

***SOL PLAATJE LOCAL MUNICIPALITY
(NC091)***

ADJUSTMENTS BUDGET 2024/25



28 FEBRUARY 2025

Table of Contents

PART 1 - ADJUSTMENT BUDGET	4
1. Executive Mayor’s Report	4
2. Resolutions	4
3. Executive Summary	7
4. Adjustment budget tables and narratives	14
PART 2 - SUPPORTING DOCUMENTATION	23
5. Adjustment budget assumptions	23
6. Adjustments to budget funding	23
7. Adjustments to expenditure allocations and grant programme	29
8. Adjustments to allocations and grants made by the municipality	31
9. Adjustments to Councillor allowances and Employee benefits	32
10. Adjustments to Service Delivery and Budget Implementation.....	33
11. Adjustments to Capital expenditure	34
12. Conclusion	40
13. Other Supporting Documentation	40
14. Municipal Manager’s Quality Certification.....	41

ANNEXURE A : B-SCHEDULES

ANNEXURE B: ADJUSTED 2024/25 TOP LAYER SDBIP

Other supporting documents:

Summary of Observations and recommendations from National Treasury emanating from the 2024/25 Mid-year budget and performance engagement.

Debt Relief Compliance Certificates issued by National Treasury for December 2024, which is accompanied by the monthly debt relief non-compliance reports.

LIST OF ABBREVIATIONS AND ACRONYMS USED IN THE ADJUSTMENT BUDGET

AGSA - Auditor-General South Africa
BTO - Budget and Treasury Office
CAPEX – Capital Expenditure
CFO - Chief Financial Officer
COGHSTA - Department of Co-operative Governance, Human Settlement and Traditional Affairs
DBSA - Development Bank of South Africa
DoRA - Division of Revenue Act
DPW – Department of Public Works
DWS - Department of Water and Sanitation
ED - Executive Director
EEDG - Energy Efficiency and Demand Side Management Grant
EPWP - Expanded Public Works Programme
FBDM – Frances Baard District Municipality
GG – Government Gazette
GRAP - Generally Recognised Accounting Practices
IDP - Integrated Development Plan
INEP - Integrated National Electrification Programme
ISDG - Infrastructure Skills Development Grant
IT - Information Technology
KPA - Key Performance Area
KPI - Key Performance Indicator
MBRR - Municipal Budget and Reporting Regulations (GG 32141 of 17 April 2009)
MBS – Monthly Budget Statement
MFMA - Municipal Finance Management Act (Act 56 of 2003)
MIG - Municipal Infrastructure Grant
MM - Municipal Manager
MSA - Municipal Systems Act
MTREF - Medium Term Revenue and Expenditure Framework
NDPG - Neighbourhood Development Partnership Grant
NERSA - National Energy Regulator of South Africa (“the Regulator”)
NT - National Treasury
OPEX – Operational Expenditure
PMU – Project management unit
PPE - Property, Plant and Equipment
RBIG – Regional Bulk Infrastructure Grant
R&M - Repairs and Maintenance
SCM - Supply Chain Management
SCOA – Standard Charts of Accounts
SDBIP - Service Delivery and Budget Implementation Plan
SEDP - Strategic Economic Development and Planning
SLA -Service Level Agreement
SMME -Small, Medium and Micro Enterprises
SPLM - Sol Plaatje Local Municipality
VAT – Value Added Tax
WSIG – Water Services Infrastructure Grant
YTD – Year-to-date

PART 1 - ADJUSTMENT BUDGET

1. Executive Mayor's Report

THE EXECUTIVE MAYORS OPENING REMARKS ON THE OCCASSION OF THE 2024/25 ADJUSTMENTS BUDGET.

HONOURABLE SPEAKER OF COUNCIL, CLLR DIPUO PETERS
HONOURABLE CHIEF WHIP, CLLR MARTIN WHITE
MEMBERS OF THE MAYORAL EXECUTIVE COMMITTEE
COUNCILLORS FROM VARIOUS POLITICAL PARTIES REPRESENTED HERE
THE MUNICIPAL MANAGER, MR THAPELO MATLALA AND THE EXECUTIVE
MANAGEMENT COMMITTEE.
LEADERSHIP OF POLITICAL DIFFERENT PARTIES PRESENT HERE THIS AFTERNOON.
MEMBERS OF THE PUBLIC
LADIES AND GENTLEMEN

TO BE HANDED OUT SEPARATELY

2. Resolutions

Approval of the Adjustments Budget and Adjusted Service Delivery and Budget Implementation Plan (SDBIP) for 2024/25 for the year ending 30 June 2025

Purpose

The purpose of this report is to obtain approval of the adjustments to the approved 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) for the year ending 30 June 2025 and to obtain approval for the adjustments to the SDBIP for 2024/25 financial year.

For noting / for decision by

For decision by:

- Council (to approve)
- The item/report has NOT been considered by a portfolio committee.
- This item is for decision by Council.

Background

The 2024/25 MTREF was approved by Council on the 31 May 2023 in accordance with MFMA Section 24 (1). In terms of Section 28(1) of the MFMA, a municipality may revise an approved annual budget through an adjustments budget, and section 28 (4) stipulates that only the mayor may table an adjustments budget in the municipal council.

After careful consideration of the actual year to date performance and adjustments from grantors of the approved original capital and operational budgets, it became necessary that the municipality's budgets be adjusted to reflect the actual performance as well as the projected performance for the rest of the financial year.

In terms of section 23 (1) of the Municipal Budget and Reporting Regulations Government Gazette No.32141 17 April 2009, the following is required; "**An adjustments budget may be tabled in council at any time after the mid-year budget and performance assessment has been tabled in council, but not later than 28 February of the current financial year**".

In terms of section 54 (1)(c) of the MFMA, "the mayor must consider and, if necessary, make any revisions to the SDBIP, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget".

Annexures

Adjustments Budget 2024/25 MTREF including Schedule B tables and charts

Adjusted SDBIP for 2024/25

NT Observations and recommendations emanating from the 2024/25 Mid-year budget and performance engagement

Debt Relief Compliance Certificates issued by National Treasury for December 2024, which is accompanied by the monthly debt relief non-compliance report.

Motivation

None

Personnel Implications

None

Financial Implications

There are no further financial implications other than as indicated in the annexure.

Legal Authority and Implications

Section 28 and 54 of the MFMA and the Municipal Budget and Reporting Regulations 2009

Consultation

The Municipal Manager, all Executive Directors and Senior Managers, and the Mayoral Committee.

