Siyancuma - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
<u>Financial Performance</u>											
Property rates	20 384	–	–	–	–	–	1 961	1 961	22 346	21 302	21 834
Service charges	130 562	–	–	–	–	–	–	–	130 562	136 438	139 849
Investment revenue	1 741	–	–	–	–	–	(741)	(741)	1 000	1 820	1 865
Transfers recognised - operational	74 149	–	–	–	–	–	–	–	74 149	75 104	76 726
Other own revenue	96 479	–	–	–	–	–	4 990	4 990	101 469	97 332	20 299
Total Revenue (excluding capital transfers and contributions)	**323 316**	**–**	**–**	**–**	**–**	**–**	**6 210**	**6 210**	**329 526**	**331 995**	**260 573**
Employee costs	89 745	–	–	–	–	–	2 287	2 287	92 032	93 784	96 128
Remuneration of councillors	6 703	–	–	–	–	–	–	–	6 703	7 005	7 180
Depreciation & asset impairment	11 479	–	–	–	–	–	–	–	11 479	11 996	12 296
Finance charges	6 520	–	–	–	–	–	1 000	1 000	7 520	6 813	6 983
Inventory consumed and bulk purchases	99 569	–	–	–	–	–	(4 719)	(4 719)	94 851	105 267	107 898
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	45 280	–	–	–	–	–	8 419	8 419	53 699	47 318	48 501
Total Expenditure	**259 297**	**–**	**–**	**–**	**–**	**–**	**6 987**	**6 987**	**266 284**	**272 182**	**278 987**
Surplus/(Deficit)	64 019	–	–	–	–	–	(777)	(777)	63 242	59 813	(18 414)
Transfers and subsidies - capital (monetary allocations)	64 287	–	–	–	–	–	–	–	64 287	37 608	39 951
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 421**	**21 537**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 421**	**21 537**
<u>Capital expenditure & funds sources</u>											
Capital expenditure	80 196	–	–	–	–	–	2 995	2 995	83 191	37 608	39 951
Transfers recognised - capital	64 287	–	–	–	–	–	–	–	64 287	37 608	39 951
Borrowing	11 000	–	–	–	–	–	–	–	11 000	–	–
Internally generated funds	4 909	–	–	–	–	–	2 995	2 995	7 904	–	–
Total sources of capital funds	**80 196**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**83 191**	**37 608**	**39 951**

Siyancuma - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial position											
Total current assets	109 052	–	–	–	–	–	6 210	6 210	115 262	151 043	105 176
Total non current assets	596 007	–	–	–	–	–	2 995	2 995	599 002	582 397	579 788
Total current liabilities	231 961	–	–	–	–	–	9 982	9 982	241 944	154 753	160 639
Total non current liabilities	143 934	–	–	–	–	–	–	–	143 934	134 102	58 203
Community wealth/Equity	347 164	–	–	–	–	–	(777)	(777)	**346 387**	**444 585**	**466 121**
Cash flows											
Net cash from (used) operating	69 751	–	–	–	–	–	2 995	2 995	72 746	77 372	(6 478)
Net cash from (used) investing	(78 196)	–	–	–	–	–	(2 995)	(2 995)	(81 191)	(37 608)	(39 951)
Net cash from (used) financing	9 000	–	–	–	–	–	–	–	9 000	(2 092)	(2 188)
Cash/cash equivalents at the year end	**581**	–	–	–	–	–	–	–	**581**	**38 253**	**(10 364)**
Cash backing/surplus reconciliation											
Cash and investments available	581	–	–	–	–	–	–	–	581	38 253	(10 364)
Application of cash and investments	112 652	–	–	–	–	–	3 772	3 772	116 424	49 192	51 608
Balance - surplus (shortfall)	**(112 071)**	–	–	–	–	–	(3 772)	(3 772)	**(115 843)**	**(10 939)**	**(61 972)**
Asset Management											
Asset register summary (WDV)	532 020	–	–	–	–	–	1 349	1 349	533 369	518 389	515 768
Depreciation	11 479	–	–	–	–	–	–	–	11 479	11 996	12 296
Renewal and Upgrading of Existing Assets	45 650	–	–	–	–	–	2 995	2 995	48 645	12 000	13 350
Repairs and Maintenance	6 434	–	–	–	–	–	(2 669)	(2 669)	3 765	6 723	6 891
Free services											
Cost of Free Basic Services provided	13 696	–	–	–	–	–	300	300	13 996	14 312	14 670
Revenue cost of free services provided	1 879	–	–	–	–	–	2 441	2 441	4 320	1 964	2 013
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

