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# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

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[lgdataqueries@treasury.gov.za](mailto:lgdataqueries@treasury.gov.za)

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### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report:

[Name Votes & Sub-Votes](#)

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
<b>Organisational structure votes</b>		<b>Display sub-votes</b>
Vote 1 - Executive and Council	<b>Vote 1 Executive and Council</b>	
Vote 2 - Office of the Municipal Manager	2.1 Mayor and Council	1.1 - (Name of sub-vote)
Vote 3 - Finance Services	1.2 (Name of sub-vote)	
Vote 4 - Corporate Services	1.3 (Name of sub-vote)	
Vote 5 - Technical and Community Services	1.4 (Name of sub-vote)	
Vote 6 - Technical and Community Services2	1.5 (Name of sub-vote)	
Vote 7 - (NAME OF VOTE 7)	1.6 (Name of sub-vote)	
Vote 8 - (NAME OF VOTE 8)	1.7 (Name of sub-vote)	
Vote 9 - (NAME OF VOTE 9)	1.8 (Name of sub-vote)	
Vote 10 - (NAME OF VOTE 10)	1.9 (Name of sub-vote)	
Vote 11 - (NAME OF VOTE 11)	2.0 (Name of sub-vote)	
Vote 12 - (NAME OF VOTE 12)	<b>Vote 2 Office of the Municipal Manager</b>	
Vote 13 - (NAME OF VOTE 13)	2.1 Municipal Manager, Town Secretary and Chief Executive	2.1 - (Name of sub-vote)
Vote 14 - (NAME OF VOTE 14)	2.2 Risk Management	
Vote 15 - (NAME OF VOTE 15)	2.3 Governance Function	
	2.4 Corporate Wide Strategic Planning (IPs, LEDe)	
	2.5 (Name of sub-vote)	
	2.6 (Name of sub-vote)	
	2.7 (Name of sub-vote)	
	2.8 (Name of sub-vote)	
	2.9 (Name of sub-vote)	
	2.10 (Name of sub-vote)	
	<b>Vote 3 Finance Services</b>	
	3.1 Finance	3.1 - (Name of sub-vote)
	3.2 Asset Management	
	3.3 Supply Chain Management	
	3.4 (Name of sub-vote)	
	3.5 (Name of sub-vote)	
	3.6 (Name of sub-vote)	
	3.7 (Name of sub-vote)	
	3.8 (Name of sub-vote)	
	3.9 (Name of sub-vote)	
	3.10 (Name of sub-vote)	
	<b>Vote 4 Corporate Services</b>	
	4.1 Administrative and Corporate Support	4.1 - (Name of sub-vote)
	4.2 Information Technology	
	4.3 Human Resources	
	4.4 (Name of sub-vote)	
	4.5 (Name of sub-vote)	
	4.6 (Name of sub-vote)	
	4.7 (Name of sub-vote)	
	4.8 (Name of sub-vote)	
	4.9 (Name of sub-vote)	
	4.10 (Name of sub-vote)	
	<b>Vote 5 Technical and Community Services</b>	
	5.1 Electricity	5.1 - (Name of sub-vote)
	5.2 Solid Waste Disposal (Landfill Sites)	
	5.3 Solid Waste Removal	
	5.4 Sewerage	
	5.5 Road and Traffic Regulation	
	5.6 Water Distribution	
	5.7 Town Planning, Building Regulations and Enforcement, and City Engineer	
	5.8 Libraries and Archives	
	5.9 Community Halls and Facilities	
	5.10 Recreational Facilities	
	<b>Vote 6 Technical and Community Services2</b>	
	6.1 Roads	6.1 - (Name of sub-vote)
	6.2 Water Storage	
	6.3 Storm Water Management	
	6.4 Waste Water Treatment	
	6.5 Disaster Management	
	6.6 Health Surveillance and Prevention of Communicable Diseases	
	6.7 Support to Local Municipalities	
	6.8 Health Services	
	6.9 Water Treatment	
	6.10 (Name of sub-vote)	
	<b>Vote 7 (NAME OF VOTE 7)</b>	
	7.1 (Name of sub-vote)	7.1 - (Name of sub-vote)
	7.2 (Name of sub-vote)	
	7.3 (Name of sub-vote)	
	7.4 (Name of sub-vote)	
	7.5 (Name of sub-vote)	
	7.6 (Name of sub-vote)	
	7.7 (Name of sub-vote)	
	7.8 (Name of sub-vote)	
	7.9 (Name of sub-vote)	
	7.10 (Name of sub-vote)	
	<b>Vote 8 (NAME OF VOTE 8)</b>	
	8.1 (Name of sub-vote)	8.1 - (Name of sub-vote)
	8.2 (Name of sub-vote)	
	8.3 (Name of sub-vote)	
	8.4 (Name of sub-vote)	
	8.5 (Name of sub-vote)	
	8.6 (Name of sub-vote)	
	8.7 (Name of sub-vote)	
	8.8 (Name of sub-vote)	
	8.9 (Name of sub-vote)	
	8.10 (Name of sub-vote)	
	<b>Vote 9 (NAME OF VOTE 9)</b>	
	9.1 (Name of sub-vote)	9.1 - (Name of sub-vote)
	9.2 (Name of sub-vote)	
	9.3 (Name of sub-vote)	
	9.4 (Name of sub-vote)	
	9.5 (Name of sub-vote)	
	9.6 (Name of sub-vote)	
	9.7 (Name of sub-vote)	
	9.8 (Name of sub-vote)	
	9.9 (Name of sub-vote)	
	9.10 (Name of sub-vote)	
	<b>Vote 10 (NAME OF VOTE 10)</b>	
	10.1 (Name of sub-vote)	10.1 - (Name of sub-vote)
	10.2 (Name of sub-vote)	
	10.3 (Name of sub-vote)	
	10.4 (Name of sub-vote)	
	10.5 (Name of sub-vote)	
	10.6 (Name of sub-vote)	
	10.7 (Name of sub-vote)	
	10.8 (Name of sub-vote)	
	10.9 (Name of sub-vote)	
	10.10 (Name of sub-vote)	
	<b>Vote 11 (NAME OF VOTE 11)</b>	
	11.1 (Name of sub-vote)	11.1 - (Name of sub-vote)
	11.2 (Name of sub-vote)	
	11.3 (Name of sub-vote)	
	11.4 (Name of sub-vote)	
	11.5 (Name of sub-vote)	
	11.6 (Name of sub-vote)	
	11.7 (Name of sub-vote)	
	11.8 (Name of sub-vote)	
	11.9 (Name of sub-vote)	
	11.10 (Name of sub-vote)	
	<b>Vote 12 (NAME OF VOTE 12)</b>	
	12.1 (Name of sub-vote)	12.1 - (Name of sub-vote)
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
	<b>Vote 13 (NAME OF VOTE 13)</b>	
	13.1 (Name of sub-vote)	13.1 - (Name of sub-vote)
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
	<b>Vote 14 (NAME OF VOTE 14)</b>	
	14.1 (Name of sub-vote)	14.1 - (Name of sub-vote)
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
	<b>Vote 15 (NAME OF VOTE 15)</b>	
	15.1 (Name of sub-vote)	15.1 - (Name of sub-vote)
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
	15.4 (Name of sub-vote)	
	15.5 (Name of sub-vote)	
	15.6 (Name of sub-vote)	
	15.7 (Name of sub-vote)	
	15.8 (Name of sub-vote)	
	15.9 (Name of sub-vote)	
	15.10 (Name of sub-vote)	

**NC086 Kgatelopele - Contact Information**

**A. GENERAL INFORMATION**

Municipality	NC086 Kgatelopele
Grade	
Province	NC NORTHERN CAPE
Web Address	
e-mail Address	

Set name on 'Instructions' sheet

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

**B. CONTACT INFORMATION**

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

**C. POLITICAL LEADERSHIP**

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

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

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
<b>Chief Financial Officer</b>	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	



NC086 Kgatelopele - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>Financial Performance</b>											
Property rates	18,437	18,437	-	-	-	-	1,257	1,257	19,694	21,068	22,249
Service charges	71,131	71,131	-	-	-	-	(8,045)	(8,045)	63,086	69,806	71,171
Investment revenue	4,575	4,575	-	-	-	-	-	-	4,575	4,781	4,900
Transfers recognised - operational	41,006	41,006	-	-	-	-	-	-	41,006	43,018	44,120
Other own revenue	35,288	35,288	-	-	-	-	(19,170)	(19,170)	16,118	14,912	15,275
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>170,436</b>	<b>170,436</b>	-	-	-	-	<b>(25,958)</b>	<b>(25,958)</b>	<b>144,478</b>	<b>153,586</b>	<b>157,716</b>
Employee costs	40,775	40,775	-	-	-	-	11,087	11,087	51,862	51,931	53,938
Remuneration of councillors	5,298	5,298	-	-	-	-	(935)	(935)	4,363	4,184	4,223
Depreciation & asset impairment	31,613	31,613	-	-	-	-	(13,337)	(13,337)	18,276	23,338	24,549
Finance charges	1,200	1,200	-	-	-	-	-	-	1,200	1,255	1,313
Inventory consumed and bulk purchases	30,653	30,653	-	-	-	-	(538)	(538)	30,115	34,768	35,637
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37,002	37,002	-	-	-	-	(3,560)	(3,560)	33,442	31,688	33,072
<b>Total Expenditure</b>	<b>146,541</b>	<b>146,541</b>	-	-	-	-	<b>(7,283)</b>	<b>(7,283)</b>	<b>139,258</b>	<b>147,165</b>	<b>152,732</b>
<b>Surplus/(Deficit)</b>	<b>23,895</b>	<b>23,895</b>	-	-	-	-	<b>(18,675)</b>	<b>(18,675)</b>	<b>5,220</b>	<b>6,421</b>	<b>4,984</b>
Transfers and subsidies - capital (monetary allocations)	28,812	28,812	-	-	-	-	17,596	17,596	46,408	43,110	44,782
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52,707</b>	<b>52,707</b>	-	-	-	-	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52,707</b>	<b>52,707</b>	-	-	-	-	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>28,812</b>	<b>28,812</b>	-	-	-	-	<b>17,688</b>	<b>17,688</b>	<b>46,500</b>	<b>43,110</b>	<b>44,782</b>
Transfers recognised - capital	28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>28,812</b>	<b>28,812</b>	-	-	-	-	<b>17,688</b>	<b>17,688</b>	<b>46,500</b>	<b>43,110</b>	<b>44,782</b>
<b>Financial position</b>											
Total current assets	194,006	159,645	-	-	-	-	(43,743)	(43,743)	115,903	80,928	78,085
Total non current assets	575,043	575,043	-	-	-	-	48,408	48,408	623,451	564,247	564,894
Total current liabilities	(227,171)	(227,171)	-	-	-	-	295,332	295,332	68,161	63,233	60,801
Total non current liabilities	1,960	1,960	-	-	-	-	45,251	45,251	47,211	26,211	26,211
Community wealth/Equity	<b>994,260</b>	<b>994,260</b>	-	-	-	-	<b>(335,918)</b>	<b>(335,918)</b>	<b>658,342</b>	<b>552,335</b>	<b>552,571</b>
<b>Cash flows</b>											
Net cash from (used) operating	36,311	36,311	-	-	-	-	1,346	1,346	37,657	87,500	90,623
Net cash from (used) investing	(33,134)	(33,134)	-	-	-	-	(14,702)	(14,702)	(47,836)	(49,576)	(51,500)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>16,399</b>	<b>16,399</b>	-	-	-	-	<b>(7,734)</b>	<b>(7,734)</b>	<b>8,665</b>	<b>56,768</b>	<b>57,968</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	16,399	16,399	-	-	-	-	(7,999)	(7,999)	8,400	7,192	6,468
Application of cash and investments	(376,758)	(348,598)	-	-	-	-	301,119	301,119	(47,478)	(5,449)	(3,057)
<b>Balance - surplus (shortfall)</b>	<b>393,156</b>	<b>364,996</b>	-	-	-	-	<b>(309,118)</b>	<b>(309,118)</b>	<b>55,878</b>	<b>12,641</b>	<b>9,524</b>
<b>Asset Management</b>											
Asset register summary (WDV)	575,043	575,043	-	-	-	-	(146,947)	(146,947)	428,096	368,892	369,539
Depreciation	17,669	17,669	-	-	-	-	-	-	17,669	18,979	20,005
Renewal and Upgrading of Existing Assets	20,000	20,000	-	-	-	-	17,596	17,596	37,596	31,320	32,698
Repairs and Maintenance	3,521	3,521	-	-	-	-	(1,838)	(1,838)	1,683	1,869	2,186
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	121	121	-	-	-	-	10,669	10,669	10,791	5,245	5,430
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References

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

NC086 Kgatelopele - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard 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
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		96,346	96,346	-	-	-	-	(17,913)	(17,913)	78,433	80,708	83,380
Executive and council		198	198	-	-	-	-	-	-	198	207	212
Finance and administration		96,148	96,148	-	-	-	-	(17,913)	(17,913)	78,235	80,501	83,168
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,275	1,275	-	-	-	-	-	-	1,275	1,330	1,390
Community and social services		1,250	1,250	-	-	-	-	-	-	1,250	1,304	1,362
Sport and recreation		25	25	-	-	-	-	-	-	25	27	27
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1,632	1,632	-	-	-	-	-	-	1,632	1,687	1,719
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		1,632	1,632	-	-	-	-	-	-	1,632	1,687	1,719
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		99,995	99,995	-	-	-	-	9,551	9,551	109,546	112,970	116,009
Energy sources		35,817	35,817	-	-	-	-	(1,157)	(1,157)	34,661	36,992	37,295
Water management		32,569	32,569	-	-	-	-	20,098	20,098	52,668	44,068	46,007
Waste water management		19,548	19,548	-	-	-	-	(5,511)	(5,511)	14,037	19,307	19,789
Waste management		12,061	12,061	-	-	-	-	(3,879)	(3,879)	8,182	12,603	12,919
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	199,248	199,248	-	-	-	-	(8,362)	(8,362)	190,886	196,695	202,498
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		57,631	57,631	-	-	-	-	979	979	58,611	58,236	60,258
Executive and council		15,250	15,250	-	-	-	-	(651)	(651)	14,599	13,975	14,514
Finance and administration		40,580	40,580	-	-	-	-	1,339	1,339	41,919	42,171	43,927
Internal audit		1,802	1,802	-	-	-	-	291	291	2,092	2,090	1,818
<b>Community and public safety</b>		4,436	4,436	-	-	-	-	1,785	1,785	6,221	6,550	6,904
Community and social services		3,857	3,857	-	-	-	-	184	184	4,041	4,128	4,470
Sport and recreation		579	579	-	-	-	-	1,601	1,601	2,180	2,422	2,434
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20,567	20,567	-	-	-	-	2,598	2,598	23,166	24,369	25,244
Planning and development		1,315	1,315	-	-	-	-	(3)	(3)	1,312	1,352	1,368
Road transport		19,252	19,252	-	-	-	-	2,602	2,602	21,854	23,017	23,876
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		63,907	63,907	-	-	-	-	(12,646)	(12,646)	51,261	58,010	60,326
Energy sources		37,263	37,263	-	-	-	-	(5,840)	(5,840)	31,423	39,912	41,124
Water management		10,479	10,479	-	-	-	-	(3,708)	(3,708)	6,771	7,471	7,882
Waste water management		6,368	6,368	-	-	-	-	(1,626)	(1,626)	4,742	4,840	5,103
Waste management		9,797	9,797	-	-	-	-	(1,473)	(1,473)	8,325	5,787	6,217
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	146,541	146,541	-	-	-	-	(7,283)	(7,283)	139,258	147,165	152,732
<b>Surplus/ (Deficit) for the year</b>		52,707	52,707	-	-	-	-	(1,079)	(1,079)	51,628	49,530	49,766

References

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



<b>Economic and environmental services</b>	1,632	1,632	-	-	-	-	-	-	1,632	1,687	1,719
Road transport	1,632	1,632	-	-	-	-	-	-	1,632	1,687	1,719
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	1,630	1,630	-	-	-	-	-	-	1,630	1,685	1,717
Roads	2	2	-	-	-	-	-	-	2	2	2
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	99,995	99,995	-	-	-	-	9,551	9,551	109,546	112,970	116,009
Energy sources	35,817	35,817	-	-	-	-	(1,157)	(1,157)	34,661	36,992	37,295
Electricity	35,817	35,817	-	-	-	-	(1,157)	(1,157)	34,661	36,992	37,295
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	32,569	32,569	-	-	-	-	20,098	20,098	52,668	44,068	46,007
Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	32,569	32,569	-	-	-	-	20,098	20,098	52,668	44,068	46,007
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	19,548	19,548	-	-	-	-	(5,511)	(5,511)	14,037	19,307	19,789
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	19,548	19,548	-	-	-	-	(5,511)	(5,511)	14,037	19,307	19,789
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	12,061	12,061	-	-	-	-	(3,879)	(3,879)	8,182	12,603	12,919
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	12,061	12,061	-	-	-	-	(3,879)	(3,879)	8,182	12,603	12,919
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2 199,248	199,248	-	-	-	-	(8,362)	(8,362)	190,886	196,695	202,498
<b>Expenditure - Functional</b>											
<b>Municipal governance and administration</b>	57,631	57,631	-	-	-	-	979	979	58,611	58,236	60,258
Executive and council	15,250	15,250	-	-	-	-	(651)	(651)	14,599	13,975	14,514
Mayor and Council	11,969	11,969	-	-	-	-	(1,300)	(1,300)	10,669	9,958	10,264
Municipal Manager, Town Secretary and Chief	3,281	3,281	-	-	-	-	649	649	3,930	4,017	4,249
Finance and administration	40,580	40,580	-	-	-	-	1,339	1,339	41,919	42,171	43,927
Administrative and Corporate Support	9,790	9,790	-	-	-	-	576	576	10,366	11,150	11,660
Asset Management	6	6	-	-	-	-	49	49	54	15	6
Finance	25,711	25,711	-	-	-	-	767	767	26,478	25,709	26,323
Fleet Management	-	-	-	-	-	-	-	-	-	-	-
Human Resources	1,199	1,199	-	-	-	-	(153)	(153)	1,046	1,067	1,273
Information Technology	3,328	3,328	-	-	-	-	(24)	(24)	3,303	3,551	3,974
Legal Services	-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-	-	-
Risk Management	546	546	-	-	-	-	38	38	584	593	603
Security Services	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	87	87	87	87	87
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	1,802	1,802	-	-	-	-	291	291	2,092	2,090	1,818
Governance Function	1,802	1,802	-	-	-	-	291	291	2,092	2,090	1,818



Waste water management	6,368	6,368	-	-	-	-	(1,626)	(1,626)	4,742	4,840	5,103	
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	
Sewerage	6,368	6,368	-	-	-	-	(1,626)	(1,626)	4,742	4,840	5,103	
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-	
Waste management	9,797	9,797	-	-	-	-	(1,473)	(1,473)	8,325	5,787	6,217	
Recycling	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Removal	9,797	9,797	-	-	-	-	(1,473)	(1,473)	8,325	5,787	6,217	
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>146,541</b>	<b>146,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,283)</b>	<b>(7,283)</b>	<b>139,258</b>	<b>147,165</b>	<b>152,732</b>
<b>Surplus/ (Deficit) for the year</b>		<b>52,707</b>	<b>52,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>

References

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







<b>Vote 14 - [NAME OF VOTE 14]</b>		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	199,248	199,248	-	-	-	-	(8,362)	(8,362)	190,886	196,695	202,498
<b>Expenditure by Vote</b>	1											
<b>Vote 1 - Executive and Council</b>		11,969	11,969	-	-	-	-	(1,300)	(1,300)	10,669	9,958	10,264
1.1 - Mayor and Council		11,969	11,969	-	-	-	-	(1,300)	(1,300)	10,669	9,958	10,264
1.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Office of the Municipal Manager</b>		6,160	6,160	-	-	-	-	967	967	7,127	7,221	7,199
2.1 - Municipal Manager, Town Secretary and Chief Executive Officer		3,281	3,281	-	-	-	-	649	649	3,930	4,017	4,249
2.2 - Risk Management		546	546	-	-	-	-	38	38	584	593	603
2.3 - Governance Function		1,802	1,802	-	-	-	-	291	291	2,092	2,090	1,818
2.4 - Corporate Wide Strategic Planning (IDPs, LEDS)		531	531	-	-	-	-	(11)	(11)	520	521	528
2.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
2.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Finance Services</b>		25,717	25,717	-	-	-	-	903	903	26,620	25,811	26,416
3.1 - Finance		25,711	25,711	-	-	-	-	767	767	26,478	25,709	26,323
3.2 - Asset Management		6	6	-	-	-	-	49	49	54	15	6
3.3 - Supply Chain Management		-	-	-	-	-	-	87	87	87	87	87
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Corporate Services</b>		14,317	14,317	-	-	-	-	399	399	14,715	15,768	16,907
4.1 - Administrative and Corporate Support		9,790	9,790	-	-	-	-	576	576	10,366	11,150	11,660
4.2 - Information Technology		3,328	3,328	-	-	-	-	(24)	(24)	3,303	3,551	3,974
4.3 - Human Resources		1,199	1,199	-	-	-	-	(153)	(153)	1,046	1,067	1,273
4.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Technical and Community Services</b>		70,829	70,829	-	-	-	-	(10,533)	(10,533)	60,295	67,377	70,176
5.1 - Electricity		37,263	37,263	-	-	-	-	(5,840)	(5,840)	31,423	39,912	41,124
5.2 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	-	-
5.3 - Solid Waste Removal		9,797	9,797	-	-	-	-	(1,473)	(1,473)	8,325	5,787	6,217
5.4 - Sewerage		6,368	6,368	-	-	-	-	(1,626)	(1,626)	4,742	4,840	5,103
5.5 - Road and Traffic Regulation		1,802	1,802	-	-	-	-	320	320	2,122	2,091	2,213
5.6 - Water Distribution		10,479	10,479	-	-	-	-	(3,708)	(3,708)	6,771	7,471	7,882
5.7 - Town Planning, Building Regulations and Enforcement		684	684	-	-	-	-	7	7	692	727	733
5.8 - Libraries and Archives		1,346	1,346	-	-	-	-	(499)	(499)	848	833	1,064
5.9 - Community Halls and Facilities		2,511	2,511	-	-	-	-	682	682	3,193	3,295	3,406
5.10 - Recreational Facilities		579	579	-	-	-	-	1,601	1,601	2,180	2,422	2,434



<b>Vote 13 - [NAME OF VOTE 13]</b>		-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	146,541	146,541	-	-	-	-	(7,283)	(7,283)	139,258	147,165	152,732
<b>Surplus/ (Deficit) for the year</b>	2	52,707	52,707	-	-	-	-	(1,079)	(1,079)	51,628	49,530	49,766

**References**

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

NC086 Kgatelopele - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	35,765	35,765	-	-	-	-	(1,157)	(1,157)	34,608	36,938	37,239
Service charges - Water	2	12,569	12,569	-	-	-	-	2,502	2,502	15,072	12,748	13,309
Service charges - Waste Water Management	2	10,736	10,736	-	-	-	-	(5,511)	(5,511)	5,225	7,517	7,705
Service charges - Waste Management	2	12,061	12,061	-	-	-	-	(3,879)	(3,879)	8,182	12,603	12,919
Sale of Goods and Rendering of Services		132	132	-	-	-	-	(0)	(0)	132	138	141
Agency services		450	450	-	-	-	-	-	-	450	452	454
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,776	1,776	-	-	-	-	-	-	1,776	1,856	1,902
Interest earned from Current and Non Current Assets		4,575	4,575	-	-	-	-	-	-	4,575	4,781	4,900
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		386	386	-	-	-	-	-	-	386	403	413
Licence and permits		1,100	1,100	-	-	-	-	-	-	1,100	1,150	1,178
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		22	22	-	-	-	-	-	-	22	23	24
<b>Non-Exchange Revenue</b>												
Property rates	2	18,437	18,437	-	-	-	-	1,257	1,257	19,694	21,068	22,249
Surcharges and Taxes		9,396	9,396	-	-	-	-	-	-	9,396	9,819	10,064
Fines, penalties and forfeits		143	143	-	-	-	-	-	-	143	149	153
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		41,006	41,006	-	-	-	-	-	-	41,006	43,018	44,120
Interest		883	883	-	-	-	-	-	-	883	922	946
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		21,000	21,000	-	-	-	-	(19,170)	(19,170)	1,830	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>170,436</b>	<b>170,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,958)</b>	<b>(25,958)</b>	<b>144,478</b>	<b>153,586</b>	<b>157,716</b>
<b>Expenditure By Type</b>												
Employee related costs		40,775	40,775	-	-	-	-	11,087	11,087	51,862	51,931	53,938
Remuneration of councillors		5,298	5,298	-	-	-	-	(935)	(935)	4,363	4,184	4,223
Bulk purchases - electricity		30,115	30,115	-	-	-	-	-	-	30,115	34,768	35,637
Inventory consumed		538	538	-	-	-	-	(538)	(538)	-	-	-
Debt impairment		13,943	13,943	-	-	-	-	(13,337)	(13,337)	607	4,360	4,544
Depreciation and amortisation		17,669	17,669	-	-	-	-	-	-	17,669	18,979	20,005
Interest		1,200	1,200	-	-	-	-	-	-	1,200	1,255	1,313
Contracted services		17,608	17,608	-	-	-	-	(5,489)	(5,489)	12,119	10,524	11,407
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		3,533	3,533	-	-	-	-	-	-	3,533	3,689	3,855
Operational costs		15,860	15,860	-	-	-	-	1,929	1,929	17,789	17,475	17,810
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>146,541</b>	<b>146,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,283)</b>	<b>(7,283)</b>	<b>139,258</b>	<b>147,165</b>	<b>152,732</b>
<b>Surplus/(Deficit)</b>		<b>23,895</b>	<b>23,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,675)</b>	<b>(18,675)</b>	<b>5,220</b>	<b>6,421</b>	<b>4,984</b>
Transfers and subsidies - capital (monetary allocations)		28,812	28,812	-	-	-	-	17,596	17,596	46,408	43,110	44,782
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>52,707</b>	<b>52,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>52,707</b>	<b>52,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52,707</b>	<b>52,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	<b>52,707</b>	<b>52,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,079)</b>	<b>(1,079)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>

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

NC086 Kgatelopele - 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 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	92	92	92	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		20,000	20,000	-	-	-	-	17,596	17,596	37,596	31,320	32,698
Vote 6 - Technical and Community Services2		8,812	8,812	-	-	-	-	-	-	8,812	11,790	12,084
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782
<b>Total Capital Expenditure - Vote</b>		28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		-	-	-	-	-	-	92	92	92	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	92	92	92	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		28,812	28,812	-	-	-	-	17,596	17,596	46,408	43,110	44,782
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		20,000	20,000	-	-	-	-	17,596	17,596	37,596	31,320	32,698
Waste water management		8,812	8,812	-	-	-	-	-	-	8,812	11,790	12,084
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782
<b>Funded by:</b>												
National Government		28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		28,812	28,812	-	-	-	-	17,688	17,688	46,500	43,110	44,782

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SBT7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G









<b>Vote 13 - [NAME OF VOTE 13]</b>	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>28,812</b>	<b>28,812</b>	-	-	-	-	<b>17,688</b>	17,688	46,500	<b>43,110</b>	<b>44,782</b>
<b>Total Capital Expenditure</b>	<b>28,812</b>	<b>28,812</b>	-	-	-	-	<b>17,688</b>	17,688	46,500	<b>43,110</b>	<b>44,782</b>

References

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

NC086 Kgatelopele - 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	Adjusted	Adjusted	Adjusted
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Budget	Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		16,399	16,399					(7,999)	(7,999)	8,400	7,192	6,468
Trade and other receivables from exchange transactions	1	111,708	111,708	-	-	-	-	(69,212)	(69,212)	42,496	(56,489)	(59,839)
Receivables from non-exchange transactions	1	34,360	-	-	-	-	-	8,858	8,858	43,218	37,369	38,032
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		3,323	3,323	-	-	-	-	73	73	3,396	3,396	3,396
VAT		28,215	28,215	-	-	-	-	21,060	21,060	49,276	85,981	86,550
Other current assets		-	-	-	-	-	-	3,477	3,477	3,477	3,477	3,477
<b>Total current assets</b>		<b>194,006</b>	<b>159,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,743)</b>	<b>(43,743)</b>	<b>150,263</b>	<b>80,928</b>	<b>78,085</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		29,055	29,055	-	-	-	-	941	941	29,996	-	-
Property, plant and equipment	3	544,135	544,135	-	-	-	-	47,543	47,543	591,678	563,332	563,979
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		1,151	1,151	-	-	-	-	-	-	1,151	886	886
Intangible assets		702	702	-	-	-	-	(76)	(76)	626	29	29
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>575,043</b>	<b>575,043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,408</b>	<b>48,408</b>	<b>623,451</b>	<b>564,247</b>	<b>564,894</b>
<b>TOTAL ASSETS</b>		<b>769,049</b>	<b>734,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,665</b>	<b>4,665</b>	<b>773,714</b>	<b>645,175</b>	<b>642,979</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		1,576	1,576	-	-	-	-	127	127	1,703	-	-
Trade and other payables from exchange transactions		(239,521)	(239,521)	-	-	-	-	254,249	254,249	14,728	10,003	10,310
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	17,709	17,709	17,709	17,709	17,709
Provisions		-	-	-	-	-	-	4,084	4,084	4,084	4,084	4,084
VAT		10,773	10,773	-	-	-	-	19,163	19,163	29,936	31,436	28,697
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>(227,171)</b>	<b>(227,171)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>295,332</b>	<b>295,332</b>	<b>68,161</b>	<b>63,233</b>	<b>60,801</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	1,960	1,960	-	-	-	-	250	250	2,210	2,210	2,210
Long term portion of trade payables		-	-	-	-	-	-	45,001	45,001	45,001	24,001	24,001
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>1,960</b>	<b>1,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,251</b>	<b>45,251</b>	<b>47,211</b>	<b>26,211</b>	<b>26,211</b>
<b>TOTAL LIABILITIES</b>		<b>(225,211)</b>	<b>(225,211)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,583</b>	<b>340,583</b>	<b>115,372</b>	<b>89,444</b>	<b>87,012</b>
<b>NET ASSETS</b>	2	<b>994,260</b>	<b>959,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(335,918)</b>	<b>(335,918)</b>	<b>658,342</b>	<b>555,731</b>	<b>555,967</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		994,260	994,260	-	-	-	-	(335,918)	(335,918)	658,342	552,335	552,571
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>994,260</b>	<b>994,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(335,918)</b>	<b>(335,918)</b>	<b>658,342</b>	<b>552,335</b>	<b>552,571</b>

References

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

NC086 Kgatelopele - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		14,749	14,749							14,749	15,412	16,120
Service charges		65,552	65,552					(8,550)	(8,550)	57,002	59,555	61,281
Other revenue		2,318	2,318					(83)	(83)	2,235	2,318	2,366
Transfers and Subsidies - Operational	1	41,006	41,006							41,006	43,018	44,120
Transfers and Subsidies - Capital	1	28,812	28,812					17,596	17,596	46,408	43,110	44,782
Interest		4,575	4,575							4,575	4,781	4,900
Dividends		-	-							-	-	-
<b>Payments</b>												
Suppliers and employees		(119,501)	(119,501)					(7,617)	(7,617)	(127,118)	(79,438)	(81,633)
Finance charges		(1,200)	(1,200)							(1,200)	(1,255)	(1,313)
Transfers and Subsidies	1	-	-							-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>36,311</b>	<b>36,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,346</b>	<b>1,346</b>	<b>37,657</b>	<b>87,500</b>	<b>90,623</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-							-	-	-
Decrease (increase) in non-current receivables		-	-							-	-	-
Decrease (increase) in non-current investments		-	-							-	-	-
<b>Payments</b>												
Capital assets		(33,134)	(33,134)					(14,702)	(14,702)	(47,836)	(49,576)	(51,500)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(33,134)</b>	<b>(33,134)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,702)</b>	<b>(14,702)</b>	<b>(47,836)</b>	<b>(49,576)</b>	<b>(51,500)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-							-	-	-
Borrowing long term/refinancing		-	-							-	-	-
Increase (decrease) in consumer deposits		-	-							-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-							-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>3,177</b>	<b>3,177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,356)</b>	<b>(13,356)</b>	<b>(10,179)</b>	<b>37,924</b>	<b>39,124</b>
Cash/cash equivalents at the year begin:	2	13,221	13,221					5,622	5,622	18,844	18,844	18,844
Cash/cash equivalents at the year end:	2	16,399	16,399					(7,734)	(7,734)	8,665	56,768	57,968

References

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

NC086 Kgatelopele - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	16,399	16,399	-	-	-	-	(7,734)	(7,734)	8,665	56,768	57,968
Other current investments > 90 days		0	0	-	-	-	-	(265)	(265)	(265)	(49,576)	(51,500)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>16,399</b>	<b>16,399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,999)</b>	<b>(7,999)</b>	<b>8,400</b>	<b>7,192</b>	<b>6,468</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	17,709	17,709	17,709	17,709	17,709
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(17,526)	(17,526)	-	-	-	-	3,711	3,711	(13,816)	(49,027)	(49,027)
Other working capital requirements	2	(359,231)	(331,071)	-	-	-	-	275,615	275,615	(55,456)	21,785	24,177
Other provisions		-	-	-	-	-	-	4,084	4,084	4,084	4,084	4,084
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(376,758)</b>	<b>(348,598)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>301,119</b>	<b>301,119</b>	<b>(47,478)</b>	<b>(5,449)</b>	<b>(3,057)</b>
<b>Surplus(shortfall)</b>		<b>393,156</b>	<b>364,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(309,118)</b>	<b>(309,118)</b>	<b>55,878</b>	<b>12,641</b>	<b>9,524</b>

References

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

Other working capital requirements

Debtors	119,711	91,551	70,184	(11,782)	(13,868)
Creditors due	(239,521)	(239,521)	14,728	10,003	10,310
<b>Total</b>	<b>359,231</b>	<b>331,071</b>	<b>55,456</b>	<b>(21,785)</b>	<b>(24,177)</b>

Debtors collection assumptions:

Balance outstanding - debtors	146,068	111,708	89,191	(15,642)	(18,330)
Estimate of debtors collection rate	82%	82%	79%	75%	76%



<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	28,812	28,812	-	-	-	17,688	17,688	46,500	43,110	44,782	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		8,812	8,812	-	-	-	-	-	8,812	11,790	12,084	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		20,000	20,000	-	-	-	17,596	17,596	37,596	31,320	32,698	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		28,812	28,812	-	-	-	17,596	17,596	46,408	43,110	44,782	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	92	92	92	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	28,812	28,812	-	-	-	17,688	17,688	46,500	43,110	44,782	

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	575,043	575,043	-	-	-	-	(146,947)	(146,947)	428,096	368,892	369,539
<i>Roads Infrastructure</i>		-	-	-	-	-	-	74,118	74,118	74,118	74,118	74,118
<i>Storm water Infrastructure</i>		8,812	8,812	-	-	-	-	16,643	16,643	25,455	28,433	28,728
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	39,132	39,132	39,132	39,132	39,132
<i>Water Supply Infrastructure</i>		20,000	20,000	-	-	-	-	51,734	51,734	71,734	65,458	66,836
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	(61,352)	(61,352)	(61,352)	(61,352)	(61,352)
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	401	401	401	401	401
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		(334)	(334)	-	-	-	-	-	-	(334)	(708)	(1,001)
<b>Infrastructure</b>		28,478	28,478	-	-	-	-	120,675	120,675	149,153	145,481	146,861
<b>Community Assets</b>		511,992	511,992	-	-	-	-	(497,646)	(497,646)	14,346	(7,470)	(7,470)
<b>Heritage Assets</b>		1,151	1,151	-	-	-	-	-	-	1,151	886	886
<b>Investment properties</b>		29,055	29,055	-	-	-	-	941	941	29,996	-	-
<b>Other Assets</b>		-	-	-	-	-	-	207,058	207,058	207,058	207,058	207,058
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		702	702	-	-	-	-	(76)	(76)	626	29	29
<b>Computer Equipment</b>		-	-	-	-	-	-	(715)	(715)	(715)	(807)	(807)
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	23,518	23,518	23,518	23,518	23,518
<b>Machinery and Equipment</b>		(17,335)	(17,335)	-	-	-	-	992	992	(16,343)	(17,278)	(18,011)
<b>Transport Assets</b>		-	-	-	-	-	-	4,225	4,225	4,225	4,225	4,225
<b>Land</b>		21,000	21,000	-	-	-	-	(5,920)	(5,920)	15,080	13,250	13,250
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>575,043</b>	<b>575,043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(146,947)</b>	<b>(146,947)</b>	<b>428,096</b>	<b>368,892</b>	<b>369,539</b>
<b>EXPENDITURE OTHER ITEMS</b>		21,190	21,190	-	-	-	-	(1,838)	(1,838)	19,352	20,848	22,190
<b>Depreciation &amp; asset impairment</b>		17,669	17,669	-	-	-	-	-	-	17,669	18,979	20,005
<b>Repairs and Maintenance by asset class</b>	3	<b>3,521</b>	<b>3,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,838)</b>	<b>(1,838)</b>	<b>1,683</b>	<b>1,869</b>	<b>2,186</b>
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2,500	2,500	-	-	-	-	(1,500)	(1,500)	1,000	1,158	1,249
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		2,500	2,500	-	-	-	-	(1,500)	(1,500)	1,000	1,158	1,249
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		574	574	-	-	-	-	(161)	(161)	413	440	459
<b>Community Assets</b>		574	574	-	-	-	-	(161)	(161)	413	440	459
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Housing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		52	52	-	-	-	-	-	-	52	55	56
<b>Transport Assets</b>		394	394	-	-	-	-	(177)	(177)	217	217	422
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	6	<b>21,190</b>	<b>21,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,838)</b>	<b>(1,838)</b>	<b>19,352</b>	<b>20,848</b>	<b>22,190</b>

<b>Renewal and upgrading of Existing Assets as % of total capex</b>	69.4%	69.4%						80.9%	72.7%	73.0%
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>	113.2%	113.2%						212.8%	165.0%	163.5%
<b>R&amp;M as a % of PPE</b>	0.6%	0.6%						0.4%	0.5%	0.6%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	4.1%	4.1%						9.2%	9.0%	9.4%

References

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

NC086 Kgatelopele - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3	0									0	
Other water supply (< min.service level)	3.4	0									0	
No water supply		0									0	
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)		0									0	
No toilet provisions		0									0	
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
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>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
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>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	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>												
<b>Cost of Free Basic Services provided (R'000)</b>	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)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
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)												
<b>Revenue cost of free services provided (R'000)</b>	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)		2,392	2,392					122	122	2,514	2,872	2,998
Sanitation (in excess of free sanitation service to indigent households)		(1,771)	(1,771)					5,511	5,511	3,740	1,851	1,897
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(499)	(499)					1,157	1,157	657	522	535
Refuse (in excess of one removal a week for indigent households)								3,879	3,879	3,879		
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
<b>Total revenue cost of subsidised services provided</b>	6											
		121	121					10,669	10,669	10,791	5,245	5,430

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

13.  $G = B + C + D + E + F$   
 14.  $Adjusted\ Budget\ H = (A\ or\ A1) + G$

NC086 Kgatelopele - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>REVENUE ITEMS</b>												
<b>Non-exchange revenue by source</b>												
<b>Property rates</b>												
Total Property Rates		18,437	18,437					1,257	1,257	19,694	21,068	22,249
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFMA)												
Net Property Rates		18,437	18,437					1,257	1,257	19,694	21,068	22,249
<b>Exchange revenue service charges</b>												
<b>Service charges - Electricity</b>												
Total Service charges - Electricity		35,266	35,266							35,266	37,460	37,774
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		(499)	(499)					1,157	1,157	657	522	535
Less Cost of Free Basis Services (50 kwh per indigent household per month)												
Net Service charges - Electricity		35,765	35,765					(1,157)	(1,157)	34,608	36,938	37,239
<b>Service charges - Water</b>												
Total Service charges - water		14,961	14,961					2,625	2,625	17,586	15,620	16,307
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		2,392	2,392					122	122	2,514	2,872	2,998
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)												
Net Service charges - Water		12,569	12,569					2,502	2,502	15,072	12,748	13,309
<b>Service charges - Waste Water Management</b>												
Total Service charges - Waste Water Management		8,965	8,965							8,965	9,368	9,602
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(1,771)	(1,771)					5,511	5,511	3,740	1,851	1,897
Less Cost of Free Basis Services (free sanitation service to indigent households)												
Net Service charges - Waste Water Management		10,736	10,736					(5,511)	(5,511)	5,225	7,517	7,705
<b>Service charges - Waste Management</b>												
Total refuse removal revenue		12,061	12,061							12,061	12,603	12,919
Total landfill revenue												
Less Revenue Foregone (in excess of one removal a week to indigent households)								3,879	3,879	3,879		
Less Cost of Free Basis Services (removed once a week to indigent households)												
Service charges - Waste Management		12,061	12,061					(3,879)	(3,879)	8,182	12,603	12,919
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		30,381	30,381					7,591	7,591	37,972	37,699	39,207
Pension and UIF Contributions		4,693	4,693					1,682	1,682	6,375	6,674	6,872
Medical Aid Contributions		1,962	1,962					234	234	2,196	2,308	2,415
Overtime		733	733					129	129	862	880	942
Performance Bonus		2,315	2,315					540	540	2,855	2,739	2,820
Motor Vehicle Allowance		84	84					457	457	541	547	553
Cellphone Allowance		29	29							29	31	33
Housing Allowances		13	13					183	183	197	183	183
Other benefits and allowances		524	524					30	30	554	590	629
Payments in lieu of leave												
Long service awards		27	27					42	42	69	69	69
Post-retirement benefit obligations												
Entertainment												
Scarcity		6	6					205	205	211	211	212
Acting and post related allowance		7	7					(7)	(7)		1	1
In kind benefits												
sub-total		40,775	40,775					11,087	11,087	51,862	51,931	53,938
Less: Employees costs capitalised to PPE												
Total Employee related costs		40,775	40,775					11,087	11,087	51,862	51,931	53,938
<b>Depreciation and amortisation</b>												
Depreciation of Property, Plant & Equipment		17,669	17,669							17,669	18,979	20,005
Lease amortisation												
Capital asset impairment												
Total Depreciation and amortisation		17,669	17,669							17,669	18,979	20,005
<b>Bulk purchases</b>												
Electricity Bulk Purchases		30,115	30,115							30,115	34,768	35,637
Total bulk purchases		30,115	30,115							30,115	34,768	35,637
<b>Transfers and grants</b>												
Cash transfers and grants												
Non-cash transfers and grants												
Total transfers and grants												
<b>Contracted services</b>												
Outsourced Services		5,960	5,960					(288)	(288)	5,672	5,962	6,169
Consultants and Professional Services		5,200	5,200					(2,327)	(2,327)	2,872	1,494	1,544
Contractors		6,448	6,448					(2,873)	(2,873)	3,575	3,069	3,695
Total contracted services		17,608	17,608					(5,488)	(5,488)	12,119	10,524	11,407
<b>Operational Costs</b>												
Collection costs												
Contributions to 'other' provisions												
Audit fees		2,227	2,227					4,000	4,000	6,227	6,417	6,527
Other Operational Costs		13,634	13,634					(2,071)	(2,071)	11,563	11,058	11,283
Total Other Operational Costs		15,860	15,860					1,929	1,929	17,789	17,475	17,810
<b>Repairs and Maintenance by Expenditure Item</b>												
Employee related costs	14											
Inventory Consumed (Project Maintenance)		3,521	3,521							3,521	1,869	2,186
Contracted Services												
Other Expenditure												
Total Repairs and Maintenance Expenditure	15	3,521	3,521							3,521	1,869	2,186
<b>Inventory Consumed</b>												
Inventory Consumed - Water												
Inventory Consumed - Other		538	538					(538)	(538)			
Total Inventory Consumed & Other Material		538	538					(538)	(538)			

**References**

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

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

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

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

14. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

15. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

NC88 Kaitiaki - Supporting Table S82 Supporting detail to Financial Position Budget

Description	Ref	Budget Year 2022/23										Budget Year	Budget Year
		Original Budget	Proposed Budget	Actual Funds	Buildings	Other	Other	Other	Other	Other	Other	Adjusted Budget	Adjusted Budget
		A	B	C	D	E	F	G	H	I	J	K	L
<b>Receipts</b>													
<b>Trade and other receivables from exchange transactions</b>													
Electricity		41,118	41,118					(24,637)	(24,637)	16,481	16,428	7,239	
Water		29,263	29,263					(17,543)	(17,543)	16,604	(2,285)	(2,285)	
Waste		33,962	33,962					(15,156)	(15,156)	20,788	11,838	12,118	
Waste Water		33,962	33,962					(15,156)	(15,156)	19,262	7,987	7,771	
Other trade receivables from exchange transactions		(19,345)	(19,345)					(18,647)	(18,647)	(37,390)	(38,747)	(38,358)	
<b>Less: Trade and other receivables from non-exchange transactions</b>													
Less: Impairment for debt		(6,112)	(6,112)					(23,568)	(23,568)	(41,488)	(42,295)	(43,318)	
Impairment for Electricity		(295)	(295)					3,128	3,128	3,213	(39)	(279)	
Impairment for Water		(4,262)	(4,262)					(23,038)	(23,038)	(27,241)	(27,991)	(27,853)	
Impairment for Waste		(2,142)	(2,142)					(4,594)	(4,594)	(6,776)	(6,770)	(6,751)	
Impairment for Waste Water		(2,142)	(2,142)					(4,594)	(4,594)	(6,776)	(6,770)	(6,751)	
Impairment for other trade receivables from exchange transactions		(2,173)	(2,173)					(6,371)	(6,371)	(8,254)	(8,244)	(8,244)	
<b>Total net Trade and other receivables from Exchange Transactions</b>		111,798	111,798					(88,212)	(88,212)	42,466	(26,498)	(28,228)	
<b>Receipts from non-exchange transactions</b>													
Property rates		41,872	41,872					18,384	18,384	33,262	46,614	47,353	
Less: Impairment of Property rates		(4,832)	(4,832)					(4,807)	(4,807)	(9,718)	(9,877)	(9,958)	
<b>Net Property rates</b>		37,040	37,040					13,577	13,577	23,544	36,737	37,395	
Other receivables from non-exchange transactions													
Impairment for other receivables from non-exchange transactions		(2,788)	(2,788)					3,381	3,381	661	628	641	
<b>Total net Receivables from non-exchange transactions</b>		34,252	34,252					6,958	6,958	14,211	37,365	38,036	
<b>Inventory</b>													
<b>Opening Balance</b>		70	70					28	28	43	43	43	
<b>System Input Volume</b>													
Water Treatment Works													
Soil Purchase													
Natural Sources													
<b>Authorized Consumption</b>													
<b>Billed Authorized Consumption</b>													
Billed Metered Consumption													
Free Basic Water													
Subsidized Water													
Revenue Water													
<b>Billed Unmetered Consumption</b>													
Free Basic Water													
Subsidized Water													
Revenue Water													
<b>Unbilled Authorized Consumption</b>													
Unbilled Metered Consumption													
Unbilled Unmetered Consumption													
<b>Water Losses</b>													
<b>Apparent losses</b>													
Unbilled Consumption													
Customer Meter Inaccuracies													
<b>Real losses</b>													
Leakage on Transmission and Distribution Mains													
Leakage on Overflows at Storage Tanks/Reservoirs													
Leakage on Service Connections to the point of Customer Meter													
Data Transfer and Management Errors													
Unrecoverable Annual Real Losses													
<b>Non-revenue Water</b>													
Correction of Prior period errors													
<b>Closing Balance Water</b>		70	70					28	28	43	43	43	
<b>Agricultural</b>													
<b>Opening Balance</b>													
Acquisitions													
Issues													
Adjustments													
Write-offs													
Correction of Prior period errors													
<b>Closing balance - Agricultural</b>													
<b>Consumables</b>													
<b>Standard Rate</b>													
<b>Opening Balance</b>								1,651	1,651	1,651	1,651	1,651	
Acquisitions								478	478				
Issues													
Adjustments													
Write-offs													
Correction of Prior period errors													
<b>Closing balance - Consumables Standard Rate</b>		478	478					2,129	2,129	1,651	1,651	1,651	
<b>Zero Rate</b>													
<b>Opening Balance</b>		2,914	2,914					(4,256)	(4,256)	(1,282)	(1,282)	(1,282)	
Acquisitions													
Issues													
Adjustments													
Write-offs													
Correction of Prior period errors													
<b>Closing balance - Consumables Zero Rate</b>		2,914	2,914					(4,256)	(4,256)	(1,282)	(1,282)	(1,282)	
<b>Finished Goods</b>													
<b>Opening Balance</b>													
Acquisitions													
Issues													
Adjustments													
Write-offs													
Correction of Prior period errors													
<b>Closing balance - Finished Goods</b>													
<b>Materials and Supplies</b>													
<b>Opening Balance</b>								1,968	1,968	1,968	1,968	1,968	
Acquisitions													
Issues													
Adjustments													
Write-offs													
Correction of Prior period errors													
<b>Closing balance - Materials and Supplies</b>		1,968	1,968					2,028	2,028	1,968	1,968	1,968	
<b>Work-in-progress</b>													
<b>Opening Balance</b>													
Materials													
Transfers													
<b>Closing balance - Work-in-progress</b>													
<b>Housing Stock</b>													
<b>Opening Balance</b>													
Acquisitions													
Transfers													
Sales													
Correction of Prior period errors													
<b>Closing balance - Housing Stock</b>													
<b>Land</b>													
<b>Opening Balance</b>		817	817					288	288	1,817	1,817	1,817	
Acquisitions													
Sales													
Adjustments													
Correction of Prior period errors													
<b>Closing Balance - Land</b>		817	817					288	288	1,817	1,817	1,817	
<b>Closing Balance - Inventory &amp; Consumables</b>		3,323	3,323					73	73	3,396	3,396	3,396	
<b>Property, plant &amp; equipment</b>													
PP&E contributions (incl. finance lease)		551,884	551,884					383,473	383,473	655,275	558,238	559,911	
Leases recognized as PPE													
Less: Accumulated depreciation		(17,899)	(17,899)					(282,078)	(282,078)	(283,077)	(284,326)	(285,029)	
<b>Total Property, plant &amp; equipment</b>		533,985	533,985					101,395	101,395	372,198	273,912	274,882	
<b>LIABILITIES</b>													
<b>Current liabilities - Financial liabilities</b>													
Short term loans (other than bank overdraft)													
Current portion of long-term liabilities													
<b>Total Current liabilities - Financial liabilities</b>													
<b>Trade and other payables</b>													
Trade and other payables from exchange transactions		(238,251)	(238,251)					254,249	254,249	14,728	10,203	10,333	
Other trade payables from exchange transactions													

NC086 Kgatelopele - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Vote 1 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
And so on for the rest of the Votes												

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

NC086 Kgatelopele - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				9.5%	9.5%	0.4%	3.0%	3.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				-85.4%	-70.3%	220.5%	128.0%	128.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				-85.4%	-70.3%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				-0.2	-0.1	0.8	0.7	0.7
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				121.3%	101.1%	116.5%	45.7%	43.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					-1394.9%	-1394.9%	719.8%	104.2%	97.8%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				23.9%	23.9%	35.9%	33.8%	34.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.1%	2.1%	1.2%	1.2%	1.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8.5%	8.5%	0.4%	2.8%	2.9%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				3909.4%	3909.4%	3314.0%	3379.7%	3470.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				65.5%	65.5%	29.4%	-36.8%	-37.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

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

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 1	Sub-kategori 1.1											
	Sub-kategori 1.2											
	Sub-kategori 1.3											
	Sub-kategori 1.4											
Kategori 2	Sub-kategori 2.1											
	Sub-kategori 2.2											
	Sub-kategori 2.3											
	Sub-kategori 2.4											

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 3	Sub-kategori 3.1											
	Sub-kategori 3.2											
	Sub-kategori 3.3											
	Sub-kategori 3.4											

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 4	Sub-kategori 4.1											
	Sub-kategori 4.2											
	Sub-kategori 4.3											
	Sub-kategori 4.4											

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 5	Sub-kategori 5.1											
	Sub-kategori 5.2											
	Sub-kategori 5.3											
	Sub-kategori 5.4											

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 6	Sub-kategori 6.1											
	Sub-kategori 6.2											
	Sub-kategori 6.3											
	Sub-kategori 6.4											

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 7	Sub-kategori 7.1											
	Sub-kategori 7.2											
	Sub-kategori 7.3											
	Sub-kategori 7.4											

Kategori	Sub-kategori	Kode	2019		2020		2021		2022		2023	
			Jan	Feb								
Kategori 8	Sub-kategori 8.1											
	Sub-kategori 8.2											
	Sub-kategori 8.3											
	Sub-kategori 8.4											

1. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 2. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 3. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 4. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 5. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 6. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 7. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 8. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 9. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.  
 10. Informasi lebih lanjut mengenai prosedur ini dapat ditemukan di halaman 10.

**NC086 Kgatelopele - Supporting Table SB6 Adjustments Budget - funding measurement -**

R thousands	Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Funding measures</b>											
	Cash/cash equivalents at the year end - R'000	1	18(1)b				16,399	16,399	8,665	56,768	57,968
	Cash + investments at the yr end less applications - R'000	2	18(1)b				393,156	364,996	55,878	12,641	9,524
	Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
	Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				52,707	52,707	-	-	-
	Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	2.8%	-3.3%
	Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	82.0%	82.0%	78.7%	75.3%	75.7%
	Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				28.0%	28.0%	29.9%	31.7%	31.6%
	Capital payments % of capital expenditure	8	18(1)c;19				115.0%	115.0%	0.0%	0.0%	0.0%
	Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
	Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
	Current consumer debtors % change - incr(decr)	11	18(1)a							-122.3%	-3.0%
	Long term receivables % change - incr(decr)	12	18(1)a							-32.1%	3.1%
	R&M % of Property Plant & Equipment	13	20(1)(vi)				0.6%	0.6%	0.4%	0.5%	0.6%
	Asset renewal % of capital budget	14	20(1)(vi)				69.4%	69.4%	80.9%	72.7%	73.0%

**References**

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

NC086 Kgatelopele - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		39,756	39,756	-	-	-	-	39,756	41,715	42,758
Local Government Equitable Share	-	36,756	36,756	-	-	-	-	36,756	38,442	39,403
Finance Management	-	3,000	3,000	-	-	-	-	3,000	3,273	3,355
	-									
	-									
	-									
<b>Provincial Government:</b>		1,250	1,250	-	-	-	-	1,250	1,304	1,362
Northern Cape_Capacity Building and Other_Specify (Add	-	1,250	1,250	-	-	-	-	1,250	1,304	1,362
	4									
	5									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	6	41,006	41,006	-	-	-	-	41,006	43,018	44,120
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28,812	28,812	-	17,596	-	17,596	46,408	43,110	44,782
Municipal Infrastructure Grant (MIG)	-	8,812	8,812	-	-	-	-	8,812	11,790	12,084
Water Services Infrastructure Grant	-	20,000	20,000	-	17,596	-	17,596	37,596	31,320	32,698
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	6	28,812	28,812	-	17,596	-	17,596	46,408	43,110	44,782
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		69,818	69,818	-	17,596	-	17,596	87,414	86,128	88,902

References

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

NC086 Kgatelopele - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26						Budget Year +1	Budget Year +2	
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>										
Local Government Financial Management Grant	-	3,000	3,000	-	-	-	-	3,000	3,273	3,355
	-	3,000	3,000	-	-	-	-	3,000	3,273	3,355
	-									
	-									
	-									
	-									
<b>Provincial Government:</b>		1,250	1,250	-	-	-	-	1,250	1,304	1,362
Northern Cape	-	1,250	1,250	-	-	-	-	1,250	1,304	1,362
	-									
	-									
	-									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
	-									
	-									
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
	-									
	-									
<b>Total operating expenditure of Transfers and Grants:</b>		4,250	4,250	-	-	-	-	4,250	4,577	4,717
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>										
Water Services Infrastructure Grant	-	20,000	20,000	-	17,596	-	17,596	46,408	43,110	44,782
Municipal Infrastructure Grant	-	8,812	8,812	-	-	-	-	8,812	11,790	12,084
	-									
	-									
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
	-									
	-									
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
	-									
	-									
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
	-									
	-									
<b>Total capital expenditure of Transfers and Grants</b>		28,812	28,812	-	17,596	-	17,596	46,408	43,110	44,782
<b>Total capital expenditure of Transfers and Grants</b>		33,062	33,062	-	17,596	-	17,596	50,658	47,686	49,500

References

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

NC086 Kgatelopele - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2025/26							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		39,756	39,756	-	-	-	-	39,756	41,715	42,758
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		<b>36,756</b>	<b>36,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,756</b>	<b>38,442</b>	<b>39,403</b>
Conditions still to be met - transferred to liabilities		3,000	3,000	-	-	-	-	3,000	3,273	3,355
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		1,250	1,250	-	-	-	-	1,250	1,304	1,362
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		1,250	1,250	-	-	-	-	1,250	1,304	1,362
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>36,756</b>	<b>36,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,756</b>	<b>38,442</b>	<b>39,403</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>4,250</b>	<b>4,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,250</b>	<b>4,577</b>	<b>4,717</b>
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		28,812	28,812	-	17,596	-	17,596	46,408	43,110	44,782
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>28,812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		28,812		-	17,596	-	17,596	46,408	43,110	44,782
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>-</b>	<b>28,812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>		<b>28,812</b>	<b>-</b>	<b>-</b>	<b>17,596</b>	<b>-</b>	<b>17,596</b>	<b>46,408</b>	<b>43,110</b>	<b>44,782</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>36,756</b>	<b>65,568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,756</b>	<b>38,442</b>	<b>39,403</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>33,062</b>	<b>4,250</b>	<b>-</b>	<b>17,596</b>	<b>-</b>	<b>17,596</b>	<b>50,658</b>	<b>47,686</b>	<b>49,500</b>

References

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

NC086 Kgatelopele - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

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

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

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in
7. Additional cash-backed accumulated funds/unspent funds (section
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12.  $G = B + C + D + E + F$
13. Adjusted Budget  $H = (A \text{ or } A1) + G$

NC086 Kgatelopele - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26											% change	
		Original Budget A	Prior Adjusted S A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H				
<b>Councillors (Political Office Bearers plus Other)</b>														
Basic Salaries and Wages		4,775	4,775						(1,170)	(1,170)	3,605	-24.6%		
Pension and UIF Contributions		-	-						-	-	-	-		
Medical Aid Contributions		-	-						-	-	-	-		
Motor Vehicle Allowance		-	-						-	-	-	-		
Cellphone Allowance		523	523						100	100	623			
Housing Allowances		-	-						-	-	-	-		
Other benefits and allowances		-	-						135	135	135			
<b>Sub Total - Councillors</b>		<b>5,298</b>	<b>5,298</b>						<b>(935)</b>	<b>(935)</b>	<b>4,363</b>	<b>-17.6%</b>		
% increase											(0)			
<b>Senior Managers of the Municipality</b>														
Basic Salaries and Wages		3,904	3,904						(699)	(699)	3,205	-17.9%		
Pension and UIF Contributions		36	36						(4)	(4)	32	-11.8%		
Medical Aid Contributions		-	-						-	-	-	-		
Overtime		-	-						-	-	-	-		
Performance Bonus		-	-						-	-	-	-		
Motor Vehicle Allowance		-	-						457	457	457	HDIV/01		
Cellphone Allowance		5	5						-	-	5	0.0%		
Housing Allowances		-	-						183	183	183			
Other benefits and allowances		0	0						0	0	0			
Payments in lieu of leave		-	-						-	-	-	-		
Long service awards		-	-						-	-	-	-		
Post-retirement benefit obligations		-	-						-	-	-	-		
Entertainment		-	-						-	-	-	-		
Scarcity		6	6						205	205	211			
Acting and post related allowance		7	7						(7)	(7)	-	-		
In kind benefits		-	-						-	-	-	-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>3,959</b>	<b>3,959</b>						<b>134</b>	<b>134</b>	<b>4,093</b>	<b>3.4%</b>		
% increase											0			
<b>Other Municipal Staff</b>														
Basic Salaries and Wages		26,477	26,477						8,290	8,290	34,767	31.3%		
Pension and UIF Contributions		4,657	4,657						1,686	1,686	6,343	36.2%		
Medical Aid Contributions		1,962	1,962						234	234	2,196	11.9%		
Overtime		733	733						129	129	862	17.6%		
Performance Bonus		2,315	2,315						540	540	2,855			
Motor Vehicle Allowance		84	84						-	-	84	0.0%		
Cellphone Allowance		24	24						-	-	24	0.0%		
Housing Allowances		13	13						1	1	14			
Other benefits and allowances		524	524						30	30	554			
Payments in lieu of leave		-	-						-	-	-	-		
Long service awards		27	27						42	42	69	158.3%		
Post-retirement benefit obligations		-	-						-	-	-	-		
Entertainment		-	-						-	-	-	-		
Scarcity		-	-						-	-	-	-		
Acting and post related allowance		-	-						-	-	-	-		
In kind benefits		-	-						-	-	-	-		
<b>Sub Total - Other Municipal Staff</b>		<b>36,816</b>	<b>36,816</b>						<b>10,952</b>	<b>10,952</b>	<b>47,768</b>	<b>29.7%</b>		
% increase														
<b>Total Parent Municipality</b>		<b>46,073</b>	<b>46,073</b>						<b>10,152</b>	<b>10,152</b>	<b>56,225</b>	<b>22.0%</b>		
<b>Board Members of Entities</b>														
Basic Salaries and Wages		-	-						-	-	-	-		
Pension and UIF Contributions		-	-						-	-	-	-		
Medical Aid Contributions		-	-						-	-	-	-		
Overtime		-	-						-	-	-	-		
Performance Bonus		-	-						-	-	-	-		
Motor Vehicle Allowance		-	-						-	-	-	-		
Cellphone Allowance		-	-						-	-	-	-		
Housing Allowances		-	-						-	-	-	-		
Other benefits and allowances		-	-						-	-	-	-		
Board Fees		-	-						-	-	-	-		
Payments in lieu of leave		-	-						-	-	-	-		
Long service awards		-	-						-	-	-	-		
Post-retirement benefit obligations		-	-						-	-	-	-		
Entertainment		-	-						-	-	-	-		
Scarcity		-	-						-	-	-	-		
Acting and post related allowance		-	-						-	-	-	-		
In kind benefits		-	-						-	-	-	-		
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
% increase														
<b>Senior Managers of Entities</b>														
Basic Salaries and Wages		-	-						-	-	-	-		
Pension and UIF Contributions		-	-						-	-	-	-		
Medical Aid Contributions		-	-						-	-	-	-		
Overtime		-	-						-	-	-	-		
Performance Bonus		-	-						-	-	-	-		
Motor Vehicle Allowance		-	-						-	-	-	-		
Cellphone Allowance		-	-						-	-	-	-		
Housing Allowances		-	-						-	-	-	-		
Other benefits and allowances		-	-						-	-	-	-		
Payments in lieu of leave		-	-						-	-	-	-		
Long service awards		-	-						-	-	-	-		
Post-retirement benefit obligations		-	-						-	-	-	-		
Entertainment		-	-						-	-	-	-		
Scarcity		-	-						-	-	-	-		
Acting and post related allowance		-	-						-	-	-	-		
In kind benefits		-	-						-	-	-	-		
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
% increase														
<b>Other Staff of Entities</b>														
Basic Salaries and Wages		-	-						-	-	-	-		
Pension and UIF Contributions		-	-						-	-	-	-		
Medical Aid Contributions		-	-						-	-	-	-		
Overtime		-	-						-	-	-	-		
Performance Bonus		-	-						-	-	-	-		
Motor Vehicle Allowance		-	-						-	-	-	-		
Cellphone Allowance		-	-						-	-	-	-		
Housing Allowances		-	-						-	-	-	-		
Other benefits and allowances		-	-						-	-	-	-		
Payments in lieu of leave		-	-						-	-	-	-		
Long service awards		-	-						-	-	-	-		
Post-retirement benefit obligations		-	-						-	-	-	-		
Entertainment		-	-						-	-	-	-		
Scarcity		-	-						-	-	-	-		
Acting and post related allowance		-	-						-	-	-	-		
In kind benefits		-	-						-	-	-	-		
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
% increase														
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>46,073</b>	<b>46,073</b>						<b>10,152</b>	<b>10,152</b>	<b>56,225</b>	<b>22.0%</b>		
% increase														
<b>TOTAL MANAGERS AND STAFF</b>		<b>40,775</b>	<b>40,775</b>						<b>11,087</b>	<b>11,087</b>	<b>51,862</b>	<b>27.2%</b>		

**Disclosures**

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

**Column Definitions:**

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

NC086 Kgatelopele - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 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 +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council		15,315	-	-	-	-	12,252	-	-	-	-	-	(27,567)	-	-	-
Vote 2 - Office of the Municipal Manager		22	21	21	21	21	21	16	16	16	16	16	(11)	198	207	212
Vote 3 - Finance Services		1,786	1,783	1,533	2,521	1,758	2,416	6,518	6,518	6,518	6,518	6,518	33,828	78,215	80,480	83,147
Vote 4 - Corporate Services		2	2	2	2	2	2	2	2	2	2	2	2	20	21	21
Vote 5 - Technical and Community Services		10,995	5,418	5,309	19,284	8,414	12,286	9,371	9,371	9,371	9,371	9,371	-	112,452	115,986	119,117
Vote 6 - Technical and Community Services2		1	0	0	0	0	0	0	0	0	0	0	(1)	2	2	2
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>28,120</b>	<b>7,224</b>	<b>6,865</b>	<b>21,828</b>	<b>10,195</b>	<b>26,977</b>	<b>15,907</b>	<b>15,907</b>	<b>15,907</b>	<b>15,907</b>	<b>15,907</b>	<b>6,251</b>	<b>190,886</b>	<b>196,695</b>	<b>202,498</b>
<b>Expenditure by Vote</b>																
Vote 1 - Executive and Council		1,552	1,071	797	806	854	772	889	889	889	889	889	371	10,669	9,958	10,264
Vote 2 - Office of the Municipal Manager		371	572	493	481	523	515	594	594	594	594	594	1,202	7,127	7,221	7,199
Vote 3 - Finance Services		3,947	3,020	2,905	3,680	4,484	2,591	2,218	2,218	2,218	2,218	2,218	(5,099)	26,620	25,811	26,416
Vote 4 - Corporate Services		912	874	850	923	745	1,301	1,226	1,226	1,226	1,226	1,226	2,979	14,715	15,768	16,907
Vote 5 - Technical and Community Services		6,869	6,911	4,908	6,081	5,855	5,148	5,025	5,025	5,025	5,025	5,025	-	60,295	67,377	70,176
Vote 6 - Technical and Community Services2		146	147	147	172	277	175	1,653	1,653	1,653	1,653	1,653	10,505	19,832	21,031	21,769
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>13,798</b>	<b>12,594</b>	<b>10,101</b>	<b>12,142</b>	<b>12,737</b>	<b>10,503</b>	<b>11,605</b>	<b>11,605</b>	<b>11,605</b>	<b>11,605</b>	<b>11,605</b>	<b>9,958</b>	<b>139,258</b>	<b>147,165</b>	<b>152,732</b>
<b>Surplus/ (Deficit)</b>		<b>14,322</b>	<b>(5,370)</b>	<b>(3,236)</b>	<b>9,686</b>	<b>(2,542)</b>	<b>16,474</b>	<b>4,302</b>	<b>4,302</b>	<b>4,302</b>	<b>4,302</b>	<b>4,302</b>	<b>(3,708)</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>

References

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

NC086 Kgatelopele - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 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 +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		17,123	1,804	1,554	2,542	1,779	14,689	6,536	6,536	6,536	6,536	6,536	6,261	78,433	80,708	83,380
Executive and council		15,337	21	21	21	21	12,273	16	16	16	16	16	(27,578)	198	207	212
Finance and administration		1,786	1,783	1,533	2,521	1,758	2,416	6,520	6,520	6,520	6,520	6,520	33,840	78,235	80,501	83,168
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		106	105	105	1,071	106	330	106	106	106	106	106	(1,080)	1,275	1,330	1,390
Community and social services		104	104	104	1,070	104	329	104	104	104	104	104	(1,086)	1,250	1,304	1,362
Sport and recreation		2	1	1	2	2	1	2	2	2	2	2	7	25	27	27
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		117	83	246	254	68	51	136	136	136	136	136	134	1,632	1,687	1,719
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		117	83	246	254	68	51	136	136	136	136	136	134	1,632	1,687	1,719
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10,877	5,335	5,062	17,960	8,345	11,905	9,129	9,129	9,129	9,129	9,129	4,419	109,546	112,970	116,009
Energy sources		3,122	3,060	3,299	3,068	3,846	3,027	2,888	2,888	2,888	2,888	2,888	796	34,661	36,992	37,295
Water management		4,203	865	694	13,104	2,681	6,362	4,389	4,389	4,389	4,389	4,389	2,813	52,668	44,068	46,007
Waste water management		2,869	726	390	1,110	1,140	1,838	1,170	1,170	1,170	1,170	1,170	113	14,037	19,307	19,789
Waste management		683	683	678	677	677	677	682	682	682	682	682	697	8,182	12,603	12,919
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		28,223	7,326	6,967	21,827	10,298	26,975	15,907	15,907	15,907	15,907	15,907	9,734	190,886	196,695	202,498
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		6,750	5,493	4,999	5,855	6,570	5,144	4,884	4,884	4,884	4,884	4,884	(622)	58,611	58,236	60,258
Executive and council		1,803	1,508	1,146	1,150	1,203	1,113	1,217	1,217	1,217	1,217	1,217	594	14,599	13,975	14,514
Finance and administration		4,890	3,925	3,786	4,647	5,266	3,931	3,493	3,493	3,493	3,493	3,493	(1,993)	41,919	42,171	43,927
Internal audit		57	61	67	58	101	101	174	174	174	174	174	777	2,092	2,090	1,818
<b>Community and public safety</b>		403	364	460	610	473	437	518	518	518	518	518	881	6,221	6,550	6,904
Community and social services		182	185	189	411	271	296	337	337	337	337	337	823	4,041	4,128	4,470
Sport and recreation		221	179	272	199	203	140	182	182	182	182	182	58	2,180	2,422	2,434
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		387	404	388	411	543	406	1,930	1,930	1,930	1,930	1,930	10,974	23,166	24,369	25,244
Planning and development		101	98	102	89	194	95	109	109	109	109	109	86	1,312	1,352	1,368
Road transport		286	305	286	322	349	311	1,821	1,821	1,821	1,821	1,821	10,888	21,854	23,017	23,876
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		6,258	6,333	4,253	5,265	5,151	4,516	4,272	4,272	4,272	4,272	4,272	(1,875)	51,261	58,010	60,326
Energy sources		4,676	4,417	3,033	3,327	3,387	3,047	2,619	2,619	2,619	2,619	2,619	(3,556)	31,423	39,912	41,124
Water management		118	394	223	200	182	232	564	564	564	564	564	2,600	6,771	7,471	7,882
Waste water management		936	987	649	1,064	1,058	772	395	395	395	395	395	(2,699)	4,742	4,840	5,103
Waste management		528	535	349	675	524	464	694	694	694	694	694	1,781	8,325	5,787	6,217
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		13,798	12,594	10,101	12,142	12,737	10,503	11,605	11,605	11,605	11,605	11,605	9,359	139,258	147,165	152,732
<b>Surplus/ (Deficit) 1.</b>		14,425	(5,268)	(3,134)	9,685	(2,440)	16,473	4,302	4,302	4,302	4,302	4,302	375	51,628	49,530	49,766

**References**

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

NC086 Kgatelopele - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 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 +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		3,122	3,057	3,299	3,066	3,842	3,025	2,884	2,884	2,884	2,884	2,884	777	34,608	36,938	37,239
Service charges - Water		1,102	865	694	854	2,681	597	1,256	1,256	1,256	1,256	1,256	1,998	15,072	12,748	13,309
Service charges - Waste Water Management		368	372	370	368	362	361	435	435	435	435	435	846	5,225	7,517	7,705
Service charges - Waste Management		683	683	678	677	677	677	682	682	682	682	682	697	8,182	12,603	12,919
Sale of Goods and Rendering of Services		3	2	3	3	2	7	11	11	11	11	11		132	138	141
Agency services		38	38	156	38	38	38	38	38	38	38	38	(81)	450	452	454
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		149	192	183	178	192	197	148	148	148	148	148	(55)	1,776	1,856	1,902
Interest earned from Current and Non Current Assets		121	104	75	45	87	61	381	381	381	381	381	2,176	4,575	4,781	4,900
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		22	21	21	21	21	21	32	32	32	32	32	98	386	403	413
Licence and permits		116	80	90	253	68	51	92	92	92	92	92	(17)	1,100	1,150	1,178
Operational Revenue		4	2	2	2	2	2	2	2	2	2	2	0	22	23	24
<b>Non-Exchange Revenue</b>																
Property rates		1,401	1,388	1,175	1,382	1,380	1,386	1,641	1,641	1,641	1,641	1,641	3,375	19,694	21,068	22,249
Surcharges and Taxes		783	783	783	783	783	783	783	783	783	783	783	783	9,396	9,819	10,064
Fines, penalties and forfeits		12	5	12	2	4	2	12	12	12	12	12	46	143	149	153
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		15,352	3,417	3,417	1,891	3,417	13,250	3,417	3,417	3,417	3,417	3,417	(16,824)	41,006	43,018	44,120
Interest		74	98	97	94	99	96	74	74	74	74	74	(44)	883	922	946
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		153	153	153	153	153	153	153	153	153	153	153	153	1,830	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>23,501</b>	<b>11,260</b>	<b>11,209</b>	<b>9,809</b>	<b>13,807</b>	<b>20,708</b>	<b>12,040</b>	<b>12,040</b>	<b>12,040</b>	<b>12,040</b>	<b>12,040</b>	<b>(6,073)</b>	<b>144,478</b>	<b>153,586</b>	<b>157,716</b>
<b>Expenditure By Type</b>																
Employee related costs		4,337	4,765	4,352	4,496	4,526	4,191	4,322	4,322	4,322	4,322	4,322	3,586	51,862	51,931	53,938
Remuneration of councillors		422	442	444	429	446	422	364	364	364	364	364	(59)	4,363	4,184	4,223
Bulk purchases - electricity		4,465	4,200	2,762	2,791	2,690	2,629	2,510	2,510	2,510	2,510	2,510	(1,969)	30,115	34,768	35,637
Inventory consumed		7	227	17	54	28	84	-	-	-	-	-	(418)	-	-	-
Debt impairment		51	51	51	51	51	51	51	51	51	51	51	51	607	4,360	4,544
Depreciation and amortisation		1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	17,669	18,979	20,005
Interest		552	478	485	619	499	771	100	100	100	100	100	(2,703)	1,200	1,255	1,313
Contracted services		2,996	1,723	702	1,428	1,448	1,491	1,010	1,010	1,010	1,010	1,010	(2,718)	12,119	10,524	11,407
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		294	294	294	294	294	294	294	294	294	294	294	294	3,533	3,689	3,855
Operational costs		1,019	760	1,337	2,326	3,101	915	1,482	1,482	1,482	1,482	1,482	919	17,789	17,475	17,810
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>15,615</b>	<b>14,411</b>	<b>11,918</b>	<b>13,959</b>	<b>14,555</b>	<b>12,320</b>	<b>11,605</b>	<b>11,605</b>	<b>11,605</b>	<b>11,605</b>	<b>11,605</b>	<b>(1,546)</b>	<b>139,258</b>	<b>147,165</b>	<b>152,732</b>
<b>Surplus/(Deficit)</b>		<b>7,886</b>	<b>(3,151)</b>	<b>(709)</b>	<b>(4,150)</b>	<b>(748)</b>	<b>8,388</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>435</b>	<b>(4,527)</b>	<b>5,220</b>	<b>6,421</b>	<b>4,984</b>
Transfers and subsidies - capital (monetary allocations)		5,602	354	20	12,992	779	779	3,867	3,867	3,867	3,867	3,867	6,545	46,408	43,110	44,782
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>13,488</b>	<b>(2,797)</b>	<b>(689)</b>	<b>8,842</b>	<b>31</b>	<b>9,167</b>	<b>4,302</b>	<b>4,302</b>	<b>4,302</b>	<b>4,302</b>	<b>4,302</b>	<b>2,018</b>	<b>51,628</b>	<b>49,530</b>	<b>49,766</b>
<b>References</b>																
1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4																

NC086 Kgatelopele - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 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 +1 2026/27	Budget Year +2 2027/28		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget								
<b>R thousands</b>																		
<b>Cash Receipts By Source</b>	1																	
Property rates		1,229	1,229	(29,964)	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	32,422	14,749	15,412	16,120		
Service charges - electricity revenue		2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	2,351	28,212	29,482	30,219		
Service charges - water revenue		997	997	997	997	997	997	997	997	997	997	997	997	11,969	12,496	13,045		
Service charges - sanitation revenue		598	598	598	598	598	598	598	598	598	598	598	598	7,172	7,495	7,682		
Service charges - refuse		804	804	804	804	804	804	804	804	804	804	804	804	9,649	10,083	10,335		
Rental of facilities and equipment		32	32	32	32	32	32	32	32	32	32	32	32	386	403	413		
Interest earned - external investments		381	381	381	381	381	381	381	381	381	381	381	381	4,575	4,781	4,900		
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		12	12	12	12	12	12	12	12	12	12	12	12	143	149	153		
Licences and permits		92	92	92	92	92	92	92	92	92	92	92	92	1,100	1,150	1,178		
Agency services		38	38	38	38	38	38	38	38	38	38	38	38	450	452	454		
Transfers and Subsidies - Operational		34	27	(5,016)	3,417	23	28	3,417	3,417	3,417	3,417	3,417	25,407	41,006	43,018	44,120		
Other revenue		13	13	(7,334)	13	13	13	13	13	13	13	13	7,360	156	164	168		
<b>Cash Receipts by Source</b>		<b>6,581</b>	<b>6,573</b>	<b>(37,009)</b>	<b>9,964</b>	<b>6,569</b>	<b>6,575</b>	<b>9,964</b>	<b>9,964</b>	<b>9,964</b>	<b>9,964</b>	<b>9,964</b>	<b>70,494</b>	<b>119,567</b>	<b>125,084</b>	<b>128,787</b>		
<b>Other Cash Flows by Source</b>																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	46,408	43,110	44,782		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on Disposal of Fixed and Intangible Assets		-	-	(89)	-	-	-	-	-	-	-	-	89	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Cash Receipts by Source</b>		<b>10,448</b>	<b>10,441</b>	<b>(33,231)</b>	<b>13,831</b>	<b>10,437</b>	<b>10,442</b>	<b>13,831</b>	<b>13,831</b>	<b>13,831</b>	<b>13,831</b>	<b>13,831</b>	<b>74,450</b>	<b>165,975</b>	<b>168,193</b>	<b>173,569</b>		
<b>Cash Payments by Type</b>																		
Employee related costs		4,438	4,438	67	4,438	4,438	4,438	4,438	4,438	4,438	4,438	4,438	8,809	53,256	52,329	54,350		
Remuneration of councillors		364	364	364	364	364	364	364	364	364	364	364	364	4,363	4,184	4,223		
Finance charges		100	100	11	100	100	100	100	100	100	100	100	189	1,200	1,255	1,313		
Bulk purchases - Electricity		2,886	2,886	2,886	2,886	2,886	2,886	2,886	2,886	2,886	2,886	2,886	2,886	34,632	39,983	40,983		
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services		(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(32,710)	(36,308)	(37,468)		
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure		1,645	1,645	128	1,645	1,645	1,645	1,645	1,645	1,645	1,645	1,645	3,162	19,741	19,249	19,545		
<b>Cash Payments by Type</b>		<b>6,707</b>	<b>6,707</b>	<b>730</b>	<b>6,707</b>	<b>6,707</b>	<b>6,707</b>	<b>6,707</b>	<b>6,707</b>	<b>6,707</b>	<b>6,707</b>	<b>6,707</b>	<b>12,684</b>	<b>80,482</b>	<b>80,693</b>	<b>82,946</b>		
<b>Other Cash Flows/Payments by Type</b>																		
Capital assets		3,986	3,986	3,986	3,986	3,986	4,131	3,986	3,986	3,986	3,986	3,986	3,841	47,836	49,576	51,500		
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Cash Payments by Type</b>		<b>10,693</b>	<b>10,693</b>	<b>4,716</b>	<b>10,693</b>	<b>10,693</b>	<b>10,838</b>	<b>10,693</b>	<b>10,693</b>	<b>10,693</b>	<b>10,693</b>	<b>10,693</b>	<b>16,525</b>	<b>128,318</b>	<b>130,269</b>	<b>134,446</b>		
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(245)</b>	<b>(252)</b>	<b>(37,947)</b>	<b>3,138</b>	<b>(257)</b>	<b>(396)</b>	<b>3,138</b>	<b>3,138</b>	<b>3,138</b>	<b>3,138</b>	<b>3,138</b>	<b>57,925</b>	<b>37,657</b>	<b>37,924</b>	<b>39,124</b>		
Cash/cash equivalents at the month/year beginning:		18,844	18,599	18,347	(19,600)	(16,462)	(16,719)	(17,115)	(13,977)	(10,839)	(7,701)	(4,563)	(1,425)	18,844	56,501	94,425		
Cash/cash equivalents at the month/year end:		18,599	18,347	(19,600)	(16,462)	(16,719)	(17,115)	(13,977)	(10,839)	(7,701)	(4,563)	(1,425)	56,501	56,501	94,425	133,549		

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.
2. Bulk purchases - Electricity & Waste Water - use detail information from Table SB1
3. Acquisition Inventory - Water & other inventory - use detail information from Table SB2

**NC086 Kgatelopele - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -**

Description - Municipal Vote	Ref	Budget Year 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 +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget						
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical and Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - Executive and Council		-	-	(202,576)	-	-	-	-	-	-	-	-	202,576	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance Services		8	8	(2,421)	8	8	8	8	8	8	8	8	2,436	92	-	-
Vote 4 - Corporate Services		2	2	(2,537)	2	4	2	-	-	-	-	-	2,526	-	-	-
Vote 5 - Technical and Community Services		1,570	7,553	(90,816)	2,674	228	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical and Community Services2		3,416	734	(21,088)	734	427	312	734	734	734	734	734	20,605	8,812	11,790	12,084
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	734	734	734	734	734	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	<b>4,995</b>	<b>8,297</b>	<b>(319,438)</b>	<b>3,418</b>	<b>667</b>	<b>321</b>	<b>1,476</b>	<b>1,476</b>	<b>1,476</b>	<b>1,476</b>	<b>1,476</b>	<b>228,144</b>	<b>8,904</b>	<b>11,790</b>	<b>12,084</b>
<b>Total Capital Expenditure</b>	2	<b>4,995</b>	<b>8,297</b>	<b>(319,438)</b>	<b>3,418</b>	<b>667</b>	<b>321</b>	<b>1,476</b>	<b>1,476</b>	<b>1,476</b>	<b>1,476</b>	<b>1,476</b>	<b>228,144</b>	<b>8,904</b>	<b>11,790</b>	<b>12,084</b>

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

NC086 Kgatelopele - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 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 +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget					
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		2	2	(207,534)	2	4	2	8	8	8	8	8	207,577	92	-	-
Executive and council		-	-	(202,576)	-	-	-	-	-	-	-	-	202,576	-	-	-
Finance and administration		2	2	(4,958)	2	4	2	8	8	8	8	8	5,001	92	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	(249)	-	-	-	-	-	-	-	-	249	-	-	-
Community and social services		-	-	(249)	-	-	-	-	-	-	-	-	249	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		3,416	-	(21,088)	-	427	312	-	-	-	-	-	16,933	-	-	-
Planning and development		-	-	(511)	-	-	-	-	-	-	-	-	511	-	-	-
Road transport		3,416	-	(20,577)	-	427	312	-	-	-	-	-	16,423	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		2,304	8,287	(90,567)	3,409	962	3,867	3,867	3,867	3,867	3,867	3,867	98,808	46,408	43,110	44,782
Energy sources		-	-	(11,484)	-	-	-	-	-	-	-	-	11,484	-	-	-
Water management		1,570	7,553	(76,893)	2,674	228	3,133	3,133	3,133	3,133	3,133	3,133	83,665	37,596	31,320	32,698
Waste water management		734	734	(1,825)	734	734	734	734	734	734	734	734	3,294	8,812	11,790	12,084
Waste management		-	-	(365)	-	-	-	-	-	-	-	-	365	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		<b>5,722</b>	<b>8,289</b>	<b>(319,438)</b>	<b>3,410</b>	<b>1,393</b>	<b>4,181</b>	<b>3,875</b>	<b>3,875</b>	<b>3,875</b>	<b>3,875</b>	<b>3,875</b>	<b>323,567</b>	<b>46,500</b>	<b>43,110</b>	<b>44,782</b>

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

NC096 Kaitiaki - Supporting Table SS18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2022/23											Budget Year +1		Budget Year +2				
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unform. Unavail. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts 12 F	Total Adjusts 13 G	Adjusted Budget 14 H	2022/23 Adjusted Budget	2023/24 Adjusted Budget							
<b>R0000000</b>																			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>																			
<b>Infrastructure</b>		8,812	8,812											8,812	11,790	12,084			
<b>Roads Infrastructure</b>																			
Roads																			
Road Structures																			
Road Furniture																			
Capital Spares																			
<b>Storm water Infrastructure</b>		8,812	8,812											8,812	11,790	12,084			
Drainage Collection																			
Storm water Conveyance		8,812	8,812											8,812	11,790	12,084			
Alleviation																			
<b>Electrical Infrastructure</b>																			
Power Plants																			
HV Substations																			
HV Switching Station																			
HV Transmission Conductors																			
MV Substations																			
MV Switching Stations																			
MV Networks																			
LV Networks																			
Capital Spares																			
<b>Water Supply Infrastructure</b>																			
Dams and Weirs																			
Reservoirs																			
Pump Stations																			
Water Treatment Works																			
Bulk Mains																			
Distribution																			
Distribution Plants																			
PRV Stations																			
Capital Spares																			
<b>Sanitation Infrastructure</b>																			
Pump Station																			
Pretreatment																			
Waste Water Treatment Works																			
Outfall Sewers																			
Taker Facilities																			
Capital Spares																			
<b>Solid Waste Infrastructure</b>																			
Landfill Sites																			
Waste Transfer Stations																			
Waste Processing Facilities																			
Waste Drop-off Points																			
Waste Separation Facilities																			
Electricity Generation Facilities																			
Capital Spares																			
<b>Rail Infrastructure</b>																			
Rail Lines																			
Rail Structures																			
Rail Furniture																			
Drainage Collection																			
Storm water Conveyance																			
Alleviation																			
MV Substations																			
LV Networks																			
Capital Spares																			
<b>Coastal Infrastructure</b>																			
Sea Pump																			
Piers																			
Recreational																			
Promenades																			
Capital Spares																			
<b>Information and Communication Infrastructure</b>																			
Data Centres																			
Core Layers																			
Distribution Layers																			
Capital Spares																			
<b>Community Assets</b>																			
Community Facilities																			
Halls																			
Centres																			
Clubs																			
Child Care Centres																			
Fire/Ambulance Stations																			
Testing Stations																			
Motels																			
Galleries																			
Theatres																			
Libraries																			
Cemeteries/Crematoria																			
Parks																			
Public Open Space																			
Nature Reserves																			
Public Toilet Facilities																			
Markets																			
Stalls																			
Adaptors																			
Alpines																			
Taxi Rank/Bus Terminals																			
Capital Spares																			
<b>Sport and Recreation Facilities</b>																			
Indoor Facilities																			
Outdoor Facilities																			
Capital Spares																			
<b>Heritage assets</b>																			
Monuments																			
Historic Buildings																			
Works of Art																			
Conservation Areas																			
Other Heritage																			
<b>Treatment assets</b>																			
Revenue Generating																			
Improved Property																			
Unimproved Property																			
Non-revenue Generating																			
Improved Property																			
Unimproved Property																			
<b>Other assets</b>																			
<b>Operational Buildings</b>																			
Municipal Offices																			
Pay/Enquiry Points																			
Building Plant Offices																			
Workshops																			
Yards																			
Stores																			
Laboratories																			
Training Centres																			
Manufacturing Plant																			
Depots																			
Capital Spares																			
<b>Housing</b>																			
Staff Housing																			
Social Housing																			
Capital Spares																			
<b>Biological or Cultivated Assets</b>																			
Biological or Cultivated Assets																			





<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	20,000	20,000	-	-	-	-	17,596	17,596	37,596	31,320	32,698	

**References**

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$

check balance





<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		52	52	-	-	-	-	-	52	55	56	
Machinery and Equipment		52	52	-	-	-	-	-	52	55	56	
<b>Transport Assets</b>		394	394	-	-	-	(177)	(177)	217	217	422	
Transport Assets		394	394	-	-	-	(177)	(177)	217	217	422	
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	3,521	3,521	-	-	-	(1,838)	(1,838)	1,683	1,869	2,186	

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where increases of funds approved under section 31 MFMA)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec 28(2)(e))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

check balance

NC086 Kgatelopele - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		334	334	-	-	-	-	-	-	334	708	1,001
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		334	334	-	-	-	-	-	-	334	708	1,001
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		334	334	-	-	-	-	-	-	334	708	1,001



<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	17,669	17,669	-	-	-	-	-	-	17,669	18,979	20,005

**References**

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$

check balance





NC086 Kgatelopele - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

R thousands	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework							
													Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28			
													Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget		
Parent municipality:																				
List all capital projects grouped by Function																				
	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	S71_AS Budget	S71_Adjustment	S71_OY1 Budget	S71_OY1 Adjusted	S71_OY2 Budget	S71_OY2 Adjusted	S71_OY2 Adjustment	BudAmnt
	0651e5d3-5805-402b-a565-3c54852c29c0	Municipal Running Cost	000000000000000000	-	ve and development-orient	Growth	and efficient financial	Computer Equipment	Computer Equipment	a8979d9a-d16b-4c3a-a511-708002d01764	23.5668602	-28.16430664	460	-	-	-	-	-	-	-
	2d32384d-4dba-4870-9ac0-b0bc690151b	Capital - Replacement of asbestos pipes	000000000000000000	-	and responsive econom	Inclusion and access	sustainable basic services to our communities	Water Supply Infrastructure	Bulk Mains	61c70223-a5a4-4f58-8264-1b73404e2775	23.55164719	-28.18242264	37.596	-	31.320	31.300	32.698	32.698	32.698	32.698
	2d32384d-4dba-4870-9ac0-b0bc690151b	Capital - Replacement of asbestos pipes	000000000000000000	-	and responsive econom	Inclusion and access	sustainable basic services to our communities	Water Supply Infrastructure	Bulk Mains	61c70223-a5a4-4f58-8264-1b73404e2775	23.55164719	-28.18242264	187.980	-	156.600	156.600	163.490	163.490	163.490	163.490
	06504e69-5789-48aa-9471-0416d939e151	MIG Projects	000000000000000000	-	and responsive econom	Growth	sustainable basic services to our communities	Storm Water Infrastructure	Storm water Conveyance	61c70223-a5a4-4f58-8264-1b73404e2775	23.55587387	-28.18658066	44.060	-	58.948	58.948	60.421	60.421	60.421	60.421
Entities:																				
List all capital projects grouped by Municipal Entity																				
	Entity Name	Project name																		

**References**  
 List all projects where approved budgets have been adjusted  
 Refer MFMA s30  
 Asset class as per table B9 and asset sub-class as per table SB18  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

NC086 Kgatelopele - Supporting Table SB20 Not required -

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
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H	Adjusted Budget	Adjusted Budget
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (H) = (A or A1) + G