Contact Person

Ald M. Bartlett – Executive Mayor

B.S Matlala – Municipal Manager

L.K Samolapo – acting Chief Financial Officer

O Gopane - IDP Manager

RECOMMENDATION:

1. That the operational and capital adjustment budget as tabled in Schedule B tables and charts be approved as listed below:
 - 1.1 Table B1 – Adjustment Budget Summary
 - 1.2 Table B2 – Adjustment Budget Financial Performance (functional classification)
 - 1.3 Table B3 – Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)
 - 1.4 Table B4 – Adjustment Budget Financial Performance (revenue and expenditure)
 - 1.5 Table B5 – Adjustment Capital Expenditure Budget by vote and funding
 - 1.6 Table B6 – Adjustments Financial Position
 - 1.7 Table B7 – Adjustment Budget Cash Flows
 - 1.8 Table B8 – Cash back reserves and accumulated surplus reconciliation
 - 1.9 Table B9 - Asset Management
 - 1.10 Table B10 – Basic Service Delivery MeasurementTable SB1 – SB19 – Supporting tables
2. That council notes the adjustments in conditional grants appropriated for 2024/25 financial year and the implications of the adjustments in the implementation of projects as planned for the year.
3. That council notes the amendments on IUDG Projects to adjust project scopes.

- Fencing and *construction of spectators' grass embankment* at Frank Roro cricket pitch
 - Ablution blocks for Kenilworth, Phutanang and *Ritchie* cemeteries
 - Refurbishment of halls (Floors; *Bantu, Ritchie; Beaconsfield; and Galeshewe*)
4. That council notes that all CRR funded projects should be cash-backed before awards are made to service providers and funds used.
 5. That due to mSCOA Reporting requirements, the schedules may change from what is presented here, with the bottom-line totals remaining the same, that Council gives the Municipal Manager and the CFO permission to effect, all necessary corrections as a result of reporting requirements.
 6. That the adjusted budget be approved and submitted to the relevant stakeholders accordingly
 7. That council committees as set up gives attention in the implementation and reporting on this adjustments budget
 8. That the adjusted Service Delivery and Budget Implementation Plan (SDBIP) be approved
 9. That the Municipal Manager accelerates the collection of arrears from all customer groups as a matter of urgency and apply the Credit Control Policy in full as approved by council and strongly recommended by National Treasury during the 2024/25 Mid-year engagement.
 10. That Council take note of the observations and recommendations from National Treasury emanating from the 2024/25 Mid-year budget and performance engagement per attached annexure.
 11. That the municipality continues implementing cost containment measures, place a moratorium on contract extensions and appointment of new contract workers to improve on the liquidity position of the municipality.
 12. That Council notes, that an approved debt agreement is in place with ESKOM on the debt that accumulated after March 2023 amounting to R163 million. The agreed upon monthly debt instalment is R6.7 million for a period of 24 months, over and above the monthly current account.
 13. That Council notes, that an approved debt agreement is in place with Department of Water and Sanitation as part of the Department's Debt Incentive scheme provided to municipalities.
 14. That Council notes the Debt Relief Compliance Certificates issued by National Treasury for December 2024, which is accompanied by the monthly debt relief non-compliance report.
 15. That Council notes that Frances Baard sent a letter of funding to the Municipality of R5,500,000 which was factored on the adjustment budget, R1,250,000 (Sewer - operational) and R1,250,000 (Roads - operational). R3,000,000 was added to the capital budget, but according to Frances Baard letter, R3,000,000 should be operational (Roads). That Council notes that R3,000,000 will be moved from capital to operational (Roads) which gives Roads a total of R4,250,000.

3. Executive Summary

3.1 Adjustment Budget Overview

The 2024/25 financial year has seen the municipality being faced with major challenges, in respect of the lower collection rate, resulting in an increase on the outstanding debtors that has put severe strain on the cash flow position of the municipality. Expenditure on capital as at mid-year were very low with a variance of minus 12.7%. National Treasury issued a letter of intention to stop RBIG funding with R78,000 million. The loss of conditional grants will have a negative impact on service delivery. The increase in debt owed to Eskom remains a significant challenge. The municipality was approved for the municipal debt relief effective 1 October 2023. This has added to the pressure of ensuring that the current accounts for both Eskom and Water are settled timeously, whilst also having sufficient cash to pay salaries and other creditors.

The write-off of outstanding debt to Eskom will add significant benefit in terms of cash outflow savings, however it is imperative that the stringent conditions of the municipal debt relief are strictly adhered to, as any non-compliance can have serious repercussions for the municipality. The total outstanding debt owed to Eskom amounts to R1,041,281 million. It should be noted that R107,114 million interest charges were reversed, for interest charges from March 2023 to June 2024, as part of the municipal debt relief programme. This is a huge cost saving for the municipality and a substantial reduction in the municipality's Fruitless and Wasteful expenditure disclosure. The accounting treatment of this was done on the system until January 2024. Interest reversed on the Eskom invoice for October 2024, for the period February to June 2024 must still be effected on the system. The total arrear debt amounts to R965,549 million summarized as follows: 2021/22 (R523,811m); 2022/23 (R248,878m); 2023/24 (R85,767m) and 2024/25 (R107,094m). The total interest charges on overdue accounts for the current financial year amounted to R10,712 million which must be disclosed as Fruitless and Wasteful Expenditure for the year under review. Eskom confirmed that this interest will not be reversed as a result from the Municipality's default on the July 2024 winter bill. The budget on Interest on overdue accounts will be corrected during the Adjustments budget. The municipality has made significant strides in relation to the debt owed to the Department of Water and Sanitation and the municipality has an approved debt agreement in place with DWS. This agreement forms part of the Debt Incentive program offered by DWS that will result in the writing off of all interest and interest is suppressed for the duration of the agreement. The total outstanding debt owed to DWS which amounts to R125,741 million. The total debt must be concurred with the Department. The total arrear debt amounts to R105,345 million which pertains to outstanding invoices for 2021/22 (R54,656m) and 2024/25 (R50,689m). The balance for 2021/22 includes interest of R14,704 million which must still be written off by the Department, once all the arrear debt has been settled. All the invoices for the 2022/23 and the 2023/24 financial year, has been settled in full. For 2024/25 financial year the total debt outstanding is R71,085 million. The municipality defaulted on the October, November and December 2024 account.

The Cost coverage ratio is less than one month versus a healthy position of three months, as per MFMA Circular 71 that deals with uniform ratios and standards. Cash is monitored on a daily basis and a concerted effort should be done to recoup all outstanding debt.

The main priority for the municipality now is to improve the collection rate, to enable the municipality to settle its current account to Eskom and DWS, whilst at the same time maintaining the payment arrangements so that the municipality can reduce the arrear debt. This positively influence the current status quo of incurring Interest on overdue accounts which will reduce the Fruitless and Wasteful expenditure. There is some instability in Executive management with current vacancies, but the municipality will expedite the process of appointing suitably qualified and experienced incumbents as Chief Financial Officer, Executive directors for Corporate services and Infrastructure services.

