–	52	52	397	361	370
Licences or permits		8 279	–	–	–	–	–	(1 162)	(1 162)	7 117	8 651	8 867
Transfer and subsidies - Operational		548 576	–	–	–	–	–	7 309	7 309	555 885	551 823	548 533
Interest		71 542	–	–	–	–	–	18 681	18 681	90 222	74 761	76 630
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**836 062**	**–**	**–**	**–**	**–**	**–**	**51 075**	**51 075**	**887 138**	**895 332**	**903 378**
Expenditure By Type												
Employee related costs		299 764	–	–	–	–	–	(40 000)	(40 000)	259 764	313 254	321 085
Remuneration of councillors		33 406	–	–	–	–	–	6 290	6 290	39 696	34 909	35 781
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		12 100	–	–	–	–	–	1 830	1 830	13 930	12 749	13 068
Debt impairment		120 298	–	–	–	–	–	(25 000)	(25 000)	95 298	125 711	128 854
Depreciation and amortisation		64 325	–	–	–	–	–	–	–	64 325	67 219	68 900
Interest		1 500	–	–	–	–	–	–	–	1 500	1 045	1 071
Contracted services		191 582	–	–	–	–	–	50 870	50 870	242 452	236 755	238 029
Transfers and subsidies		8 400	–	–	–	–	–	–	–	8 400	8 778	8 997
Irrecoverable debts written off		–	–	–	–	–	–	135 418	135 418	135 418	–	–
Operational costs		101 593	–	–	–	–	–	2 566	2 566	104 159	107 701	107 265
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**832 967**	**–**	**–**	**–**	**–**	**–**	**131 975**	**131 975**	**964 942**	**818 706**	**834 792**
Surplus/(Deficit)		**3 095**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**(77 804)**	**(7 932)**	**2 856**
Transfers and subsidies - capital (monetary allocations)		160 817	–	–	–	–	–	–	–	160 817	165 399	173 275
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**163 912**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**163 912**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**163 912**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	**163 912**	**–**	**–**	**–**	**–**	**–**	**(80 900)**	**(80 900)**	**83 013**	**157 467**	**176 131**

MP316 Dr J.S. Moroka - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE AND ADMIN		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - SPORTS AND RECREATION		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ROADS TRANSPORT		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - WASTE MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WASTE WATER MANAGEMENT		81 036	–	–	–	–	–	(374)	(374)	80 662	52 000	15 000
Vote 9 - PUBLIC SAFETY		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - ELECTRICITY		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - WATER CAPITAL PROJECTS		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**81 036**	–	–	–	–	–	**(374)**	**(374)**	**80 662**	**52 000**	**15 000**
Single-year expenditure *to be adjusted*	2											
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - FINANCE AND ADMIN		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - COMMUNITY AND SOCIAL SERVICES		9 000	–	–	–	–	–	–	–	9 000	–	–
Vote 4 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - SPORTS AND RECREATION		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - ROADS TRANSPORT		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - WASTE MANAGEMENT		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WASTE WATER MANAGEMENT		62 740	–	–	–	–	–	374	374	63 114	53 000	45 000
Vote 9 - PUBLIC SAFETY		2 500	–	–	–	–	–	(2 500)	(2 500)	–	–	–
Vote 10 - ELECTRICITY		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - WATER CAPITAL PROJECTS		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**74 240**	–	–	–	–	–	**(2 126)**	**(2 126)**	**72 114**	**53 000**	**45 000**
Total Capital Expenditure - Vote		**155 276**	–	–	–	–	–	**(2 500)**	**(2 500)**	**152 776**	**105 000**	**60 000**
Capital Expenditure - Functional												
Governance and administration		–	–	–	–	–	–	–	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**11 500**	–	–	–	–	–	**(2 500)**	**(2 500)**	**9 000**	–	–
Community and social services		9 000	–	–	–	–	–	–	–	9 000	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		2 500	–	–	–	–	–	(2 500)	(2 500)	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**45 000**	–	–	–	–	–	**(766)**	**(766)**	**44 234**	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		45 000	–	–	–	–	–	(766)	(766)	44 234	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**98 776**	–	–	–	–	–	**766**	**766**	**99 543**	**105 000**	**60 000**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		55 388	–	–	–	–	–	365	365	55 753	47 000	33 000
Waste water management		43 388	–	–	–	–	–	401	401	43 790	58 000	27 000
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**155 276**	–	–	–	–	–	**(2 500)**	**(2 500)**	**152 776**	**105 000**	**60 000**
Funded by:												
National Government		152 776	–	–	–	–	–	–	–	152 776	105 000	60 000
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**152 776**	–	–	–	–	–	–	–	**152 776**	**105 000**	**60 000**
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		2 500	–	–	–	–	–	(2 500)	(2 500)	–	–	–
Total Capital Funding		**155 276**	–	–	–	–	–	**(2 500)**	**(2 500)**	**152 776**	**105 000**	**60 000**

