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Municipal annual budgets and MTREF & supporting tables

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Department:
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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: FS181 Masilonyana ▼

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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| Organisational Structure Votes | Complete Votes & Sub-Votes | Select Org. Structure |
|---------------------------------------|--|---------------------------|
| Organisational structure votes | Executive & Council | Display Sub-Votes |
| Vote 1 - Executive & Council | 1.1 Mayor and Council | 1.1 - (Name of sub-vote) |
| Vote 2 - Finance & Administration | 1.2 Governance Function | |
| Vote 3 - Planning & Development | 1.3 Marketing, Customer Relations, Publicity and Media Co-ordination | |
| Vote 4 - Technical Services | 1.4 Municipal Manager, Town Secretary and Chief Executive | |
| Vote 5 - Community & Social Services | 1.5 (Name of sub-vote) | |
| Vote 6 - Community & Social Services | 1.6 (Name of sub-vote) | |
| Vote 7 - (NAME OF VOTE 7) | 1.7 (Name of sub-vote) | |
| Vote 8 - (NAME OF VOTE 8) | 1.8 (Name of sub-vote) | |
| Vote 9 - (NAME OF VOTE 9) | 1.9 (Name of sub-vote) | |
| Vote 10 - (NAME OF VOTE 10) | 1.10 (Name of sub-vote) | |
| 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) | | |
| | Vote 2 Finance & Administration | 2.1 - (Name of sub-vote) |
| | 2.1 Administrative and Corporate Support | |
| | 2.2 Asset Management | |
| | 2.3 Economic Development/Planning | |
| | 2.4 Finance | |
| | 2.5 Fleet Management | |
| | 2.6 Human Resources | |
| | 2.7 Information Technology | |
| | 2.8 Legal Services | |
| | 2.9 Property Services | |
| | 2.10 Risk Management | |
| | Vote 3 Planning & Development | 3.1 - (Name of sub-vote) |
| | 3.1 Corporate Wide Strategic Planning (IDPs, LEDS) | |
| | 3.2 Town Planning, Building Regulations and Enforcement, and City Engineer | |
| | 3.3 (Name of sub-vote) | |
| | 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) | |
| | Vote 4 Technical Services | 4.1 - (Name of sub-vote) |
| | 4.1 Electricity | |
| | 4.2 Project Management Unit | |
| | 4.3 Roads | |
| | 4.4 Sewerage | |
| | 4.5 Storm Water Management | |
| | 4.6 Street Lighting and Signal Systems | |
| | 4.7 Waste Water Treatment | |
| | 4.8 Water Distribution | |
| | 4.9 Water Storage | |
| | 4.10 Water Treatment | |
| | Vote 5 Community & Social Services | 5.1 - (Name of sub-vote) |
| | 5.1 Cemeteries, Funeral Parlours and Crematoriums | |
| | 5.2 Communities and Facilities | |
| | 5.3 Community Parks (including Nurseries) | |
| | 5.4 Control of Public Nuisances | |
| | 5.5 Disaster Management | |
| | 5.6 Fencing and Fences | |
| | 5.7 Health Services | |
| | 5.8 Housing | |
| | 5.9 Public Spaces, Traffic and Street Parking Control | |
| | 5.10 Public Toilets | |
| | Vote 6 Community & Social Services | 6.1 - (Name of sub-vote) |
| | 6.1 Recreation Facilities | |
| | 6.2 Solid Waste Disposal (Landfill Sites) | |
| | 6.3 Solid Waste Removal | |
| | 6.4 Sports Grounds and Stadiums | |
| | 6.5 (Name of sub-vote) | |
| | 6.6 (Name of sub-vote) | |
| | 6.7 (Name of sub-vote) | |
| | 6.8 (Name of sub-vote) | |
| | 6.9 (Name of sub-vote) | |
| | 6.10 (Name of sub-vote) | |
| | Vote 7 (NAME OF VOTE 7) | 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) | |
| | Vote 8 (NAME OF VOTE 8) | 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) | |
| | Vote 9 (NAME OF VOTE 9) | 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) | |
| | Vote 10 (NAME OF VOTE 10) | 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) | |
| | Vote 11 (NAME OF VOTE 11) | 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) | |
| | Vote 12 (NAME OF VOTE 12) | 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) | |
| | Vote 13 (NAME OF VOTE 13) | 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) | |
| | Vote 14 (NAME OF VOTE 14) | 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) | |
| | Vote 15 (NAME OF VOTE 15) | 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) | |

FS181 Masilonyana - Contact Information

A. GENERAL INFORMATION

| | |
|-----------------------|-------------------|
| Municipality | FS181 Masilonyana |
| Grade | |
| Province | FS FREE STATE |
| 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

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

C. POLITICAL LEADERSHIP

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

D. MANAGEMENT LEADERSHIP

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

FS181 Masilonyana - 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 | | |
| Financial Performance | | | | | | | | | | | |
| Property rates | 93 038 | - | - | - | - | - | - | - | 93 038 | 103 377 | 112 106 |
| Service charges | 140 740 | - | - | - | - | - | - | - | 140 740 | 160 662 | 179 185 |
| Investment revenue | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | 200 372 | - | - | - | - | - | 800 | 800 | 201 172 | 181 238 | 189 402 |
| Other own revenue | 16 753 | - | - | - | - | - | 10 | 10 | 16 763 | 17 821 | 17 432 |
| Total Revenue (excluding capital transfers and contributions) | 450 903 | - | - | - | - | - | 810 | 810 | 451 713 | 463 098 | 498 125 |
| Employee costs | 172 963 | - | - | - | - | - | (6 265) | (6 265) | 166 698 | 180 744 | 185 309 |
| Remuneration of councillors | 8 339 | - | - | - | - | - | - | - | 8 339 | 8 714 | 8 932 |
| Depreciation & asset impairment | 80 309 | - | - | - | - | - | - | - | 80 309 | 83 923 | 85 411 |
| Finance charges | 6 264 | - | - | - | - | - | - | - | 6 264 | 6 546 | 6 710 |
| Inventory consumed and bulk purchases | 79 328 | - | - | - | - | - | (2 000) | (2 000) | 77 328 | 82 898 | 84 970 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | 102 650 | - | - | - | - | - | 6 670 | 6 670 | 109 320 | 83 168 | 85 437 |
| Total Expenditure | 449 852 | - | - | - | - | - | (1 595) | (1 595) | 448 257 | 445 992 | 456 769 |
| Surplus/(Deficit) | 1 051 | - | - | - | - | - | 2 405 | 2 405 | 3 456 | 17 106 | 41 355 |
| Transfers and subsidies - capital (monetary allocations) | 43 114 | - | - | - | - | - | - | - | 43 114 | 64 238 | 66 003 |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 44 165 | - | - | - | - | - | 2 405 | 2 405 | 46 570 | 81 344 | 107 358 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 44 165 | - | - | - | - | - | 2 405 | 2 405 | 46 570 | 81 344 | 107 358 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 77 731 | - | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 |
| Transfers recognised - capital | 65 297 | - | - | - | - | - | (14 536) | (14 536) | 50 761 | 1 045 | 1 071 |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | 35 | 35 | 35 | - | - |
| Total sources of capital funds | 65 297 | - | - | - | - | - | (14 501) | (14 501) | 50 796 | 1 045 | 1 071 |
| Financial position | | | | | | | | | | | |
| Total current assets | 1 408 271 | - | - | - | - | - | (481 794) | (481 794) | 926 478 | 67 247 | 32 237 |
| Total non current assets | 1 244 363 | - | - | - | - | - | (99 552) | (99 552) | 1 144 811 | (35 823) | (37 716) |
| Total current liabilities | 1 390 275 | - | - | - | - | - | (2 092 182) | (2 092 182) | (701 907) | - | - |
| Total non current liabilities | - | - | - | - | - | - | - | - | - | - | - |
| Community wealth/Equity | 1 262 359 | - | - | - | - | - | 1 510 836 | 1 510 836 | 2 773 195 | 81 344 | 107 358 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 27 473 | - | - | - | - | - | (11 144) | (11 144) | 16 329 | 88 107 | 104 433 |
| Net cash from (used) investing | (79 746) | - | - | - | - | - | 14 821 | 14 821 | (64 925) | (16 144) | (16 548) |
| Net cash from (used) financing | - | - | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | 18 818 | - | - | - | - | - | (50 766) | (50 766) | (31 949) | 71 963 | 87 885 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | (450 027) | - | - | - | - | - | 433 190 | 433 190 | (16 837) | 71 863 | 87 783 |
| Application of cash and investments | (570 611) | - | - | - | - | - | (815 736) | (815 736) | (1 386 347) | (77 634) | (84 478) |
| Balance - surplus (shortfall) | 120 583 | - | - | - | - | - | 1 248 926 | 1 248 926 | 1 369 509 | 149 497 | 172 260 |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 1 174 049 | - | - | - | - | - | (149 385) | (149 385) | 1 024 664 | (35 823) | (37 716) |
| Depreciation | 47 714 | - | - | - | - | - | - | - | 47 714 | 49 861 | 52 105 |
| Renewal and Upgrading of Existing Assets | 18 792 | - | - | - | - | - | - | - | 18 792 | - | - |
| Repairs and Maintenance | 1 921 | - | - | - | - | - | (877) | (877) | 1 044 | 2 007 | 2 058 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided | 3 426 | - | - | - | - | - | - | - | (2 273) | (2 569) | (2 766) |
| Households below minimum service level | | | | | | | | | | | |
| 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
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
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

FS181 Masilonyana - 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 Adjusted Budget | +2 2027/28 Adjusted Budget |
| R thousands | 1, 4 | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | |
| Revenue - Functional | | | | | | | | | | | | |
| Governance and administration | | 298 845 | - | - | - | - | - | (13 770) | (13 770) | 285 075 | 300 868 | 318 427 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 298 845 | - | - | - | - | - | (13 770) | (13 770) | 285 075 | 300 868 | 318 427 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | - | - | - | - | - | 10 | 10 | 10 | - | - |
| Planning and development | | - | - | - | - | - | - | 10 | 10 | 10 | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 195 172 | - | - | - | - | - | 14 570 | 14 570 | 209 742 | 226 467 | 245 700 |
| Energy sources | | 78 955 | - | - | - | - | - | 400 | 400 | 79 355 | 85 103 | 96 421 |
| Water management | | 71 345 | - | - | - | - | - | 400 | 400 | 71 745 | 72 325 | 79 034 |
| Waste water management | | 23 683 | - | - | - | - | - | - | - | 23 683 | 24 897 | 25 573 |
| Waste management | | 21 189 | - | - | - | - | - | 13 770 | 13 770 | 34 959 | 44 142 | 44 672 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 494 017 | - | - | - | - | - | 810 | 810 | 494 827 | 527 336 | 564 128 |
| Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 205 287 | - | - | - | - | - | (7 940) | (7 940) | 197 347 | 214 459 | 220 901 |
| Executive and council | | 31 516 | - | - | - | - | - | (3 972) | (3 972) | 27 544 | 32 389 | 33 199 |
| Finance and administration | | 173 666 | - | - | - | - | - | (4 968) | (4 968) | 168 698 | 181 961 | 187 590 |
| Internal audit | | 104 | - | - | - | - | - | 1 000 | 1 000 | 1 104 | 109 | 112 |
| Community and public safety | | 25 559 | - | - | - | - | - | 1 769 | 1 769 | 27 327 | 26 709 | 27 484 |
| Community and social services | | 13 543 | - | - | - | - | - | (1 998) | (1 998) | 11 545 | 14 152 | 14 506 |
| Sport and recreation | | 3 444 | - | - | - | - | - | - | - | 3 444 | 3 599 | 3 689 |
| Public safety | | 6 686 | - | - | - | - | - | 3 966 | 3 966 | 10 652 | 6 987 | 7 269 |
| Housing | | 815 | - | - | - | - | - | (209) | (209) | 607 | 852 | 873 |
| Health | | 1 070 | - | - | - | - | - | 10 | 10 | 1 080 | 1 118 | 1 146 |
| Economic and environmental services | | 38 992 | - | - | - | - | - | (3 330) | (3 330) | 35 662 | 40 745 | 41 810 |
| Planning and development | | 32 158 | - | - | - | - | - | (830) | (830) | 31 328 | 33 603 | 34 490 |
| Road transport | | 6 834 | - | - | - | - | - | (2 500) | (2 500) | 4 334 | 7 142 | 7 320 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 147 419 | - | - | - | - | - | 7 906 | 7 906 | 155 325 | 130 018 | 133 269 |
| Energy sources | | 76 555 | - | - | - | - | - | 9 000 | 9 000 | 85 555 | 67 983 | 69 682 |
| Water management | | 49 906 | - | - | - | - | - | (50) | (50) | 49 856 | 40 134 | 41 137 |
| Waste water management | | 5 428 | - | - | - | - | - | - | - | 5 428 | 5 673 | 5 814 |
| Waste management | | 15 530 | - | - | - | - | - | (1 044) | (1 044) | 14 486 | 16 229 | 16 635 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 417 257 | - | - | - | - | - | (1 595) | (1 595) | 415 662 | 411 931 | 423 463 |
| Surplus/ (Deficit) for the year | | 76 760 | - | - | - | - | - | 2 405 | 2 405 | 79 165 | 115 405 | 140 665 |