At mid-year these were the following key results:

Description	Original Budget / Target	Year-to-Date Actual	% Achieved
Billed revenue excl Capital grants versus Original budget. Acceptable based on in-year percentage of 50.00%. Higher % achieved, is as a result of the annual billing on Property rates	2,958,278,267	1,588,793,956	53.7%
Billed revenue excl Capital grants versus Projected target. Higher % achieved, is as a result of the annual billing on Property rates	1,479,138,930	1,588,793,956	107.4%
Capital grants recognised in the Statement of Financial Performance vs Projected target. Unsatisfactory, poor capex, urgent intervention required.	286,114,578	257,439,319	90.0%
Actual capital grants received vs Original budget.	572,229,000	408,964,000	71.5%
Actual Operational Expenditure versus Original budget. Satisfactory based on in-year percentage of 50.00%.	2,928,504,730	1,358,388,925	46.4%
Actual Operational Expenditure versus Projected target is acceptable.	1,488,248,310	1,358,388,925	91.3%
Capital expenditure vs Original Capital Budget. Capex extremely poor, require serious intervention.	613,729,000	228,689,473	37.3%
Capital Expenditure vs Projected target. Capex extremely poor, require serious intervention.	306,864,606	228,689,473	74.5%
Outstanding debtors. Debt over 90 days vs Total Outstanding Debtors	3,590,239,694	4,004,739,730	90%
Arrear Debt including the current account due to Eskom (Bulk Electricity). Payment of current account is compulsory. No formal agreement has been signed. (Current Account / Arrear Debt / Total Debt)	71,858,904	968,819,184	1,040,678,088
Arrear Debt including the current account to Department of Water and Sanitation (Bulk Water). Payment of current account is compulsory. Debt agreement signed. (Current Account / Arrear Debt / Total Debt)	15,680,672	89,664,564	105,345,236

The municipality managed to achieve 53.7% of its total billable revenue, total operational expenditure was 46.4% spent, whilst the total capital budget was 37.3% spent. The average collection rate was 76%. The total outstanding consumer debt amounted to R4,004,739 billion.as at the end of December 2024.

Based on the challenges facing the municipality, it was necessary to adjust both the operational revenue, operational and capital expenditure budgets.

Drastic action is required to ensure the liquidity and sustainability of the municipality. This implies that the Credit Control and Debt Collection Policy must be implemented diligently, fairly and timeously. The municipality concluded payment arrangement with ESKOM for the debt that accrued after 31 March 2023. The debt agreement with the Department of Water and Sanitation was approved in February 2023. As at 31 December 2024, the total debt due to ESKOM amounted to R1,040,678 billion and total debt due to DWS an amounted of R105,345 million.

National Treasury reiterated that essentially the Municipal Budget Assessment and Benchmark Engagement recommendations for the 2024/25 MTREF should be considered during the compilation of the 2024/25 financial year Adjustments Budget and as part of the finalisation of the 2025/26 MTREF. The municipality will consider these recommendations for both the 2024/25 Adjustment Budget and 2025/26 MTREF and will endeavour to implement any such recommendations where it is possible and practical to do so, especially from a financial perspective.

OBSERVATIONS AND RECOMMENDATIONS EMANATING FROM THE MID-YEAR BUDGET AND PERFORMANCE ENGAGEMENT HELD ON 03 AND 04 FEBRUARY 2025

The annual mid-year budget and performance assessment engagement focused on the municipality's 2023/24 financial year's performance, the 2024/25 mid-year performance and preparations for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF).

The delegation comprised of various units within the National Treasury (NT) and officials from the Development Bank of South Africa (DBSA), the Department of Planning, Monitoring and Evaluation (DPME) and the Northern Cape Provincial Treasury.

The municipality was also well represented where the Municipal Manager (MM), Acting Chief Financial Officer (CFO) and various Heads of Departments (HODs) and other senior managers were in attendance.

A summation of the observations, recommendations and resolutions emanating from the discussions is presented below; these should inform the municipality's 2024/25 Adjustments Budget and the 2025/26 MTREF, where appropriate.

KEY OBSERVATIONS

Institutional Arrangements - Fragile

The municipality's **institutional arrangements are rated as fragile** based on the following:

- Senior managers have permanent positions whilst middle managers are appointed on 5-year contracts. Although this is the case, the municipality indicated that it has submitted a report to Council to correct the appointment of managers;
- There are currently three vacant senior management positions – the CFO position, the Executive Director for Corporate Services and the Executive Director Infrastructure Services. Additionally, only funded and critical posts are filled;
- Minimum competencies for some of the senior managers are not all met, however, municipal financial management programme (MFMP) training is in progress;
- The municipality indicated that it has a total of 2701 positions and has filled 1705, of which the employee related cost is 36.9 per cent of the total operating expenditure. Although the municipality is adequately staffed in numbers, it lacks skill and expertise;
- Employee related costs are at the upper side of the NT norm of 25-40 per cent at 36.9 per cent in 2024/25 and were at 33 per cent in the previous financial year. Overtime is reported over the norm of 5 per cent at 8.6 per cent in 2023/24;
- Threats to administrative stability facing the municipality include low cash flow position, dysfunctional Disciplinary Board, lack of consequence management and non-compliance with Circular 124, among others;
- Furthermore, the municipality has mentioned its challenges with unfunded mandates which include Health, Resorts, Libraries and Environmental Health, of which a 3-year agreement for Environmental Health with Frances Baard District Municipality (FBDM) has been entered into; and
- The municipality's remuneration grading system is inaccurate but will be corrected within the new staff regulations framework.

Despite this rating:

- The municipality is ANC led, with two Good Councilors in a coalition with the African National Congress (ANC); and
- There are new executive appointments made within the political leadership of the municipality which include the Executive Mayor and the Speaker who were elected in December 2024 – the change in political leadership has not affected the municipality and therefore the municipality remains stable.

Financial Health - Decline

The municipality's **financial health is on a decline** as the municipality's collection rate does not show much improvement which is evident from the municipality not meeting current obligations when they are due.

- The collection rate in 2023/24 stood at only 69 per cent and was currently reported at 64 per cent during mid-year for 2024/25 – these are far below the NT norm of at least 95 per cent.
- Cash & cash equivalents in 2023/24 was reported at R114 million plus net debtors of R2.3 billion to pay creditors R514.5 million. Of the cash & cash equivalents amount, R4.1 million was unspent conditional grants;
- The municipality struggles to maintain the electricity current account and risks being removed from participating in the Debt Relief Programme if this cannot be rectified;
- Gross Debtors grew from R2.3 billion in 2023/24 to R4 billion in the current financial year – an indication that the municipality is struggling to collect revenue;
- The overall expenditure for conditional grants for the 2023/24 financial year stood at 98.9 per cent, while that of the mid-year was reported at 38.5 per cent;
- Although the municipality finances are on a decline, the efforts put in place to recover the financial state are noted; these include the appointment of three debt collectors to recover the debt owed;
- The MM also mentioned the difficulty of attracting business in the City, with a risk of the existing businesses leaving due to high electricity tariffs; and
- Despite the abovementioned, the municipality reported an operating surplus for 2023/24 which is an improvement from the 2022/23 financial year where a deficit was reported.