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MP316 Dr J.S. Moroka - Table B6 Adjustments Budget Financial Position - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		70 837	–	–	–	–	–	3 452	3 452	74 289	165 881	325 653
Trade and other receivables from exchange transactions	1	399 201	–	–	–	–	–	(12 093)	(12 093)	387 108	442 540	486 964
Receivables from non-exchange transactions	1	105 580	–	–	–	–	–	(51 427)	(51 427)	54 153	98 565	91 375
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		12 931	–	–	–	–	–	(1 830)	(1 830)	11 101	12 632	12 265
VAT		41 831	–	–	–	–	–	–	–	41 831	41 831	41 831
Other current assets		3 350	–	–	–	–	–	–	–	3 350	3 350	3 350
Total current assets		**633 730**	**–**	**–**	**–**	**–**	**–**	**(61 898)**	**(61 898)**	**571 832**	**764 800**	**961 437**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		154	–	–	–	–	–	–	–	154	154	154
Property, plant and equipment	3	2 362 029	–	–	–	–	–	(2 500)	(2 500)	2 359 529	2 399 810	2 390 910
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		751	–	–	–	–	–	–	–	751	751	751
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**2 362 934**	**–**	**–**	**–**	**–**	**–**	**(2 500)**	**(2 500)**	**2 360 434**	**2 400 714**	**2 391 815**
TOTAL ASSETS		**2 996 664**	**–**	**–**	**–**	**–**	**–**	**(64 398)**	**(64 398)**	**2 932 266**	**3 165 514**	**3 353 252**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		1 500	–	–	–	–	–	–	–	1 500	2 545	3 616
Consumer deposits		888	–	–	–	–	–	–	–	888	888	888
Trade and other payables from exchange transactions		224 162	–	–	–	–	–	13 727	13 727	237 888	234 500	245 036
Trade and other payables from non-exchange transactions		(0)	–	–	–	–	–	1 000	1 000	1 000	0	0
Provisions		2 890	–	–	–	–	–	–	–	2 890	2 890	2 890
VAT		–	–	–	–	–	–	–	–	–	–	–
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**229 440**	**–**	**–**	**–**	**–**	**–**	**14 727**	**14 727**	**244 167**	**240 824**	**252 430**
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	50 000	–	–	–	–	–	–	–	50 000	50 000	50 000
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**50 000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**50 000**	**50 000**	**50 000**
TOTAL LIABILITIES		**279 440**	**–**	**–**	**–**	**–**	**–**	**14 727**	**14 727**	**294 167**	**290 824**	**302 430**
NET ASSETS	2	**2 717 223**	**–**	**–**	**–**	**–**	**–**	**(79 124)**	**(79 124)**	**2 638 099**	**2 874 691**	**3 050 822**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 717 223	–	–	–	–	–	(79 124)	(79 124)	2 638 099	2 874 691	3 050 822
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**2 717 223**	**–**	**–**	**–**	**–**	**–**	**(79 124)**	**(79 124)**	**2 638 099**	**2 874 691**	**3 050 822**

MP316 Dr J.S. Moroka - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		48 112	–	–	–	–	–	–	–	48 112	41 698	42 740
Service charges		67 451	–	–	–	–	–	–	–	67 451	63 180	64 759
Other revenue		23 725	–	–	–	–	–	(2 589)	(2 589)	21 136	26 280	26 937
Transfers and Subsidies - Operational	1	548 576	–	–	–	–	–	7 309	7 309	555 885	546 633	571 284
Transfers and Subsidies - Capital	1	160 817	–	–	–	–	–	–	–	160 817	165 399	173 275
Interest		6 918	–	–	–	–	–	457	457	7 375	7 230	7 410
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(647 875)	–	–	–	–	–	–	–	(647 875)	(650 375)	(666 634)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**207 724**	**–**	**–**	**–**	**–**	**–**	**5 177**	**5 177**	**212 902**	**200 044**	**219 772**
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		(155 276)	–	–	–	–	–	2 500	2 500	(152 776)	(105 000)	(60 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(155 276)**	**–**	**–**	**–**	**–**	**–**	**2 500**	**2 500**	**(152 776)**	**(105 000)**	**(60 000)**
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		**52 448**	**–**	**–**	**–**	**–**	**–**	**7 677**	**7 677**	**60 126**	**95 044**	**159 772**
Cash/cash equivalents at the year begin:	2	18 389	–	–	–	–	–	–	–	14 163	70 837	165 881
Cash/cash equivalents at the year end:	2	70 837	–	–	–	–	–	7 677	7 677	74 289	165 881	325 653

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MP316 Dr J.S. Moroka - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2025/02/28

Description	Ref	2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		**548 576**	–	–	–	–	–	**546 801**	**546 633**	**571 284**
Expanded Public Works Programme Integrated Grant		2 400	–	–	–	–	–	2 400	–	–
Integrated National Electrification Programme Grant		10 827	–	–	–	–	–	10 827	–	–
Infrastructure Skills Development Grant		1 775	–	–	–	(1 775)	(1 775)	–	1 855	1 901
Local Government Financial Management Grant		2 400	–	–	–	–	–	2 400	2 500	2 600
Equitable Share		531 174	–	–	–	–	–	531 174	542 278	566 783
Provincial Government:		–	–	–	–	**9 084**	**9 084**	**9 084**	–	–
Specify (Add grant description)		–	–	–	–	3 084	3 084	3 084	–	–
Specify (Add grant description)		–	–	–	–	6 000	6 000	6 000	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**548 576**	–	–	–	**9 084**	**9 084**	**555 885**	**551 019**	**547 703**
<u>Capital Transfers and Grants</u>										
National Government:		160 817	–	–	–	–	–	160 817	165 399	173 275
Municipal Infrastructure Grant		160 817	–	–	–	–	–	160 817	165 399	173 275
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**160 817**	–	–	–	–	–	**160 817**	**165 399**	**173 275**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	709 393	–	–	–	9 084	9 084	716 702	729 468	719 117

MP316 Dr J.S. Moroka - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2025/26									
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		20 539	–			–		1 045	1 045	21 584	5.1%
Pension and UIF Contributions		3 159	–			–		660	660	3 819	20.9%
Medical Aid Contributions		989	–			–		(405)	(405)	584	-41.0%
Motor Vehicle Allowance		–	–			–		–	–	–	
Cellphone Allowance		3 589	–			–		690	690	4 279	19.2%
Housing Allowances		–	–			–		–	–	–	
Other benefits and allowances		5 131	–			–		4 300	4 300	9 431	83.8%
Sub Total - Councillors		33 406	–			–		6 290	6 290	39 696	18.8%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		7 897	–	–		–		–	–	7 897	0.0%
Pension and UIF Contributions		1 108	–	–		–		–	–	1 108	0.0%
Medical Aid Contributions		340	–	–		–		–	–	340	0.0%
Overtime		–	–	–		–		–	–	–	
Performance Bonus		113	–	–		–		–	–	113	0.0%
Motor Vehicle Allowance		1 386	–	–		–		–	–	1 386	0.0%
Cellphone Allowance		254	–	–		–		–	–	254	0.0%
Housing Allowances		–	–	–		–		–	–	–	
Other benefits and allowances		995	–	–		–		–	–	995	0.0%
Payments in lieu of leave		14	–	–		–		–	–	14	0.0%
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	
Entertainment		–	–	–		–		–	–	–	
Scarcity		–	–	–		–		–	–	–	
Acting and post related allowance		4 743	–	–		–		–	–	4 743	0.0%
In kind benefits		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality		16 851	–	–		–		–	–	16 851	0.0%
% increase			(0)							–	
Other Municipal Staff											
Basic Salaries and Wages		182 396	–	–	–	–	–	(27 954)	(27 954)	154 441	-15.3%
Pension and UIF Contributions		39 733	–	–	–	–	–	(7 364)	(7 364)	32 368	-18.5%
Medical Aid Contributions		19 095	–	–	–	–	–	(2 713)	(2 713)	16 382	-14.2%
Overtime		8 960	–	–	–	–	–	(3 922)	(3 922)	5 038	-43.8%
Performance Bonus		13 096	–	–	–	–	–	854	854	13 950	
Motor Vehicle Allowance		9 234	–	–	–	–	–	303	303	9 538	3.3%
Cellphone Allowance		1 248	–	–	–	–	–	(112)	(112)	1 136	-9.0%
Housing Allowances		1 653	–	–	–	–	–	(938)	(938)	715	
Other benefits and allowances		7 068	–	–	–	–	–	1 204	1 204	8 273	17.0%
Payments in lieu of leave		429	–	–	–	–	–	642	642	1 071	149.7%
Long service awards		–	–	–	–	–	–	–	–	–	
Post-retirement benefit obligations	5	–	–	–	–	–	–	–	–	–	
Entertainment		–	–	–	–	–	–	–	–	–	
Scarcity		–	–	–	–	–	–	–	–	–	
Acting and post related allowance		–	–	–	–	–	–	–	–	–	
In kind benefits		–	–	–	–	–	–	–	–	–	
Sub Total - Other Municipal Staff		282 913	–	–	–	–	–	(40 000)	(40 000)	242 913	-14.1%
% increase											
Total Parent Municipality		333 170	–	–	–	–	–	(33 710)	(33 710)	299 460	-10.1%
Board Members of Entities											
Basic Salaries and Wages									–	–	
Pension and UIF Contributions									–	–	
Medical Aid Contributions									–	–	
Overtime									–	–	
Performance Bonus									–	–	
Motor Vehicle Allowance									–	–	
Cellphone Allowance									–	–	
Housing Allowances									–	–	
Other benefits and allowances									–	–	
Board Fees									–	–	
Payments in lieu of leave									–	–	
Long service awards									–	–	
Post-retirement benefit obligations	5								–	–	
Entertainment									–	–	
Scarcity									–	–	

MP316 Dr J.S. Moroka - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2025/02/28

Description - Standard classification	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		239 952	18 335	19 140	17 666	17 016	193 169	22 398	7	88 334	86 031	84 238	133 924	920 210	878 221	914 903
Executive and council		–	–	–	–	–	–	–	–	(19)	(21)	(25)	(24)	285	715	733
Finance and administration		239 952	18 335	19 140	17 666	17 016	193 169	22 398	7	88 354	86 051	84 263	84 145	919 926	877 505	914 170
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		54	71	870	246	544	1 458	436	8	576	588	573	1 130	6 554	6 668	6 835
Community and social services		41	55	859	55	530	1 442	80	8	92	95	96	95	662	347	356
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		13	17	11	192	14	16	356	0	484	493	477	477	5 892	6 321	6 479
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		4	(0)	8 359	8 348	10 562	3 262	363	–	6 394	402	392	(27 667)	10 418	4 444	4 555
Planning and development		4	(0)	19	51	10	2	5	–	38	39	40	40	238	76	77
Road transport		–	–	8 340	8 297	10 552	3 260	357	–	6 355	362	352	6 352	10 180	4 368	4 477
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		8 059	7 064	35 906	34 412	19 009	11 468	6 325	2	7 755	7 871	7 451	(33 078)	112 244	123 101	126 178
Energy sources		–	–	–	–	–	–	–	–	920	938	911	911	10 827	–	–
Water management		6 609	5 601	29 147	26 120	13 278	6 418	4 560	1	2 877	4 701	4 339	2 603	77 567	102 972	105 547
Waste water management		926	934	3 906	7 292	4 733	4 053	1 246	1	1 409	1 439	1 411	1 408	15 156	14 680	15 047
Waste management		524	529	2 854	1 000	998	997	519	–	6 774	793	790	786	6 918	5 448	5 585
Other		3	4	31	77	36	2	1	–	57	58	60	60	304	21	22
Total Revenue - Functional		248 072	25 474	64 307	60 749	47 168	209 358	29 522	17	101 340	94 949	92 714	99 593	1 047 955	1 012 455	1 052 493
Expenditure - Functional																
Governance and administration		161 125	25 743	19 133	21 839	19 516	26 666	13 525	751	165 645	29 044	28 298	(27 744)	483 541	365 117	374 245
Executive and council		6 124	9 290	3 967	3 748	4 491	4 764	(4 543)	101	6 333	6 531	6 388	6 387	65 280	60 344	61 853
Finance and administration		154 407	15 525	14 073	17 515	14 540	21 129	17 517	650	158 690	21 877	21 294	20 735	410 113	295 874	303 271
Internal audit		594	929	1 093	576	484	773	551	–	621	636	616	616	8 148	8 898	9 121
Community and public safety		11 851	14 133	12 180	13 125	13 261	13 757	12 624	–	16 454	16 808	16 699	17 104	157 997	128 825	132 045
Community and social services		3 066	3 081	3 137	3 132	3 194	3 468	2 865	–	2 895	2 919	2 814	2 814	39 755	44 601	45 716
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		8 784	9 495	9 042	9 994	9 810	10 040	9 759	–	13 304	13 630	13 632	13 567	115 243	81 089	83 116
Housing		–	1 557	–	–	257	249	–	–	255	260	253	253	3 000	3 135	3 213
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		4 979	5 185	5 327	5 047	7 107	6 046	4 853	21	5 335	5 501	5 289	27 355	88 045	94 820	97 191
Planning and development		2 181	2 280	2 413	2 142	2 965	2 718	1 873	21	1 767	1 842	1 754	1 751	33 736	41 305	42 338
Road transport		2 798	2 905	2 914	2 905	4 141	3 328	2 980	–	9 569	3 658	3 535	9 533	54 308	53 515	54 853
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		8 550	11 434	11 850	16 047	12 145	19 706	8 780	521	14 219	14 638	14 055	90 704	222 650	251 297	257 579
Energy sources		3 084	2 874	3 758	8 036	4 416	9 063	2 984	–	5 106	5 204	5 090	5 086	60 226	53 026	54 351
Water management		4 229	5 978	5 596	5 407	6 140	7 677	4 508	–	6 562	6 795	6 460	6 458	116 415	142 269	145 825
Waste water management		–	1 137	191	1 242	140	1 680	–	521	744	764	741	740	9 788	10 610	10 876
Waste management		1 237	1 445	2 306	1 362	1 448	1 287	1 287	–	1 807	1 876	1 763	1 764	36 220	45 392	46 527
Other		1 099	1 061	1 078	991	1 020	1 071	1 035	–	812	836	800	800	12 709	14 929	15 302
Total Expenditure - Functional		187 605	57 556	49 567	57 049	53 048	67 247	40 818	1 294	208 464	66 826	65 141	112 219	964 942	854 988	876 362
Surplus/ (Deficit) 1.		60 467	(32 082)	14 739	3 700	(5 880)	142 111	(11 296)	(1 277)	(107 124)	28 123	27 573	(35 626)	83 013	157 467	176 131

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MP316 Dr J.S. Moroka - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2025/02/28

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		6 594	5 559	4 721	6 027	13 129	3 471	3 957	1	4 627	4 676	4 314	4 352	79 169	102 885	105 457
Service charges - Waste Water Management		935	951	947	1 032	1 017	1 039	1 066	1	1 414	1 444	1 415	1 413	15 208	14 733	15 101
Service charges - Waste Management		524	529	535	534	538	533	519	–	774	792	790	786	6 916	5 446	5 582
Sale of Goods and Rendering of Services		19	23	32	74	23	14	22	–	59	60	58	58	751	828	849
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		(14)	(31)	15	(80)	7	(1 940)	0	–	1	1	(1)	(1)	218	395	405
Interest earned from Current and Non Current Assets		362	1 298	908	779	(500)	95	512	–	677	691	676	676	7 375	7 230	7 410
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		45	77	50	73	51	50	53	8	104	107	108	107	753	403	413
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special Rating Levies		–	–	–	–	–	–	–	–	–	–	–	–	5 834	7 554	7 743
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	5 834	7 554	7 743
Non-Exchange Revenue																
Property rates		10 099	10 084	10 788	7 432	10 134	10 389	10 169	–	14 705	15 089	15 165	15 078	117 293	77 177	79 106
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		13	17	11	11	14	16	13	0	39	40	40	40	397	361	370
Licences or permits		5	4	32	1 031	38	7	1 778	6	478	485	457	460	7 117	8 651	8 867
Transfer and subsidies - Operational		221 323	–	3 226	1 133	479	177 535	–	–	54 744	47 343	45 966	51 193	555 885	546 633	571 284
Interest		8 140	6 944	7 298	6 958	7 327	7 530	7 610	–	9 705	9 936	9 870	9 832	90 222	74 761	76 630
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		8 446	8 383	7 176	8 367	14 242	3 247	6 108	9	12 821	7 711	7 302	12 559	892 972	854 610	886 961
Expenditure By Type																
Employee related costs		21 077	21 615	21 029	20 643	20 904	21 371	18 828	4	15 480	15 980	15 230	15 230	259 764	313 254	321 085
Remuneration of councillors		4 548	6 945	2 276	2 207	2 296	2 329	(4 503)	–	4 305	4 360	4 277	4 277	39 696	34 909	35 781
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		–	834	820	705	2 022	1 579	752	–	1 386	1 415	1 393	1 390	13 930	12 749	13 068
Debt impairment		–	–	–	–	–	–	–	–	3 975	4 176	3 875	3 875	95 298	125 711	128 854
Depreciation and amortisation		–	–	–	–	–	–	–	–	5 468	5 575	5 414	5 414	64 325	67 219	68 900
Interest		–	21	20	22	22	–	20	–	127	128	126	126	1 500	1 045	1 071
Contracted services		12 130	18 673	17 023	21 849	18 705	30 067	19 121	881	33 244	24 891	25 205	30 573	242 452	186 799	191 469
Transfers and subsidies		481	517	1 416	1 133	479	477	491	3	714	728	707	707	8 400	8 778	8 997
Irrecoverable debts written off		135 431	–	–	–	–	(14)	–	–	135 000	418	–	–	135 418	–	–
Operational costs		13 937	8 952	6 984	10 490	8 620	11 437	6 109	405	8 766	9 155	8 914	8 911	104 159	104 524	107 137
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		187 605	57 556	49 567	57 049	53 048	67 247	40 818	1 294	208 464	66 826	65 141	100 504	964 942	854 988	876 362
Surplus/(Deficit)		(179 159)	(49 173)	(42 392)	(48 682)	(38 805)	(64 000)	(34 710)	(1 284)	(195 643)	(59 115)	(57 839)	(87 905)	(71 970)	(377)	10 599
Transfers and subsidies - capital (monetary allocations)		–	–	35 722	34 623	14 890	10 609	1 162	–	13 669	13 937	13 535	13 535	160 817	165 399	173 275
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(179 159)	(49 173)	(6 669)	(14 059)	(23 915)	(53 390)	(33 548)	(1 284)	(181 974)	(45 178)	(44 304)	(74 370)	88 847	165 022	183 874

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