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

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

Siyancuma - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**135 609**	**–**	**–**	**–**	**–**	**–**	**3 253**	**3 253**	**138 862**	**137 763**	**62 276**
Executive and council		3 315	–	–	–	–	–	–	–	3 315	3 449	3 586
Finance and administration		132 294	–	–	–	–	–	3 253	3 253	135 547	134 314	58 690
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 672**	**–**	**–**	**–**	**–**	**–**	**(27)**	**(27)**	**2 645**	**2 839**	**1 217**
Community and social services		1 617	–	–	–	–	–	(11)	(11)	1 606	1 736	87
Sport and recreation		1	–	–	–	–	–	–	–	1	1	1
Public safety		1 054	–	–	–	–	–	(16)	(16)	1 038	1 101	1 129
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 324**	**–**	**–**	**–**	**–**	**–**	**99**	**99**	**1 423**	**22**	**23**
Planning and development		21	–	–	–	–	–	99	99	120	22	23
Road transport		1 303	–	–	–	–	–	–	–	1 303	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**247 997**	**–**	**–**	**–**	**–**	**–**	**2 886**	**2 886**	**250 883**	**228 979**	**237 007**
Energy sources		86 229	–	–	–	–	–	(136)	(136)	86 093	94 967	97 653
Water management		95 023	–	–	–	–	–	1 431	1 431	96 454	64 067	67 027
Waste water management		45 711	–	–	–	–	–	842	842	46 552	48 081	49 742
Waste management		21 035	–	–	–	–	–	749	749	21 783	21 864	22 585
Other		**–**	–	–	–	–	–	–	–	**–**	**–**	**–**
Total Revenue - Functional	2	**387 603**	**–**	**–**	**–**	**–**	**–**	**6 210**	**6 210**	**393 813**	**369 603**	**300 524**

Siyancuma - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional												
Governance and administration		**82 922**	**–**	**–**	**–**	**–**	**–**	**2 856**	**2 856**	**85 778**	**86 654**	**88 820**
Executive and council		14 236	–	–	–	–	–	657	657	14 893	14 877	15 249
Finance and administration		68 686	–	–	–	–	–	2 199	2 199	70 884	71 777	73 571
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**7 396**	**–**	**–**	**–**	**–**	**–**	**173**	**173**	**7 568**	**7 729**	**7 922**
Community and social services		3 360	–	–	–	–	–	6	6	3 366	3 511	3 599
Sport and recreation		439	–	–	–	–	–	117	117	556	459	470
Public safety		3 597	–	–	–	–	–	50	50	3 647	3 759	3 853
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		0	–	–	–	–	–	–	–	0	0	0
Economic and environmental services		**17 129**	**–**	**–**	**–**	**–**	**–**	**97**	**97**	**17 226**	**17 900**	**18 347**
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		17 129	–	–	–	–	–	97	97	17 226	17 900	18 347
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**151 850**	**–**	**–**	**–**	**–**	**–**	**3 863**	**3 863**	**155 712**	**159 900**	**163 898**
Energy sources		109 299	–	–	–	–	–	(7 808)	(7 808)	101 491	115 435	118 320
Water management		14 621	–	–	–	–	–	5 924	5 924	20 545	15 279	15 661
Waste water management		18 561	–	–	–	–	–	3 324	3 324	21 885	19 396	19 881
Waste management		9 369	–	–	–	–	–	2 423	2 423	11 792	9 791	10 035
Other		**–**	–	–	–	–	–	–	–	**–**	**–**	**–**
Total Expenditure - Functional	3	**259 297**	**–**	**–**	**–**	**–**	**–**	**6 987**	**6 987**	**266 284**	**272 182**	**278 987**
Surplus/ (Deficit) for the year		**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 420**	**21 537**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

12. Adjusted Budget H = (A or A1/2 etc) + G

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

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive Council		3 315	–	–	–	–	–	–	–	3 315	3 449	3 586
Vote 2 - Office of the Municipal Manager		43 039	–	–	–	–	–	0	0	43 039	44 370	46 380
Vote 3 - Department of Finance		129 653	–	–	–	–	–	988	988	130 642	131 554	55 862
Vote 4 - Department of Administration & Community Services		5 335	–	–	–	–	–	2 336	2 336	7 671	5 620	4 069
Vote 5 - Department of Infrastructure Development & Technical Serv		206 261	–	–	–	–	–	2 886	2 886	209 147	184 609	190 627
Total Revenue by Vote	2	**387 603**	**–**	**–**	**–**	**–**	**–**	**6 210**	**6 210**	**393 813**	**369 603**	**300 524**
Expenditure by Vote	1											
Vote 1 - Executive Council		10 780	–	–	–	–	–	810	810	11 590	11 265	11 547
Vote 2 - Office of the Municipal Manager		3 457	–	–	–	–	–	(153)	(153)	3 303	3 612	3 702
Vote 3 - Department of Finance		43 133	–	–	–	–	–	2 206	2 206	45 339	45 074	46 201
Vote 4 - Department of Administration & Community Services		31 367	–	–	–	–	–	165	165	31 533	32 779	33 598
Vote 5 - Department of Infrastructure Development & Technical Serv		170 560	–	–	–	–	–	3 959	3 959	174 519	179 452	183 938
Total Expenditure by Vote	2	**259 297**	**–**	**–**	**–**	**–**	**–**	**6 987**	**6 987**	**266 284**	**272 182**	**278 987**
Surplus/ (Deficit) for the year	2	**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 420**	**21 537**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

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

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	75 155	–	–	–	–	–	–	–	75 155	78 537	80 500
Service charges - Water	2	30 808	–	–	–	–	–	–	–	30 808	32 194	32 999
Service charges - Waste Water Management	2	14 023	–	–	–	–	–	–	–	14 023	14 654	15 020
Service charges - Waste Management	2	10 577	–	–	–	–	–	–	–	10 577	11 053	11 329
Sale of Goods and Rendering of Services		345	–	–	–	–	–	146	146	491	360	369
Agency services		313	–	–	–	–	–	–	–	313	327	336
Interest			–	–	–	–	–	–	–	–		
Interest earned from Receivables		10 251	–	–	–	–	–	3 011	3 011	13 262	10 712	10 980
Interest earned from Current and Non Current Assets		1 741	–	–	–	–	–	(741)	(741)	1 000	1 820	1 865
Dividends			–	–	–	–	–		–	–		
Rent on Land		478	–	–	–	–	–	1 809	1 809	2 287	500	512
Rental from Fixed Assets		312	–	–	–	–	–	439	439	751	326	334
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Licence and permits		254	–	–	–	–	–	–	–	254	266	272
Operational Revenue		2 747	–	–	–	–	–	(468)	(468)	2 279	2 871	2 943
Non-Exchange Revenue												
Property rates	2	20 384	–	–	–	–	–	1 961	1 961	22 346	21 302	21 834
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		607	–	–	–	–	–	–	–	607	634	650
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		74 149	–	–	–	–	–	–	–	74 149	75 104	76 726
Interest		3 184	–	–	–	–	–	52	52	3 236	3 328	3 411
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		(0)	–	–	–	–	–	–	–	(0)	(0)	(0)
Other Gains		77 987	–	–	–	–	–	–	–	77 987	78 008	492
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**323 316**	**–**	**–**	**–**	**–**	**–**	**6 210**	**6 210**	**329 526**	**331 995**	**260 573**

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

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		89 745	–	–	–	–	–	2 287	2 287	92 032	93 784	96 128
Remuneration of councillors		6 703	–	–	–	–	–	–	–	6 703	7 005	7 180
Bulk purchases - electricity		91 300	–	–	–	–	–	(4 300)	(4 300)	87 000	96 625	99 041
Inventory consumed		8 269	–	–	–	–	–	(419)	(419)	7 851	8 641	8 857
Debt impairment		13 764	–	–	–	–	–	2 086	2 086	15 850	14 384	14 743
Depreciation and amortisation		11 479	–	–	–	–	–	–	–	11 479	11 996	12 296
Interest		6 520	–	–	–	–	–	1 000	1 000	7 520	6 813	6 983
Contracted services		12 903	–	–	–	–	–	(1 087)	(1 087)	11 816	13 483	13 820
Transfers and subsidies		–	–	–	–	–	–		–	–	–	–
Irrecoverable debts written off		3 065	–	–	–	–	–	6 835	6 835	9 900	3 203	3 283
Operational costs		15 548	–	–	–	–	–	585	585	16 134	16 248	16 654
Losses on disposal of Assets		0	–	–	–	–	–	–	–	0	0	0
Other Losses		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**259 297**	**–**	**–**	**–**	**–**	**–**	**6 987**	**6 987**	**266 284**	**272 182**	**278 987**
Surplus/(Deficit)		**64 019**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**63 242**	**59 812**	**(18 414)**
Transfers and subsidies - capital (monetary allocations)		64 287	–	–	–	–	–	–	–	64 287	37 608	39 951
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 420**	**21 537**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 420**	**21 537**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–			–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 420**	**21 537**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–			–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	**128 306**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**127 529**	**97 420**	**21 537**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

11. Operational revenue is a summary of imaterial item that are on th chart not on the face of the A4 due to immateriality

Siyancuma - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Executive Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Department of Finance		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Department of Administration & Community Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Department of Infrastructure Development & Technical Servic		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be adjusted*	2											
Vote 1 - Executive Council		509	–	–	–	–	–	–	–	509	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Department of Finance		–	–	–	–	–	–	425	425	425	–	–
Vote 4 - Department of Administration & Community Services		13 000	–	–	–	–	–	–	–	13 000	–	–
Vote 5 - Department of Infrastructure Development & Technical Servic		66 687	–	–	–	–	–	2 570	2 570	69 257	37 608	39 951
Capital single-year expenditure sub-total		**80 196**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**83 191**	**37 608**	**39 951**
Total Capital Expenditure - Vote		**80 196**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**83 191**	**37 608**	**39 951**
Capital Expenditure - Functional												
Governance and administration		**2 509**	**–**	**–**	**–**	**–**	**–**	**425**	**425**	**2 934**	**–**	**–**
Executive and council		509	–	–	–	–	–	–	–	509	–	–
Finance and administration		2 000	–	–	–	–	–	425	425	2 425	–	–
Internal audit			–	–	–	–	–	–	–	–	–	–
Community and public safety		**11 000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**11 000**	**–**	**–**
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		11 000	–	–	–	–	–	–	–	11 000	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–

Siyancuma - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**66 687**	–	–	–	–	–	**2 570**	**2 570**	**69 257**	**37 608**	**39 951**
Energy sources		12 000	–	–	–	–	–	2 570	2 570	14 570	5 000	5 226
Water management		45 150	–	–	–	–	–	–	–	45 150	12 000	13 350
Waste water management		8 787	–	–	–	–	–	–	–	8 787	20 608	21 375
Waste management		750	–	–	–	–	–	–	–	750	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**80 196**	–	–	–	–	–	**2 995**	**2 995**	**83 191**	**37 608**	**39 951**
Funded by:												
National Government		64 287	–	–	–	–	–	–	–	64 287	37 608	39 951
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
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	4	**64 287**	–	–	–	–	–	–	–	**64 287**	**37 608**	**39 951**
Borrowing		11 000	–	–	–	–	–	–	–	11 000	–	–
Internally generated funds		4 909	–	–	–	–	–	2 995	2 995	7 904	–	–
Total Capital Funding		**80 196**	–	–	–	–	–	**2 995**	**2 995**	**83 191**	**37 608**	**39 951**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

Siyancuma - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		581	–	–	–	–	–	–	–	581	38 253	(10 364)
Trade and other receivables from exchange transactions	1	38 812	–	–	–	–	–	4 197	4 197	43 008	40 157	41 151
Receivables from non-exchange transactions	1	12 183	–	–	–	–	–	2 013	2 013	14 196	12 731	13 050
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		4	–	–	–	–	–	–	–	4	4	4
VAT		55 019	–	–	–	–	–	–	–	55 019	57 495	58 933
Other current assets		2 453	–	–	–	–	–	–	–	2 453	2 402	2 402
Total current assets		**109 052**	**–**	**–**	**–**	**–**	**–**	**6 210**	**6 210**	**115 262**	**151 043**	**105 176**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	595 253	–	–	–	–	–	2 995	2 995	598 248	581 609	578 980
Biological assets		279	–	–	–	–	–	–	–	279	292	299
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		0	–	–	–	–	–	–	–	0	0	0
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		475	–	–	–	–	–	–	–	475	496	509
Total non current assets		**596 007**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**599 002**	**582 397**	**579 788**
TOTAL ASSETS		**705 060**	**–**	**–**	**–**	**–**	**–**	**9 205**	**9 205**	**714 265**	**733 440**	**684 963**

Siyancuma - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		2 000	–	–	–	–	–	–	–	2 000	2 092	2 188
Consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions		178 045	–	–	–	–	–	9 982	9 982	188 028	117 219	122 123
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Provisions		32 462	–	–	–	–	–	–	–	32 462	33 922	34 770
VAT		1 454	–	–	–	–	–	–	–	1 454	1 520	1 558
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**213 961**	**–**	**–**	**–**	**–**	**–**	**9 982**	**9 982**	**223 944**	**154 753**	**160 639**
Non current liabilities												
Borrowing	1	8 000	–	–	–	–	–	–	–	8 000	8 404	8 829
Provision	1	46 096	–	–	–	–	–	–	–	46 096	48 170	49 375
Long term portion of trade payables		89 838	–	–	–	–	–	–	–	89 838	77 528	–
Other non-current liabilities			–	–	–	–	–	–	–	–		
Total non current liabilities		**143 934**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**143 934**	**134 102**	**58 203**
TOTAL LIABILITIES		**357 896**	**–**	**–**	**–**	**–**	**–**	**9 982**	**9 982**	**367 878**	**288 856**	**218 842**
NET ASSETS	2	**347 164**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**346 387**	**444 584**	**466 121**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		347 164	–	–	–	–	–	(777)	(777)	346 387	444 584	466 121
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**347 164**	**–**	**–**	**–**	**–**	**–**	**(777)**	**(777)**	**346 387**	**444 584**	**466 121**

References

1. Detail to be provided in Table SA3 *0.00* *0.00*

2. Net assets must balance with Total Community Wealth/Equity

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

Siyancuma - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		17 327	–	–	–	–	–	1 667	1 667	18 994	18 107	18 559
Service charges		110 978	–	–	–	–	–	–	–	110 978	116 083	121 423
Other revenue		5 057	–	–	–	–	–	1 927	1 927	6 984	5 284	5 416
Transfers and Subsidies - Operational	1	74 149	–	–	–	–	–	–	–	74 149	75 104	76 726
Transfers and Subsidies - Capital	1	64 287	–	–	–	–	–	–	–	64 287	37 608	39 951
Interest		1 741	–	–	–	–	–	(741)	(741)	1 000	1 821	1 905
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(197 269)	–	–	–	–	–	1 142	1 142	(196 126)	(169 822)	(263 475)
Finance charges		(6 520)	–	–	–	–	–	(1 000)	(1 000)	(7 520)	(6 813)	(6 983)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**69 751**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**72 746**	**77 372**	**(6 478)**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 000	–	–	–	–	–	–	–	2 000	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(80 196)	–	–	–	–	–	(2 995)	(2 995)	(83 191)	(37 608)	(39 951)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(78 196)**	**–**	**–**	**–**	**–**	**–**	**(2 995)**	**(2 995)**	**(81 191)**	**(37 608)**	**(39 951)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		11 000	–	–	–	–	–	–	–	11 000	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(2 000)	–	–	–	–	–	–	–	(2 000)	(2 092)	(2 188)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**9 000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**9 000**	**(2 092)**	**(2 188)**
NET INCREASE/ (DECREASE) IN CASH HELD		**555**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**555**	**37 672**	**(48 617)**
Cash/cash equivalents at the year begin:	2	26	–	–	–	–	–	–	–	26	581	38 253
Cash/cash equivalents at the year end:	2	581	–	–	–	–	–	–	–	581	38 253	(10 364)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities -

2. Cash equivalents includes investments with maturities of 3 months or less

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

Siyancuma - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	581	–	–	–	–	–	–	–	581	38 253	(10 364)
Other current investments > 90 days		(0)	–	–	–	–	–	–	–	(0)	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**581**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**581**	**38 253**	**(10 364)**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		(54 040)	–	–	–	–	–	–	–	(54 040)	(56 472)	(57 884)
Other working capital requirements	2	134 230	–	–	–	–	–	3 772	3 772	138 003	71 741	74 721
Other provisions		32 462	–	–	–	–	–	–	–	32 462	33 922	34 771
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments			–					–	–	–		
Total Application of cash and investments:		**112 652**	**–**	**–**	**–**	**–**	**–**	**3 772**	**3 772**	**116 424**	**49 192**	**51 608**
Surplus(shortfall)		**(112 071)**	**–**	**–**	**–**	**–**	**–**	**(3 772)**	**(3 772)**	**(115 843)**	**(10 939)**	**(61 972)**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

Siyancuma - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**34 546**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**37 541**	**25 608**	**26 601**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	0
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		12 000	–	–	–	–	–	**2 570**	2 570	14 570	5 000	5 226
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	0
Sanitation Infrastructure		8 287	–	–	–	–	–	–	–	8 287	20 608	21 375
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		20 287	–	–	–	–	–	2 570	2 570	22 857	25 608	26 601
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		11 000	–	–	–	–	–	–	–	11 000	–	–
Community Assets		11 000	–	–	–	–	–	–	–	11 000	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	300	300	300	–	–
Furniture and Office Equipment		–	–	–	–	–	–	100	100	100	–	–
Machinery and Equipment		–	–	–	–	–	–	25	25	25	–	–
Transport Assets		1 259	–	–	–	–	–	–	–	1 259	–	–
Land		2 000	–	–	–	–	–	–	–	2 000	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–

Siyancuma - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Renewal of Existing Assets *to be adjusted*	2	**650**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**650**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		150	–	–	–	–	–	–	–	150	–	–
Sanitation Infrastructure		500	–	–	–	–	–	–	–	500	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		650	–	–	–	–	–	–	–	650	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Siyancuma - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Total Upgrading of Existing Assets</u> *to be adjusted*	2a	**45 000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**45 000**	**12 000**	**13 350**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		45 000	–	–	–	–	–	–	–	45 000	12 000	13 350
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		45 000	–	–	–	–	–	–	–	45 000	12 000	13 350
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Siyancuma - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Capital Expenditure ***to be adjusted***	4	80 196	–	–	–	–	–	2 995	2 995	83 191	37 608	39 951
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	0
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		12 000	–	–	–	–	–	2 570	2 570	14 570	5 000	5 226
Water Supply Infrastructure		45 150	–	–	–	–	–	–	–	45 150	12 000	13 350
Sanitation Infrastructure		8 787	–	–	–	–	–	–	–	8 787	20 608	21 375
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		65 937	–	–	–	–	–	2 570	2 570	68 507	37 608	39 951
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		11 000	–	–	–	–	–	–	–	11 000	–	–
Community Assets		11 000	–	–	–	–	–	–	–	11 000	–	–
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		–	–	–	–	–	–	300	300	300	–	–
Furniture and Office Equipment		–	–	–	–	–	–	100	100	100	–	–
Machinery and Equipment		–	–	–	–	–	–	25	25	25	–	–
Transport Assets		1 259	–	–	–	–	–	–	–	1 259	–	–
Land		2 000	–	–	–	–	–	–	–	2 000	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**80 196**	**–**	**–**	**–**	**–**	**–**	**2 995**	**2 995**	**83 191**	**37 608**	**39 951**

Siyancuma - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	532 020	–	–	–	–	–	1 349	1 349	533 369	518 389	515 768
Roads Infrastructure		65 765	–	–	–	–	–	–	–	65 765	63 666	62 447
Storm water Infrastructure		5 746	–	–	–	–	–	–	–	5 746	5 691	5 659
Electrical Infrastructure		98 255	–	–	–	–	–	924	924	99 179	90 628	89 909
Water Supply Infrastructure		167 037	–	–	–	–	–	–	–	167 037	165 591	165 608
Sanitation Infrastructure		109 521	–	–	–	–	–	–	–	109 521	119 748	119 591
Solid Waste Infrastructure		1 837	–	–	–	–	–	–	–	1 837	1 920	1 968
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		448 161	–	–	–	–	–	924	924	449 085	447 243	445 181
Community Assets		51 710	–	–	–	–	–	–	–	51 710	40 678	40 659
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other Assets		4 592	–	–	–	–	–	–	–	4 592	4 592	4 592
Biological or Cultivated Assets		279	–	–	–	–	–	–	–	279	292	299
Intangible Assets		0	–	–	–	–	–	–	–	0	0	0
Computer Equipment		437	–	–	–	–	–	300	300	737	325	260
Furniture and Office Equipment		384	–	–	–	–	–	100	100	484	492	259
Machinery and Equipment		159	–	–	–	–	–	25	25	184	124	104
Transport Assets		5 585	–	–	–	–	–	–	–	5 585	3 963	3 751
Land		20 713	–	–	–	–	–	–	–	20 713	20 680	20 661
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**532 020**	**–**	**–**	**–**	**–**	**–**	**1 349**	**1 349**	**533 369**	**518 389**	**515 768**

Siyancuma - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		11 479	–	–	–	–	–	1 646	1 646	13 125	11 996	12 296
Repairs and Maintenance by asset class	3	**6 434**	**–**	**–**	**–**	**–**	**–**	**(2 669)**	**(2 669)**	**3 764**	**6 723**	**6 891**
Roads Infrastructure		813	–	–	–	–	–	(157)	(157)	656	850	871
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 068	–	–	–	–	–	24	24	1 092	1 116	1 144
Water Supply Infrastructure		1 287	–	–	–	–	–	(645)	(645)	642	1 345	1 378
Sanitation Infrastructure		1 095	–	–	–	–	–	(695)	(695)	400	1 144	1 173
Solid Waste Infrastructure		504	–	–	–	–	–	(362)	(362)	142	526	540
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		4 767	–	–	–	–	–	(1 836)	(1 836)	2 931	4 981	5 106
Community Facilities		164	–	–	–	–	–	(6)	(6)	158	172	176
Sport and Recreation Facilities		26	–	–	–	–	–	6	6	32	27	28
Community Assets		190	–	–	–	–	–	(0)	(0)	190	199	204
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		1 477	–	–	–	–	–	(833)	(833)	644	1 543	1 582
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**17 913**	**–**	**–**	**–**	**–**	**–**	**(1 023)**	**(1 023)**	**16 890**	**18 719**	**19 187**
Renewal and upgrading of Existing Assets as % of total capex		*56.9%*	*0.0%*							*54.9%*	*31.9%*	*33.4%*
Renewal and upgrading of Existing Assets as % of deprecn"		*397.7%*	*0.0%*							*347.8%*	*100.0%*	*108.6%*
R&M as a % of PPE		*1.2%*	*0.0%*							*0.7%*	*1.3%*	*1.3%*
Renewal and upgrading and R&M as a % of PPE		*9.8%*	*0.0%*							*9.3%*	*3.6%*	*3.9%*

References

1. Detail of new assets provided in Table SB18a

2. Detail of renewal of existing assets provided in Table SB18b

2a. Detail of upgrading of existing assets provided in Table SB18e

3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to Adjustments Budget Financial Position (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

–

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

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

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

Siyancuma - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Household service targets</u>	1											
<u>Water:</u>												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3								–	–		
Other water supply (< min.service level)	3,4								–	–		
No water supply									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
<u>Sanitation/sewerage:</u>												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Bucket toilet									–	–		
Other toilet provisions (< min.service level)									–	–		
No toilet provisions									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
<u>Energy:</u>												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
<u>Refuse:</u>												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Siyancuma - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements		–									–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		2 100	–	–	–	–	–	–	–	2 100	2 194	2 249
Sanitation (free sanitation service to indigent households)		3 540	–	–	–	–	–	300	300	3 840	3 700	3 792
Electricity/other energy (50kwh per indigent household per month)		4 769	–	–	–	–	–	–	–	4 769	4 984	5 109
Refuse (removed once a week for indigent households)		3 287	–	–	–	–	–	–	–	3 287	3 434	3 520
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		13 696	–	–	–	–	–	300	300	13 996	14 312	14 670
Highest level of free service provided												
Property rates (R'000 value threshold)									–	–		
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		1 879	–	–	–	–	–	2 441	2 441	4 320	1 964	2 013
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 - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		1 879	**–**	**–**	**–**	**–**	**–**	**2 441**	**2 441**	**4 320**	**1 964**	**2 013**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance > 200m from dwelling

3. Stand distance <= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

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

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

15. Show number of households receiving at least these levels of services completely free

16. Must reflect the cost to the municipality of providing the Free Basic Service

17.Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share