Financial Governance - Fragile

The municipality's **financial governance is also rated as fragile** because:

- The municipality obtained a qualified audit opinion for the 2023/24 Annual Financial Statements (AFS), Property Plant and Equipment (PPE), Service Charges, Investment Property and Trade and other receivables from Exchange Transactions were the areas that led to this opinion;
- The municipality incurred irregular expenditure and the contributing factor is not following competitive bidding and historic Bigen Africa Contract;
- Although this is the case, there is improvement in the management of irregular expenditure due to the rigid implementation of internal controls around supply chain management (SCM) and expenditure processes;
- The municipality is dealing with systematic historical challenges that take time to resolve;
- The interim Annual Financial Statements (AFS) are not prepared due to insufficient capacity;
- Of concern, is the lack of any commitment from the municipality to deal with consequence management as the Disciplinary Board is not functional;

The positives are also noted:

- The municipality has a fully developed Audit Action Plan (AAP), and a Clean Audit Committee has been established to review and monitor the AAP's implementation;
- The AFS are prepared internally, with the assistance of consultants for landfill site rehabilitation assessment, actuarial calculations and the review of the AFS;

- An AFS plan is in place, prepared and reviewed annually and the draft AFS are submitted to Internal Audit; and
- The municipality has tabled the 2025/26 Budget Process Schedule, which was passed at a Special Council meeting held on 16 October 2024 and the dates for the 2025/26 MTREF Benchmark engagement have been included in the Budget Preparation Process.

Service Delivery - Fragile

The municipality's **service delivery is fragile** due to the following concerning reasons:

- Capital expenditure during mid-year was low at 37.3 per cent, while for 2023/24 it was reported at 78.1 per cent or R169.2 million – of which R116.4 million of this expenditure was through infrastructure conditional grants
- The municipality's capital expenditure budget of R216.7 million is mainly funded by conditional grants at 67.5 per cent;
- In terms of service delivery performance, the municipality has achieved only 32.84 per cent of the target set at December 2024. This is due to budget re-alignment, Council not sitting for two months, poor planning, contractual issues and late procurement;
- In the 2023/24 financial year, water losses increased from 63.99 per cent (2022/23), to 66.04 per cent;
- Electricity losses have slightly decreased in 2023/24 to 24.42 per cent from 29.38 per cent in 2022/23, however, this is still way above the NT norm of 7 to 10 per cent;
- There are some positives which include the installation of 8 000 smart meters of the total of 12 300. The municipality anticipates that all smart meters will be installed by March 2025; and
- Due to the interventions through the Budget Facility for Infrastructure (BFI) Funding, water production capacity has improved from 85ml to 105ml.

RECOMMENDATIONS

It is recommended that the municipality:

- Should soon finalize the appointments of key positions not yet filled and managers not compliant with the minimum competencies should be compliant;
- Enrol officials for MFMA Competency training;
- Should enforce daily controls in order to deal with qualification areas in their audit opinion and also ensure that audit action plans form part of the performance agreements of senior managers;
- Should enforce credit controls for the municipality to meet its current obligations. Councillors should be the voice in communities to advocate for the culture of payment for services rendered by the municipality. And if there are Councillors that interfere with officials that are enforcing credit controls, such Councillor should be reported to the Department of Cooperative Governance and the Department should charge him/her as he/she would be in breach of the code of conduct for Councillors ;
- Should engage with other cities to benchmark the determination and application of cost-reflective tariffs;
- Should consider a refresher workshop on Supply Chain Management (SCM) and consider forward planning;
- Monitor the Procurement Plan in the efforts to accelerate procurement processes;
- Should respond to questions in the e-monitor due in February 2025;

- Have meetings with the Provincial Department of Roads and Public Works (PDRPW), on the issue of payment of rates and taxes. A meeting with all other government departments should be scheduled; and
- Should reach out to NT for guidance on how to deal with consequence management for those employees that are liable for transgressions.

Recommendation for the National Treasury:

Conduct a workshop on tariff tool application in conjunction with the PT.

RESOLUTIONS

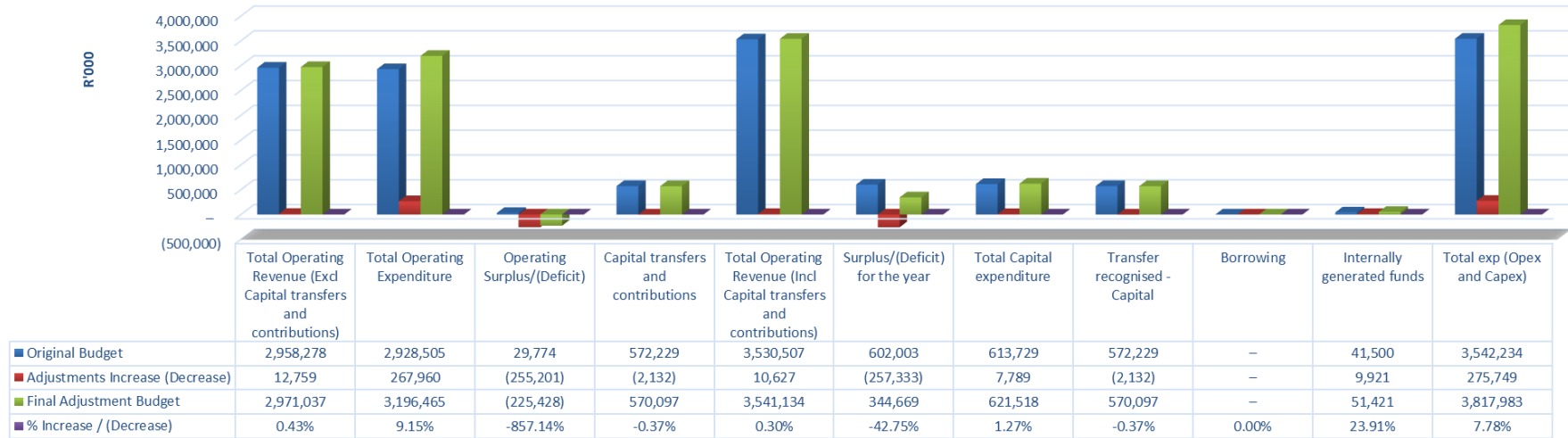
It was resolved at the engagement that the municipality:

- Will share an updated slide on the minimum competencies with NT;
- Will convene an urgent meeting with the NC Provincial Treasury to address the servicing of the debt by Public Works and Education;
- Will contact NT to assist in resolving the audit action plan matter;
- To incorporate the action plan into performance agreements for Directors;
- To share the Municipal Public Accounts Committee (MPAC) plan with NT;
- To adhere to the prescribed roll-over requirements for in order for the roll-over request to be considered valid;
- To seek guidance from National Treasury if they are encountering challenges with the Local Government Framework for Infrastructure Delivery and Procurement Management (LG FIDPM); and
- Will prioritise the establishment of a functional Disciplinary Board.

The National Treasury:

- Through the Office of the Chief Procurement Officer (OCPO), conduct a workshop on Contract Management.

Consolidated Overview of the 2024/25 Adjustments Budget



Consolidated Overview of the 2024/25 Adjustments Budget	Original Budget	Adjustments Increase (Decrease)	Final Adjustment Budget	% Increase / (Decrease)	Comment
	R'000	R'000	R'000		
Total Operating Revenue (Excl Capital transfers and contributions)	2,958,278	12,759	2,971,037	0.43%	Net upward adjustment of R12,759m
Total Operating Expenditure	2,928,505	267,960	3,196,465	9.15%	Net upward adjustment of R267,960m
Operating Surplus/(Deficit)	29,774	(255,201)	(225,428)	-857.14%	Increase in Operating Deficit of R255,201m
Capital transfers and contributions	572,229	(2,132)	570,097	-0.37%	Net downward adjustment of R2,132m
Total Operating Revenue (Incl Capital transfers and contributions)	3,530,507	10,627	3,541,134	0.30%	Net upward adjustment of R10,627m
Surplus/(Deficit) for the year	602,003	(257,333)	344,669	-42.75%	Decrease in Surplus for the year of R257,333m
Total Capital expenditure	613,729	7,789	621,518	1.27%	Increase in Capex of R7,789m
Transfer recognised - Capital	572,229	(2,132)	570,097	-0.37%	Decrease in Capital transfers of R2,132m
Borrowing	–	–	–	0.00%	No adjustments
Internally generated funds	41,500	9,921	51,421	23.91%	Increase in Internally generated funds of R9,921m
Total exp (Opex and Capex)	3,542,234	275,749	3,817,983	7.78%	Upward adjustment of R275,749m

The chart and table above articulate the consolidated overview of the 2024/25 Adjustment budget with an upward adjustment on total operational revenue of R12,759 million resulting in the final adjusted budget of R2,971,037 billion. The total operating expenditure moved upwards by R267,960 million resulting in the final adjusted budget of R3,196,465 billion. The operating deficit for the year is estimated at R225,428 million for the period. The surplus for the year is budgeted at R344,669 million after taking into consideration the capital transfers and contributions of R570,097 million.

The capital expenditure budget is increasing by R7,789 million as a result of a combination of upward and downward adjustments on capital grants and adjustments on Internally generated funds. Rolled over funds have been declined and has therefore not been factored into the final adjusted capital budget. The final adjusted capital expenditure budget is R621,518 million for the 2024/25 financial year.

4. Adjustment budget tables and narratives

4.1 Adjustment Budget – Revenue Framework

The municipality relies heavily on successful collection of billed revenue to finance its operations. It very important that monthly cash expenditure is measured against monthly billed revenue and collected revenue at the same time. The collection rate is one of the critical key performance indicators that are reported on, on a monthly basis.

It is becoming more and more challenging to collect revenue and recover debt as a result of economic conditions that are not favourable for both businesses and residential customers. The indigent register is growing, and the situation is exacerbated by demand for land for informal settlement purposes which put more pressure on demand for services. The municipality should place more emphasis on the pursuance to expedite the sale of land for possible revenue generation enhancements. Electricity remains the main revenue source for the municipality and more stringent revenue protection measures must be implemented to minimise theft, illegal connections and bypassed meters. Smart meter project RT29 has been implemented. This will positively influence the high electricity losses.

Indicated in the table below is the adjustments per Revenue by Source for the adjustments for February 2025 after the Mid-year budget assessment.

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2025												
Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1,099,199	-	-	-	-	-	-	-	1,099,199	1,199,792	1,309,930
Service charges - Water	2	343,685	-	-	-	-	-	-	-	343,685	364,274	387,189
Service charges - Waste Water Management	2	95,890	-	-	-	-	-	-	-	95,890	101,631	107,153
Service charges - Waste Management	2	72,271	-	-	-	-	-	-	-	72,271	76,467	80,948
Sale of Goods and Rendering of Services	2	15,955	-	-	-	-	-	500	500	16,455	16,689	17,457
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		120,030	-	-	-	-	-	-	-	120,030	124,551	129,463
Interest earned from Current and Non Current Assets		9,000	-	-	-	-	-	-	-	9,000	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rentl from Fixed Assets		27,740	-	-	-	-	-	-	-	27,740	29,126	30,726
Licence and permits		1,200	-	-	-	-	-	-	-	1,200	1,255	1,313
Operational Revenue		3,773	-	-	-	-	-	-	-	3,773	3,947	4,128
Non-Exchange Revenue												
Property rates		687,320	-	-	-	-	-	-	-	687,320	740,628	790,495
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32,143	-	-	-	-	-	-	-	32,143	32,915	34,787
Licences or permits		8,000	-	-	-	-	-	-	-	8,000	8,452	8,949
Transfer and subsidies - Operational		299,271	-	-	-	-	-	12,259	12,259	311,530	318,285	340,594
Interest		91,900	-	-	-	-	-	-	-	91,900	82,700	74,400
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		50,900	-	-	-	-	-	-	-	50,900	55,787	61,132
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains	2	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,958,278	-	-	-	-	-	12,759	12,759	2,971,037	3,156,499	3,378,664

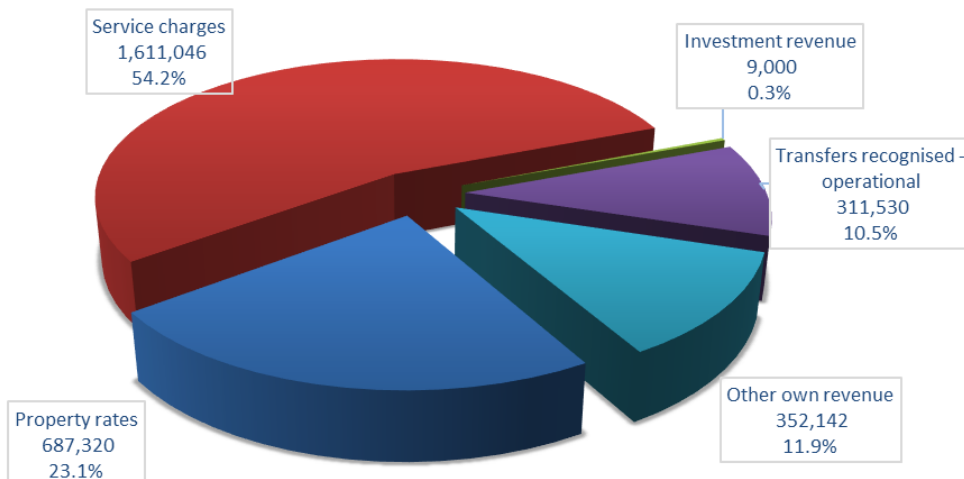
Exchange Revenue

- **Sale of goods and services** – upward adjustment of R500 thousand for building plan approvals.

Non-exchange revenue

- **Transfers and subsidies operational**– a net upward adjustment of R12,259 million as a result of the following adjustments:
 - An upward adjustment of R9,500 million on Transfers and subsidies for funds received from FBDM Roads, Sewer maintenance and Environmental Health.
 - R2,759 million was allocated from IUDG grant to fund the operational portion of PMU section.
- The net upward adjustment on Capital Grants of R7,789 million, due to an upward adjustment of CRR R7,500 million for Carter’s Ridge; R4,000 for Kamfersdam, and a decrease in CRR funding for BFI projects of R2,090 million. R2,759 million was allocated from IUDG grant to fund the operational portion of PMU section and an additional allocation IUDG of R627 thousand was gazetted.

Operational Revenue: Adjustments Budget 2024/25 (R'000)



Overall Service charges contribute 54.2% of total revenue of the municipality, whilst Property rates and taxes contribute 23.1%, Other own revenue sources make up 11.9%, Investment revenue 0.3% and Transfers recognised – operational 10.5%.

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2025												
Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2024/25	Budget Year +2 2025/26
		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
<i>[Insert departmental structure etc]</i>												
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		972,401	-	-	-	-	3,368	3,368	975,769	1,056,711	525,680	
Vote 03 - Municipal Manager		-	-	-	-	-	2,759	2,759	2,759	-	-	
Vote 04 - Corporate Services		6,161	-	-	-	-	-	-	6,161	6,538	6,318	
Vote 05 - Community Services		124,361	-	-	-	-	4,000	4,000	128,361	131,460	139,026	
Vote 06 - Financial Services		710,111	-	-	-	-	-	-	710,111	763,510	814,726	
Vote 07 - Strategy Econ Development And Planning		8,368	-	-	-	-	500	500	8,868	8,753	9,156	
Vote 08 - Infrastructure And Services		1,709,105	-	-	-	-	-	-	1,709,105	1,847,432	1,998,271	
Total Revenue by Vote	2	3,530,507	-	-	-	-	10,627	10,627	3,541,134	3,814,403	3,493,177	

Senior Managers are charged with the responsibilities of sound financial management and as such, the assets and resources assigned to the votes generates revenue for the municipality. Financial services vote has the full responsibility of billing and collecting on all services rendered by the municipality. The Municipal and General vote deals with council wide revenue generation including the conditional and unconditional grants, interest received from investments etc.

Executive and Council vote and the Municipal Manager's vote generates R0 revenue, and their final budget increased with R2,759 million as a result of the IUDG allocating the funds to PMU section for operational matters.

Municipal and general the net upward adjustment of R3,368 million for predominantly grant adjustments with a final budget of R975,769 million.

Corporate services no adjustments.

Community Services has been adjusted upwards by R4,000 million as a result of the increase in R4,000 million from FBDM for Environmental Health Services.

Financial Services no adjustments.

Strategy, Economic Development and Planning an upward adjustment of R500 thousand for the increase revenue from Building plan approvals.

Infrastructure and Services no adjustments.

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2025													
Standard Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
Governance and administration		1,689,473	-	-	-	-	-	3,368	3,368	1,692,841	1,827,596	1,347,600	
Executive and council		972,401	-	-	-	-	-	3,368	3,368	975,769	1,056,711	525,680	
Finance and administration		717,072	-	-	-	-	-	-	-	717,072	770,885	821,920	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		42,989	-	-	-	-	-	4,000	4,000	46,989	45,197	47,664	
Community and social services		12,138	-	-	-	-	-	-	-	12,138	12,817	13,534	
Sport and recreation		2,720	-	-	-	-	-	-	-	2,720	2,845	2,976	
Public safety		540	-	-	-	-	-	-	-	540	565	591	
Housing		27,501	-	-	-	-	-	-	-	27,501	28,876	30,464	
Health		90	-	-	-	-	-	4,000	4,000	4,090	94	98	
Economic and environmental services		18,976	-	-	-	-	-	3,259	3,259	22,235	20,017	21,116	
Planning and development		5,956	-	-	-	-	-	3,259	3,259	9,215	6,230	6,517	
Road transport		13,020	-	-	-	-	-	-	-	13,020	13,787	14,599	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		1,767,977	-	-	-	-	-	-	-	1,767,977	1,909,907	2,064,466	
Energy sources		1,164,299	-	-	-	-	-	-	-	1,164,299	1,270,542	1,386,849	
Water management		398,115	-	-	-	-	-	-	-	398,115	421,696	447,769	
Waste water management		118,290	-	-	-	-	-	-	-	118,290	125,375	132,203	
Waste management		87,272	-	-	-	-	-	-	-	87,272	92,293	97,644	
Other		11,092	-	-	-	-	-	-	-	11,092	11,686	12,332	
Total Revenue - Functional	2	3,530,507	-	-	-	-	-	10,627	10,627	3,541,134	3,814,403	3,493,177	

The table above presents revenue adjustment by functional classification. The net upward adjustment amounts to R10,627 million resulting in total operational revenue of R3,541,134 billion.

Governance and administration - The net upward adjustment of R3,368 million relates to adjustments on grants.

Community and public safety – the net upwards adjustment relates to the increase in R4,000 million allocation from FBDM for Environmental Health Services.

4.2 Adjustment Budget – Expenditure Framework

The precarious financial situation that the municipality is facing, necessitated that there be adjustments made in the operational expenditure budget. It is imperative that councillors, management and employees seriously take heed of the dire financial constraints and change their mindsets in how they perceive spending and more critically, the prioritisation of that spending. It is also of the utmost importance that relevant stakeholders seriously consider the financial impact of their decisions. In such difficult financial circumstances, it is essential that decision makers are pro-active and employ all positive mitigations to improve the situation so that it can have a positive end-result which is stabilising Sol Plaatje's cash flow position. It is prudent that wastage be curbed, spending funds with good value for money and adhering to cost containment measures at all times. And to remember, above all else that the municipality is constitutionally obligated to render reliable services at the highest quality.

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2025												
Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Expenditure By Type												
Employee related costs		950,863	-	-	-	-	-	1,805	1,805	952,667	966,470	1,015,448
Remuneration of councillors		37,077	-	-	-	-	-	-	-	37,077	38,930	41,068
Bulk purchases - electricity		897,300	-	-	-	-	-	12,818	12,818	910,118	988,900	1,087,790
Inventory consumed		319,605	-	-	-	-	-	(768)	(768)	318,837	326,914	345,465
Debt impairment		355,246	-	-	-	-	-	120,000	120,000	475,246	382,156	409,005
Depreciation and amortisation		89,700	-	-	-	-	-	-	-	89,700	94,510	99,811
Interest		17,774	-	-	-	-	-	60,420	60,420	78,195	15,874	13,730
Contracted services		40,731	-	-	-	-	-	25,785	25,785	66,516	42,744	48,700
Transfers and subsidies		3,660	-	-	-	-	-	-	-	3,660	4,767	4,875
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		151,549	-	-	-	-	-	20,962	20,962	172,511	159,880	170,494
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		65,000	-	-	-	-	-	26,938	26,938	91,938	68,575	72,347
Total Expenditure		2,928,505	-	-	-	-	-	267,960	267,960	3,196,465	3,089,720	3,308,732

Indicated in the table above is the adjustments to Expenditure by Type that were effected for 2024/25 adjustments budget after the Mid-year budget assessment. The net upward adjustment amounts to R267,960 million, increasing the total expenditure to R3,196,465 billion.

Considering the municipality's dire cash flow position, it is imperative that the operational expenditure should ideally be adjusted downwards, to ensure that the municipality is sustainable, however, the municipality must at same time make sure that critical service delivery issues are adequately addressed and funded. And the municipality was forced to make the adjustments as to avoid incurring unauthorised expenditure. The areas of adjustments that will be proposed are as follow:

Employee related costs – an upward adjustment of R1,805 million. The adjustment was necessitated due to the excessive Overtime expenditure which remains a major concern as the current year's budget will be overspent. More stringent internal controls must be put in place to curb the over-expenditure.

Debt impairment – upward adjustment of R120 000 million as the collection rate of 85% was not achieved. Average collection rate is 74.8% as at 31 January 2025.

Contracted services – the net upward adjustment amounted to R25,785 million, this expenditure relates to legal costs and the costs for Ontec and Macrocomm.

Finance charges is adjusted upwards by R60,420 million which relates to the interest of ESKOM for overdue accounts.

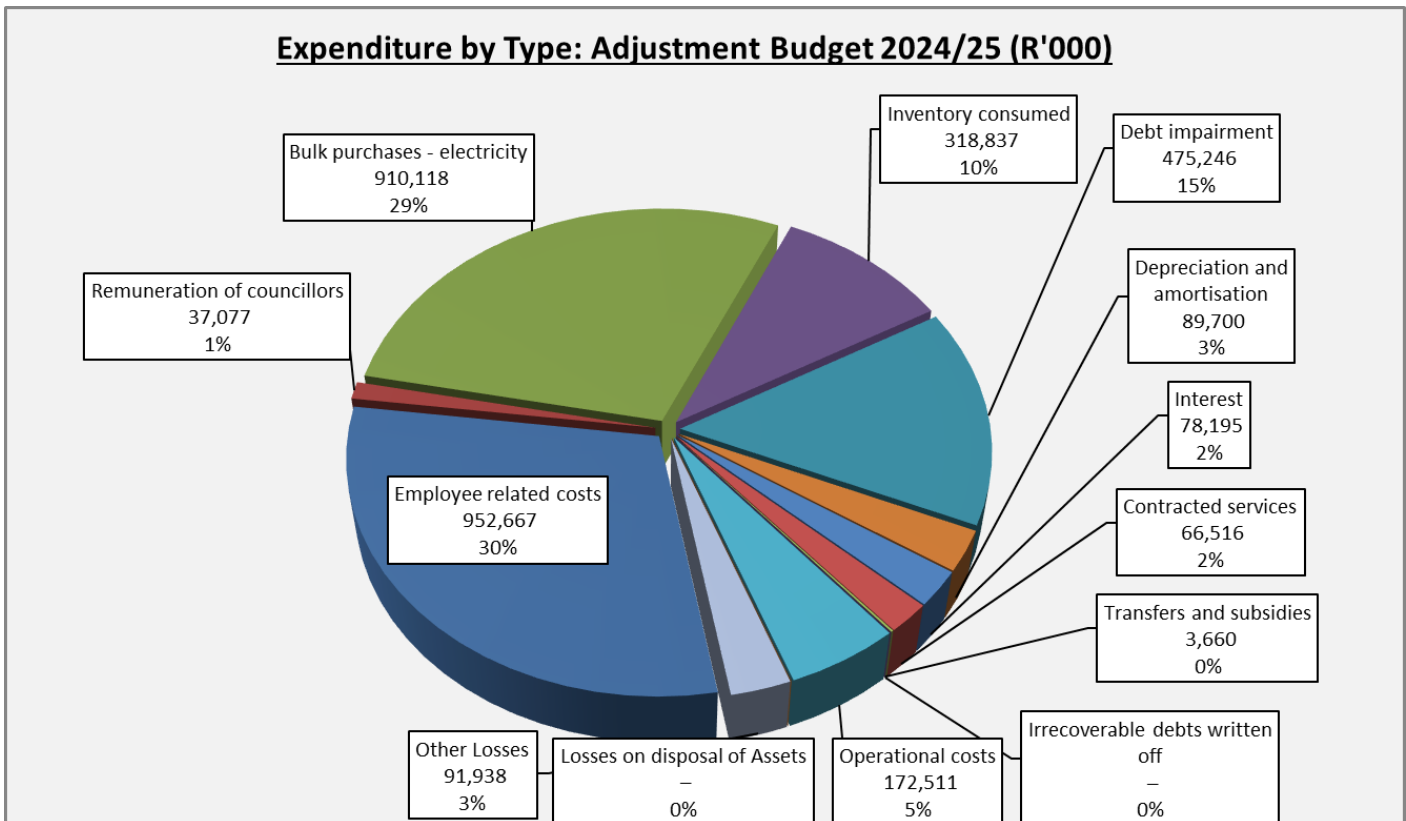
Other materials (Repairs and maintenance) – net downward adjustment of R768 thousand which relates to water losses.

Operational costs – net adjustments of R20,962 million which relates to software licenses, IT system support and legal claims.

Water losses - is adjusted upwards by R26,938 million.

Bulk Purchases – electricity – is adjusted upwards with R12,818 million.

Indicated in the chart below is the weighting of each expenditure category. The major cost drivers of the municipality are Employee related costs (30%), Bulk purchases electricity (29%), Debt impairment (15%) and Inventory consumed (10%).



The table below indicates adjustment budget of operational expenditure by vote and functional classification for the 2024/25 MTREF. The adjustment budget assumptions had been limited to the current financial year as the municipality is currently busy with 2025/26 MTREF which will be tabled to Council in March 2025 as per the IDP and Budget Process Plan.

To ensure an easy understanding of the movements, amounts in brackets indicate a reduction in original budget allocated, thus the final budget is expected to be lower with the amount. Budget reductions or increases are informed by year-to-date expenditure, the previous years' actuals, the progress made to date in executing programmes as planned for the year, changes in GRAP standards, the current negative cash flow situation and **to ensure a funded Adjustment budget.**

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2025												
Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]												
R thousands		A	A1	B	C	D	E	F	G	H		
Expenditure by Vote	1											
Vote 01 - Executive & Council		60,855	–	–	–	–	–	40	40	60,895	63,701	67,145
Vote 02 - Municipal And General		403,603	–	–	–	–	–	104,260	104,260	507,863	429,417	458,629
Vote 03 - Municipal Manager		27,854	–	–	–	–	–	4,772	4,772	32,626	28,803	30,239
Vote 04 - Corporate Services		82,140	–	–	–	–	–	(6,300)	(6,300)	75,840	75,353	78,643
Vote 05 - Community Services		337,272	–	–	–	–	–	6,495	6,495	343,767	341,804	360,742
Vote 06 - Financial Services		166,217	–	–	–	–	–	8,015	8,015	174,232	169,415	178,131
Vote 07 - Strategy Econ Development And Planning		67,813	–	–	–	–	–	3,890	3,890	71,703	69,428	73,018
Vote 08 - Infrastructure And Services		1,782,750	–	–	–	–	–	146,788	146,788	1,929,538	1,911,799	2,062,185
Total Expenditure by Vote	2	2,928,505	–	–	–	–	–	267,960	267,960	3,196,465	3,089,720	3,308,732
Surplus/ (Deficit) for the year	2	602,003	–	–	–	–	–	(257,333)	(257,333)	344,669	724,682	184,445

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2025											Budget Year	Budget Year
Standard Description	Ref	Budget Year 2024/25									+1 2025/26	+2 2026/27
		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		755,594	-	-	-	-	-	109,395	109,395	864,989	777,595	820,897
Executive and council		477,043	-	-	-	-	-	106,350	106,350	583,393	505,891	538,968
Finance and administration		271,754	-	-	-	-	-	3,015	3,015	274,769	264,709	274,614
Internal audit		6,797	-	-	-	-	-	30	30	6,827	6,995	7,315
Community and public safety		207,313	-	-	-	-	-	6,495	6,495	213,808	208,253	219,767
Community and social services		49,027	-	-	-	-	-	2,150	2,150	51,177	49,641	53,010
Sport and recreation		63,043	-	-	-	-	-	100	100	63,143	61,821	64,996
Public safety		45,933	-	-	-	-	-	100	100	46,033	46,692	49,073
Housing		28,042	-	-	-	-	-	-	-	28,042	28,537	30,024
Health		21,267	-	-	-	-	-	4,145	4,145	25,412	21,562	22,665
Economic and environmental services		183,093	-	-	-	-	-	9,082	9,082	192,175	188,054	197,894
Planning and development		55,644	-	-	-	-	-	4,832	4,832	60,476	57,219	59,923
Road transport		126,551	-	-	-	-	-	4,250	4,250	130,801	129,920	137,009
Environmental protection		898	-	-	-	-	-	-	-	898	915	961
Trading services		1,753,665	-	-	-	-	-	142,538	142,538	1,896,203	1,886,639	2,039,491
Energy sources		1,151,651	-	-	-	-	-	94,488	94,488	1,246,140	1,256,041	1,370,333
Water management		395,412	-	-	-	-	-	39,300	39,300	434,712	416,619	443,460
Waste water management		119,433	-	-	-	-	-	8,750	8,750	128,183	123,914	130,405
Waste management		87,170	-	-	-	-	-	-	-	87,170	90,065	95,293
Other		28,839	-	-	-	-	-	450	450	29,289	29,179	30,684
Total Expenditure - Functional	3	2,928,505	-	-	-	-	-	267,960	267,960	3,196,465	3,089,720	3,308,732
Surplus/ (Deficit) for the year		602,003	-	-	-	-	-	(257,333)	(257,333)	344,669	724,682	184,445

The table above presents the final expenditure budget per vote after taking into consideration the movements as indicated in the adjustments by expenditure type and by functional classifications as explained above.

4.4 Adjustment Budget – Financial Position

NC091 Sol Plaatje - Table B6 Adjustments Budget Financial Position - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 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
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		73,147	-	-	-	-	(66,902)	(66,902)	6,245	77,910	91,249	
Trade and other receivables from exchange transactions	1	1,274,325	-	-	-	-	(119,800)	(119,800)	1,154,525	1,279,588	1,282,744	
Receivables from non-exchange transactions	1	927,844	-	-	-	-	(30,000)	(30,000)	897,844	933,938	941,738	
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	
Inventory		60,701	-	-	-	-	-	-	60,701	60,701	60,701	
VAT		155,542	-	-	-	-	-	-	155,542	157,200	157,200	
Other current assets		129	-	-	-	-	-	-	129	129	129	
Total current assets		2,491,688	-	-	-	-	(216,702)	(216,702)	2,274,987	2,509,467	2,533,761	
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	
Investment property		221,645	-	-	-	-	1,761	1,761	223,406	215,827	215,490	
Property, plant and equipment	3	2,625,801	-	-	-	-	6,778	6,778	2,632,579	3,232,783	3,284,379	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	
Heritage assets		13,571	-	-	-	-	(750)	(750)	12,821	12,071	12,071	
Intangible assets		13,214	-	-	-	-	-	-	13,214	8,444	3,387	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	
Other non-current assets		-	-	-	-	-	-	-	-	-	-	
Total non current assets		2,874,231	-	-	-	-	7,789	7,789	2,882,019	3,469,125	3,515,327	
TOTAL ASSETS		5,365,919	-	-	-	-	(208,913)	(208,913)	5,157,006	5,978,592	6,049,087	
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	
Financial liabilities		(14,788)	-	-	-	-	-	-	(14,788)	(16,688)	(18,832)	
Consumer deposits		49,570	-	-	-	-	-	-	49,570	52,070	55,070	
Trade and other payables from exchange transactions		1,286,802	-	-	-	-	-	-	1,286,802	1,206,802	1,126,802	
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	
Provisions		788	-	-	-	-	-	-	788	788	788	
VAT		201,179	-	-	-	-	-	-	201,179	201,179	201,179	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		1,523,552	-	-	-	-	-	-	1,523,552	1,444,152	1,365,007	
Non current liabilities												
Borrowing	1	152,895	-	-	-	-	48,420	48,420	201,315	138,107	121,419	
Provisions	1	257,313	-	-	-	-	-	-	257,313	257,313	257,313	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	
Total non current liabilities		410,208	-	-	-	-	48,420	48,420	458,628	395,420	378,732	
TOTAL LIABILITIES		1,933,760	-	-	-	-	48,420	48,420	1,982,180	1,839,572	1,743,740	
NET ASSETS	2	3,432,159	-	-	-	-	(257,333)	(257,333)	3,174,826	4,139,020	4,305,348	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3,368,093	-	-	-	-	(257,333)	(257,333)	3,110,760	4,092,776	4,257,741	
Funds and Reserves		64,066	-	-	-	-	-	-	64,066	64,066	64,066	
Other		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		3,432,159	-	-	-	-	(257,333)	(257,333)	3,174,826	4,156,841	4,321,806	

It is anticipated that the net community wealth will decrease to R3,174,826 billion. This is due to a projected reduction in surplus on B4 of R254million. Budgeted cash and cash equivalents are budgeted at R6,245 million down from R73,147 million in original due to increased expenditure. Budgeted Trade and other payables are still high which is exacerbated by the municipality's current cash flow issues. It is envisaged that non-current assets will increase by R7,789 million, