

ITEM No: K(ii) 01 (02-2025)

REPORT: APPROVED ADJUSTMENT BUDGET FOR 2024/2025

COUNCIL: 26 FEBRUARY 2025

REPORT OF THE EXECUTIVE MAYOR

Table of Contents

Table of Contents	1-2
1. PURPOSE OF THE REPORT	3
2. BACKGROUND.....	3
3. DISCUSSION	4
4. FINANCIAL IMPLICATIONS	4-5
5. EXPENDITURE AND REVENUE ANALYSIS	6-16
6. CAPITAL BUDGET EXPENDITURE REVIEW.....	14
7. LEGISLATIVE IMPLICATIONS	20
8. HUMAN RESOURCES IMPLICATIONS.....	20
9. BUSINESS RISKS IMPLICATIONS	20
10. STAKEHOLDERS CONSULTED	20
11. COUNCIL RESOLUTIONS.....	21-22
12. ADJUSTED BUDGET TABLES	20
Table 1 MBRR Table B1 – Adjustments Budget Summary	20
Table 2 MBRR Table B2 – Adjustments Budget Financial Performance (functional classification)	21
Table 3 MBRR Table B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal votes)	22

Table 4 MBRR Table B4 - Adjustments Budget Financial Performance (revenue and expenditure)	23
Table 5 MBRR Table B5 – Adjustments Capital Expenditure by vote and funding ..	24
Table 6 MBRR Table B6 – Adjustments Budget Financial Position.....	25
Table 7 MBRR Table B7 – Adjustments Budget Cash Flow	26
Table 8 MBRR Table B8 – Cash backed reserves/accumulated surplus reconciliation.	30
Table 9 MBRR Table B9 – Asset Management	31-33
Table 10 MBRR Table B10 – Basic Service Delivery Measurement	31
QUALITY CERTIFICATE	32

ANNEXURES

1. ANNEXURE A SUMMARY OF ADJUSTMENT OPERATIONAL BUDGET FOR 2024/25.....	36-37
2. ANNEXURE B DETAILED OF ADJUSTMENT CAPITAL BUDGET FOR 2024/25.....	38-42

1. PURPOSE OF THE REPORT

The purpose of this report is to table before Council the proposed adjustments on the approved 2024/2025 Operational and Capital Budget and the two outer years for the approval thereof as required by the following:

- MFMA Section 28 (1) (2) (a)(b)(d)(e)(f) and (g).
- Municipal Budget and Reporting Regulations (MBRR) section 23 (1).

The primary objective of this budget is to enhance the provision for maintaining infrastructure assets, with a particular focus on network materials for water and sanitation, electricity, roads, streetlights, grass cutting and civil maintenance.

Furthermore, the municipality aims to generate a positive operating surplus to meet its current and past obligations, strengthening its overall financial position.

2. BACKGROUND

2.1 Municipal Finance Management Act (MFMA) section 28 (2) (a)(b)(d)(e)(f) and (g) respectively states that –

1. “A municipality may revise an approved annual budget through an adjustment budget”.
2. “An adjustments budget –
 - a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
 - b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
 - c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
 - d) may authorize the utilization of projected savings in one vote towards spending under another vote.
 - e) may authorize the spending of funds that were unspent at the end of the part financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.
 - f) may correct any errors in the annual budget: and
 - g) may provide for any other expenditure within a prescribed framework.

2.2 MBRR (Municipal Budget and Reporting Regulations 23 (1) states that –

- 1) An adjustment budget referred to in section 28 (2) (b),(d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year and performance assessment has been tabled in the council, but not later than 28 February of the current year.

3. DISCUSSION

The municipality financial performance since the start of the financial year until the 31st of December 2024 depicts that items should be reviewed and aligned to the income received and expenditures incurred to be based on realistically anticipated revenues to be collected.

The discussion will cover Operating financial management review and Capital budget management review.

4. FINANCIAL IMPLICATIONS

4.1. Operating Financial Management Review

The municipality approved the budget which sets out revenue and expenditure targets. The mid-year budget and performance report is a tool to review the progress that has been made by the Municipality in realizing the targets it had set for itself at the beginning of the financial year. Furthermore, the Accounting Officer submits regular Section 71 Reports to the Mayor and other spheres of government on the monthly financial performance of the municipality. This approved adjustment budget is prepared based on the six months actuals and departmental consultation was performed from 14 - 30 January 2025 to align the budget with six months actuals.

The municipality's financial performance over the past six months has been reviewed as follows:

- 4.1.1 A healthy positive operating surplus of R584 million was achieved for the 2023/2024 financial year, which was utilized to settle both current and outstanding creditors obligations.
- 4.1.2 The creditors' aging analysis reflects an improvement of R407 million, decreasing from R682 million in July to R275 million in December 2024.
- 4.1.3 The municipality had to allocate additional R33 million for chemical toilets in informal settlements (1 845 units) due to the termination of the provision of interim sanitation services in the municipality by the Provincial Department of Human Settlements.

4.1.4 Given the current condition of the road infrastructure, additional budget allocations are necessary for maintenance and resurfacing to ensure the road network meets acceptable safety and quality standards. Regular maintenance is essential to prevent further deterioration, reduce long-term repair costs, and enhance accessibility for residents and businesses.

Table 1: Summary of Financial Performance Revenue and Expenditure (including Opex & Capex)

Description	MSCOA code	7 months Actuals - 31 Jan 2024		Approved Original Budget 2024/2025	%	Approved 2024/2025		Approved 2025/2026		Approved 2026/2027	
		Actuals - 31 Jan 2024	Jan 2024			Adjustment Budget	Adjustment Budget	Adjustment Budget	Adjustment Budget		
Total operating revenue		4,475,692,948	2,551,976,832	4,527,006,884	-1%	5,000,550,146	5,395,059,078	5,558,175,957			
Total Operating expenditure		3,907,927,725	1,906,583,917	4,103,136,845	-4%	4,516,566,973	4,762,104,869	4,893,872,699			
Operating surplus/(deficit)		567,765,223	645,392,916	423,870,039	2%	483,983,173	632,954,210	664,303,258			
Capital grants - National		352,467,636	149,780,101	309,454,898	-4%	312,869,848	327,574,730	342,315,593			
Capital grants - Provincial		81,806,309	780,109	4,797,658	10%	2,180,000	2,282,460	2,385,171			
Own Funded required capital		68,528,731	11,452,864	98,250,523	13%	134,358,379	85,186,883	89,020,293			
Total Expenditure (opex & capex)		4,410,730,401	2,068,596,991	4,515,639,924	-3%	4,965,975,200	415,044,073	433,721,057			
Surplus (deficit)		64,962,547	483,379,841	11,366,960	2%	34,574,947	217,910,135	230,582,200			

4.1.5 The approved mid-year adjustment budget for 2024/25 is driven by total projected revenue increase of R 5,0 billion and total projecting operating expenditure of R 4,5 billion, capital expenditure of R 449 million resulting in a surplus of R34,5 million and R448 million over the MTREF period. There is a notable improvement of R23,2 million increase on surplus against original budget.



Table 2: Statement of Financial Performance Revenue

2024-2025 APPROVED MID-TERM REVENUE & EXPENDITURE FRAMEWORK (MTRF) ADJUSTMENT BUDGET

Schedule 1

Description	Audited Actuals		6 months Actuals		Approved Original		Approved Adjustment		Approved Adjustment		Approved Adjustment	
	30 June 2024	31 Dec 2024	2024/2025 Budget	Total Inputs	%	2024/2025 Budget	2024/2025 Budget	2024/2025 Budget	2025/2026 Budget	2025/2026 Budget	2025/2026 Budget	2025/2026 Budget
Statement of Financial Performance												
Revenue												
Service charges - electricity revenue	300	1,345,351,444	979,298,639	1,560,274,874	202,462,676	12.98%	1,762,737,550	1,986,605,219	2,105,801,532			
Service charges - water revenue	400	521,016,074	264,808,684	504,359,190	114,808,703	22.80%	619,167,893	646,411,280	675,499,788			
Service charges - waste water management	500	356,441,324	151,464,616	335,177,916	-	0.00%	335,177,916	349,925,744	365,672,403			
Service charges - waste management	600	145,200,395	72,453,232	142,620,336	13,327,156	9.30%	155,947,492	162,809,182	170,135,595			
Total Service Charges		2,368,009,237	1,468,025,174	2,542,432,316	330,598,535	13.00%	2,873,030,851	3,145,751,425	3,317,109,318			
Sale of Goods and Rendering of Services	700		16,852,170	16,968,658	8,000,000	47.10%	24,968,658	26,067,279	27,240,307			
Income from agency services	800	54,006,505	30,988,177	40,564,031	21,903,378	54.00%	62,467,409	65,215,975	68,150,694			
Interest	900					0%						
Interest received - Outstanding debtors	1000	171,785,131	111,356,198	107,049,278	38,039,232	35.50%	145,088,510	151,472,404	158,288,663			
Interest received - investments	1100	12,761,426	12,075,295	16,808,450	3,181,550	19.00%	20,000,000	20,880,000	21,819,600			
Dividends received	1200	31,232	-	-	-	0%	-	-	-			
Rent on land	1300			382,786	-382,786	-100.00%	-	-	-			
Rental of facilities and equipment	1400	4,999,537	2,660,638	4,366,488	954,777	21.90%	5,321,265	5,555,401	5,805,394			
Exchange Revenue / Licence and permits	1500	502,006	-	-	-	0%	-	-	-			
Exchange Revenue / Operational Revenue	1600	18,837,482	14,194,142	42,615,688	-	0.00%	42,615,688	44,490,778	46,492,863			
Gains on disposal of PPE	1601			-	-	0%	-	-	-			
Total revenue from exchange transactions		2,630,932,556	1,655,151,793	2,771,187,695	402,304,686	14.50%	3,173,492,381	3,459,433,262	3,644,906,839			
Revenue from non - exchange transactions												
Taxation revenue												
Property Rates	1800	649,993,283	188,661,819	681,186,606	27,633,602	4.10%	708,620,208	742,134,758	775,530,822			
Add: Estimated Property Supplementary Valuation	1801					0%						
Property Rates Net of Revenue Foregone		649,993,283	188,661,819	681,186,606	27,633,602	4.10%	708,620,208	742,134,758	775,530,822			
Surcharges and Taxes	1900		26,957	41,399,693	-	0.00%	41,399,693	43,221,279	45,166,237			
Fines and Penalties Imposed	2000	63,386,840	11,805,773	36,190,499	-	0.00%	36,190,499	37,782,881	39,483,111			
Non-Exchange Revenue / Licences or permits	2100		13,855	1,012,622	-	0.00%	1,012,622	1,057,177	1,047,750			
Operational grants & subsidies	2200	640,494,096	498,025,059	681,777,213	-275,292	0.00%	681,501,921	732,050,060	789,822,196			
Capital grants & subsidies	4600	434,273,945	186,457,586	314,252,556	797,292	0.30%	315,049,848	334,486,015	215,248,442			
Interest	2300	39,270,818	28,732,592	-	43,001,576	0%	43,001,576	44,893,645	46,913,859			
Fuel Levy	2400					0%						
Non-Exchange Revenue / Operational Revenue	2500	7,011,743	-	-	-	0%	-	-	-			
Gains on disposal of Assets	2600					0%						
Other Gains	2700		81,398	81,398	-	0%	81,398	-	-			
Investment Property Fair value adjustment	2701	10,329,667	-	-	-	0%	-	-	-			
Total revenue from non - exchange transactions		1,844,760,392	895,825,039	1,755,819,189	71,238,576	4.10%	1,827,057,765	1,935,625,816	1,913,269,119			
Total operating revenue		4,475,692,948	2,551,976,832	4,527,006,884	473,583,262	10.50%	5,000,550,146	5,395,059,078	5,558,175,957			

4.2. Revenue Analysis

4.2.1 Electricity revenue

Electricity revenue has increased by 12.98%, reaching R1.76 billion compared to the original budget. At the time of preparing the 2024/2025 Original Budget, NERSA had not yet approved the proposed restructured tariffs. As a result, the municipality was unable to incorporate the revenue projections from tariff restructuring into the budget. The tariff restructuring was implemented in July 2024, leading to a gradual improvement in revenue that now requires alignment with the budget.

4.2.2 Water revenue

Water revenue has increased by 22.8% amounting to R 114 million based on the mid-year performance actuals. The main reason for improvement is due to the maintenance of water leakages, the water meter installed and gradual attending to water billing issues and queries.

The municipality managed to reduce non-technical annual real losses in the 2nd quarter (end of December 2024) from R31 million to R27 million, achieving a R4 million decrease in non-technical water losses. Additionally, total losses, including all factors, dropped by 13%, declining from 38% in the first quarter to 25% in the second quarter. More efforts have still to be made to achieve a standard norm or allowable rate of 15%.

4.2.3 Sanitation

Sanitation revenue remains unchanged from the approved budget amounting to R335 million.

4.2.4 Refuse revenue.

Refuse removal revenue increased by 9.3% compared to the approved original budget. Over the first six months of the financial year, the service generated R72 million, reflecting a R13 million increase.

This growth in revenue was driven by the identification of previously unbilled properties. The Department of Integrated Environmental Management (DIEM) must continue investigating discrepancies between the general valuation roll and billing reports to identify any remaining unbilled properties.

4.2.4 Income from agency services

Income from agency services increased by R21,9 million against approved original budget because of vehicle registration and licensing services that took place in the past six months.

4.2.5 Property rates

Property rates increased by 4.1%, reaching R27,6 million based on mid-year actual performance. This growth is largely attributed to an expanded revenue base, as previously unbilled properties were incorporated through the Supplementary Valuation Roll. The process remains ongoing and is being addressed progressively.

4.2.6 Rental of facilities

Rental facilities increased by 21.9% compared to the approved original budget, driven by revenue from outdoor advertising (billboards), which generated R2 million in the last six months.

4.2.7 Operation and Capital grants

Grant slightly increased against the approved original budget because of Integrated Urban Development Grant (IUDG) which improved by R522 000 based on the revised Division of Revenue Act (DORA).

4.2.8 Traffic Fines

Traffic fines remain unchanged from the approved budget amounting to R36 million.

4.2.9 Interest received from investment

Interest income from investments increased by 19% compared to the original budget, as grant funds received were invested while projects were still in progress.

4.2.10 Interest received - Outstanding debtors

The interest received from debtors increased by 35.5% or R38 million against the original budget as there are backlogs in handing over accounts that are outstanding for more than 60 days to debt collectors, once the account is handed over to debt collectors' interest will not be charged.

Another factor contributing to the increase in interest charges is the implementation of new structure of electricity tariffs, which are being challenged by certain communities. These disputes have led to delayed payments and increased financial pressure on the municipality, resulting in higher interest costs on outstanding obligations.

Customers have been disputing the 2024/2025 new electricity restructuring tariffs approved by NERSA on the 28 June 2024 after the submission of cost of supply by the municipality. Afriforum's case against Mogale City new electricity tariff structure was heard in the Gauteng High Court on 28 January 2025. The court dismissed the application as invalid due to the applicant's exclusion of NERSA as a party to the case (a non-joinder issue). The court has affirmed that tariffs are regulated and approved by NERSA before implementation. This has indeed aligned to our stance and standpoint to all disputes responded to by the clients.

4.10.11 Sale of goods and rendering of services

Other revenue increased by 47.1% or R8 million against the approved original budget due to increased income from various items mainly on the following line items:

1. Cemetery fees amounting to R2,1 million
2. Building plans amounting to R 3,5 million
3. Advertising fees amounting to R2,5 million

4.3. Expenditure Analysis

Table 3: Statement of Financial Performance Expenditure

2024-2025 APPROVED MID-TERM REVENUE & EXPENDITURE FRAMEWORK (MTREF) ADJUSTMENT BUDGET

Schedule 1

Description	MSCOA code 6.8	Audited Actuals		6 months Actuals		Approved Original 2024/2025 Budget Total Inputs	%	Approved 2024/2025 Adjustment Budget		Approved 2026/2027 Adjustment Budget		
		30 June 2024	31 Dec 2024	2024/2025 Budget	2024/2025 Budget			2026/2027 Adjustment Budget	2026/2027 Adjustment Budget			
Statement of Financial Performance												
Expenditure												
Employee related costs	3100	1,028,416,891	492,338,864	1,052,537,798	39,880,633	3.80%	1,092,428,431	1,133,650,354	1,184,664,620			
Remuneration of Councilors	3200	39,488,117	35,048,792	45,062,766	3,500,000	7.80%	48,562,766	50,845,216	53,133,251			
Bulk purchases : Electricity	3300	1,109,643,584	653,924,086	1,244,226,979	104,820,099	8.42%	1,349,047,078	1,520,376,057	1,588,792,979			
Other materials & Inventory Consumed	3400	522,474,344	279,366,272	523,688,241	86,339,132	16.50%	610,227,373	622,289,251	634,735,036			
Debt impairment	3500	399,975,722	-	347,497,652	63,049,658	18.10%	410,547,510	414,427,092	394,488,856			
Depreciation and amortisation	3600	240,161,693	142,043,576	273,274,565	10,812,587	4.00%	284,087,152	286,928,024	289,757,304			
Impairment loss/Reversal of impairments	3601	14,048,943	-	-	-	0%	-	-	-			
Finance costs	3700	22,865,599	10,030,024	23,660,086	-	0.00%	23,660,086	24,133,288	24,615,953			
Collection costs	4101	24,095,585	-	-	-	0%	-	-	-			
Contracted services	3800	341,094,340	182,591,428	364,819,855	102,787,140	28.20%	467,606,995	475,857,535	485,374,686			
Grants and subsidies paid	3900	1,281,782	1,621,103	9,937,169	-336,351	-3.40%	9,600,818	9,792,834	9,588,691			
Irrecoverable debts written off	4000	-	-	-	-	0%	-	-	-			
Operational costs	4100	170,281,125	109,541,410	218,211,734	2,567,030	1.20%	220,778,764	223,784,819	228,260,515			
Losses on disposal of Assets	4200	-	-	-	-	0%	-	-	-			
Other Losses	4300	-	78,361	20,000	-	0.00%	20,000	20,400	20,808			
Total Operating expenditure		3,907,927,725	1,906,583,917	4,103,136,845	413,430,128	10.10%	4,516,566,973	4,762,104,869	4,893,872,699			

4.3.1 Employee-related cost.

Employee-related costs increased by 3.8%, totaling R39,8 million, compared to the approved original budget. The increase is attributed to the following factors:

- Implementation of 1.5% annual salary increments in line with the Bargaining Council Collective Agreement, scheduled for payment from March to June 2025.
- The municipality is recruiting 66 general workers, with 56 positions allocated to the Department of Integrated Environmental Management (DIEM) and the remaining 10 to Infrastructure Development Services (IDS - Roads).
- R2 000 once-off non pensionable payment for Gap Market allowance for employees earning income of less than R22 000 per month who do not receive a housing allowance as per Salary and Wage Collective Agreement signed at the South African Local Government Bargaining Council.

4.3.2 Remuneration of Councilors

Remuneration to councilors increased by R3.5 million compared to the approved original budget, which will cover the 2.8% annual increment as per the 51407 *Gazette* Remuneration of Public Office Bearers Act.

4.3.3 Electricity bulk purchases

Bulk electricity purchases at the time of compiling the original budget was R 1, 2 billion. The performance of the service for the six months of the financial year was R 653 million. The approved expenditure for bulk purchase has increased by R102 million based on past performance and cover the high season tariffs.

4.3.4 Water inventory purchases

Water inventory increased by 16,5%, totaling R86,5 million, compared to the approved original budget. This growth is attributed to the heatwave season. The municipality needs to address water distribution losses to help reduce the financial strain of purchasing water that does not generate-income.

5. EXPENDITURE ANALYSIS

Contracted services

Table 4: contracted services above R5 million

Item Description	Approved		Approved 2024/2025		Total Actuals	Remaining balance 2024/2025
	ORGB	202425	Total Adjustments	Adjustment Budget		
RENTAL: EARTHMOVING EQUIPMENT	5,273,028	-	-	5,273,028	2,143,207	3,129,822
NETWORK: MATERIAL(WATER)	5,281,634	-	-	5,281,634	748,783	4,532,851
MANAGEMENT: LUIPAARDSVLEI LANDFILL SITE	50,000	-	5,950,000	6,000,000		6,000,000
NETWORK: MATERIAL(ELECTRICITY)	6,016,533	-	-	6,016,533	337,021	5,679,512
NETWORK: MATERIAL(ELECTRICITY)	2,612,067	-	4,000,000	6,612,067	2,363,076	4,248,991
MAINTENANCE OF FINANCIAL SYSTEM	2,663,830	-	4,000,000	6,663,830	1,567,206	5,096,624
CIVIL MAINTENANCE	9,569,851	-	-2,200,000	7,369,851	31,593	7,338,258
ELECTRICAL INFRASTRUCTURE: UNCONTROLABLE VANDALISM	7,225,003	-	2,000,000	9,225,003	3,754,782	5,470,221
DEBT COLLECTORS	8,791,816	-	4,500,000	13,291,816		13,291,816
NETWORK: MATERIAL(WASTE WATER)	11,690,329	-	2,000,000	13,690,329	3,435,728	10,254,601
SECURITY SERVICES-UNPLANNED	19,715,600	-	-	19,715,600		19,715,600
UPGRADING OF FINANCIAL SYSTEM	17,330,148	-	6,000,000	23,330,148	12,732,280	10,597,868
LEGAL COST	14,423,194	-	10,300,000	24,723,194	11,013,357	13,709,837
REFUSE REMOVAL	35,191,742	-	12,002,575	47,194,317	23,760,609	23,433,708
RENTAL: TOILETS	30,690,000	-	33,000,000	63,690,000	28,027,307	35,662,693
SECURITY SERVICES	87,992,194	-	39,000,000	126,992,194	73,189,041	53,803,153
OTHER CONTRACTED SERVICES	100,302,886	-	-17,765,435	82,537,451	19,487,438	63,050,013
Grand Total	364,819,855	-	102,787,140	467,606,995	182,591,428	285,015,567

5.1 The table above indicates contracted services above R5 million. The contracted services increased by 28.2%, amounting to R 103 million on several services mainly on the following items:

- a) An additional R33 million for chemical toilets to bring the budget to R63,7 million, due to the termination of the provision of interim sanitation services in the municipality by the Provincial Department of Human Settlements. *The municipality is now covering the costs to maintain the usage of toilets already placed in communities. The Infrastructure Development Services (IDS -Water & Sanitation) must urgently start the process of supply chain management to go out on tender or provide alternative solutions in delivering this service to the most disadvantaged communities as this service is no longer affordable to the municipality.*
- b) Maintenance of roads (Potholes) additional of R2 million, to R8,8 million.
- c) Grass cutting increased by R2,5 million to R4,7 million.
- d) Management of the Landfill site have increase by R5,9 million to R6 million to mitigate any issues of non-compliance.
- e) An additional R12 million has been allocated for refuse removal, with R23 million set to be utilized over the remaining five months of the financial year to bring the budget to R47 million.
- f) Maintenance of streetlights increased by R4,8 million from R1 million to R5,8 million.
- g) Maintenance of electricity network (11/33kv) high voltage and substation increased by R4 million to R12 million.
- h) Legal costs were increased by R10 million to R24 million to cover the court cases or litigation related expenses.

- i) Security services increased by R39 million to R 127 million due to escalation of vandalism of critical infrastructure such as wastewater treatment works, substations, reservoirs, Civic Centre 107, Chamdor Yard, Licensing Centre and landfill sites necessitated deployment of high-risk security services. Requests were also received from IDS and Human Settlement for deployment of security services to newly completed assets.

5.2 Depreciation

Depreciation increased by R10 million as compared to the approved original budget to cover new assets acquired as well as capitalized in the current financial year.

5.3 Debt impairment

There is an increase of 18.1% on the provision for debt impairment against the approved original budget. Debt impairment is derived from interest charged on debtors and estimation of billed revenue that is likely not to be collected from customers. Municipality has reassessed the collection rate and debt impairment provision calculations using the MFMA circular no 71: financial ratios from National Treasury and noted that the collection rate for financial year ending 2023/2024 is 85% and for the first half of the current financial year ending in December 2024/25 is 90 %. Based on the collection rate calculated above, the municipality anticipates an average collection of 89% on the revenue billed for 2024/2025 financial year and 11% which is projected not to be collected from customers (debt impairment).

The municipality anticipates collecting 89% revenue by year end since they have embarked on Mogale Ya Tima campaign to collect debts from customers owing and intensifying credit control implementation on businesses and residential.

5.4 Operational cost

General expenses decreased by 1.2%, amounting to R 2,5 million against the approved original budget, mainly on the following:

5.41 Savings from audit forensic R1 million to Human resources (HR) advertisement for handling and appointment process.

5.4.2 Savings from purchase and distribution of 240L bins to rental of earthmoving equipment amounting to R1,5 million.

- 5.4.3 Safety equipment & protective clothing (PPE) of R2,7 million to Integrated waste management plan (IWMP) & landfill emergency as well as processing horticultural machines and for IDS(Roads) general workers.

6. CAPITAL BUDGET EXPENDITURE REVIEW

6.1 Capital budget.

The capital grants have increased on the following line items:

- 6.1.1 Integrated Urban Development Grant (IUDG) increased by R522 000 against approved original budget based on the revised Division of Revenue Act (DORA).
- 6.1.2 Additional own funding of R12 million for Swaneville industrial park projects. These projects were budgeted for through IUDG grant in the original budget but later were rejected hence additional funding was identified through savings from operational expenditure to cover expenditure already incurred.
- 6.1.3 Furthermore, additional savings was identified from Operational expenditure to CAPEX, amounting to R 9 million to cover costs on the following items:
- i. Flip Human refurbishment installation of fence amounting to R7 million.
 - ii. Purchase of flatbed truck for Infrastructure Development Services (Roads) R2 million.
- 6.1.4 Installation of Smart meters for water amounting to R5 million.
- 6.1.5 Installation of Electricity meters for indigents amounting to R3 million.
- 6.1.6 The decrease in the Sports and Recreation Grant (SRAC) is a result of reallocating funds from the Capital Expenditure budget (CAPEX) to the Operational Expenditure budget due to departmental revisions in their business plans.

Table 5: Approved Capital Budget per department

Department	Approved Final 2024/2025 Budget	Total Adjustments	Approved Adjustment 2024/2025 Budget	Approved Adjustment 2025/2026 Budget	Approved Adjustment 2026/2027 Budget
Community Development Services	18,571,961	3,052,041	21,624,002	9,854,775	10,298,240
Corporate Support Services	11,444,000	-4,872,000	6,572,000	6,877,743	7,187,241
Economic Development Services	71,342,500	-3,854,386	67,488,114	64,379,820	67,276,911
Financial Management Services	703,681	783,391	1,487,072	673,934	704,261
Infrastructure Development Service	239,200,551	5,825,752	245,026,303	230,707,726	241,089,573
Integrated Environmental Management	20,021,275	8,150,000	28,171,275	21,276,374	22,233,811
Internal Audit	2,025,543	2,335,000	4,360,543	3,114,825	3,254,992
Municipal Council	90,000	232,040	322,040	329,805	344,646
Operations Management	148,500	46,566	195,066	181,655	189,829
Strategic Investment Programme	48,955,068	25,191,744	74,146,812	77,631,712	81,125,139
Municipal Manager	-	15,000	15,000	15,705	16,412
Total	412,503,079	36,905,148	449,408,227	415,044,074	433,721,051

Table 6: Approved Capital Budget Per Source of Fund

Funding source description	Approved Final 2024/2025 Budget	Total Adjustments	Approved Adjustment 2024/2025 Budget	Approved Adjustment 2025/2026 Budget	Approved Adjustment 2026/2027 Budget
Human Settlement Development Grant	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-
Integrated Urban Development Grant	148,168,898	3,414,950	151,583,848	158,708,288	165,850,161
Local Government Financial Management Grant	-	-	-	-	-
Neighbourhood Development Partnership Grant	61,286,000	-	61,286,000	64,166,442	67,053,932
Sports and Recreation Grant	4,797,658	-2,617,658	2,180,000	2,282,460	2,385,171
Water Services Infrastructure Grant	100,000,000	-	100,000,000	104,700,000	109,411,500
Transfer from Operational Revenue	98,250,523	36,107,856	134,358,379	85,186,883	89,020,293
Total	412,503,079	36,905,148	449,408,227	415,044,074	433,721,058

Table 7: Approved Cash Flow position

Table B7 Adjustments Budget Cash Flows

R thousands	Ref	Budget Year 2024/2025									Budget Year 2025/26	Budget Year 2026/27
		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
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		606 256					31 682	31 682	637 938	667 921	705 733	
Service charges		2 262 765					322 963	322 963	2 585 728	2 831 176	3 018 569	
Other revenue		318 115					(138 042)	(138 042)	180 074	188 552	195 943	
Transfers and Subsidies - Operational	1	681 777					(275)	(275)	681 502	732 050	789 822	
Transfers and Subsidies - Capital	1	314 253				522	275	797	315 050	334 486	215 248	
Interest		123 658					26 722	26 722	150 580	157 205	164 279	
Dividends							-	-	-	-	-	
Payments												
Suppliers and employees		(3 961 901)					(76 561)	(76 561)	(4 038 462)	(4 438 992)	(4 558 480)	
Finance charges		(23 660)					-	-	(23 660)	(26 665)	(27 918)	
Transfers and Subsidies	1	(8 728)					(873)	(873)	(9 601)	(9 793)	(9 989)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		312 734	-	-	-	-	522	165 892	166 414	479 148	435 941	493 288
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		(412 503)					(36 905)	(36 905)	(449 408)	(415 044)	(433 721)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(412 503)	-	-	-	-	-	(36 905)	(36 905)	(449 408)	(415 044)	(433 721)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing		(33 599)					1 484	1 484	(32 115)	(33 599)	(35 321)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33 599)	-	-	-	-	1 484	1 484	(32 115)	(33 599)	(35 321)	
NET INCREASE/ (DECREASE) IN CASH HELD		(133 367)	-	-	-	-	522	130 471	130 993	(2 375)	(12 702)	24 166
Cash/cash equivalents at the year begin:	2	144 508					5 100	5 100	149 608	147 233	134 531	
Cash/cash equivalents at the year end:	2	11 141					522	135 570	136 092	147 233	134 531	158 697

The approved adjusted cash flow budget indicates that the municipality will close its books with a surplus of R147 million for the financial year 2024/25, R135 million and R159 million for the two outer years.

The table indicates that Mogale City has been making steady progress in settling its creditors' obligations since the start of the current financial year.

7. LEGISLATIVE IMPLICATIONS

Section 28 of the Municipal Finance Management Act 56 of 2003 (MFMA)

8. HUMAN RESOURCES IMPLICATIONS

None

9. BUSINESS RISKS IMPLICATIONS

Meeting financial obligations and service delivery mandate.

10. STAKEHOLDERS CONSULTED

Internal Departments,
Executive Management Committee
Finance Portfolio Committee
Budget Steering Committee
Mayoral Committee



Tel: 011 951 2000
Fax: 011 660 4043

P O Box 94
Krugersdorp
1740

26 February 2025

EXTRACT FROM THE MINUTES OF THE 43rd SPECIAL MEETING OF THE COUNCIL OF MOGALE CITY LOCAL MUNICIPALITY FOR THE TERM 2021-2026, HELD ON WEDNESDAY, 26 FEBRUARY 2025 AT 10:00 IN THE COUNCIL CHAMBER

ITEM K (ii) 01 (02/2025)

Proposed Adjustment Budget for 2024/2025

There were different views on the item from Councillors and the Speaker ruled on the following rule:

Rule 18 of the Council Rules of Order which states: "all questions concerning matters listed in Section 160(2) of the constitution may only be considered by council and determined by a decision taken with a supporting vote of 50% plus one of all members present in the meeting of council".

NO. OF CLLRS PRESENT	IN FAVOUR OF ADOPTION	AGAINST ADOPTION	TOTAL NUMBER OF VOTES: 71
71	42	29	<ul style="list-style-type: none"> • 42 total number voted for adoption. • 29 Against adoption

RESOLVED:

That cognizance be taken on the following:

1. Of the report tabling proposed adjustment budgets of Mogale City Local Municipality for the financial year 2024/2025 as set out in the schedules attached below MBRR Table B1 to Table B10 (from pages 20-31).
2. Of the Adjusted Operating revenue, expenditure, and Capital Budget of the Municipality for the financial year 2024/2025 and the outer years as set out in the following tables:
 - 2.1 Adjustment Budget Summary as contained in (MBRR Table B1).
 - 2.2 Adjustments Budget Financial Performance (functional classification) in (MBRR Table B2).

- 2.3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) in **(MBRR Table B3)**.
- 2.4 Adjustments Budget Financial Performance (revenue and expenditure) **(MBRR Table B4)**.
- 2.5 Adjustments Capital Expenditure Budget by vote and funding in **(MBRR Table B5)**.
- 3. Of the adjustment budget financial position, cash flows, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be adopted and approved as set out in the following tables:
 - 3.1 Adjustments Budget Financial Position as contained in **(MBRR Table B6)**.
 - 3.2 Adjustments Budget Cash Flows as contained in **(MBRR Table B7)**.
 - 3.3 Cash backed reserves and accumulated surplus reconciliation as contained in **(MBRR Table B8)**.
 - 3.4 Asset management as contained in **(MBRR Table B9)**; and
 - 3.5 Basic service delivery measurement as contained in **(MBRR Table B10)**.
- 4. That the adjusted operating revenue, expenditure, and capital budget of Mogale City Local Municipality for the financial year 2024/2025 and indicative estimates for the two projected outer years 2025/2026 and 2026/2027, as set out in the schedules listed be approved.
- 5. That the proposed adjustment budget in its current form is funded by R43 million in the 2024/2025 financial year.

CERTIFIED A TRUE EXTRACT



**Councillor DS DAVID
Speaker of Council**



Date of Signature

12. ADJUSTED BUDGET TABLES

Table 1 MBRR Table B1 – Adjustments Budget Summary

Gauteng: Mogale City (GT481) - Table B1 Adjustment Budget Summary

Rand	Description	Current year 2024/25							
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.
Financial Performance									
	Property rates	681,186,606						27,633,601	708,820,207
	Service charges	2,542,432,316						330,598,528	2,873,030,844
	Investment revenue	16,808,450						3,191,550	20,000,000
	Transfer and subsidies - Operational	681,777,213						(275,292)	681,501,921
	Other own revenue	290,549,743						111,597,575	402,147,318
	Total Revenue (excluding capital transfers and contributions)	4,212,754,328	-	-	-	-	-	472,745,962	4,685,500,290
Total Expenditure									
	Employee costs	1,052,627,798						39,800,633	1,092,428,431
	Remuneration of councillors	45,062,766						3,500,000	48,562,766
	Depreciation and amortisation	273,274,565						10,812,587	284,087,152
	Finance charges	23,660,086						-	23,660,086
	Inventory consumed and bulk purchases	1,770,877,720						188,396,731	1,959,274,451
	Transfers and subsidies	6,937,169						2,663,649	9,600,818
	Other expenditure	930,696,827						168,256,439	1,098,953,266
	Total Expenditure	4,103,136,931	-	-	-	-	-	413,430,039	4,516,566,970
	Surplus/(Deficit)	109,617,397	-	-	-	-	-	59,315,923	168,933,320
	Transfers and subsidies - capital (monetary allocations)	314,252,556						797,292	315,049,848
	Transfers and subsidies - capital (in-kind)	-						-	-
	Surplus/(Deficit) after capital transfers & contributions	423,869,953	-	-	-	-	-	60,113,215	483,983,168
	Share of Surplus/Deficit attributable to Associate	-						-	-
	Surplus/(Deficit) for the year	423,869,953	-	-	-	-	-	60,113,215	483,983,168
Capital expenditure & funds sources									
	Capital expenditure	412,503,079	-	-	-	-	-	36,905,148	449,408,227
	Transfers recognised - capital	314,252,556						797,292	315,049,848
	Borrowing	-						-	-
	Internally generated funds	98,250,523						36,107,856	134,358,379
	Total sources of capital funds	412,503,079	-	-	-	-	-	36,905,148	449,408,227
Financial position									
	Total current assets	1,723,657,860						353,172,133	2,076,829,993
	Total non current assets	6,669,095,238						26,092,561	6,695,187,799
	Total current liabilities	1,528,562,163						269,617,805	1,798,179,968
	Total non current liabilities	608,103,142						-	608,103,142
	Community wealth/Equity	6,256,087,793						109,646,889	6,365,734,682
Cash flows									
	Net cash from (used) operating	279,135,794						167,877,843	447,013,637
	Net cash from (used) investing	(412,503,086)						(36,904,914)	(449,408,000)
	Net cash from (used) financing	-						-	-
	Cash/cash equivalents at the year end	11,140,745	-	-	-	-	-	136,072,521	147,213,266
Cash backing/surplus reconciliation									
	Cash and investments available	11,140,745						136,072,521	147,213,266
	Application of cash and investments	(219,515,884)						178,485,720	(41,030,164)
	Balance - surplus (shortfall)	230,656,629	-	-	-	-	-	(42,413,199)	188,243,430
Asset management									
	Asset register summary (WDV)	6,669,095,238						26,092,561	6,695,187,799
	Depreciation	273,274,565						10,812,587	284,087,152
	Renewal and Upgrading of Existing Assets	98,913,678						62,340,326	161,254,004
	Repairs and Maintenance	387,049,660						53,103,422	440,153,082
Free services									
	Cost of Free Basic Services provided	42,073,114						-	42,073,114
	Revenue cost of free services provided	14,907,937						-	14,907,937
	Households below minimum service level	-	-	-	-	-	-	-	-
	Water:	-						-	-
	Sanitation/sewerage:	-						-	-
	Energy:	-						-	-
	Refuse:	-						-	-

Table 2 MBRR Table B2 – Adjustments Budget Financial Performance (functional classification)

Gauteng: Mogale City (GT481) - Table B2 Budgeted Financial Performance by Functional Classification

Description	Current year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue - Functional									
<i>Municipal governance and administration</i>	859,455,426	-	-	-	-	-	-	112,519,348	971,974,774
Executive and council	5,927,837							-	5,927,837
Finance and administration	853,527,589							112,519,348	966,046,937
Internal audit								-	
<i>Community and public safety</i>	242,359,764	-	-	-	-	-	-	-	242,359,764
Community and social services	245,711,105							-	245,711,105
Sport and recreation	(7,756,721)							-	(7,756,721)
Public safety								-	
Housing	25,931							-	25,931
Health	4,379,449							-	4,379,449
<i>Economic and environmental services</i>	151,760,674	-	-	-	-	-	-	27,010,428	178,771,102
Planning and development	78,656,826							5,107,050	83,763,876
Road transport	73,103,848							21,903,378	95,007,226
Environmental protection								-	
<i>Trading services</i>	3,273,431,020	-	-	-	-	-	-	334,013,478	3,607,444,498
Energy sources	1,736,837,633							202,462,673	1,939,300,306
Water management	681,429,886							117,836,241	799,266,127
Waste water management	491,481,144							387,409	491,868,553
Waste management	363,682,357							13,327,155	377,009,512
<i>Other</i>								-	
Total Revenue - Functional	4,527,006,884	-	-	-	-	-	-	473,543,254	5,000,550,138
Expenditure - Functional									
<i>Municipal governance and administration</i>	920,365,620	-	-	-	-	-	-	101,649,004	1,022,014,624
Executive and council	153,360,620							9,060,903	162,421,523
Finance and administration	750,424,785							92,643,601	843,068,386
Internal audit	16,580,215							(55,500)	16,524,715
<i>Community and public safety</i>	286,483,996	-	-	-	-	-	-	(3,913,965)	282,570,031
Community and social services	107,134,732							(6,053,492)	101,081,240
Sport and recreation	138,513,090							2,131,271	140,644,361
Public safety								-	
Housing	40,836,174							8,256	40,844,430
Health								-	
<i>Economic and environmental services</i>	238,786,990	-	-	-	-	-	-	1,448,419	240,235,409
Planning and development	65,274,608							944,052	66,218,660
Road transport	156,241,632							116,367	156,357,999
Environmental protection	17,270,750							388,000	17,658,750
<i>Trading services</i>	2,649,245,686	-	-	-	-	-	-	314,256,581	2,963,502,267
Energy sources	1,533,443,169							173,994,343	1,707,437,512
Water management	716,419,843							152,967,523	869,387,366
Waste water management	272,800,332							(28,520,000)	244,280,332
Waste management	126,582,342							16,814,715	143,397,057
<i>Other</i>	8,254,639							(10,000)	8,244,639
Total Expenditure - Functional	4,103,136,931	-	-	-	-	-	-	413,430,039	4,516,566,970
Surplus/(Deficit)	423,869,953	-	-	-	-	-	-	60,113,215	483,983,168

Table 3 MBRR Table B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal votes)

GT481 Mogale City - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description <i>[Insert departmental structure etc]</i>	Budget Year 2023/2024								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands									
Revenue by Vote									
Vote 1 - MUNICIPAL COUNCIL	6,371	-	-	-	-	-	-	-	6,371
Vote 2 - MUNICIPAL MANAGER'S OFFICE	-	-	-	-	-	-	-	-	-
Vote 3 - INTERNAL AUDIT	-	-	-	-	-	-	-	-	-
Vote 4 - OPERATION MANAGEMENT	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SUPPORT SERVICES	(6,342)	-	-	-	-	-	-	-	(6,342)
Vote 6 - FINANCIAL MANAGEMENT SERVICES	847,122	-	-	-	-	-	111,565	111,565	958,687
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT	359,004	-	-	-	-	-	13,327	13,327	372,331
Vote 8 - COMMUNITY DEVELOPMENT SERVICES	319,802	-	-	-	-	-	21,903	21,903	341,705
Vote 9 - ECONOMIC DEVELOPMENT SERVICES	74,887	-	-	-	-	-	8,000	8,000	82,887
Vote 10 - STRATEGIC INVESTMENT SERVICES	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE DEVELOPMENT SERVICES	2,925,531	-	-	-	-	-	317,793	317,793	3,243,325
Vote 12 - [NAME OF VOTE 12]	632	-	-	-	-	-	955	955	1,587
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	4,527,007	-	-	-	-	-	473,543	473,543	5,000,551
Expenditure by Vote									
Vote 1 - MUNICIPAL COUNCIL	73,731	-	-	-	-	-	3,627	3,627	77,358
Vote 2 - MUNICIPAL MANAGER'S OFFICE	27,197	-	-	-	-	-	(986)	(986)	26,511
Vote 3 - INTERNAL AUDIT	19,490	-	-	-	-	-	(85)	(85)	19,405
Vote 4 - OPERATION MANAGEMENT	57,988	-	-	-	-	-	425	425	58,413
Vote 5 - CORPORATE SUPPORT SERVICES	181,095	-	-	-	-	-	21,227	21,227	202,322
Vote 6 - FINANCIAL MANAGEMENT SERVICES	320,434	-	-	-	-	-	47,026	47,026	367,460
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT	226,577	-	-	-	-	-	16,230	16,230	242,907
Vote 8 - COMMUNITY DEVELOPMENT SERVICES	461,248	-	-	-	-	-	34,607	34,607	495,855
Vote 9 - ECONOMIC DEVELOPMENT SERVICES	79,552	-	-	-	-	-	(221)	(221)	79,331
Vote 10 - STRATEGIC INVESTMENT SERVICES	39,678	-	-	-	-	-	73	73	39,751
Vote 11 - INFRASTRUCTURE DEVELOPMENT SERVICES	2,616,046	-	-	-	-	-	290,753	290,753	2,907,254
Vote 12 -	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	4,103,136	-	-	-	-	-	412,676	412,676	4,516,567
Surplus/ (Deficit) for the year	423,871	-	-	-	-	-	60,867	60,867	483,984

Table 4 MBRR Table B4 - Adjustments Budget Financial Performance (revenue and expenditure)

Gauteng: Mogale City (GT481) - Table B4 Budgeted Financial Performance

Description	Current year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue									
Exchange Revenue									
Service charges - Electricity	1,560,274,874							202,462,673	1,762,737,547
Service charges - Water	504,359,190							114,808,700	619,167,890
Service charges - Waste Water Management	335,177,916							-	335,177,916
Service charges - Waste Management	142,620,336							13,327,155	155,947,491
Sale of Goods and Rendering of Services	16,968,658							8,000,000	24,968,658
Agency services	40,564,031							21,903,378	62,467,409
Interest	-							-	-
Interest earned from Receivables	107,049,278							38,039,232	145,088,510
Interest earned from Current and Non Current Assets	16,808,450							3,191,550	20,000,000
Dividends	-							-	-
Rent on Land	382,786							(382,786)	-
Rental from Fixed Assets	4,366,488							954,777	5,321,265
Licence and permits	-							-	-
Operational Revenue	42,615,688							-	42,615,688
Non-Exchange Revenue									
Property rates	681,186,606							27,633,601	708,820,207
Surcharges and Taxes	41,399,693							-	41,399,693
Fines, penalties and forfeits	36,190,499							-	36,190,499
Licences or permits	1,012,622							-	1,012,622
Transfer and subsidies - Operational	681,777,213							(275,292)	681,501,921
Interest	-							43,001,576	43,001,576
Fuel Levy	-							-	-
Operational Revenue	-							-	-
Gains on disposal of Assets	-							-	-
Other Gains	-							81,398	81,398
Discontinued Operations	-							-	-
Total Revenue (excluding capital transfers and contributions)	4,212,754,328							472,745,982	4,685,500,290
Expenditure									
Employee related costs	1,052,627,798							39,800,633	1,092,428,431
Remuneration of councillors	45,062,766							3,500,000	48,562,766
Bulk purchases - electricity	1,247,226,979							101,820,099	1,349,047,078
Inventory consumed	523,650,741							86,576,632	610,227,373
Debt impairment	347,497,652							63,049,856	410,547,508
Depreciation and amortisation	273,274,565							10,812,587	284,087,152
Interest	23,660,086							-	23,660,086
Contracted services	360,704,366							106,902,628	467,606,994
Transfers and subsidies	6,937,169							2,663,649	9,600,818
Irrecoverable debts written off	-							-	-
Operational costs	222,494,809							(1,716,045)	220,778,764
Losses on disposal of Assets	-							-	-
Other Losses	-							20,000	20,000
Total Expenditure	4,103,136,831							413,430,039	4,516,566,970
Surplus/(Deficit)	109,617,397							59,315,923	168,933,320
Transfers and subsidies - capital (monetary allocations)	314,252,556							797,292	315,049,848
Transfers and subsidies - capital (in-kind)	-							-	-
Surplus/(Deficit) after capital transfers and contributions	423,869,953							60,113,215	483,983,168
Income Tax	-							-	-
Surplus/(Deficit) after Income tax	423,869,953							60,113,215	483,983,168
Share of Surplus/Deficit attributable to Joint Venture	-							-	-
Share of Surplus/Deficit attributable to Minorities	-							-	-
Surplus/(Deficit) attributable to municipality	423,869,953							60,113,215	483,983,168
Share of Surplus/Deficit attributable to Associate	-							-	-
Intercompany/Parent subsidiary transactions	-							-	-
Surplus/(Deficit) for the year	423,869,953							60,113,215	483,983,168

Table 5 MBRR Table B5 – Adjustments Capital Expenditure by vote and funding

Gauteng: Mogale City (GT481) - Table B5 Budgeted Capital Expenditure by Functional Classification and Funding

Description	Current year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Capital Expenditure - Functional									
<i>Municipal governance and administration</i>	33,249,965	-	-	-	-	-	-	(8,539,727)	24,710,238
Executive and council	185,911							202,878	388,789
Finance and administration	30,913,511							(10,977,605)	19,935,906
Internal audit	2,150,543							2,235,000	4,385,543
<i>Community and public safety</i>	67,707,050	-	-	-	-	-	-	13,206,838	80,913,888
Community and social services	4,704,202							(2,552,058)	2,152,144
Sport and recreation	12,732,848							(6,032,848)	6,700,000
Public safety								-	
Housing	50,270,000							21,791,744	72,061,744
Health								-	
<i>Economic and environmental services</i>	74,308,068	-	-	-	-	-	-	(3,691,712)	70,616,356
Planning and development	72,269,068							(3,844,386)	68,424,682
Road transport	1,039,000							1,152,674	2,191,674
Environmental protection	1,000,000							(1,000,000)	
<i>Trading services</i>	237,237,996	-	-	-	-	-	-	35,929,749	273,167,745
Energy sources	50,383,482							(20,084,601)	30,298,881
Water management	94,639,684							(4,676,220)	89,963,464
Waste water management	73,075,000							61,362,125	134,437,125
Waste management	19,139,830							(671,555)	18,468,275
<i>Other</i>								-	
Total Capital Expenditure - Functional	412,503,079	-	-	-	-	-	-	36,905,148	449,408,227
Funded by									
National Government	309,454,898							3,414,950	312,869,848
Provincial Government	4,797,658							(2,617,658)	2,180,000
District Municipality								-	
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)								-	
Transfers recognised - capital	314,252,556	-	-	-	-	-	-	797,292	315,049,848
Borrowing								-	
Internally generated funds	98,250,523							36,107,856	134,358,379
Total Capital Funding	412,503,079	-	-	-	-	-	-	36,905,148	449,408,227

Table 6 MBRR Table B6 – Adjustments Budget Financial Position

Gauteng: Mogale City (GT481) - Table B6 Budgeted Financial Position

Description	Current year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
ASSETS									
Current assets									
Cash and cash equivalents	11,140,745								
Trade and other receivables from exchange transactions	1,329,849,222							136,072,521	147,213,266
Receivables from non-exchange transactions	71,065,927							276,005,945	1,605,855,167
Current portion of non-current receivables	49,297							(64,925,958)	6,139,969
Inventory	978,246							-	49,297
VAT	310,574,423							6,019,625	6,997,871
Other current assets	-							-	310,574,423
Total current assets	1,723,657,860								
Non current assets								353,172,133	2,076,829,993
Investments	-							-	-
Investment property	668,196,700							-	668,196,700
Property, plant and equipment	5,993,112,674							-	6,018,205,235
Biological assets	3,063,550							26,092,561	3,063,550
Living and non-living resources	-							-	-
Heritage assets	2,450,275							-	2,450,275
Intangible assets	2,272,039							-	2,272,039
Trade and other receivables from exchange transactions	-							-	-
Non-current receivables from non-exchange transactions	-							-	-
Other non-current assets	-							-	-
Total non current assets	6,669,095,238								
TOTAL ASSETS	8,392,753,098							26,092,561	6,895,187,799
LIABILITIES								379,264,694	8,772,017,792
Current liabilities									
Bank overdraft	-							-	-
Financial liabilities	48,725,307							-	48,725,307
Consumer deposits	82,794,458							-	82,794,458
Trade and other payables from exchange transactions	848,256,027							-	848,256,027
Trade and other payables from non-exchange transactions	165,379,799							267,826,704	1,116,082,731
Provision	2,041,724							1,791,101	167,170,900
VAT	381,364,848							-	2,041,724
Other current liabilities	-							-	381,364,848
Total current liabilities	1,528,562,163								
Non current liabilities								269,617,805	1,798,179,968
Financial liabilities	140,610,301							-	140,610,301
Provision	97,894,817							-	97,894,817
Long term portion of trade payables	144,256,442							-	144,256,442
Other non-current liabilities	225,341,582							-	225,341,582
Total non current liabilities	608,103,142								
TOTAL LIABILITIES	2,136,665,305								608,103,142
NET ASSETS	6,256,087,793							269,617,805	2,406,283,110
COMMUNITY WEALTH/EQUITY								109,646,889	6,365,734,682
Accumulated surplus/(deficit)	6,205,653,577							-	6,205,653,577
Reserves and funds	50,434,216							109,646,889	6,315,300,466
Other	-							-	50,434,216
TOTAL COMMUNITY WEALTH/EQUITY	6,256,087,793							109,646,889	6,365,734,682

Table 7 MBRR Table B7 – Adjustments Budget Cash Flow

Gauteng: Mogale City (GT481) - Table B7 Budgeted Cash Flows

Description	Current year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	608,256,079							31,862,108	637,918,187
Service charges	2,262,764,763							322,963,004	2,585,727,767
Other revenue	425,164,341							(245,090,828)	180,073,513
Transfers and Subsidies - Operational	681,777,213							(275,292)	681,501,921
Transfers and Subsidies - Capital	314,252,551							797,297	315,049,848
Interest	16,808,450							133,771,209	150,579,659
Dividends	-							-	-
Payments									
Suppliers and employees	(3,985,499,252)							(75,077,102)	(4,070,576,354)
Finance charges	(23,660,086)							-	(23,660,086)
Transfers and Subsidies	(8,728,265)							(872,553)	(9,600,818)
NET CASH FROM/(USED) OPERATING ACTIVITIES	279,135,794	-	-	-	-	-	-	167,877,843	447,013,637
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	(412,503,086)							(36,904,914)	(449,408,000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(412,503,086)	-	-	-	-	-	-	(36,904,914)	(449,408,000)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-							-	-
Borrowing long term/refinancing	-							-	-
Increase (decrease) in consumer deposits	-							-	-
Payments									
Repayment of borrowing	-							-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-							-	-
NET INCREASE/ (DECREASE) IN CASH HELD	(133,367,292)	-	-	-	-	-	-	130,972,929	(2,394,363)
Cash/cash equivalents at the year begin:	144,508,037	-	-	-	-	-	-	5,099,592	149,607,629
Cash/cash equivalents at the year end:	11,140,745	-	-	-	-	-	-	136,072,521	147,213,266

Table 8 MBRR Table B8 – Cash backed reserves/accumulated surplus reconciliation.

Gauteng: Mogale City (GT481) - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Current year 2024/25								
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
Cash and investments available									
Cash/cash equivalents at the year end	11,140,745							136,072,521	147,213,266
Other current investments > 90 days	-							-	-
Non current assets - Investments	-							-	-
Cash and investments available:	11,140,745							136,072,521	147,213,266
Application of cash and investments									
Unspent conditional transfers	15,694,782							5	15,694,787
Unspent borrowing	-							-	-
Statutory requirements	70,790,425							-	70,790,425
Other working capital requirements	(358,477,031)							178,485,715	(179,991,316)
Other provisions	2,042							-	2,042
Long term investments committed	-							-	-
Reserves to be backed by cash/investments	50,434,216							-	50,434,216
Total Application of cash and investments:	(219,515,884)							178,485,720	(41,030,164)
Surplus(shortfall) - Excl Non-Current Creditors Trf to Debt R	230,656,629							(42,413,199)	188,243,430
Creditors transferred to Debt Relief - Non-Current portion	144,256,442							-	144,256,442
Surplus(shortfall) -Incl Non-Current Creditors Trf to Debt R	86,400,187							(42,413,199)	43,986,988

Table 9 MBRR Table B9 – Asset Management

Gauteng: Mogale City (GT481) - Table A9 Asset Management

Rand	Description	Current year 2024/25								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
CAPITAL EXPENDITURE										
	Total New Assets	313,589,401							(25,435,178)	288,154,223
	<i>Roads Infrastructure</i>								-	-
	<i>Storm water Infrastructure</i>								-	-
	<i>Electrical Infrastructure</i>	39,955,282							(11,751,885)	28,203,397
	<i>Water Supply Infrastructure</i>	94,000,000							(18,826,220)	75,173,780
	<i>Sanitation Infrastructure</i>	25,100,000							600,000	25,700,000
	<i>Solid Waste Infrastructure</i>								-	-
	<i>Rail Infrastructure</i>								-	-
	<i>Coastal Infrastructure</i>								-	-
	<i>Information and Communication Infrastructure</i>								-	-
	Infrastructure	159,055,282							(29,977,905)	129,077,377
	Community Facilities	3,837,985							(1,187,985)	2,650,000
	Sport and Recreation Facilities								-	-
	Community Assets	3,837,985							(1,187,985)	2,650,000
	Heritage Assets								-	-
	Revenue Generating								-	-
	Non-revenue Generating								-	-
	Investment properties								-	-
	Operational Buildings	61,286,000							-	61,286,000
	Housing	39,900,000							-	39,900,000
	Other Assets	101,186,000							-	101,186,000
	Biological or Cultivated Assets								-	-
	Servitudes								-	-
	Licences and Rights								150,000	150,000
	Intangible Assets								150,000	150,000
	Computer Equipment	14,870,138							(800,487)	13,869,849
	Furniture and Office Equipment	2,572,761							427,807	3,000,568
	Machinery and Equipment	7,287,200							1,831,071	9,118,271
	Transport Assets	24,980,057							4,122,301	29,102,358
	Land								-	-
	Zoo's, Marine and Non-biological Animals								-	-
	Mature								-	-
	Immature								-	-
	Living Resources								-	-
	Total Renewal of Existing Assets	83,913,678							77,340,326	161,254,004
	<i>Roads Infrastructure</i>	30,000,000							(1,296,275)	28,703,725
	<i>Storm water Infrastructure</i>								-	-
	<i>Electrical Infrastructure</i>								-	-
	<i>Water Supply Infrastructure</i>								14,819,274	14,819,274
	<i>Sanitation Infrastructure</i>	15,000,000							78,100,000	94,100,000
	<i>Solid Waste Infrastructure</i>	5,000,000							(4,900,000)	1
	<i>Rail Infrastructure</i>								-	-
	<i>Coastal Infrastructure</i>								-	-
	<i>Information and Communication Infrastructure</i>								-	-
	Infrastructure	50,000,000							87,822,000	137,822,000
	Community Facilities	7,732,848							(4,482,848)	3,250,000
	Sport and Recreation Facilities	5,000,000							-	5,000,000
	Community Assets	12,732,848							(4,482,848)	8,250,000
	Heritage Assets								-	-
	Revenue Generating								-	-
	Non-revenue Generating								-	-
	Investment properties								-	-
	Operational Buildings	21,180,830							(5,788,826)	15,392,004
	Housing								-	-
	Other Assets	21,180,830							(5,788,826)	15,392,004
	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 Upgrading of Existing Assets	15,000,000							(15,000,000)	-
	<i>Roads Infrastructure</i>								-	-
	<i>Storm water Infrastructure</i>								-	-
	<i>Electrical Infrastructure</i>	15,000,000							(15,000,000)	-
	<i>Water Supply Infrastructure</i>								-	-
	<i>Sanitation Infrastructure</i>								-	-
	<i>Solid Waste Infrastructure</i>								-	-
	<i>Rail Infrastructure</i>								-	-
	<i>Coastal Infrastructure</i>								-	-
	<i>Information and Communication Infrastructure</i>								-	-
	Infrastructure	15,000,000							(15,000,000)	-
	Community Facilities								-	-
	Sport and Recreation Facilities								-	-
	Community Assets								-	-
	Heritage Assets								-	-
	Revenue Generating								-	-
	Non-revenue Generating								-	-
	Investment properties								-	-
	Operational Buildings								-	-
	Housing								-	-
	Other Assets								-	-
	Biological or Cultivated Assets								-	-
	Servitudes								-	-
	Licences and Rights								-	-
	Intangible Assets								-	-
	Computer Equipment								-	-
	Furniture and Office Equipment								-	-
	Machinery and Equipment								-	-
	Transport Assets								-	-
	Land								-	-
	Zoo's, Marine and Non-biological Animals								-	-
	Mature								-	-
	Immature								-	-
	Living Resources								-	-

Gauteng: Mogale City (GT481) - Table A9 Asset Management

Rand	Description	Current year 2024/25								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
	Total Capital Expenditure	412,503,079							36,905,148	449,408,227
	<i>Roads Infrastructure</i>	30,000,000							(1,296,275)	28,703,725
	<i>Storm water Infrastructure</i>								-	
	<i>Electrical Infrastructure</i>	54,955,282							(26,751,685)	28,203,597
	<i>Water Supply Infrastructure</i>	94,000,000							(4,007,946)	89,992,054
	<i>Sanitation Infrastructure</i>	40,100,000							79,700,000	119,800,000
	<i>Solid Waste Infrastructure</i>	5,000,000							(4,999,999)	1
	<i>Rail Infrastructure</i>								-	
	<i>Coastal Infrastructure</i>								-	
	<i>Information and Communication Infrastructure</i>								-	
	Infrastructure	224,055,282							42,644,095	266,699,377
	<i>Community Facilities</i>	11,570,813							(5,670,813)	5,900,000
	<i>Sport and Recreation Facilities</i>	5,000,000							-	5,000,000
	Community Assets	16,570,813							(5,670,813)	10,900,000
	Heritage Assets								-	
	<i>Revenue Generating</i>								-	
	<i>Non-revenue Generating</i>								-	
	Investment properties	-							-	-
	<i>Operational Buildings</i>	82,466,830							(5,798,826)	76,668,004
	<i>Housing</i>	39,900,000							-	39,900,000
	Other Assets	122,366,830							(5,798,826)	116,568,004
	Biological or Cultivated Assets								-	
	<i>Servitudes</i>								-	
	<i>Licences and Rights</i>								150,000	150,000
	Intangible Assets	-							150,000	150,000
	<i>Computer Equipment</i>	14,670,136							(800,487)	13,869,649
	<i>Furniture and Office Equipment</i>	2,572,761							427,807	3,000,568
	<i>Machinery and Equipment</i>	7,287,200							1,831,071	9,118,271
	<i>Transport Assets</i>	24,980,057							4,122,301	29,102,358
	Land								-	
	Zoo's, Marine and Non-biological Animals								-	
	<i>Mature</i>								-	
	<i>Immature</i>								-	
	Living Resources	-							-	-
	TOTAL CAPITAL EXPENDITURE - Asset Class	412,503,079							36,905,148	449,408,227

Gauteng: Mogale City (GT481) - Table A9 Asset Management

Rand	Description	Current year 2024/25								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
ASSET REGISTER SUMMARY - PPE (WDV)		6,669,095,238							26,092,561	6,695,187,799
	<i>Roads Infrastructure</i>	19,614,903							(25,296,275)	(5,681,372)
	<i>Storm water Infrastructure</i>	9,610,516							-	9,610,516
	<i>Electrical Infrastructure</i>	48,255,282							(76,707,352)	(28,452,070)
	<i>Water Supply Infrastructure</i>	101,500,000							(27,864,866)	73,635,134
	<i>Sanitation Infrastructure</i>	40,199,605							51,000,000	91,199,605
	<i>Solid Waste Infrastructure</i>	4,572,677							(4,626,999)	(54,322)
	<i>Rail Infrastructure</i>								-	
	<i>Coastal Infrastructure</i>								-	
	<i>Information and Communication Infrastructure</i>								-	
	Infrastructure	223,752,983							(83,495,492)	140,257,491
	Community Assets	96,350,803							(19,969,639)	76,381,164
	Heritage Assets	2,450,275							-	2,450,275
	Investment properties	668,196,700							-	668,196,700
	Other Assets	(15,228,761)							50,850,000	35,621,239
	Biological or Cultivated Assets	3,063,550							-	3,063,550
	Intangible Assets	2,272,039							-	2,272,039
	Computer Equipment	(5,148,663)							(750,487)	(5,899,150)
	Furniture and Office Equipment	(147,619,386)							74,154,807	(73,464,579)
	Machinery and Equipment	(9,940,456)							4,126,772	(5,813,684)
	Transport Assets	(2,913,886)							1,176,600	(1,737,286)
	Land	5,853,860,040							-	5,853,860,040
	Zoo's, Marine and Non-biological Animals								-	
	Living Resources								-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		6,669,095,238							26,092,561	6,695,187,799
EXPENDITURE OTHER ITEMS									-	
	<u>Depreciation</u>	273,274,565							10,812,587	284,087,152
	<u>Repairs and Maintenance by Asset Class</u>	387,049,660							53,103,422	440,153,082
	<i>Roads Infrastructure</i>	38,644,582							24,438,070	63,080,652
	<i>Storm water Infrastructure</i>								-	
	<i>Electrical Infrastructure</i>	92,342,657							19,547,990	111,890,647
	<i>Water Supply Infrastructure</i>	61,423,847							(4,700,000)	56,723,847
	<i>Sanitation Infrastructure</i>	83,523,145							19,535,000	103,058,145
	<i>Solid Waste Infrastructure</i>								-	
	<i>Rail Infrastructure</i>								-	
	<i>Coastal Infrastructure</i>								-	
	<i>Information and Communication Infrastructure</i>								-	
	Infrastructure	275,934,231							58,819,060	334,753,291
	Community Facilities	66,001,303							(382,410)	65,618,893
	Sport and Recreation Facilities	11,365,745							(4,114)	11,361,631
	Community Assets	77,367,048							(386,524)	76,980,524
	Heritage Assets								-	
	Revenue Generating								-	
	Non-revenue Generating								-	
	Investment properties	-							-	-
	Operational Buildings	33,748,381							(5,329,114)	28,419,267
	Housing								-	
	Other Assets	33,748,381							(5,329,114)	28,419,267
	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 EXPENDITURE OTHER ITEMS		660,324,225							63,916,009	724,240,234

Table 10 MBRR Table B10 – Basic Service Delivery Measurement

Gauteng: Mogale City (GT481) - Table B10 Budgeted Financial Position (All) for 4th Quarter ended 30 June 2025

Description	Ref	Current Year 2024-2025									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2024/25	+2 2025/26
		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	2	204783							205	204783	206185		
Piped water inside yard (but not in dwelling)													
Using public tap (at least min service level)													
Other water supply (at least min service level)													
<i>Minimum Service Level and Above sub-total</i>	3	206							205	205	206		
Using public tap (< min service level)	3,4	9935							10	9935	10034		
Other water supply (< min service level)													
No water supply													
<i>Below Minimum Service Level sub-total</i>		10							10	10	10		
Total number of households	5	215							215	215	216		
Sanitation/sewage:													
Flush toilet (connected to sewerage)		15730415							15,730,415	15730415	16511604		
Flush toilet (with septic tank)													
Chemical toilet		16815							16,815	16815	16983		
Pit toilet (ventilated)													
Other toilet provisions (> min service level)													
<i>Minimum Service Level and Above sub-total</i>		15,747,230							15,747,230	15,747,230	16,528,587		
Bucket toilet													
Other toilet provisions (< min service level)		9935							9,935	9935	10034		
No toilet provisions													
<i>Below Minimum Service Level sub-total</i>		9,935							9,935	9,935	10,034		
Total number of households	5	15,757,165							15,757,165	15,757,165	16,538,621		
Energy:													
Electricity (at least min. service level)		130267							130,267	130267	131570		
Electricity - prepaid (> min service level)													
<i>Minimum Service Level and Above sub-total</i>		130,267							130,267	130,267	131,570		
Electricity (< min service level)		19843							19,843	19843	20041		
Electricity - prepaid (< min. service level)													
Other energy sources													
<i>Below Minimum Service Level sub-total</i>		19,843							19,843	19,843	20,041		
Total number of households	5	150,110							150,110	150,110	151,611		
Refuse:													
Removed at least once a week (min service)		203955							203,955	203955	205175		
<i>Minimum Service Level and Above sub-total</i>		203,955							203,955	203,955	205,175		
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal		18362							18,362	18362	18546		
No rubbish disposal													
<i>Below Minimum Service Level sub-total</i>		18,362							18,362	18,362	18,546		
Total number of households	5	222,317							222,317	222,317	223,721		
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		8							8	8	9		
Sanitation (free minimum level service)		8							8	8	9		
Electricity/other energy (50kwh per household per month)		8							8	8	9		
Refuse (removed at least once a week)		8							8	8	9		
<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)		50000							50,000	50000	50000		
Water (kilolitres per household per month)		6,4872							6	6,4872	6,4872		
Sanitation (kilolitres per household per month)		6,4872							6	6,4872	6,4872		
Sanitation (Rand per household per month)		14831051							14,831,051	14831051	15809900		
Electricity (kw per household per month)		50							50	50	50		
Refuse (average litres per week)		240							240	240	240		
Revenue cost of free services provided (R'000)	17												
Property rates (brif adjustment) (impermissible values per section 17 of MPRA)		15							15	15	15		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)													
Water (in excess of 6 kilolitres per indigent household per month)													
Sanitation (in excess of free sanitation service to indigent households)													
Electricity/other energy (in excess of 50 kwh per indigent household per month)													
Refuse (in excess of one removal a week for indigent households)													
Municipal Housing - rental rebates													
Housing - bp structure subsidies													
Other	6												
Total revenue cost of subsidised services provided	15								15	15	15		

QUALITY CERTIFICATE

Email: mm@mogalecity.gov.za

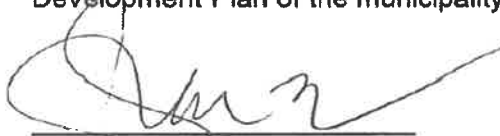
P O BOX 94
Tel: (011) 951-2037
KRUGERSDORP
1740

MCLM: GT481 2024/2025 Proposed Mid Term Adjustment Budget and MTREF

Municipal Manager's quality certificate

Municipal Manager's quality certificate

I Makhosana Msezana, Municipal Manager of Mogale City, hereby certify that the 2024/2025 Proposed Adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



**MAKHOSANA MSEZANA
MUNICIPAL MANAGER**

DATE: 21/02/2025

ANNEXURE A

2024-2025 APPROVED MID-TERM REVENUE & EXPENDITURE FRAMEWORK (MTREF) ADJUSTMENT BUDGET										
Description	mSCOA code 6.8	Audited Actuals to 30 June 2024	6 months Actuals - 31 Dec 2024	Approved Original Budget 2024/2025	Total Inputs	%	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget	Schedule 1
Statement of Financial Performance										
Revenue										
Service charges - electricity revenue	300	1,345,351,444	979,298,639	1,560,274,874	202,462,676	12.98%	1,762,737,550	1,986,605,219	2,105,801,532	
Service charges - water revenue	400	521,016,074	264,808,684	504,359,190	114,808,703	22.80%	619,167,893	646,411,280	675,499,788	
Service charges - waste water management	500	356,441,324	151,464,618	335,177,916	-	0.00%	335,177,916	349,925,744	365,672,403	
Service charges - waste management	600	145,200,395	72,453,232	142,620,336	13,327,156	9.30%	155,947,492	162,809,182	170,135,595	
Total Service Charges		2,368,009,237	1,468,025,174	2,542,432,316	330,598,535	13.00%	2,873,030,851	3,145,751,425	3,317,109,318	
Sale of Goods and Rendering of Services	700		16,852,170	16,968,658	8,000,000	47.10%	24,968,658	26,067,279	27,240,307	
Income from agency services	800	54,006,505	30,988,177	40,564,031	-	54.00%	62,467,409	65,215,975	68,150,694	
Interest received - Outstanding debtors	1000	171,785,131	111,356,198	107,049,278	38,039,232	35.50%	145,088,510	151,472,404	158,288,663	
Interest received - investments	1100	12,761,426	12,075,295	16,808,450	3,191,550	19.00%	20,000,000	20,880,000	21,819,600	
Dividends received	1200	31,232	-	-	-	0%	-	-	-	
Rent on Land	1300		-	-	-	0%	-	-	-	
Rental of facilities and equipment	1400	4,999,537	2,660,638	4,366,488	-382,786	-100.00%	-	-	-	
Exchange Revenue / Licence and permits	1500	502,006	-	954,777	954,777	21.90%	5,321,265	5,555,401	5,805,394	
Exchange Revenue / Operational Revenue	1600	18,837,482	-	-	-	0%	-	-	-	
Gains on disposal of PPE	1601		14,194,142	42,615,688	-	0.00%	42,615,688	44,490,778	46,492,863	
Total revenue from exchange transactions		2,630,932,556	1,656,151,793	2,771,187,695	402,304,686	14.50%	3,173,492,381	3,459,433,262	3,644,906,838	
Revenue from non - exchange transactions										
Taxation revenue										
Property Rates	1800	649,993,283	188,681,819	681,186,606	27,633,602	4.10%	708,820,208	742,134,758	775,530,822	
Add: Estimated Property Supplementary Valuation	1801	-	-	-	-	0%	-	-	-	
Property Rates Net of Revenue Foregone		649,993,283	188,681,819	681,186,606	27,633,602	4.10%	708,820,208	742,134,758	775,530,822	
Surcharges and Taxes	1900		26,957	41,399,693	-	0.00%	41,399,693	43,221,279	45,166,237	
Fines and Penalties Imposed	2000	63,286,840	11,805,773	36,190,499	-	0.00%	36,190,499	37,782,881	39,483,111	
Non-Exchange Revenue / Licences or permits	2100		13,855	1,012,622	-	0.00%	1,012,622	1,057,177	1,104,750	
Operational grants & subsidies	2200	640,494,096	498,025,059	681,777,213	-275,292	0.00%	681,501,921	732,050,060	789,822,198	
Capital grants & subsidies	4600	434,273,945	168,457,586	314,252,556	797,292	0.30%	315,049,848	334,486,015	215,248,142	
Interest	2300	39,270,818	28,732,592	-	43,001,576	0%	43,001,576	44,893,645	46,913,859	
Fuel Levy	2400		-	-	-	0%	-	-	-	
Non-Exchange Revenue / Operational Revenue	2500	7,011,743	-	-	-	0%	-	-	-	
Gains on disposal of Assets	2600		-	-	-	0%	-	-	-	
Other Gains	2700		81,398	-	81,398	0%	81,398	-	-	
Investment Property Fair value adjustment	2701	10,329,667	-	-	-	0%	-	-	-	
Total revenue from non - exchange transactions		1,844,760,392	895,825,039	1,755,819,189	71,238,576	4.10%	1,827,057,765	1,935,625,816	1,993,269,119	
Total operating revenue		4,475,692,948	2,551,976,832	4,527,006,884	473,543,262	10.50%	5,000,550,146	5,395,059,078	5,558,175,957	
Total revenue excluding capital grants		4,041,419,003	2,383,519,246	4,212,754,328	472,745,970	11.22%	4,685,500,296	5,060,573,063	5,342,927,815	

2024-2025 APPROVED MID-TERM REVENUE & EXPENDITURE FRAMEWORK (MTREF) ADJUSTMENT BUDGET										Schedule 1	
Description	mSCOA code 6.8	Audited Actuals - 30 June 2024	6 months Actuals 31 Dec 2024	Approved Original 2024/2025 Budget	Total Inputs	%	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget		
Statement of Financial Performance											
Expenditure											
Employee related costs	3100	1,028,416,891	492,338,864	1,052,537,798	39,890,633	3.80%	1,092,428,431	1,133,650,354	1,184,664,620		
Remuneration of Councillors	3200	39,488,117	35,048,792	45,062,766	3,500,000	7.80%	48,562,766	50,845,216	53,133,251		
Bulk purchases : Electricity	3300	1,109,643,584	653,924,086	1,244,226,979	104,820,099	8.42%	1,349,047,078	1,520,376,057	1,588,792,979		
Other materials & Inventory Consumed	3400	522,474,344	279,366,272	523,888,241	86,339,132	16.50%	610,227,373	622,289,251	634,735,036		
Debt impairment	3500	393,975,722	-	347,497,652	63,049,858	18.10%	410,547,510	414,427,092	394,488,856		
Depreciation and amortisation	3600	240,161,693	142,043,576	273,274,565	10,812,587	4.00%	284,087,152	286,928,024	289,797,304		
Impairment loss/Reversal of impairments	3601	14,048,943	-	-	-	0%	-	-	-		
Finance costs	3700	22,965,599	10,030,024	23,660,086	-	0.00%	23,660,086	24,133,288	24,615,953		
Collection costs	4101	24,095,585	-	-	-	0%	-	-	-		
Contracted services	3800	341,094,340	182,591,428	364,819,855	102,787,140	28.20%	467,606,995	475,857,535	485,374,686		
Grants and subsidies paid	3900	1,281,782	1,621,103	9,937,169	-336,351	-3.40%	9,600,818	9,792,834	9,988,691		
Irrecoverable debts written off	4000	-	-	-	-	0%	-	-	-		
Operational costs	4100	170,281,125	109,541,410	218,211,734	2,567,030	1.20%	220,778,764	223,784,819	228,260,515		
Losses on disposal of Assets	4200	-	-	-	-	0%	-	-	-		
Other Losses	4300	-	78,361	20,000	-	0.00%	20,000	20,400	20,808		
Total Operating expenditure		3,907,927,725	1,906,583,917	4,103,136,845	413,430,128	10.10%	4,516,566,973	4,762,104,869	4,893,872,699		
Operating surplus/(deficit)		567,765,223	645,392,915	423,870,039	60,713,134	14.20%	483,583,173	632,954,204	603,036,516		
Capital grants - National	2010	352,467,636	149,780,101	309,454,898	3,414,950	1.10%	312,869,848	327,574,730	342,315,593		
Capital grants - Provincial	2020	81,806,309	780,109	4,797,658	-2,617,658	-54.60%	2,180,000	2,282,460	2,385,171		
Own Funded required capital	2080	68,528,731	11,452,864	98,250,523	36,107,856	36.80%	134,358,379	85,186,883	89,020,293		
Total capital expenditure		502,802,676	162,013,074	412,503,079	36,905,148	8.90%	449,408,227	415,044,073	433,721,057		
Total Expenditure (opex & capex)		4,410,730,401	2,068,596,991	4,515,639,924	450,335,276	9.97%	4,965,975,200	5,177,148,942	5,327,593,756		
Surplus (Deficit)		64,962,547	483,379,841	11,366,960	-31,907,946	203%	34,574,946	21,913,346	3,367,561,601		

ANNEXURE B

2024-2025 DETAILED OF APPROVED CAPITAL BUDGET

Description	Approved ORGB_202425	Departmental Inputs	NT/PT, District Grants & Rollovers	Adjustments	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget
Community Development Services	18,571,961	4,620,726	-2,617,658	3,052,041	21,624,002	9,854,775	10,298,240
Integrated Urban Development Grant	5,000,000			-	5,000,000	5,235,000	5,470,575
1208 90267 00329987699_CDS-Construction of Ga Mogale Sports Complex_90267	5,000,000			-	5,000,000	5,235,000	5,470,575
Sports and Recreation Grant	4,797,658		-2,617,658	-2,617,658	2,180,000	2,282,460	2,385,171
1202 90267 00199989299_CDS-Refurbishment Of Libraries_90267	536,697		163,303	163,303	700,000	732,900	765,881
12029026700199953799_CAP167_CDS-Purchase of ICT Equipment	3,337,965		-2,737,965	-2,737,965	600,000	628,200	656,469
12029027400199990999_CAP174_CDS-Purchasing Of Library Furnit	200,000			-	200,000	209,400	218,823
12029027700199914499_CAP176_CDS-Purchase of information resources	342,996		-42,996	-42,996	300,000	314,100	328,235
12029027700199914499_CAP208_CDS_Installation of book securit	380,000			-	380,000	397,860	415,764
Transfer from Operational Revenue	8,774,303	4,620,726		5,669,699	14,444,002	2,337,315	2,442,495
12019027400259995399_CAP037_CDS_Projector x1_EM	15,000	-7,000		-7,000	8,000	8,376	8,753
12019027400259995399_CAP039_CDS_Desktop_EM	97,210	-75,026		-75,026	22,184	23,227	24,272
12089026700329971499_CAP252_CDS-Refurbishment of Krugersdorp Museum	7,732,848	-7,732,848		-7,732,848	-	244,360	255,357
1259 90273 00259995599_CDS-Laptops x6_SD_90273	-	75,000		75,000	75,000	-	-
12599027300259995599_CAP080_CDS_Desktops x7_SD	150,000	-10,000		-10,000	140,000	146,580	153,176
12599027300259995599_CAP081_CDS_Office Furniture_SD	50,000			-	50,000	52,350	54,706
12599027300259995599_CAP082_CDS_Projector x2_SD	20,000			-	20,000	20,940	21,882
12709026700259949299_CAP086_CDS_Desktop x2_HC	22,700	-1,572		-1,572	21,128	22,121	23,116
12709026700259995399_CAP087_CDS_Laptop x2_HC	43,844	2,172		2,172	46,016	48,179	50,347
1740027300259995599_CAP_CDS_Desktops X4	-	120,000		120,000	120,000	-	-
1802 90267 00259990999_Purchase of ICT Equipment_90267	200,000			-	200,000	209,400	218,823
1802 90277 00259949999_CDS_Road Marking machine	359,000			1,048,973	1,407,973	1,474,148	1,540,484
18029027700259980099_CAP203_CDS_Laptops x4_PS	83,701			-	83,701	87,635	91,579
SWANEVILLE INDUSTRIAL PARK	-	12,250,000		-	12,250,000	-	-
Corporate Support Services	11,444,000	-		-4,872,000	6,572,000	6,877,743	7,187,241
Transfer from Operational Revenue	11,444,000	-		-4,872,000	6,572,000	6,877,743	7,187,241
1102 90273 00259965199_CAP340_OM-Administration Support (Off	10,000			-	10,000	10,470	10,941
11029027400259995399_CAP304_OM-Administration Support (Offic	70,000			-	70,000	73,290	76,588
11139027300259986199_CAP155_OM-Laptops_Cc	100,000			120,000	220,000	230,340	240,705
1614 90273 00259995599_CSS-Laptops ICT_90273	-	300,000		300,000	300,000	314,100	328,235
16149027200259993299_CAP023_CSS-Automated Backup System_ lct	600,000			-	600,000	628,200	656,469
16149027200259993399_CAP024_CSS-Lightning Protection Solutio	2,000,000			-1,000,000	1,000,000	1,047,000	1,094,115
16149027300259986999_CAP030_CSS-Data Center Infrastructure_I	3,000,000			-1,500,000	1,500,000	1,570,500	1,641,173
16149027300259987099_CAP031_CSS-Network Monitoring System_Ic	5,000,000	-300,000		-2,800,000	2,200,000	2,303,400	2,407,053

Description	Approved ORGB_202425	Departmental Inputs	NT/PT, District Grants & Rollovers	Adjustments	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget
1625 90273 00259995599_CSS-Human Capital Management Laptops_90273	28,000			-	28,000	-	-
16259027400259965799_CAP223_CSS-Leave Administration (Chairs	72,000			28,000	100,000	130,875	136,764
16299027400259995399_CAP298_CSS-Records Management_Office Fu	150,000			-20,000	130,000	136,110	142,235
1630 90277 00259962599_CAP341_CSS- Office Furniture_Ls	30,000			-	30,000	31,410	32,823
16309027300259995599_CAP126_CSS- Legal Services Laptops X3 N	384,000			-	384,000	402,048	420,140
Economic Development Services	71,342,500	5,998,315	-10,000,000	-3,854,386	67,488,114	64,379,820	67,276,911
Integrated Urban Development Grant	10,000,000		-10,000,000	-10,000,000	-	-	-
1310902770032998199_CAP018_EDS-Municipa	10,000,000		-10,000,000	-10,000,000	-	-	-
Neighbourhood Development Partnership Grant	61,286,000			-	61,286,000	64,166,442	67,053,932
13109027700159998199_CAP046_EDS-Construc	61,286,000			-	61,286,000	64,166,442	67,053,932
Transfer from Operational Revenue	56,500	5,998,315		6,145,614	6,202,114	213,378	222,980
13019027400259995399_CAP049_EDS-Projector	20,000			-20,000	-	-	-
1310 90273 00259979999_EDS-Building Development Management X4 Laptops_Bdm_90273	-			167,299	167,299	175,162	183,044
1310902770032998199_CAP018_EDS-Municipa	36,500	5,998,315		5,998,315	5,998,315	-	-
OFFICE EQUIPMENT: PROJECTORS AND SCREENS FOR IDP	703,681	653,391		783,391	1,487,072	673,934	704,261
Financial Management Services							
Fund:Non-funding Transactions							
Transfer from Operational Revenue	703,681	653,391		783,391	1,487,072	673,934	704,261
1610 90274 00259994699_FIN-Laptops x7_val_90274	325,000	-60,000		-60,000	265,000	277,455	289,940
1610 90274 00259995399_FIN-Office Furniture_val_90274	-	-		130,000	130,000	-	-
1710 Laptops X4	-	100,000		100,000	100,000	-	-
1729 90274 00259995699_FIN-Logistics Cameras Chairdoor yard_	76,500	10,000		10,000	10,000	-	-
1729902730025991024_CAP014_FIN-Desktops Logistics x3	64,224	70,000		70,000	76,500	80,096	83,700
17299027300259995599_CAP177_FIN-Laptops x3 Scm	24,297			-	134,224	67,243	70,268
17299027300259995599_CAP178_FIN-Laptops X1_Scm	24,297			-	24,297	25,439	26,584
17299027300259995599_CAP187_FIN-Laptop2 x1_SCM	24,297			-	24,297	25,439	26,584
17299027300259995799_CAP179_FIN-Desktops Logistics x3	76,500	10,000		-	76,500	80,096	83,700
1729902750025991023_CAP013_FIN-PrinterLogisticsPrinters	12,863			10,000	22,863	13,468	14,074
1734 90274 00259995399_FIN_OFFICE FURNITURE	-	300,000		300,000	300,000	-	-
17349027300259995599_CAP228_FIN-Laptops X1 BTO	100,000	223,391		223,391	323,391	104,700	109,412
Infrastructure Development Service	239,200,551	11,532,004	-11,785,050	5,825,752	245,026,303	230,707,726	241,089,573
Integrated Urban Development Grant	117,262,555		-11,785,050	-11,785,050	105,477,505	110,434,948	115,404,520
14099027300329982799_CAP021_IDS- Analog To Digital Meter Rep	7,500,000		-7,500,000	-7,500,000	-	-	-
14109027700329995399_CAP216_IDS-Refurbishing Infrastructure	18,880,830		-18,880,830	-18,880,830	-	-	-
1450 90264 0032991038_IDS-Tariton Infrastructure Services (w	20,000,000			-	20,000,000	20,940,000	21,882,300
1450 90264 0032991040_IDS-Seekoolhoek/Maanharand Pipeline	10,000,000		-3,626,220	-3,626,220	6,373,780	6,673,348	6,973,648

Description	Approved ORGB_202425	Departmental Inputs	NT/PT, District Grants & Rollovers	Adjustments	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget
1460 90261 00329980299_CONSTRUCTION OF ROBIN ROAD EXT	2,464,301			-	2,464,301	2,580,123	2,696,229
14609026100329980199_CAP053_IDS-Pr4:Roads Rehabilitation And Resurfacing In Kagi	16,239,424			-	16,239,424	17,002,677	17,767,797
1460902620032995599_CAP058_IDS-Pr5: Rietvallei Ext.5 Roads And Stormwater_RS	9,478,000		522,000	522,000	10,000,000	10,470,000	10,941,150
1470 90265 0032991040_IDS-FlipHuman WWTW refurbishment	-		17,700,000	17,700,000	17,700,000	18,531,900	19,365,836
1470 90265 00329988499_IDS- Percy stewards www refurbishme	32,700,000		-	-	32,700,000	34,236,900	35,777,561
Transfer from Operational Revenue	61,837,996	11,532,004		17,610,802	79,448,798	57,348,078	59,928,741
_CAP339_IDS-Acquisition of Municipal Transport Infrastructure	2,589,830	-		2,860,000	5,449,830	5,705,972	5,962,741
1302 90263 00259971999_IDS- Installation of Electricity Meters - indigents & Taxi	-	3,000,000		3,000,000	3,000,000	-	-
1409 90265 0009947299_Laptops/Desctops	-			50,000	50,000	-	-
1409 90275 0025991035_CAP_IDS-Public Address System	-			100,000	100,000	-	-
140902630025998899_CAP117_IDS-Electricity BULK CONNECTIONS	14,750,000	-5,643,081		-5,643,081	9,106,919	9,534,945	9,964,017
140902630025998899_CAP118_IDS- Electricity SMALL CONNECTION	7,455,282			-	7,455,282	7,805,680	8,156,936
14099027300329982799_CAP021_IDS- Analog To Digital Meter Rep	-	5,643,081		5,643,081	5,643,081	-	-
1409902750025991035_CAP123_IDS-Electrical testing equipment	1,028,200			-	1,028,200	1,076,525	1,124,969
1409902760025991033_CAP121_IDS- Panel Vans X 4 EDS	316,600	200,000		200,000	516,600	540,880	565,220
1409902760025991034_CAP122_IDS-Cherrypicker truck 1 EDS	3,000,000	-200,000		-401,202	2,598,798	2,720,942	2,843,384
1409902770025991029_CAP016_IDS- IDC Training Centre Substati	800,000			-	800,000	837,600	875,292
1410 90265 00099981041_IDS-Generator	-			20,000	20,000	20,940	21,882
1410 90265 00099981041_IDS-Water Pump	-			20,000	20,000	20,940	21,882
1410 90273 00259995599_IDS-Laptops & DESKTOPS	-			180,000	180,000	188,460	196,941
1410 90274 00329941499_IDS-Office Furniture	-			800,000	800,000	-	-
14109027700329995399_CAP216_IDS-Refurbishing Infrastructure	-	5,232,004		5,232,004	5,232,004	-	-
1450 90264 00259959999_IDS-Water Pipeline Replacement_Ws_90264	8,000,000			-	8,000,000	8,376,000	8,752,920
1450 90264 00329959299_CAP273_IDS- Smart Conventional Water Me	-	5,000,000		5,000,000	5,000,000	-	-
1450902640025991030_CAP017_IDS-Mulderdrift 15MI New Reservio	3,000,000			-	3,000,000	3,141,000	3,282,345
14509027700259959099_CAP002_IDS-Laboratory Specialised Equip	500,000	1,100,000		1,100,000	1,600,000	1,675,200	1,750,584
14509027700259959999_CAP278_IDS-Water Tankers And Vacuum Tan	10,139,684			-	10,139,684	10,616,249	11,093,980
1460 90273 00259995599_IDS-Laptops_EM_90273	-			75,000	75,000	78,525	82,059
1460 90276 0025991019_IDS- Flatbed Trucks (R&T)_	-			2,046,902	2,046,902	2,143,106	2,239,546
1460 90277 0025991039_IDS-TLB for Infrastructure	2,000,000			-296,902	1,703,098	1,783,144	1,863,385
1468 90273 00259995599_IDS-Laptops & Desctops_	-			175,000	175,000	183,225	191,470
1470 90265 00099988499_IDS- Percy stewards www refurbishment_	7,000,000	-7,000,000		-7,000,000	-	-	-
14709026500099988499_CAP147_IDS_Furniture and Office Equipme	100,000	-100,000		-100,000	-	-	-
14709026500099988499_CAP148_IDS_Laptops/Desctops/Printers_WWWT	558,400			-	558,400	584,645	610,954
1470902730025991015_CAP003_IDS-Laptops / Desctops/Printers_	300,000			-	300,000	314,100	328,235
1470902740025991016_CAP004_IDS-Furniture and Office Equipment	300,000	-300,000		-300,000	-	-	-

Description	Approved ORGB_202425	Departmental Inputs	NT/PT, District Grants & Rollovers	Adjustments	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget
ACCESS CONTROL AND GUARD HOUSE WASTE WATER	-	600,000		600,000	600,000	-	-
IDS-Double drum Walk Behind Smooth Drum Roller-CAP	-	-		250,000	250,000	-	-
REFURBISHMENT OF WARD OFFICES	-	4,000,000		4,000,000	4,000,000	-	-
Water Services Infrastructure Grant	60,100,000			-	60,100,000	62,924,700	65,756,312
1450 90264 00249991042_CAP1042_IDS- Installation of Bulk Wat	35,000,000			-	35,000,000	36,645,000	38,294,025
1470 90265 00099981041_IDS-Refurbishment of Sewer Pumpstatio	25,100,000			-	25,100,000	26,279,700	27,462,287
Integrated Environmental Magement	20,921,275	850,000	0	8,150,000	28,171,275	21,276,375	22,233,812
Integrated Urban Development Grant	7,221,275		0	0	7,221,275	7,560,675	7,900,905
1110 90273 00329954999_IDS-Laptops X4_Pmu_90273	403,000			-	403,000	421,941	440,928
12159026600329950499_CAP314_IEM-Luipaardsvlei Landfill Site_Wm	6,818,275		-6,818,275	-	6,818,275	7,138,733	7,459,976
IEM-Swaneville Emergency Housing and Disaster Support Progra			6,818,275	6,818,275	6,818,275	13,715,700	14,332,907
Transfer from Operational Revenue	12,800,000	850,000		8,150,000	20,950,000	1,047,000	1,094,115
_CAP336_IEM-Vehicle_Hatch back sedan x2	1,000,000			-	1,000,000	209,400	218,823
_CAP337_IEM-Laptops_WM	200,000			-	200,000	209,400	218,823
1215 90276 00259994199_CAP332_IEM-10m Cubic Tipper Truck	200,000			-	200,000	2,303,400	2,407,053
1215 90276 00259994999_CAP338_IEM-36 Tonne Crane Truck	2,200,000			-	2,200,000	1,570,500	1,641,173
1215 90276 00259995099_CAP333_IEM-5m CubicTipper Truck	1,500,000			-	1,500,000	3,769,200	3,938,814
1215 90277 00259994199_CAP334_IEM-1 cactus Grab (10 Tonne)	3,600,000			-	3,600,000	889,950	929,998
1215 90277 00259994299_IEM-Bakkies 1.1 Liter X 2_Wm_90277	850,000			-	850,000	1,361,100	1,422,350
1215 90277 00259994999_IEM-Acquisition Of Roll Ons Trucks X4 & TLB_Wm_90277	1,300,000			-	1,300,000	314,100	328,235
12159027400259968299_CAP315_IEM-Office Furniture_Wm	300,000			-	300,000	523,500	547,058
12159027700259950299_CAP325_IEM-Skip Bins_Wm	500,000			-	500,000	116,217	121,447
1220 90274 00259905599_IEM- Office Furniture SD_90274	111,000	111,000		111,000	111,000	157,050	164,117
1220 90277 00259949999_IEM-Minor Equipment & Plants_PM_90277	150,000			-	150,000	785,250	820,586
1220902770025991028_CAP015_IEM-Fencing of Kenmare Kloof		750,000		750,000	750,000	314,100	328,235
1220-IEM_Small Plant (Parks)		-1,000,000		300,000	300,000	-	-
1221902770025991028_CAP015_IEM-Fencing of Kenmare Kloof	1,000,000			-1,000,000	-	-	-
1450 90277 002599499_SAMPLING VEHICLE (WATER)		850,000		850,000	850,000	-	-
FLIP HUMAN REFURBISHMENT INSTALLATION OF FENCE		-		7,000,000	7,000,000	-	-
IEM- High Pressure Fire Fitting Skid Units (Env Proctetion)		39,000		39,000	39,000	40,833	42,670
IEM- Hydraulic Rock Breaker		100,000		100,000	100,000	104,700	109,412
Internal Audit		2,250,000		2,335,000	4,360,543	3,114,825	3,254,992
Transfer from Operational Revenue		2,250,000		2,335,000	4,360,543	3,114,825	3,254,992
1450902750025991025_CAP290_IDS_Civil aided drafting plotter_	50,000			-	50,000	52,350	54,706
1450902750025995599_CAP289_IDS_Automatic Samplers and Efflu	500,000	2,300,000		2,300,000	2,800,000	2,931,600	3,063,522
1470902750025991026_CAP291_IDS_Civil aided drafting plotter_	50,000	-50,000		-50,000	-	-	-

Description	Approved ORGB_202425	Departmental Inputs	NT/PT, District Grants & Rollovers	Adjustments	Approved 2024/2025 Adjustment Budget	Approved 2025/2026 Adjustment Budget	Approved 2026/2027 Adjustment Budget
1470902760025991027_CAP292_IDS_Vehicles x3_WMTW	1,300,543	-	-	-	1,300,543	-	-
1612 90273 00049920299_CAP288_IA-Printer_cae	-	-	-	10,000	10,000	-	-
1612 90273 00049920299_CAP288_IA-Projector_cae	-	-	-	25,000	25,000	-	-
1612902730025991018_CAP288_IA-Laptops x10_cae	125,000	-	-	-	125,000	130,875	136,764
Computer Equipment:CAP288_IA-Laptops x10_cae	-	-	-	50,000	50,000	-	-
Municipal Council	90,000	-		232,040	322,040	329,805	344,646
Transfer from Operational Revenue	90,000	-		232,040	322,040	329,805	344,646
1103 90273 00259995599_CAP_OM-Laptop & Projectors	-	-	-	95,000	95,000	99,465	103,941
11319027400259995399_CAP089_MC-Cameras Mayors office	20,000	-	-	30,000	50,000	52,350	54,706
1142902730025991031_CAP010_Mc-Laptops x2 chief whip	70,000	-	-	-	70,000	73,290	76,588
888_Mc-Laptops_Office of Speaker	-	-	-	107,040	107,040	104,700	109,412
Municipal Manager	-	-		15,000	15,000	15,705	16,412
Transfer from Operational Revenue	-	-		15,000	15,000	15,705	16,412
1101 90273 0025991038_MM-Shredder_	-	-	-	15,000	15,000	15,705	16,412
Operations Management	148,500	-		46,566	195,066	181,655	189,829
Transfer from Operational Revenue	148,500	-		46,566	195,066	181,655	189,829
1111 90273 00259995599_OM-Laptops M&E&R_90273	-	-	-	21,566	21,566	-	-
11159027300259995599_CAP050_OM-Laptop IDP	148,500	-	-	25,000	148,500	155,480	162,476
1608 90273 00049945499_CAE-Laptops RM_90273	-	-	25,200,000	25,191,744	25,000	26,175	27,353
Strategic Investment Programme	48,955,068	-	25,200,000	25,191,744	74,146,812	77,631,712	81,125,139
Human Settlement Development Grant	-	-	25,200,000	-	-	-	-
Integrated Urban Development Grant	8,685,068	-	25,200,000	25,200,000	33,885,068	35,477,666	37,074,161
1110 90274 00329910199_IDS-Office Furniture_Pmu	385,068	-	-	-	385,068	403,166	421,309
1501 90264 00329991399_Sip-Leratong 15ml New Reservoir Phase	8,300,000	-	-8,300,000	-8,300,000	-	-	-
IDS-Refurbishment of Sewer Pumpstatio 2&3 LUSAKA	-	-	14,000,000	14,000,000	14,000,000	14,658,000	15,317,610
SIP-1502902640025991030_CAP017_IDS-Mulderdrift New Reservio	-	-	2,500,000	2,500,000	2,500,000	2,617,500	2,735,288
SIP-IDS-Refurbishment of Sewer Pumpstatio Thembalethu	-	-	12,000,000	12,000,000	12,000,000	12,564,000	13,129,380
SIP-KAGISO WATER SUPPLY TOWER (RESERVIOIR)	-	-	5,000,000	5,000,000	5,000,000	5,235,000	5,470,575
Transfer from Operational Revenue	370,000	-	-8,256	-8,256	361,744	378,746	395,790
15019027300259995599_CAP239_SIP-Laptops X6	75,000	-	-	-8,256	66,744	69,881	73,026
15019027400259995399_CAP242_SIP-Furniture	295,000	-	-	-	295,000	308,865	322,764
Water Services Infrastructure Grant	39,900,000	-	-	-	39,900,000	41,775,300	43,655,189
1501 90267 0009991010_SIP-Dr Motlana Housing Development HS	20,000,000	-	-	-	20,000,000	20,940,000	21,882,300
1501 90267 0009991011_SIP-Dr Setululo Housing Development H	19,900,000	-	-	-	19,900,000	20,835,300	21,772,889
Grand Total	412,503,079	25,904,436	797,292	36,905,148	449,408,227	415,044,074	433,721,058