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 Abbatoirs, 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

| | | | | | | | | | | | |
|--|---|--|--|--|--|--|---------|---------|---------|---------|---------|
| Economic and environmental services | | | | | | | 10 | 10 | 10 | | |
| Planning and development | | | | | | | 10 | 10 | 10 | | |
| Billboards | | | | | | | | | | | |
| Corporate Wide Strategic Planning (IDPs, LEDs) | | | | | | | | | | | |
| Central City Improvement District | | | | | | | | | | | |
| Development Facilitation | | | | | | | | | | | |
| Economic Development/Planning | | | | | | | | | | | |
| Regional Planning and Development | | | | | | | | | | | |
| Town Planning, Building Regulations and | | | | | | | 10 | 10 | 10 | | |
| Project Management Unit | | | | | | | | | | | |
| Provincial Planning | | | | | | | | | | | |
| Support to Local Municipalities | | | | | | | | | | | |
| Road transport | | | | | | | | | | | |
| Public Transport | | | | | | | | | | | |
| Road and Traffic Regulation | | | | | | | | | | | |
| Roads | | | | | | | | | | | |
| Taxi Ranks | | | | | | | | | | | |
| Environmental protection | | | | | | | | | | | |
| Biodiversity and Landscape | | | | | | | | | | | |
| Coastal Protection | | | | | | | | | | | |
| Indigenous Forests | | | | | | | | | | | |
| Nature Conservation | | | | | | | | | | | |
| Pollution Control | | | | | | | | | | | |
| Soil Conservation | | | | | | | | | | | |
| Trading services | | | | | | | 14 570 | 14 570 | 209 742 | 226 467 | 245 700 |
| Energy sources | | | | | | | 400 | 400 | 79 355 | 85 103 | 96 421 |
| Electricity | | | | | | | 400 | 400 | 79 355 | 85 103 | 96 421 |
| Street Lighting and Signal Systems | | | | | | | | | | | |
| Nonelectric Energy | | | | | | | | | | | |
| Water management | | | | | | | 400 | 400 | 71 745 | 72 325 | 79 034 |
| Water Treatment | | | | | | | | | | | |
| Water Distribution | | | | | | | 400 | 400 | 57 311 | 57 212 | 63 544 |
| Water Storage | | | | | | | | | 14 434 | 15 113 | 15 491 |
| Waste water management | | | | | | | | | 23 683 | 24 897 | 25 573 |
| Public Toilets | | | | | | | | | | | |
| Sewerage | | | | | | | | | | | |
| Storm Water Management | | | | | | | | | | | |
| Waste Water Treatment | | | | | | | | | 23 683 | 24 897 | 25 573 |
| Waste management | | | | | | | 13 770 | 13 770 | 34 959 | 44 142 | 44 672 |
| Recycling | | | | | | | | | | | |
| Solid Waste Disposal (Landfill Sites) | | | | | | | | | | | |
| Solid Waste Removal | | | | | | | 13 770 | 13 770 | 34 959 | 44 142 | 44 672 |
| Street Cleaning | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Abattoirs | | | | | | | | | | | |
| Air Transport | | | | | | | | | | | |
| Forestry | | | | | | | | | | | |
| Licensing and Regulation | | | | | | | | | | | |
| Markets | | | | | | | | | | | |
| Tourism | | | | | | | | | | | |
| Total Revenue - Functional | 2 | | | | | | 810 | 810 | 494 827 | 527 336 | 564 128 |
| Expenditure - Functional | | | | | | | | | | | |
| Municipal governance and administration | | | | | | | (7 940) | (7 940) | 197 347 | 214 459 | 220 901 |
| Executive and council | | | | | | | (3 972) | (3 972) | 27 544 | 32 389 | 33 199 |
| Mayor and Council | | | | | | | (3 972) | (3 972) | 24 069 | 28 758 | 29 477 |
| Municipal Manager, Town Secretary and Chief | | | | | | | | | 3 475 | 3 631 | 3 722 |
| Finance and administration | | | | | | | (4 968) | (4 968) | 168 698 | 181 961 | 187 590 |
| Administrative and Corporate Support | | | | | | | (5 710) | (5 710) | 64 664 | 73 492 | 75 380 |
| Asset Management | | | | | | | 3 | 3 | 39 239 | 41 002 | 42 847 |
| Finance | | | | | | | (61) | (61) | 55 309 | 58 390 | 60 059 |
| Fleet Management | | | | | | | | | | | |
| Human Resources | | | | | | | | | 230 | 240 | 246 |
| Information Technology | | | | | | | 800 | 800 | 4 350 | 3 709 | 3 802 |
| Legal Services | | | | | | | | | 4 907 | 5 128 | 5 256 |
| Marketing, Customer Relations, Publicity and Media | | | | | | | | | | | |
| Property Services | | | | | | | | | | | |
| Risk Management | | | | | | | | | | | |
| Security Services | | | | | | | | | | | |
| Supply Chain Management | | | | | | | | | | | |
| Valuation Service | | | | | | | | | | | |
| Internal audit | | | | | | | 1 000 | 1 000 | 1 104 | 109 | 112 |
| Governance Function | | | | | | | 1 000 | 1 000 | 1 104 | 109 | 112 |

| | | | | | | | | | | | | |
|--|---|---------|---|---|---|---|---|---------|---------|---------|---------|---------|
| Waste water management | | 5 428 | - | - | - | - | - | - | - | 5 428 | 5 673 | 5 814 |
| Public Toilets | | - | - | - | - | - | - | - | - | - | - | - |
| Sewerage | | 5 428 | - | - | - | - | - | - | - | 5 428 | 5 673 | 5 814 |
| Storm Water Management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 15 530 | - | - | - | - | - | (1 044) | (1 044) | 14 486 | 16 229 | 16 635 |
| Recycling | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Disposal (Landfill Sites) | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Removal | | 15 530 | - | - | - | - | - | (1 044) | (1 044) | 14 486 | 16 229 | 16 635 |
| Street Cleaning | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - | - | - |
| Air Transport | | - | - | - | - | - | - | - | - | - | - | - |
| Forestry | | - | - | - | - | - | - | - | - | - | - | - |
| Licensing and Regulation | | - | - | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - | - | - |
| Tourism | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 417 257 | - | - | - | - | - | (1 595) | (1 595) | 415 662 | 411 931 | 423 463 |
| Surplus/ (Deficit) for the year | | 76 760 | - | - | - | - | - | 2 405 | 2 405 | 79 165 | 115 405 | 140 665 |

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

FS181 Masilonyana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

| Vote Description <i>[Insert departmental structure etc]</i> | Ref | 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 |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | 298 845 | - | - | - | - | - | (13 770) | (13 770) | 285 075 | 300 868 | 318 427 |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | 10 | 10 | 10 | - | - |
| Vote 4 - Technical Services | | 173 983 | - | - | - | - | - | 800 | 800 | 174 783 | 182 326 | 201 028 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | 21 189 | - | - | - | - | - | 13 770 | 13 770 | 34 959 | 44 142 | 44 672 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 494 017 | - | - | - | - | - | 810 | 810 | 494 827 | 527 336 | 564 128 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 31 621 | - | - | - | - | - | (2 972) | (2 972) | 28 649 | 32 498 | 33 311 |
| Vote 2 - Finance & Administration | | 176 701 | - | - | - | - | - | (4 968) | (4 968) | 171 733 | 185 132 | 190 887 |
| Vote 3 - Planning & Development | | 16 794 | - | - | - | - | - | (830) | (830) | 15 964 | 17 548 | 17 986 |
| Vote 4 - Technical Services | | 151 053 | - | - | - | - | - | 6 450 | 6 450 | 157 503 | 133 815 | 137 160 |
| Vote 5 - Community & Social Services | | 24 315 | - | - | - | - | - | 1 769 | 1 769 | 26 083 | 25 409 | 26 151 |
| Vote 6 - Community & Social Services1 | | 15 730 | - | - | - | - | - | (1 044) | (1 044) | 14 686 | 16 438 | 16 849 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 416 213 | - | - | - | - | - | (1 595) | (1 595) | 414 618 | 410 840 | 422 345 |
| Surplus/ (Deficit) for the year | 2 | 77 804 | - | - | - | - | - | 2 405 | 2 405 | 80 209 | 116 496 | 141 783 |

- References**
1. Insert 'Vote'; e.g. Department, if different to standard classification structure
 2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
 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 A1/2 etc) + G

| | | | | | | | | | | | | |
|-------------------|----------|---|---|---|---|---|---|---|---|----------|----------|----------|
| check revenue | - | - | - | - | - | - | - | - | - | - | - | - |
| check expenditure | (33 639) | - | - | - | - | - | - | - | - | (33 639) | (35 153) | (34 425) |

| | | | | | | | | | | | | |
|--|---|---------|---|---|---|---|---|---------|---------|---------|---------|---------|
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 416 213 | - | - | - | - | - | (1 595) | (1 595) | 414 618 | 410 840 | 422 345 |
| Surplus/ (Deficit) for the year | 2 | 77 804 | - | - | - | - | - | 2 405 | 2 405 | 80 209 | 116 496 | 141 783 |

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

FS181 Masilonyana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

| Description | Ref | 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 | 1 | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| Revenue By Source | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | |
| Service charges - Electricity | 2 | 63 455 | - | - | - | - | - | - | - | 63 455 | 75 103 | 87 095 |
| Service charges - Water | 2 | 41 625 | - | - | - | - | - | - | - | 41 625 | 48 037 | 53 532 |
| Service charges - Waste Water Management | 2 | 23 683 | - | - | - | - | - | - | - | 23 683 | 24 897 | 25 573 |
| Service charges - Waste Management | 2 | 11 977 | - | - | - | - | - | - | - | 11 977 | 12 624 | 12 985 |
| Sale of Goods and Rendering of Services | | 14 248 | - | - | - | - | - | 10 | 10 | 14 258 | 15 817 | 16 472 |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 2 088 | - | - | - | - | - | - | - | 2 088 | 1 568 | 513 |
| Interest earned from Current and Non Current Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 110 | - | - | - | - | - | - | - | 110 | 115 | 118 |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - |
| Special rating levies | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - |
| Non-Exchange Revenue | | | | | | | | | | | | |
| Property rates | 2 | 93 038 | - | - | - | - | - | - | - | 93 038 | 103 377 | 112 106 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - | - | - |
| Licences or permits | | 308 | - | - | - | - | - | - | - | 308 | 322 | 330 |
| Transfer and subsidies - Operational | | 200 372 | - | - | - | - | - | 800 | 800 | 201 172 | 181 238 | 189 402 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 450 903 | - | - | - | - | - | 810 | 810 | 451 713 | 463 098 | 498 125 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 172 963 | - | - | - | - | - | (6 265) | (6 265) | 166 698 | 180 744 | 185 309 |
| Remuneration of councillors | | 8 339 | - | - | - | - | - | - | - | 8 339 | 8 714 | 8 932 |
| Bulk purchases - electricity | | 35 100 | - | - | - | - | - | 8 000 | 8 000 | 43 100 | 36 680 | 37 596 |
| Inventory consumed | | 44 228 | - | - | - | - | - | (10 000) | (10 000) | 34 228 | 46 218 | 47 374 |
| Debt impairment | | 32 595 | - | - | - | - | - | - | - | 32 595 | 34 062 | 33 306 |
| Depreciation and amortisation | | 47 714 | - | - | - | - | - | - | - | 47 714 | 49 861 | 52 105 |
| Interest | | 6 264 | - | - | - | - | - | - | - | 6 264 | 6 546 | 6 710 |
| Contracted services | | 55 444 | - | - | - | - | - | 805 | 805 | 56 249 | 33 904 | 34 752 |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | | 7 204 | - | - | - | - | - | - | - | 7 204 | 7 528 | 7 716 |
| Operational costs | | 40 002 | - | - | - | - | - | 5 865 | 5 865 | 45 867 | 41 736 | 42 969 |
| Losses on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 449 852 | - | - | - | - | - | (1 595) | (1 595) | 448 257 | 445 992 | 456 769 |
| Surplus/(Deficit) | | 1 051 | - | - | - | - | - | 2 405 | 2 405 | 3 456 | 17 106 | 41 355 |
| Transfers and subsidies - capital (monetary allocations) | | 43 114 | - | - | - | - | - | - | - | 43 114 | 64 238 | 66 003 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) before taxation | | 44 165 | - | - | - | - | - | 2 405 | 2 405 | 46 570 | 81 344 | 107 358 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 44 165 | - | - | - | - | - | 2 405 | 2 405 | 46 570 | 81 344 | 107 358 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 44 165 | - | - | - | - | - | 2 405 | 2 405 | 46 570 | 81 344 | 107 358 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 1 | 44 165 | - | - | - | - | - | 2 405 | 2 405 | 46 570 | 81 344 | 107 358 |

- References**
1. Classifications are revenue sources and expenditure type
 2. Detail to be provided in Table SB1
 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 A1/2 etc) + G

FS181 Masilonyana - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|------------------------------|-------------------------|-------------------------|----------------------------|------------------------|------------------------|
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjus. 10 F | Total Adjus. 11 G | Adjusted Budget 12 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | - | - | - | - | - | - | - | - | - | - | - |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 2 366 | - | - | - | - | - | (850) | (850) | 1 516 | 2 472 | 2 534 |
| Vote 2 - Finance & Administration | | 2 784 | - | - | - | - | - | 600 | 600 | 3 384 | 2 909 | 2 982 |
| Vote 3 - Planning & Development | | 300 | - | - | - | - | - | (150) | (150) | 150 | 314 | 321 |
| Vote 4 - Technical Services | | 66 044 | - | - | - | - | - | (14 536) | (14 536) | 51 508 | 3 135 | 3 213 |
| Vote 5 - Community & Social Services | | 3 127 | - | - | - | - | - | 650 | 650 | 3 777 | 3 268 | 3 349 |
| Vote 6 - Community & Social Services1 | | 3 110 | - | - | - | - | - | (800) | (800) | 2 310 | 1 941 | 1 989 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 77 731 | - | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 |
| Total Capital Expenditure - Vote | | 77 731 | - | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 5 150 | - | - | - | - | - | (250) | (250) | 4 900 | 5 381 | 5 516 |
| Executive and council | | 2 366 | - | - | - | - | - | (850) | (850) | 1 516 | 2 472 | 2 534 |
| Finance and administration | | 2 784 | - | - | - | - | - | 600 | 600 | 3 384 | 2 909 | 2 982 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 5 424 | - | - | - | - | - | 150 | 150 | 5 574 | 4 359 | 4 468 |
| Community and social services | | 1 261 | - | - | - | - | - | (250) | (250) | 1 011 | 1 318 | 1 351 |
| Sport and recreation | | 2 297 | - | - | - | - | - | (500) | (500) | 1 797 | 1 091 | 1 118 |
| Public safety | | 1 344 | - | - | - | - | - | 900 | 900 | 2 244 | 1 404 | 1 440 |
| Housing | | 522 | - | - | - | - | - | - | - | 522 | 545 | 559 |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 7 550 | - | - | - | - | - | (150) | (150) | 7 400 | 1 359 | 1 392 |
| Planning and development | | 1 300 | - | - | - | - | - | (150) | (150) | 1 150 | 1 359 | 1 392 |
| Road transport | | 6 250 | - | - | - | - | - | - | - | 6 250 | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 59 607 | - | - | - | - | - | (14 836) | (14 836) | 44 772 | 2 940 | 3 013 |
| Energy sources | | 6 000 | - | - | - | - | - | - | - | 6 000 | 2 090 | 2 142 |
| Water management | | 31 753 | - | - | - | - | - | (14 536) | (14 536) | 17 217 | - | - |
| Waste water management | | 21 042 | - | - | - | - | - | - | - | 21 042 | - | - |
| Waste management | | 813 | - | - | - | - | - | (300) | (300) | 513 | 850 | 871 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 77 731 | - | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 65 297 | - | - | - | - | - | (14 536) | (14 536) | 50 761 | 1 045 | 1 071 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 65 297 | - | - | - | - | - | (14 536) | (14 536) | 50 761 | 1 045 | 1 071 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | 35 | 35 | 35 | - | - |
| Total Capital Funding | | 65 297 | - | - | - | - | - | (14 501) | (14 501) | 50 796 | 1 045 | 1 071 |

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 SB7 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

| | | | | | | | | | | | | |
|--|---------------|---|---|---|---|---|-----------------|-----------------|---------------|---------------|---------------|---|
| Vote 13 - [NAME OF VOTE 13] | - | - | - | - | - | - | - | - | - | - | - | - |
| 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] | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | - | - | - | - | - | - | - | - | - | - | - | - |
| 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] | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | - | - | - | - | - | - | - | - | - | - | - | - |
| 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] | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 77 731 | - | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 | |
| Total Capital Expenditure | 77 731 | - | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 | |

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

FS181 Masilonyana - Table B6 Adjustments Budget Financial Position -

| 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 |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash and cash equivalents | | 34 478 | - | | | | | (51 316) | (51 316) | (16 837) | 71 863 | 87 783 |
| Trade and other receivables from exchange transactions | 1 | 681 190 | - | - | - | - | - | (624 082) | (624 082) | 57 108 | 47 325 | 56 286 |
| Receivables from non-exchange transactions | 1 | 433 991 | - | - | - | - | - | 214 435 | 214 435 | 648 426 | 40 034 | 44 084 |
| Current portion of non-current receivables | 2 | - | - | | | | | - | - | - | - | - |
| Inventory | | (59 397) | - | - | - | - | - | 9 478 | 9 478 | (49 920) | (112 837) | (177 328) |
| VAT | | 317 108 | - | | | | | (34 121) | (34 121) | 282 987 | 20 862 | 21 412 |
| Other current assets | | 902 | - | | | | | 3 812 | 3 812 | 4 714 | - | - |
| Total current assets | | 1 408 271 | - | - | - | - | - | (481 794) | (481 794) | 926 478 | 67 247 | 32 237 |
| Non current assets | | | | | | | | | | | | |
| Investments | | - | - | | | | | - | - | - | - | - |
| Investment property | | 177 532 | - | | | | | (2 883) | (2 883) | 174 649 | (3 962) | (4 140) |
| Property, plant and equipment | 3 | 1 066 756 | - | - | - | - | - | (132 018) | (132 018) | 934 737 | (31 861) | (33 576) |
| Biological assets | | - | - | | | | | - | - | - | - | - |
| Living and non-living resources | | - | - | | | | | - | - | - | - | - |
| Heritage assets | | 75 | - | | | | | 35 349 | 35 349 | 35 424 | - | - |
| Intangible assets | | - | - | | | | | - | - | - | - | - |
| Trade and other receivables from exchange transactions | | - | - | | | | | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | - | - | | | | | - | - | - | - | - |
| Other non-current assets | | - | - | | | | | - | - | - | - | - |
| Total non current assets | | 1 244 363 | - | - | - | - | - | (99 552) | (99 552) | 1 144 811 | (35 823) | (37 716) |
| TOTAL ASSETS | | 2 652 634 | - | - | - | - | - | (581 346) | (581 346) | 2 071 289 | 31 424 | (5 479) |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | 484 506 | - | | | | | (484 506) | (484 506) | - | - | - |
| Financial liabilities | | 534 760 | - | - | - | - | - | (534 760) | (534 760) | - | - | - |
| Consumer deposits | | 928 | - | | | | | (761) | (761) | 167 | - | - |
| Trade and other payables from exchange transactions | | (1 977) | - | - | - | - | - | (710 090) | (710 090) | (712 067) | - | - |
| Trade and other payables from non-exchange transactions | | - | - | | | | | - | - | - | - | - |
| Provisions | | - | - | | | | | - | - | - | - | - |
| VAT | | 372 058 | - | | | | | (362 065) | (362 065) | 9 993 | - | - |
| Other current liabilities | | - | - | | | | | - | - | - | - | - |
| Total current liabilities | | 1 390 275 | - | - | - | - | - | (2 092 182) | (2 092 182) | (701 907) | - | - |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Provisions | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Long term portion of trade payables | | - | - | | | | | - | - | - | - | - |
| Other non-current liabilities | | - | - | | | | | - | - | - | - | - |
| Total non current liabilities | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | | 1 390 275 | - | - | - | - | - | (2 092 182) | (2 092 182) | (701 907) | - | - |
| NET ASSETS | 2 | 1 262 359 | - | - | - | - | - | 1 510 836 | 1 510 836 | 2 773 195 | 31 424 | (5 479) |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 262 359 | - | - | - | - | - | 1 510 836 | 1 510 836 | 2 773 195 | 81 344 | 107 358 |
| Funds and Reserves | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | | | | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | | 1 262 359 | - | - | - | - | - | 1 510 836 | 1 510 836 | 2 773 195 | 81 344 | 107 358 |

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

FS181 Masilonyana - 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 |
| R thousands | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | Adjusted Budget | Adjusted Budget |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | 49 368 | - | | | | | | - | 49 368 | 54 686 | 59 149 |
| Service charges | | 73 284 | - | | | | | | - | 73 284 | 83 245 | 92 506 |
| Other revenue | | 14 357 | - | | | | | 318 | 318 | 14 675 | 16 254 | 16 919 |
| Transfers and Subsidies - Operational | 1 | 197 971 | - | | | | | 800 | 800 | 198 771 | 178 837 | 187 001 |
| Transfers and Subsidies - Capital | 1 | 43 114 | - | | | | | - | - | 43 114 | 64 238 | 66 003 |
| Interest | | - | - | | | | | - | - | - | - | - |
| Dividends | | - | - | | | | | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (344 357) | - | | | | | (12 262) | (12 262) | (356 619) | (302 605) | (310 435) |
| Finance charges | | (6 264) | - | | | | | - | - | (6 264) | (6 546) | (6 710) |
| Transfers and Subsidies | 1 | - | - | | | | | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 27 473 | - | - | - | - | - | (11 144) | (11 144) | 16 329 | 88 107 | 104 433 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | | | | | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | | | | | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | | | | | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (79 746) | - | | | | | 14 821 | 14 821 | (64 925) | (16 144) | (16 548) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (79 746) | - | - | - | - | - | 14 821 | 14 821 | (64 925) | (16 144) | (16 548) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | - | - | | | | | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | | | | | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | | | | | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | - | - | | | | | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | - | - | - | - | - | - | - | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (52 273) | - | - | - | - | - | 3 677 | 3 677 | (48 596) | 71 963 | 87 885 |
| Cash/cash equivalents at the year begin: | 2 | 71 091 | - | | | | | (54 443) | (54 443) | 16 648 | - | - |
| Cash/cash equivalents at the year end: | 2 | 18 818 | - | | | | | (50 766) | (50 766) | (31 949) | 71 963 | 87 885 |

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 or A1) + G

FS181 Masilonyana - Table B8 Cash backed reserves/accumulated surplus reconciliation -

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year | Budget Year |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|------------------|------------------|--------------------|-----------------|-----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | +1 2026/27 | +2 2027/28 |
| | | A | A1 | B | C | D | E | F | G | H | | |
| R thousands | | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 18 818 | - | - | - | - | - | (50 766) | (50 766) | (31 949) | 71 963 | 87 885 |
| Other current investments > 90 days | | (468 845) | - | - | - | - | - | 483 956 | 483 956 | 15 111 | (100) | (103) |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | (450 027) | - | - | - | - | - | 433 190 | 433 190 | (16 837) | 71 963 | 87 783 |
| Applications of cash and investments | | | | | | | | | | | | |
| Unspent conditional transfers | | - | - | - | - | - | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | | 46 628 | - | - | - | - | - | (328 159) | (328 159) | (281 531) | (29 560) | (29 560) |
| Other working capital requirements | 2 | (617 238) | - | - | - | - | - | (487 577) | (487 577) | (1 104 815) | (48 074) | (54 918) |
| Other provisions | | - | - | - | - | - | - | - | - | - | - | - |
| Long term investments committed | | - | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | | - | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | (570 611) | - | - | - | - | - | (815 736) | (815 736) | (1 386 347) | (77 634) | (84 478) |
| Surplus(shortfall) | | 120 583 | - | - | - | - | - | 1 248 926 | 1 248 926 | 1 369 509 | 149 497 | 172 260 |

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 $H = (A \text{ or } A1) + G$

Other working capital requirements

| | | | | | | |
|---------------|----------------|----------|--|------------------|---------------|---------------|
| Debtors | 615 261 | - | | 392 748 | 48 074 | 54 918 |
| Creditors due | (1 977) | - | | (712 067) | - | - |
| Total | 617 238 | - | | 1 104 815 | 48 074 | 54 918 |

Debtors collection assumptions:

| | | | | | | |
|-------------------------------------|-----------|----|--|---------|--------|---------|
| Balance outstanding - debtors | 1 115 181 | - | | 710 248 | 87 359 | 100 370 |
| Estimate of debtors collection rate | 55% | 0% | | 55% | 55% | 55% |

| | | | | | | | | | | | | |
|--|----|--------|---|---|---|---|----------|----------|--------|--------|--------|---|
| Total Upgrading of Existing Assets to be adjusted | 2a | 18 792 | - | - | - | - | - | - | - | 18 792 | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 4 000 | - | - | - | - | - | - | - | 4 000 | - | - |
| Water Supply Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 14 792 | - | - | - | - | - | - | - | 14 792 | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 18 792 | - | - | - | - | - | - | - | 18 792 | - | - |
| 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 | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure to be adjusted | 4 | 77 731 | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 | |
| Roads Infrastructure | | 6 250 | - | - | - | - | - | - | 6 250 | - | - | |
| Storm water Infrastructure | | 6 250 | - | - | - | - | - | - | 6 250 | - | - | |
| Electrical Infrastructure | | 4 000 | - | - | - | - | - | - | 4 000 | - | - | |
| Water Supply Infrastructure | | 31 753 | - | - | - | - | (14 536) | (14 536) | 17 217 | - | - | |
| Sanitation Infrastructure | | 14 792 | - | - | - | - | - | - | 14 792 | - | - | |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - | - | |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - | - | |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - | - | |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | | 63 044 | - | - | - | - | (14 536) | (14 536) | 48 508 | - | - | |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | |
| Sport and Recreation Facilities | | 1 253 | - | - | - | - | - | - | 1 253 | - | - | |
| Community Assets | | 1 253 | - | - | - | - | - | - | 1 253 | - | - | |
| 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 | | - | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | | 6 788 | - | - | - | - | (850) | (850) | 5 938 | 7 093 | 7 271 | |
| Machinery and Equipment | | 1 044 | - | - | - | - | (500) | (500) | 544 | 1 091 | 1 118 | |
| Transport Assets | | 5 602 | - | - | - | - | 800 | 800 | 6 402 | 5 854 | 6 000 | |
| Land | | - | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | |
| Mature | | - | - | - | - | - | - | - | - | - | - | |
| Immature | | - | - | - | - | - | - | - | - | - | - | |
| Living Resources | | - | - | - | - | - | - | - | - | - | - | |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 4 | 77 731 | - | - | - | - | (15 086) | (15 086) | 62 645 | 14 038 | 14 389 | |

| | | | | | | | | | | | | |
|---|---|------------------|---|---|---|---|---|------------------|------------------|------------------|-----------------|-----------------|
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 1 174 049 | - | - | - | - | - | (149 385) | (149 385) | 1 024 664 | (35 823) | (37 716) |
| <i>Roads Infrastructure</i> | | 221 535 | - | - | - | - | - | (10 189) | (10 189) | 211 345 | (7 387) | (7 719) |
| <i>Storm water Infrastructure</i> | | 3 388 | - | - | - | - | - | - | - | 3 388 | (2 990) | (3 125) |
| <i>Electrical Infrastructure</i> | | 115 140 | - | - | - | - | - | (621) | (621) | 114 519 | (4 886) | (5 106) |
| <i>Water Supply Infrastructure</i> | | 247 319 | - | - | - | - | - | (49 091) | (49 091) | 198 228 | (2 667) | (2 787) |
| <i>Sanitation Infrastructure</i> | | 157 401 | - | - | - | - | - | (17 699) | (17 699) | 139 702 | (4 035) | (4 217) |
| <i>Solid Waste Infrastructure</i> | | 6 417 | - | - | - | - | - | (951) | (951) | 5 467 | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 751 201 | - | - | - | - | - | (78 551) | (78 551) | 672 650 | (21 965) | (22 954) |
| Community Assets | | 67 329 | - | - | - | - | - | 576 | 576 | 67 905 | (2 503) | (2 616) |
| Heritage Assets | | 75 | - | - | - | - | - | 35 349 | 35 349 | 35 424 | - | - |
| Investment properties | | 177 532 | - | - | - | - | - | (2 883) | (2 883) | 174 649 | (3 962) | (4 140) |
| Other Assets | | 36 140 | - | - | - | - | - | (7 395) | (7 395) | 28 745 | (7 508) | (7 843) |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Computer Equipment</i> | | (1 417) | - | - | - | - | - | 18 | 18 | (1 399) | (2 775) | (2 899) |
| <i>Furniture and Office Equipment</i> | | 5 497 | - | - | - | - | - | (850) | (850) | 4 647 | 5 744 | 5 861 |
| <i>Machinery and Equipment</i> | | (3 779) | - | - | - | - | - | (500) | (500) | (4 279) | (3 952) | (4 154) |
| <i>Transport Assets</i> | | 54 102 | - | - | - | - | - | (8 346) | (8 346) | 45 756 | 1 097 | 1 030 |
| <i>Land</i> | | 87 368 | - | - | - | - | - | (86 803) | (86 803) | 566 | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Living Resources</i> | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 1 174 049 | - | - | - | - | - | (149 385) | (149 385) | 1 024 664 | (35 823) | (37 716) |
| EXPENDITURE OTHER ITEMS | | 49 635 | - | - | - | - | - | (877) | (877) | 48 758 | 51 869 | 54 162 |
| Depreciation & asset impairment | | 47 714 | - | - | - | - | - | - | - | 47 714 | 49 861 | 52 105 |
| Repairs and Maintenance by asset class | 3 | 1 921 | - | - | - | - | - | (877) | (877) | 1 044 | 2 007 | 2 058 |
| <i>Roads Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Electrical Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Water Supply Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sanitation Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Solid Waste Infrastructure</i> | | 1 044 | - | - | - | - | - | - | - | 1 044 | 1 091 | 1 118 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 1 044 | - | - | - | - | - | - | - | 1 044 | 1 091 | 1 118 |
| Community Facilities | | 877 | - | - | - | - | - | (877) | (877) | - | 916 | 939 |
| <i>Sport and Recreation Facilities</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | 877 | - | - | - | - | - | (877) | (877) | - | 916 | 939 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Housing</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Computer Equipment</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Furniture and Office Equipment</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Machinery and Equipment</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Transport Assets</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Land</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Mature</i> | 6 | - | - | - | - | - | - | - | - | - | - | - |
| <i>Immature</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Living Resources</i> | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 49 635 | - | - | - | - | - | (877) | (877) | 48 758 | 51 869 | 54 162 |

| | | | | | | | | | | | |
|---|-------|------|--|--|--|--|--|--|-------|-------|-------|
| Renewal and upgrading of Existing Assets as % of total capex | 24.2% | 0.0% | | | | | | | 30.0% | 0.0% | 0.0% |
| Renewal and upgrading of Existing Assets as % of deprecn" | 39.4% | 0.0% | | | | | | | 39.4% | 0.0% | 0.0% |
| R&M as a % of PPE | 0.2% | 0.0% | | | | | | | 0.1% | -5.6% | -5.5% |
| Renewal and upgrading and R&M as a % of PPE | 1.8% | 0.0% | | | | | | | 1.9% | -5.6% | -5.5% |

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 $H = (A \text{ or } A1) + G$

FS181 Masilonyana - 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 | | |
| Household service targets | 1 | | | | | | | | | | | |
| Water: | | | | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | | | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | | | | |
| Using public tap (at least min.service level) | 2 | | | | | | | | | | | |
| Other water supply (at least min.service level) | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | | | | | | | | | | | |
| Using public tap (< min.service level) | 3 | 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> | | | | | | | | | | | | |
| Total number of households | 5 | | | | | | | | | | | |
| Sanitation/sewerage: | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | | | | | | | | | | | |
| Flush toilet (with septic tank) | | | | | | | | | | | | |
| Chemical toilet | | | | | | | | | | | | |
| Pit toilet (ventilated) | | | | | | | | | | | | |
| Other toilet provisions (> min.service level) | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | | | | | | | | | | | |
| Bucket toilet | | | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | 0 | | | | | | | | | 0 | |
| No toilet provisions | | 0 | | | | | | | | | 0 | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | |
| Total number of households | 5 | | | | | | | | | | | |
| Energy: | | | | | | | | | | | | |
| Electricity (at least min. service level) | | | | | | | | | | | | |
| Electricity - prepaid (> min.service level) | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | | | | | | | | | | | |
| Electricity (< min.service level) | | | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | | | |
| Other energy sources | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | |
| Total number of households | 5 | | | | | | | | | | | |
| Refuse: | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | | | | | | | | | | | |
| Removed less frequently than once a week | | | | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | | | | |
| Using own refuse dump | | | | | | | | | | | | |
| Other rubbish disposal | | | | | | | | | | | | |
| No rubbish disposal | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | |
| Total number of households | 5 | | | | | | | | | | | |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | | | | |
| Sanitation (free minimum level service) | | | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | | | |
| Refuse (removed at least once a week) | | | | | | | | | | | | |
| <i>Informal Settlements</i> | | | | | | | | | | | | |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | | | | | | | | | | | |
| Sanitation (free sanitation service to indigent households) | | | | | | | | | | | | |
| Electricity/other energy (50kwh per indigent household per month) | | | | | | | | | | | | |
| Refuse (removed once a week for indigent households) | | | | | | | | | | | | |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | | | |
| Total cost of FBS provided | | | | | | | | | | | | |
| Highest level of free service provided | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | | | |
| Electricity (kw per household per month) | | | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | | | |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | |
| Property rates (tariff adjustment) (impermissable values per section 17 of MPRA) | | | | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA) | | (5 699) | | | | | | | | (5 699) | (5 995) | (6 192) |
| Water (in excess of 6 kilolitres per indigent household per month) | | 3 426 | | | | | | | | 3 426 | 3 426 | 3 426 |
| Sanitation (in excess of free sanitation service to indigent households) | | | | | | | | | | | | |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | | | | | | | | | | | |
| Refuse (in excess of one removal a week for indigent households) | | | | | | | | | | | | |
| Municipal Housing - rental rebates | | | | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | | | | |
| Other | | | | | | | | | | | | |
| Total revenue cost of subsidised services provided | 6 | 3 426 | | | | | | | | (2 273) | (2 569) | (2 766) |

- 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. $Adjusted\ Budget\ H = (A\ or\ A1) + G$

FS181 Masilonyana - 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 |
| R thousands | | | | | | | | | | | | |
| REVENUE ITEMS | | | | | | | | | | | | |
| Non-exchange revenue by source | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | |
| Total Property Rates | | 98 736 | - | - | - | - | - | - | - | 98 736 | 109 372 | 118 298 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | (5 699) | - | - | - | - | - | - | - | (5 699) | (5 995) | (6 192) |
| Net Property Rates | | 93 038 | - | - | - | - | - | - | - | 93 038 | 103 377 | 112 106 |
| Exchange revenue service charges | | | | | | | | | | | | |
| Service charges - Electricity | | | | | | | | | | | | |
| Total Service charges - Electricity | | 63 455 | - | - | - | - | - | - | - | 63 455 | 75 103 | 87 095 |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Less Cost of Free Basis Services (50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - Electricity | | 63 455 | - | - | - | - | - | - | - | 63 455 | 75 103 | 87 095 |
| Service charges - Water | | | | | | | | | | | | |
| Total Service charges - water | | 45 051 | - | - | - | - | - | - | - | 45 051 | 51 463 | 56 958 |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | 3 426 | - | - | - | - | - | - | - | 3 426 | 3 426 | 3 426 |
| Less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - Water | | 41 625 | - | - | - | - | - | - | - | 41 625 | 48 037 | 53 532 |
| Service charges - Waste Water Management | | | | | | | | | | | | |
| Total Service charges - Waste Water Management | | 23 683 | - | - | - | - | - | - | - | 23 683 | 24 897 | 25 573 |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Net Service charges - Waste Water Management | | 23 683 | - | - | - | - | - | - | - | 23 683 | 24 897 | 25 573 |
| Service charges - Waste Management | | | | | | | | | | | | |
| Total refuse removal revenue | | 11 977 | - | - | - | - | - | - | - | 11 977 | 12 624 | 12 985 |
| Total landfill revenue | | - | - | - | - | - | - | - | - | - | - | - |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Less Cost of Free Basis Services (removed once a week to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | | 11 977 | - | - | - | - | - | - | - | 11 977 | 12 624 | 12 985 |
| EXPENDITURE ITEMS | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | |
| Basic Salaries and Wages | | 117 963 | - | - | - | - | - | (6 500) | (6 500) | 111 463 | 123 271 | 126 400 |
| Pension and UIF Contributions | | 13 434 | - | - | - | - | - | - | - | 13 434 | 14 038 | 14 389 |
| Medical Aid Contributions | | 10 841 | - | - | - | - | - | - | - | 10 841 | 11 329 | 11 612 |
| Overtime | | 6 555 | - | - | - | - | - | - | - | 6 555 | 6 850 | 7 021 |
| Performance Bonus | | 9 714 | - | - | - | - | - | - | - | 9 714 | 10 149 | 10 403 |
| Motor Vehicle Allowance | | 8 323 | - | - | - | - | 215 | 215 | 8 538 | 8 698 | 8 915 | |
| Cellphone Allowance | | 411 | - | - | - | - | 20 | 20 | 431 | 429 | 440 | |
| Housing Allowances | | 202 | - | - | - | - | - | - | 202 | 211 | 216 | |
| Other benefits and allowances | | 3 790 | - | - | - | - | - | - | 3 790 | 3 960 | 4 059 | |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - | - | |
| Long service awards | | - | - | - | - | - | - | - | - | - | - | |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - | - | |
| Entertainment | | - | - | - | - | - | - | - | - | - | - | |
| Scarcity | | - | - | - | - | - | - | - | - | - | - | |
| Acting and post related allowance | | 1 731 | - | - | - | - | - | - | 1 731 | 1 609 | 1 854 | |
| In kind benefits | | - | - | - | - | - | - | - | - | - | - | |
| sub-total | | 172 963 | - | - | - | - | - | (6 265) | (6 265) | 166 698 | 180 744 | 185 309 |
| Less: Employee costs capitalised to PPE | | - | - | - | - | - | - | - | - | - | - | - |
| Total Employee related costs | | 172 963 | - | - | - | - | - | (6 265) | (6 265) | 166 698 | 180 744 | 185 309 |
| Depreciation and amortisation | | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 47 714 | - | - | - | - | - | - | - | 47 714 | 49 861 | 52 105 |
| Lease amortisation | | - | - | - | - | - | - | - | - | - | - | - |
| Capital asset impairment | | - | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation and amortisation | | 47 714 | - | - | - | - | - | - | - | 47 714 | 49 861 | 52 105 |
| Bulk purchases | | | | | | | | | | | | |
| Electricity Bulk Purchases | | 35 100 | - | - | - | - | - | 8 000 | 8 000 | 43 100 | 36 680 | 37 596 |
| Total bulk purchases | | 35 100 | - | - | - | - | - | 8 000 | 8 000 | 43 100 | 36 680 | 37 596 |
| Transfers and grants | | | | | | | | | | | | |
| Cash transfers and grants | | - | - | - | - | - | - | - | - | - | - | - |
| Non-cash transfers and grants | | - | - | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | | | | | | | | | | | |
| Outsourced Services | | 26 007 | - | - | - | - | - | 4 340 | 4 340 | 30 347 | 3 142 | 3 221 |
| Consultants and Professional Services | | 9 964 | - | - | - | - | - | (765) | (765) | 9 199 | 10 412 | 10 673 |
| Contractors | | 19 473 | - | - | - | - | - | (2 770) | (2 770) | 16 703 | 20 350 | 20 859 |
| Total contracted services | | 55 444 | - | - | - | - | - | 805 | 805 | 56 249 | 33 904 | 34 752 |
| Operational Costs | | | | | | | | | | | | |
| Collection costs | | - | - | - | - | - | - | - | - | - | - | - |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - | - | - | - |
| Audit fees | | 4 176 | - | - | - | - | - | - | - | 4 176 | 4 364 | 4 473 |
| Other Operational Costs | | 35 826 | - | - | - | - | - | 5 865 | 5 865 | 41 691 | 37 372 | 38 496 |
| Total Other Operational Costs | | 40 002 | - | - | - | - | - | 5 865 | 5 865 | 45 867 | 41 736 | 42 969 |
| Repairs and Maintenance by Expenditure Item | | | | | | | | | | | | |
| Employee related costs | 14 | - | - | - | - | - | - | - | - | - | - | - |
| Inventory Consumed (Project Maintenance) | | 1 921 | - | - | - | - | - | - | - | 1 921 | 2 007 | 2 058 |
| Contracted Services | | - | - | - | - | - | - | - | - | - | - | - |
| Other Expenditure | | - | - | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 15 | 1 921 | - | - | - | - | - | - | - | 1 921 | 2 007 | 2 058 |
| Inventory Consumed | | | | | | | | | | | | |
| Inventory Consumed - Water | | - | - | - | - | - | - | - | - | - | - | - |
| Inventory Consumed - Other | | 44 228 | - | - | - | - | - | (10 000) | (10 000) | 34 228 | 46 218 | 47 374 |
| Total Inventory Consumed & Other Material | | 44 228 | - | - | - | - | - | (10 000) | (10 000) | 34 228 | 46 218 | 47 374 |

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.

FS181 Mainline - Supporting Table SB2 Supporting detail to Financial Position Budget

| Description | Ref | Budget Year 2022/23 | | | | | | | | | | Budget Year | Budget Year |
|---|-----|---------------------|-------------------|-----------------|--------------------------|------------------------|----------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | | 2022/23 | 2022/23 |
| | | Original Budget | Prop. Adjusted A1 | Account Funds B | Multisource/Unbudgeted C | Transfers Unbudgeted D | Rev. or Prov. Govt E | Other Adjusts. F | Total Adjusts. G | Adjusted Budget H | Adjusted Budget I | Adjusted Budget J | Adjusted Budget K |
| Expenditures | | | | | | | | | | | | | |
| 78181 | | | | | | | | | | | | | |
| Trade and other receivables from exchange transactions | | | | | | | | | | | | | |
| Electricity | | 32 000 | - | - | - | - | - | - | 32 000 | 38 750 | 44 748 | - | - |
| Water | | 19 100 | - | - | - | - | - | - | 19 100 | 22 300 | 25 000 | - | - |
| Waste | | 11 977 | - | - | - | - | - | - | 11 977 | 12 624 | 12 960 | - | - |
| House Water | | 23 662 | - | - | - | - | - | - | 23 662 | 24 907 | 25 073 | - | - |
| Other trade receivables from exchange transactions | | 628 007 | - | - | - | - | (824 082) | (824 082) | 2 915 | (17 100) | (18 368) | - | - |
| Other Trade and other receivables from exchange transactions | | 713 716 | - | - | - | - | (824 082) | (824 082) | 82 167 | 81 968 | 82 867 | - | - |
| Less: Impairment for debt | | (34 596) | - | - | - | - | - | - | (34 596) | (34 962) | (35 306) | - | - |
| Impairment for Electricity | | (6 000) | - | - | - | - | - | - | (6 000) | (6 402) | (6 860) | - | - |
| Impairment for Water | | (6 262) | - | - | - | - | - | - | (6 262) | (6 700) | (7 068) | - | - |
| Impairment for Waste | | (13 000) | - | - | - | - | - | - | (13 000) | (13 540) | (14 813) | - | - |
| Impairment for House Water | | (7 000) | - | - | - | - | - | - | (7 000) | (7 310) | (7 486) | - | - |
| Impairment for other trade receivables from exchange transactions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total net Trade and other receivables from Exchange Transactions | | 681 198 | - | - | - | - | (824 082) | (824 082) | 57 168 | 47 325 | 56 266 | - | - |
| Receivables from non-exchange transactions | | | | | | | | | | | | | |
| Property rates | | 442 275 | - | - | - | - | 212 735 | 212 735 | 655 010 | 48 891 | 52 857 | - | - |
| Less: Impairment of Property rates | | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Property rates | | 442 275 | - | - | - | - | 212 735 | 212 735 | 655 010 | 48 891 | 52 857 | - | - |
| Other receivables from non-exchange transactions | | - | - | - | - | - | 1 700 | 1 700 | 6 894 | 6 673 | 6 873 | - | - |
| Impairment for other receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total net Receivables from non-exchange transactions | | 442 275 | - | - | - | - | 214 435 | 214 435 | 661 904 | 49 934 | 44 964 | - | - |
| Assets | | | | | | | | | | | | | |
| BALANCE | | | | | | | | | | | | | |
| Opening Balance | | 811 | - | - | - | - | (77) | (77) | 84 | (12 444) | (25 538) | - | - |
| System Input Volume | | (13 528) | - | - | - | - | - | - | (13 528) | (13 892) | (13 418) | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Purchase | | (12 528) | - | - | - | - | - | - | (12 528) | (13 002) | (13 478) | - | - |
| Natural Sources | | - | - | - | - | - | - | - | - | - | - | - | - |
| Authorised Consumption | | | | | | | | | | | | | |
| Billed Authorised Consumption | | | | | | | | | | | | | |
| Billed Metered Consumption | | - | - | - | - | - | - | - | - | - | - | - | - |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Billed Unmetered Consumption | | | | | | | | | | | | | |
| Free Basic Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Subsidised Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Unbilled Authorised Consumption | | | | | | | | | | | | | |
| Unbilled Metered Consumption | | - | - | - | - | - | - | - | - | - | - | - | - |
| Unbilled Unmetered Consumption | | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Losses | | | | | | | | | | | | | |
| Apparent losses | | - | - | - | - | - | - | - | - | - | - | - | - |
| Unbilled Consumption | | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Meter Inaccuracies | | - | - | - | - | - | - | - | - | - | - | - | - |
| Real losses | | | | | | | | | | | | | |
| Leakage on Transmission and Distribution Mains | | - | - | - | - | - | - | - | - | - | - | - | - |
| Leakage and Overflows at Storage Tanks/Reservoirs | | - | - | - | - | - | - | - | - | - | - | - | - |
| Leakage on Service Connections on the part of Customer Water | | - | - | - | - | - | - | - | - | - | - | - | - |
| Data Transfer and Management Errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Unrecoverable Annual Real Losses | | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Water | | | | | | | | | | | | | |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing Balance Water | | (11 717) | - | - | - | - | (77) | (77) | (12 444) | (25 538) | (28 895) | - | - |
| Agricultural | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Issues | | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-offs | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Agricultural | | - | - | - | - | - | - | - | - | - | - | - | - |
| Consumables | | | | | | | | | | | | | |
| Standard Rates | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | (3 452) | - | - | - | - | 55 | 55 | (3 398) | (3 828) | (3 898) | - | - |
| Issues | | (628) | - | - | - | - | - | - | (628) | (642) | (658) | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-offs | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Consumables Standard Rates | | (3 978) | - | - | - | - | 55 | 55 | (3 923) | (4 470) | (4 556) | - | - |
| Zero Rated | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | - | - | - | - | - | 50 | 50 | - | 50 | 50 | - | - |
| Issues | | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-offs | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Consumables Zero Rated | | - | - | - | - | - | 50 | 50 | 50 | 50 | 50 | - | - |
| Finished Goods | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Issues | | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-offs | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Finished Goods | | - | - | - | - | - | - | - | - | - | - | - | - |
| Materials and Supplies | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | - | - | - | - | - | 100 | 100 | - | 100 | 100 | - | - |
| Issues | | (43 708) | - | - | - | - | 10 000 | 10 000 | (33 708) | (46 678) | (46 814) | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Write-offs | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Materials and Supplies | | (43 708) | - | - | - | - | 10 100 | 10 100 | (33 608) | (46 578) | (46 814) | - | - |
| Work-in-progress | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Materials | | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Work-in-progress | | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing Stock | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Issues | | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Housing Stock | | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | | | | | | | | | | | | | |
| Opening Balance | | | | | | | | | | | | | |
| Acquisitions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Issues | | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | | - | - | - | - | - | - | - | - | - | - | - | - |
| Correction of Prior period errors | | - | - | - | - | - | - | - | - | - | - | - | - |
| Closing balance - Land | | (93 287) | - | - | - | - | 9 478 | 9 478 | (83 809) | (112 837) | (117 328) | - | - |
| Prepays, debt & equipment | | | | | | | | | | | | | |
| PPC at cost/valuation (incl. Finance leased) | | 1 059 034 | - | - | - | - | (137 418) | (137 418) | 921 616 | 12 947 | 12 271 | - | - |
| Leases recognised as PPC | | 1 044 | - | - | - | - | (60) | (60) | 44 | 1 091 | 1 | | |

FS181 Masilonyana - 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 |
| Vote 1 - 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 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> | | | | | | | | | | - | - | - |
| 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)

FS181 Masilonyana - 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 |
| Borrowing Management | | | | | | | | | |
| Credit Rating | Short term/long term rating | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | | | | 7.2% | 0.0% | 7.3% | 7.6% | 7.3% |
| 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% |
| Safety of Capital | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | | | | 101.3% | 0.0% | -132.0% | 0.0% | 0.0% |
| Current Ratio adjusted for aged debtors | Current assets/current liabilities less debtors > 90 days/current liabilities | | | | 101.3% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | | | 0.3 | 0.0 | -0.9 | 0.0 | 0.0 |
| Revenue Management | | | | | | | | | |
| 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 | | | | 343.8% | 0.0% | 246.5% | -1.9% | -12.0% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Creditors Management | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | | | |
| Creditors to Cash and Investments | | | | | 1966.7% | 0.0% | 2197.5% | 0.0% | 0.0% |
| Other Indicators | | | | | | | | | |
| 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) | | | | 38.4% | 0.0% | 36.9% | 39.0% | 37.2% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | | | | | | | | |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | | | | 0.4% | 0.0% | 0.2% | 0.4% | 0.4% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | | | | 17.0% | 0.0% | 14.8% | 17.3% | 16.2% |
| IDP regulation financial viability indicators | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | 1323.8% | 0.0% | 1326.2% | 1390.4% | 1495.6% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | 151.1% | 0.0% | 12.6% | 10.2% | 11.3% |
| 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 | | 2024 | |
|------------|------------------|------|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|
| | | | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | 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 | | 2024 | |
|------------|------------------|------|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|
| | | | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | 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 | | 2024 | |
|------------|------------------|------|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|
| | | | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | 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 | | 2024 | |
|------------|------------------|------|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|
| | | | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | 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 | | 2024 | |
|------------|------------------|------|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|
| | | | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | 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 | | 2024 | |
|------------|------------------|------|------|-----|------|-----|------|-----|------|-----|------|-----|------|-----|
| | | | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb | Jan | Feb |
| Kategori 7 | Sub-kategori 7.1 | | | | | | | | | | | | | |
| | Sub-kategori 7.2 | | | | | | | | | | | | | |
| | Sub-kategori 7.3 | | | | | | | | | | | | | |
| | Sub-kategori 7.4 | | | | | | | | | | | | | |

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FS181 Masilonyana - 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 |
| Funding measures | | | | | | | | | | | |
| | Cash/cash equivalents at the year end - R'000 | 1 | 18(1)b | | | | 18 818 | - | (31 949) | 71 963 | 87 885 |
| | Cash + investments at the yr end less applications - R'000 | 2 | 18(1)b | | | | 120 583 | - | 1 369 509 | 149 497 | 172 260 |
| | Cash year end/monthly employee/supplier payments | 3 | 18(1)b | | | | - | - | - | - | - |
| | Surplus/(Deficit) excluding depreciation offsets: R'000 | 4 | 18(1) | | | | 44 165 | - | - | - | - |
| | Service charge rev % change - macro CPIX target exclusive | 5 | 18(1)a,(2) | | | | 0.0% | 0.0% | 0.0% | 6.5% | 3.5% |
| | Cash receipts % of Ratepayer & Other revenue | 6 | 18(1)a,(2) | 0.0% | 0.0% | 0.0% | 55.2% | 0.0% | 55.3% | 55.0% | 54.7% |
| | Debt impairment expense as a % of total billable revenue | 7 | 18(1)a,(2) | | | | 14.0% | 0.0% | 17.2% | 13.0% | 12.2% |
| | Capital payments % of capital expenditure | 8 | 18(1)c;19 | | | | 102.6% | 0.0% | 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 | | | | | | | -87.6% | 1103.2% |
| | Long term receivables % change - incr(decr) | 12 | 18(1)a | | | | | | | -100.0% | 0.0% |
| | R&M % of Property Plant & Equipment | 13 | 20(1)(vi) | | | | 0.2% | 0.0% | 0.1% | -5.6% | -5.5% |
| | Asset renewal % of capital budget | 14 | 20(1)(vi) | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

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)

FS181 Masilonyana - 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 |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 177 372 | - | - | - | - | - | 177 372 | 181 238 | 189 402 |
| EPWP Incentive | - | 1 354 | - | - | - | - | - | 1 354 | - | - |
| Finance Management | - | 2 600 | - | - | - | - | - | 2 600 | 2 700 | 2 800 |
| Local Government Equitable Share | - | 173 418 | - | - | - | - | - | 173 418 | 178 538 | 186 602 |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| | 4 | | | | | | | | | |
| | | | | | | | | | | |
| | 5 | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Operating Transfers and Grants | 6 | 177 372 | - | - | - | - | - | 177 372 | 181 238 | 189 402 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 43 114 | - | - | - | - | - | 43 114 | 64 238 | 66 003 |
| Municipal Infrastructure Grant (MIG) | - | 20 894 | - | - | - | - | - | 20 894 | 29 950 | 31 175 |
| Energy Efficiency and Demand Side Management Grant | - | 4 000 | - | - | - | - | - | 4 000 | 5 000 | 4 100 |
| Integrated National Electrification Programme Grant | - | - | - | - | - | - | - | - | 5 000 | 5 226 |
| Water Services Infrastructure Grant | - | 18 220 | - | - | - | - | - | 18 220 | 24 288 | 25 502 |
| | - | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| | | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| | | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | | | | | | | | | |
| | | | | | | | | | | |
| Total Capital Transfers and Grants | 6 | 43 114 | - | - | - | - | - | 43 114 | 64 238 | 66 003 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 220 486 | - | - | - | - | - | 220 486 | 245 476 | 255 405 |

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

FS181 Masilonyana - 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 | | | | | | | | | | |
| EXPENDITURE ON TRANSFERS AND GRANT PROGRAM: | 1 | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 3 954 | - | - | - | - | - | 3 954 | 2 700 | 2 800 |
| Expanded Public Works Programme Integrated Grant | - | 1 354 | - | - | - | - | - | 1 354 | - | - |
| Local Government Financial Management Grant | - | 2 600 | - | - | - | - | - | 2 600 | 2 700 | 2 800 |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| Other grant providers: | | 23 000 | - | - | - | - | - | 23 800 | - | - |
| Other Transfers Public Corporations | - | 23 000 | - | - | - | - | - | 23 800 | - | - |
| | - | | | | | | | | | |
| Total operating expenditure of Transfers and Grants: | | 26 954 | - | - | - | - | - | 27 754 | 2 700 | 2 800 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 43 114 | - | - | - | - | - | 43 114 | 64 238 | 66 003 |
| Energy Efficiency and Demand Side Management Grant | - | 4 000 | - | - | - | - | - | 4 000 | 5 000 | 4 100 |
| Integrated National Electrification Programme Grant | - | - | - | - | - | - | - | - | 5 000 | 5 226 |
| Municipal Infrastructure Grant | - | 20 894 | - | - | - | - | - | 20 894 | 29 950 | 31 175 |
| Water Services Infrastructure Grant | - | 18 220 | - | - | - | - | - | 18 220 | 24 288 | 25 502 |
| | - | | | | | | | | | |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| | - | | | | | | | | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | - | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | | 43 114 | - | - | - | - | - | 43 114 | 64 238 | 66 003 |
| Total capital expenditure of Transfers and Grants | | 70 068 | - | - | - | - | - | 70 868 | 66 938 | 68 803 |

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

FS181 Masilonyana - 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 |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | |
| Operating transfers and grants: | | | | | | | | | |
| National Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | 177 372 | - | - | - | - | - | 177 372 | 181 238 |
| Repayment of grants | | | | | | | | | |
| Conditions met - transferred to revenue | | 173 418 | - | - | - | - | - | 173 418 | 178 538 |
| Conditions still to be met - transferred to liabilities | | 3 954 | - | - | - | - | - | 3 954 | 2 700 |
| Provincial Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - |
| District Municipality: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - |
| Other grant providers: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | (23 000) | - | - | - | - | - | (23 000) | - |
| Conditions still to be met - transferred to liabilities | | 23 000 | - | - | - | - | - | 23 000 | - |
| Total operating transfers and grants revenue | | 150 418 | - | - | - | - | - | 150 418 | 178 538 |
| Total operating transfers and grants - CTBM | 2 | 26 954 | - | - | - | - | - | 26 954 | 2 700 |
| Capital transfers and grants: | | | | | | | | | |
| National Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | 43 114 | - | - | - | - | - | 43 114 | 64 238 |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | 43 114 | - | - | - | - | - | 43 114 | 64 238 |
| Provincial Government: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - |
| District Municipality: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - |
| Other grant providers: | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | - | - | |
| Current year receipts | | - | - | - | - | - | - | - | - |
| Conditions met - transferred to revenue | | - | - | - | - | - | - | - | - |
| Conditions still to be met - transferred to liabilities | | - | - | - | - | - | - | - | - |
| Total capital transfers and grants revenue | | 43 114 | - | - | - | - | - | 43 114 | 64 238 |
| Total capital transfers and grants - CTBM | | 43 114 | - | - | - | - | - | 43 114 | 64 238 |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 150 418 | - | - | - | - | - | 150 418 | 178 538 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | 70 068 | - | - | - | - | - | 70 068 | 68 803 |

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. 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
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

FS181 Masilonyana - 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 | | |
| Cash transfers to other municipalities | | | | | | | | | | | | |
| [insert description] | 1 | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| TOTAL ALLOCATIONS TO MUNICIPALITIES: | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to Entities/Other External Mechanisms | | | | | | | | | | | | |
| [insert description] | 2 | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| TOTAL ALLOCATIONS TO ENTITIES/EMS' | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to other Organs of State | | | | | | | | | | | | |
| [insert description] | 3 | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE: | | - | - | - | - | - | - | - | - | - | - | - |
| Cash transfers to other Organisations | | | | | | | | | | | | |
| [insert description] | 4 | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS: | | - | - | - | - | - | - | - | - | - | - | - |
| Groups of Individuals | | | | | | | | | | | | |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| [insert description] | | - | - | | | | | - | - | - | - | - |
| Total Non-Cash Grants To Groups Of Individuals: | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CASH TRANSFERS | 5 | - | - | - | - | - | - | - | - | - | - | - |

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

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/unused 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 $H = (A \text{ or } A1) + G$

FS181 Maslonyana - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

| Summary of remuneration | Ref | Budget Year 2025/26 | | | | | | | | | | | % change |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|-----|----------------|---------------|
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjusts. 10 F | Total Adjusts. 11 G | Adjusted Budget 12 H | | | |
| R thousands | | | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | | | |
| Basic Salaries and Wages | | 8 091 | | | | | | | | | | 8 091 | 0.0% |
| Pension and UIF Contributions | | | | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | | | | |
| Motor Vehicle Allowance | | 94 | | | | | | | | | | 94 | 0.0% |
| Cellphone Allowance | | 154 | | | | | | | | | | 154 | |
| Housing Allowances | | | | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | | | | |
| Sub Total - Councillors | | 8 339 | | | | | | | | | | 8 339 | 0.0% |
| % increase | | | (0) | | | | | | | | | | |
| Senior Managers of the Municipality | | | | | | | | | | | | | |
| Basic Salaries and Wages | | 7 136 | | | | | | (1 500) | (1 500) | | | 5 636 | -21.0% |
| Pension and UIF Contributions | | 710 | | | | | | | | | | 710 | 0.0% |
| Medical Aid Contributions | | | | | | | | | | | | | |
| Overtime | | | | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | | | | |
| Motor Vehicle Allowance | | 607 | | | | | | | | 215 | 215 | 822 | 35.4% |
| Cellphone Allowance | | 20 | | | | | | | | 20 | 20 | 40 | 99.8% |
| 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 | | 1 131 | | | | | | | | | | 1 131 | |
| In kind benefits | | | | | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | | 9 604 | | | | | | (1 265) | (1 265) | | | 8 339 | -13.2% |
| % increase | | | (0) | | | | | | | | | (0) | |
| Other Municipal Staff | | | | | | | | | | | | | |
| Basic Salaries and Wages | | 110 827 | | | | | | (5 000) | (5 000) | | | 105 827 | -4.5% |
| Pension and UIF Contributions | | 12 723 | | | | | | | | | | 12 723 | 0.0% |
| Medical Aid Contributions | | 10 841 | | | | | | | | | | 10 841 | 0.0% |
| Overtime | | 6 555 | | | | | | | | | | 6 555 | 0.0% |
| Performance Bonus | | 9 714 | | | | | | | | | | 9 714 | |
| Motor Vehicle Allowance | | 7 716 | | | | | | | | | | 7 716 | 0.0% |
| Cellphone Allowance | | 391 | | | | | | | | | | 391 | 0.0% |
| Housing Allowances | | 202 | | | | | | | | | | 202 | |
| Other benefits and allowances | | 3 790 | | | | | | | | | | 3 790 | |
| Payments in lieu of leave | | | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | | | | |
| Entertainment | | | | | | | | | | | | | |
| Scarcity | | | | | | | | | | | | | |
| Acting and post related allowance | | 600 | | | | | | | | | | 600 | |
| In kind benefits | | | | | | | | | | | | | |
| Sub Total - Other Municipal Staff | | 163 359 | | | | | | (5 000) | (5 000) | | | 158 359 | -3.1% |
| % increase | | | | | | | | | | | | | |
| Total Parent Municipality | | 181 302 | | | | | | (6 265) | (6 265) | | | 175 037 | -3.5% |
| Board Members of Entities | | | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | | | | |
| Overtime | | | | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | | | | |
| Board Fees | | | | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | | | | |
| Entertainment | | | | | | | | | | | | | |
| Scarcity | | | | | | | | | | | | | |
| Acting and post related allowance | | | | | | | | | | | | | |
| In kind benefits | | | | | | | | | | | | | |
| Sub Total - Board Members of Entities | | | | | | | | | | | | | |
| % increase | | | | | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | | | | |
| Overtime | | | | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | | | | |
| Entertainment | | | | | | | | | | | | | |
| Scarcity | | | | | | | | | | | | | |
| Acting and post related allowance | | | | | | | | | | | | | |
| In kind benefits | | | | | | | | | | | | | |
| Sub Total - Senior Managers of Entities | | | | | | | | | | | | | |
| % increase | | | | | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | | | | | |
| Overtime | | | | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | | | | | |
| Housing Allowances | | | | | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | | | | | |
| Entertainment | | | | | | | | | | | | | |
| Scarcity | | | | | | | | | | | | | |
| Acting and post related allowance | | | | | | | | | | | | | |
| In kind benefits | | | | | | | | | | | | | |
| Sub Total - Other Staff of Entities | | | | | | | | | | | | | |
| % increase | | | | | | | | | | | | | |
| Total Municipal Entities | | | | | | | | | | | | | |
| % increase | | | | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 181 302 | | | | | | (6 265) | (6 265) | | | 175 037 | -3.5% |
| % increase | | | | | | | | | | | | | |
| TOTAL MANAGERS AND STAFF | | 172 963 | | | | | | (6 265) | (6 265) | | | 166 698 | -3.6% |

References

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
 - B. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - C. 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 could not reasonably be have for
 - D. Increases of funds approved under section 31 MFMA
 - E. Adjustments approved in accordance with section 29 MFMA
 - F. Adjustments caused by changes in funding allocations from National or Provincial Government
 - G. 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 (asc)
 - H. G = B + C + D + E + F
 - I. Adjusted Budget H = (A or A1) + G

FS181 Masilonyana - 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 | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | 11 981 | 11 502 | 11 781 | 11 766 | 11 019 | 11 720 | 23 756 | 23 756 | 23 756 | 23 756 | 23 756 | 96 525 | 285 075 | 300 868 | 318 427 |
| Vote 3 - Planning & Development | | 1 | 6 | 1 | 3 | 10 | 3 | 1 | 1 | 1 | 1 | 1 | (17) | 10 | - | - |
| Vote 4 - Technical Services | | 12 933 | 13 185 | 14 126 | 13 833 | 13 658 | 13 725 | 14 565 | 14 565 | 14 565 | 14 565 | 14 565 | 20 498 | 174 783 | 182 326 | 201 028 |
| Vote 5 - Community & Social Services | | 23 | 12 | 15 | 24 | 29 | 13 | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | 2 741 | 2 794 | 2 950 | 2 958 | 2 899 | 2 909 | 2 913 | 2 913 | 2 913 | 2 913 | 2 913 | 3 141 | 34 959 | 44 142 | 44 672 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | | 27 679 | 27 498 | 28 873 | 28 583 | 27 615 | 28 371 | 41 236 | 41 236 | 41 236 | 41 236 | 41 236 | 120 147 | 494 827 | 527 336 | 564 128 |
| Expenditure by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 12 | 44 | 106 | 29 | 26 | 9 | 2 387 | 2 387 | 2 387 | 2 387 | 2 387 | 16 485 | 28 649 | 32 498 | 33 311 |
| Vote 2 - Finance & Administration | | 4 027 | 4 604 | 9 306 | 3 976 | 5 565 | 7 628 | 14 311 | 14 311 | 14 311 | 14 311 | 14 311 | 65 072 | 171 733 | 185 132 | 190 887 |
| Vote 3 - Planning & Development | | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 1 330 | 15 964 | 17 548 | 17 986 |
| Vote 4 - Technical Services | | 8 162 | 8 014 | 5 050 | 539 | 4 307 | 4 643 | 13 125 | 13 125 | 13 125 | 13 125 | 13 125 | 61 161 | 157 503 | 133 815 | 137 160 |
| Vote 5 - Community & Social Services | | 261 | 169 | 18 | 164 | 8 | 146 | 2 174 | 2 174 | 2 174 | 2 174 | 2 174 | - | 26 083 | 25 409 | 26 151 |
| Vote 6 - Community & Social Services1 | | 86 | 297 | 168 | 34 | 51 | 51 | 1 224 | 1 224 | 1 224 | 1 224 | 1 224 | 7 879 | 14 686 | 16 438 | 16 849 |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | | 13 878 | 14 457 | 15 978 | 6 073 | 11 289 | 13 808 | 34 552 | 34 552 | 34 552 | 34 552 | 34 552 | 151 927 | 414 618 | 410 840 | 422 345 |
| Surplus/ (Deficit) | | 13 800 | 13 041 | 12 895 | 22 511 | 16 327 | 14 562 | 6 684 | 6 684 | 6 684 | 6 684 | 6 684 | (31 780) | 80 209 | 116 496 | 141 783 |

References

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

FS181 Masilonyana - 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 | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 11 981 | 11 502 | 11 781 | 11 766 | 11 019 | 11 720 | 23 756 | 23 756 | 23 756 | 23 756 | 23 756 | 96 525 | 285 075 | 300 868 | 318 427 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 11 981 | 11 502 | 11 781 | 11 766 | 11 019 | 11 720 | 23 756 | 23 756 | 23 756 | 23 756 | 23 756 | 96 525 | 285 075 | 300 868 | 318 427 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 23 | 12 | 15 | 24 | 29 | 13 | - | - | - | - | - | (116) | - | - | - |
| Community and social services | | 23 | 11 | 15 | 22 | 29 | 12 | - | - | - | - | - | (113) | - | - | - |
| Sport and recreation | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | | - | 0 | - | 1 | 1 | 1 | - | - | - | - | - | (3) | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 1 | 6 | 1 | 3 | 10 | 3 | 1 | 1 | 1 | 1 | 1 | (17) | 10 | - | - |
| Planning and development | | 1 | 6 | 1 | 3 | 10 | 3 | 1 | 1 | 1 | 1 | 1 | (17) | 10 | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 15 674 | 15 979 | 17 075 | 16 791 | 16 557 | 16 634 | 17 479 | 17 479 | 17 479 | 17 479 | 17 479 | 23 639 | 209 742 | 226 467 | 245 700 |
| Energy sources | | 1 450 | 1 638 | 1 602 | 1 489 | 1 521 | 1 502 | 6 613 | 6 613 | 6 613 | 6 613 | 6 613 | 37 090 | 79 355 | 85 103 | 96 421 |
| Water management | | 8 564 | 8 641 | 9 362 | 9 183 | 9 023 | 9 110 | 5 979 | 5 979 | 5 979 | 5 979 | 5 979 | (12 031) | 71 745 | 72 325 | 79 034 |
| Waste water management | | 2 919 | 2 906 | 3 162 | 3 161 | 3 114 | 3 113 | 1 974 | 1 974 | 1 974 | 1 974 | 1 974 | (4 561) | 23 683 | 24 897 | 25 573 |
| Waste management | | 2 741 | 2 794 | 2 950 | 2 958 | 2 899 | 2 909 | 2 913 | 2 913 | 2 913 | 2 913 | 2 913 | 3 141 | 34 959 | 44 142 | 44 672 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | | 27 679 | 27 498 | 28 873 | 28 583 | 27 615 | 28 371 | 41 236 | 41 236 | 41 236 | 41 236 | 41 236 | 120 031 | 494 827 | 527 336 | 564 128 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 4 131 | 4 739 | 9 504 | 4 097 | 5 684 | 7 730 | 16 446 | 16 446 | 16 446 | 16 446 | 16 446 | 79 234 | 197 347 | 214 459 | 220 901 |
| Executive and council | | 12 | 44 | 106 | 29 | 26 | 9 | 2 295 | 2 295 | 2 295 | 2 295 | 2 295 | 15 841 | 27 544 | 32 389 | 33 199 |
| Finance and administration | | 4 027 | 4 604 | 9 306 | 3 976 | 5 565 | 7 628 | 14 058 | 14 058 | 14 058 | 14 058 | 14 058 | 63 302 | 168 698 | 181 961 | 187 590 |
| Internal audit | | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 1 104 | 109 | 112 |
| Community and public safety | | 1 576 | 532 | 446 | 1 479 | 1 323 | 1 461 | 2 277 | 2 277 | 2 277 | 2 277 | 2 277 | 9 124 | 27 327 | 26 709 | 27 484 |
| Community and social services | | 261 | 165 | 17 | 164 | 8 | 146 | 962 | 962 | 962 | 962 | 962 | 5 974 | 11 545 | 14 152 | 14 506 |
| Sport and recreation | | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 287 | 3 444 | 3 599 | 3 689 |
| Public safety | | 888 | 3 | 1 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 2 659 | 10 652 | 6 987 | 7 269 |
| Housing | | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 51 | 607 | 852 | 873 |
| Health | | 90 | 26 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 155 | 1 080 | 1 118 | 1 146 |
| Economic and environmental services | | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 2 972 | 35 662 | 40 745 | 41 810 |
| Planning and development | | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 2 611 | 31 328 | 33 603 | 34 490 |
| Road transport | | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 4 334 | 7 142 | 7 320 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 8 700 | 8 764 | 5 670 | 1 026 | 4 811 | 5 147 | 12 944 | 12 944 | 12 944 | 12 944 | 12 944 | 56 489 | 155 325 | 130 018 | 133 269 |
| Energy sources | | 7 713 | 7 841 | 4 953 | 178 | 4 225 | 4 594 | 7 130 | 7 130 | 7 130 | 7 130 | 7 130 | 20 404 | 85 555 | 67 983 | 69 682 |
| Water management | | 449 | 173 | 97 | 361 | 83 | 49 | 4 155 | 4 155 | 4 155 | 4 155 | 4 155 | 27 871 | 49 856 | 40 134 | 41 137 |
| Waste water management | | 452 | 452 | 452 | 452 | 452 | 452 | 452 | 452 | 452 | 452 | 452 | 452 | 5 428 | 5 673 | 5 814 |
| Waste management | | 86 | 297 | 168 | 34 | 51 | 51 | 1 207 | 1 207 | 1 207 | 1 207 | 1 207 | 7 762 | 14 486 | 16 229 | 16 635 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | | 17 380 | 17 006 | 18 591 | 9 574 | 14 790 | 17 310 | 34 639 | 34 639 | 34 639 | 34 639 | 34 639 | 147 819 | 415 662 | 411 931 | 423 463 |
| Surplus/ (Deficit) 1. | | 10 299 | 10 492 | 10 281 | 19 010 | 12 826 | 11 061 | 6 597 | 6 597 | 6 597 | 6 597 | 6 597 | (27 789) | 79 165 | 115 405 | 140 665 |

References

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

FS181 Masilonyana - 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 | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | | |
| R thousands | | | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 1 058 | 1 102 | 1 077 | 975 | 1 018 | 998 | 5 288 | 5 288 | 5 288 | 5 288 | 5 288 | 30 789 | 63 455 | 75 103 | 87 095 | | |
| Service charges - Water | | 4 567 | 4 552 | 5 255 | 5 041 | 4 980 | 5 028 | 3 469 | 3 469 | 3 469 | 3 469 | 3 469 | (5 143) | 41 625 | 48 037 | 53 532 | | |
| Service charges - Waste Water Management | | 2 919 | 2 906 | 3 162 | 3 161 | 3 114 | 3 113 | 1 974 | 1 974 | 1 974 | 1 974 | 1 974 | (4 561) | 23 683 | 24 897 | 25 573 | | |
| Service charges - Waste Management | | 1 516 | 1 518 | 1 670 | 1 669 | 1 642 | 1 641 | 998 | 998 | 998 | 998 | 998 | (2 668) | 11 977 | 12 624 | 12 985 | | |
| Sale of Goods and Rendering of Services | | 25 | 48 | 47 | 29 | 96 | 29 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 14 258 | 15 817 | 16 472 | | | |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Interest | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Interest earned from Receivables | | 7 654 | 8 077 | 8 096 | 8 144 | 7 953 | 8 022 | 174 | 174 | 174 | 174 | 174 | (46 727) | 2 088 | 1 568 | 513 | | |
| Interest earned from Current and Non Current Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Rental from Fixed Assets | | 81 | 63 | 71 | 75 | 84 | 90 | 9 | 9 | 9 | 9 | 9 | (400) | 110 | 115 | 118 | | |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Non-Exchange Revenue | | | | | | | | | | | | | | | | | | |
| Property rates | | 6 962 | 6 960 | 7 223 | 7 217 | 8 710 | 9 425 | 7 753 | 7 753 | 7 753 | 7 753 | 7 753 | 7 774 | 93 038 | 103 377 | 112 106 | | |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Fines, penalties and forfeits | | - | - | - | - | 0 | - | - | - | - | - | - | (0) | - | - | - | | |
| Licences or permits | | 4 | 21 | 11 | 6 | 18 | 25 | 26 | 26 | 26 | 26 | 26 | 94 | 308 | 322 | 330 | | |
| Transfer and subsidies - Operational | | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 16 764 | 201 172 | 181 238 | 189 402 | | |
| Interest | | 2 891 | 2 250 | 2 261 | 2 267 | 0 | 0 | - | - | - | - | - | (9 668) | - | - | - | | |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Revenue | | 44 442 | 44 262 | 45 636 | 45 348 | 44 380 | 45 135 | 37 643 | 37 643 | 37 643 | 37 643 | 37 643 | 37 643 | 37 643 | (13 747) | 451 713 | 463 098 | 498 125 |
| Expenditure By Type | | | | | | | | | | | | | | | | | | |
| Employee related costs | | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 13 891 | 166 698 | 180 744 | 185 309 | | |
| Remuneration of councillors | | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 8 339 | 8 714 | 8 932 | | |
| Bulk purchases - electricity | | 7 145 | 7 092 | 4 900 | 146 | 4 185 | 4 542 | 3 592 | 3 592 | 3 592 | 3 592 | 3 592 | (2 870) | 43 100 | 36 680 | 37 596 | | |
| Inventory consumed | | 2 | 2 852 | 2 852 | 2 852 | 2 852 | 2 852 | 2 852 | 2 852 | 2 852 | 2 852 | 2 852 | 5 703 | 34 228 | 46 218 | 47 374 | | |
| Debt impairment | | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 2 716 | 32 595 | 34 062 | 33 306 | | |
| Depreciation and amortisation | | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 3 976 | 47 714 | 49 861 | 52 105 | | |
| Interest | | 3 123 | 1 804 | 3 805 | 58 | 3 889 | 2 357 | 522 | 522 | 522 | 522 | 522 | (11 382) | 6 264 | 6 546 | 6 710 | | |
| Contracted services | | 1 232 | 2 681 | 2 057 | 641 | 232 | 3 486 | 4 687 | 4 687 | 4 687 | 4 687 | 4 687 | 22 483 | 56 249 | 33 904 | 34 752 | | |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Irrecoverable debts written off | | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 7 204 | 7 528 | 7 716 | | |
| Operational costs | | 1 045 | 1 576 | 3 886 | 3 897 | 1 652 | 2 093 | 3 822 | 3 822 | 3 822 | 3 822 | 3 822 | 12 607 | 45 867 | 41 736 | 42 969 | | |
| Losses on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Expenditure | | 34 427 | 37 884 | 39 379 | 29 474 | 34 690 | 37 210 | 37 355 | 37 355 | 37 355 | 37 355 | 37 355 | 37 355 | 48 420 | 448 257 | 445 992 | 456 769 | |
| Surplus/(Deficit) | | 10 015 | 6 378 | 6 257 | 15 874 | 9 690 | 7 925 | 288 | 288 | 288 | 288 | 288 | 288 | (62 167) | 3 456 | 17 106 | 41 355 | |
| Transfers and subsidies - capital (monetary allocations) | | 3 593 | 3 593 | 3 593 | 3 593 | 5 353 | 5 500 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | (75) | 43 114 | 64 238 | 66 003 | | |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Surplus/(Deficit) after capital transfers & contributions | | 13 608 | 9 971 | 9 850 | 19 467 | 15 043 | 13 426 | 3 881 | 3 881 | 3 881 | 3 881 | 3 881 | (62 242) | 46 570 | 81 344 | 107 358 | | |

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

FS181 Masilonyana - 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 | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | | |
| R thousands | | | | | | | | | | | | | | | | | | |
| Cash Receipts By Source | 1 | | | | | | | | | | | | | | | | | |
| Property rates | | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 4 114 | 49 368 | 54 686 | 59 149 | |
| Service charges - electricity revenue | | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 2 744 | 32 928 | 38 752 | 44 748 | | |
| Service charges - water revenue | | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 1 877 | 22 525 | 25 732 | 28 479 | | |
| Service charges - sanitation revenue | | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 987 | 11 841 | 12 448 | 12 787 | | |
| Service charges - refuse | | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 5 988 | 6 312 | 6 492 | | |
| Rental of facilities and equipment | | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 110 | 115 | 118 | | |
| Interest earned - external investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Licences and permits | | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 308 | 322 | 330 | | |
| Agency services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Transfers and Subsidies - Operational | | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 16 564 | 198 771 | 178 837 | 187 001 | | |
| Other revenue | | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 1 188 | 14 258 | 15 817 | 16 472 | | |
| Cash Receipts by Source | | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 28 008 | 336 098 | 333 021 | 355 575 | | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 3 593 | 43 114 | 64 238 | 66 003 | | |
| 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 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Increase (decrease) in consumer deposits | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Cash Receipts by Source | | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 31 601 | 379 212 | 397 259 | 421 578 | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | | |
| Employee related costs | | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 13 933 | 167 198 | 180 744 | 185 309 | | |
| Remuneration of councillors | | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 695 | 8 339 | 8 714 | 8 932 | | |
| Finance charges | | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 6 264 | 6 546 | 6 710 | | |
| Bulk purchases - Electricity | 2 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 4 130 | 49 565 | 42 181 | 43 236 | | |
| Acquisitions - water & other inventory | 3 | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (1 318) | (15 816) | (16 699) | (17 117) | | |
| Contracted services | | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 2 505 | 30 057 | 40 464 | 41 476 | | |
| Transfers and grants - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Transfers and grants - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other expenditure | | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 4 363 | 52 351 | 47 201 | 48 600 | | |
| Cash Payments by Type | | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 24 830 | 297 958 | 309 151 | 317 145 | | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | | |
| Capital assets | | 5 410 | 5 410 | 5 410 | 5 410 | 5 410 | 1 345 | 5 410 | 5 410 | 5 410 | 5 410 | 5 410 | 9 475 | 64 925 | 16 144 | 16 548 | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Cash Payments by Type | | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 26 175 | 30 240 | 30 240 | 30 240 | 30 240 | 30 240 | 34 305 | 362 883 | 325 295 | 333 692 | | |
| NET INCREASE/(DECREASE) IN CASH HELD | | 1 361 | 1 361 | 1 361 | 1 361 | 1 361 | 5 426 | 1 361 | 1 361 | 1 361 | 1 361 | 1 361 | (2 704) | 16 329 | 71 963 | 87 885 | | |
| Cash/cash equivalents at the month/year beginning: | | 16 648 | 18 008 | 19 369 | 20 730 | 22 090 | 23 451 | 28 877 | 30 238 | 31 598 | 32 959 | 34 320 | 35 681 | 16 648 | 32 976 | 104 940 | | |
| Cash/cash equivalents at the month/year end: | | 18 008 | 19 369 | 20 730 | 22 090 | 23 451 | 28 877 | 30 238 | 31 598 | 32 959 | 34 320 | 35 681 | 32 976 | 32 976 | 104 940 | 192 825 | | |

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

FS181 Masilonyana - 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 | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Multi-year expenditure appropriation | 1 | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - Finance & Administration | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Planning & Development | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 4 - Technical Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community & Social Services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community & Social Services1 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Single-year expenditure appropriation | | | | | | | | | | | | | | | | |
| Vote 1 - Executive & Council | | 126 | 126 | 13 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 240 | 1 516 | 2 472 | 2 534 |
| Vote 2 - Finance & Administration | | 282 | 479 | (0) | 172 | 282 | 17 | 282 | 282 | 282 | 282 | 282 | 742 | 3 384 | 2 909 | 2 982 |
| Vote 3 - Planning & Development | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 150 | 314 | 321 |
| Vote 4 - Technical Services | | 144 | 2 241 | 2 936 | 166 | 3 404 | 4 292 | 4 292 | 4 292 | 4 292 | 4 292 | 4 292 | 16 864 | 51 508 | 3 135 | 3 213 |
| Vote 5 - Community & Social Services | | - | - | - | - | - | 4 292 | 4 292 | 4 292 | 4 292 | 4 292 | 4 292 | - | - | - | - |
| Vote 6 - Community & Social Services1 | | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 2 310 | 1 941 | 1 989 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | 192 | 192 | 192 | 192 | 192 | 192 | - | - | - | - |
| 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] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 3 | 757 | 3 052 | 3 154 | 669 | 4 017 | 4 641 | 9 390 | 9 390 | 9 390 | 9 390 | 9 390 | 18 051 | 58 868 | 10 771 | 11 040 |
| Total Capital Expenditure | 2 | 757 | 3 052 | 3 154 | 669 | 4 017 | 4 641 | 9 390 | 9 390 | 9 390 | 9 390 | 9 390 | 18 051 | 58 868 | 10 771 | 11 040 |

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

FS181 Masilonyana - 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 | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 408 | 606 | 13 | 298 | 408 | 143 | 408 | 408 | 408 | 408 | 408 | 981 | 4 900 | 5 381 | 5 516 |
| Executive and council | | 126 | 126 | 13 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 240 | 1 516 | 2 472 | 2 534 |
| Finance and administration | | 282 | 479 | (0) | 172 | 282 | 17 | 282 | 282 | 282 | 282 | 282 | 742 | 3 384 | 2 909 | 2 982 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 464 | 464 | 464 | 464 | 464 | 464 | 464 | 464 | 464 | 464 | 464 | 464 | 5 574 | 4 359 | 4 468 |
| Community and social services | | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 1 011 | 1 318 | 1 351 |
| Sport and recreation | | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 1 797 | 1 091 | 1 118 |
| Public safety | | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 187 | 2 244 | 1 404 | 1 440 |
| Housing | | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 522 | 545 | 559 |
| Health | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 537 | 1 244 | 788 | 617 | 550 | 617 | 617 | 617 | 617 | 617 | 617 | (35) | 7 400 | 1 359 | 1 392 |
| Planning and development | | 16 | 96 | 96 | 96 | 29 | 96 | 96 | 96 | 96 | 96 | 96 | 242 | 1 150 | 1 359 | 1 392 |
| Road transport | | 521 | 1 148 | 692 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | 521 | (278) | 6 250 | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 2 105 | 1 636 | 2 286 | 2 143 | 3 917 | 3 731 | 3 731 | 3 731 | 3 731 | 3 731 | 3 731 | 10 298 | 44 772 | 2 940 | 3 013 |
| Energy sources | | 500 | 500 | 272 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 728 | 6 000 | 2 090 | 2 142 |
| Water management | | 1 435 | 851 | 799 | 1 435 | 945 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 1 435 | 3 143 | 17 217 | - | - |
| Waste water management | | 128 | 241 | 1 172 | 166 | 2 430 | 1 753 | 1 753 | 1 753 | 1 753 | 1 753 | 1 753 | 6 384 | 21 042 | - | - |
| Waste management | | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 513 | 850 | 871 |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | | 3 515 | 3 950 | 3 552 | 3 522 | 5 340 | 4 956 | 5 220 | 5 220 | 5 220 | 5 220 | 5 220 | 11 708 | 62 645 | 14 038 | 14 389 |

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

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets to be adjusted | 1 | - | - | - | - | - | - | - | - | - | - | - | - |

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)(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

| | | | | | | | | | | | | | |
|---|---|-------|---|---|---|---|---|-------|-------|-------|-------|-------|---|
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure to be adjusted | 1 | 1 921 | - | - | - | - | - | (877) | (877) | 1 044 | 2 007 | 2 058 | |

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

| | | | | | | | | | | | |
|--|-------|---|---|---|---|---|---|---|-------|-------|-------|
| Community Assets | 2 396 | - | - | - | - | - | - | - | 2 396 | 2 503 | 2 616 |
| Community Facilities | 2 396 | - | - | - | - | - | - | - | 2 396 | 2 503 | 2 616 |
| Halls | 2 396 | - | - | - | - | - | - | - | 2 396 | 2 503 | 2 616 |
| Centres | - | - | - | - | - | - | - | - | - | - | - |
| Crèches | - | - | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | - | - | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | - | - | - | - | - | - | - | - | - | - | - |
| Testing Stations | - | - | - | - | - | - | - | - | - | - | - |
| Museums | - | - | - | - | - | - | - | - | - | - | - |
| Galleries | - | - | - | - | - | - | - | - | - | - | - |
| Theatres | - | - | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | - | - | - | - | - | - | - | - | - | - | - |
| Police | - | - | - | - | - | - | - | - | - | - | - |
| Parks | - | - | - | - | - | - | - | - | - | - | - |
| Public Open Space | - | - | - | - | - | - | - | - | - | - | - |
| Nature Reserves | - | - | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | - | - | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - | - | - |
| Stalls | - | - | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - | - | - |
| Airports | - | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | 3 791 | - | - | - | - | - | - | - | 3 791 | 3 962 | 4 140 |
| Revenue Generating | 3 791 | - | - | - | - | - | - | - | 3 791 | 3 962 | 4 140 |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | 3 791 | - | - | - | - | - | - | - | 3 791 | 3 962 | 4 140 |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | 7 187 | - | - | - | - | - | - | - | 7 187 | 7 508 | 7 843 |
| Operational Buildings | 7 187 | - | - | - | - | - | - | - | 7 187 | 7 508 | 7 843 |
| Municipal Offices | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | - | - |
| Workshops | 7 187 | - | - | - | - | - | - | - | 7 187 | 7 508 | 7 843 |
| Yards | - | - | - | - | - | - | - | - | - | - | - |
| Stores | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | - | - |
| Depots | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - |
| Service Licences | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licences | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licences | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | - | - |
| Land Settlement Software Applications | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | 2 655 | - | - | - | - | - | - | - | 2 655 | 2 775 | 2 899 |
| Computer Equipment | 2 655 | - | - | - | - | - | - | - | 2 655 | 2 775 | 2 899 |
| Furniture and Office Equipment | 1 291 | - | - | - | - | - | - | - | 1 291 | 1 349 | 1 410 |
| Furniture and Office Equipment | 1 291 | - | - | - | - | - | - | - | 1 291 | 1 349 | 1 410 |
| Machinery and Equipment | 4 823 | - | - | - | - | - | - | - | 4 823 | 5 043 | 5 272 |
| Machinery and Equipment | 4 823 | - | - | - | - | - | - | - | 4 823 | 5 043 | 5 272 |
| Transport Assets | 4 552 | - | - | - | - | - | - | - | 4 552 | 4 757 | 4 971 |
| Transport Assets | 4 552 | - | - | - | - | - | - | - | 4 552 | 4 757 | 4 971 |

| | | | | | | | | | | | | |
|---|---|--------|---|---|---|---|---|---|---|--------|--------|--------|
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation to be adjusted | 1 | 47 714 | - | - | - | - | - | - | - | 47 714 | 49 861 | 52 105 |

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

| | | | | | | | | | | | | |
|---|---|--------|---|---|---|---|---|---|---|--------|---|---|
| Sport and Recreation Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Monuments | - | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | - | - | - | - | - | - | - | - | - | - | - | - |
| Works of Art | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | - | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | - | - | - | - | - | - | - | - | - | - | - | - |
| Workshops | - | - | - | - | - | - | - | - | - | - | - | - |
| Yards | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories | - | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | - | - | - | - | - | - | - | - | - | - | - | - |
| Depots | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights | - | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | - | - | - | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications | - | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - | - | - | - |
| Living resources | - | - | - | - | - | - | - | - | - | - | - | - |
| Mature | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | - | - | - | - | - | - | - | - | - | - | - | - |
| Immature | - | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | - | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on upgrading of existing assets to be adjusted | 1 | 18 792 | - | - | - | - | - | - | - | 18 792 | - | - |

References

1. Total Capital Expenditure on renewal of existing assets (SB18a) 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/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)
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

FS181 Masilonyana - 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 |
| Revenue By Municipal Entity | | | | | | | | | | | | |
| Entity 1 total revenue | | | | | | | | | - | - | | |
| Entity 2 total revenue | | | | | | | | | - | - | | |
| Entity 3 (etc) total revenue | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Operating Revenue | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Expenditure By Municipal Entity | | | | | | | | | | | | |
| Entity 1 total operating expenditure | | | | | | | | | - | - | | |
| Entity 2 total operating expenditure | | | | | | | | | - | - | | |
| Entity 3 etc. total operating expenditure | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Operating Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditure By Municipal Entity | | | | | | | | | | | | |
| Entity 1 total capital expenditure | | | | | | | | | - | - | | |
| Entity 2 total capital expenditure | | | | | | | | | - | - | | |
| Entity 3 etc. total capital expenditure | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| | | | | | | | | | - | - | | |
| Total Capital Expenditure | 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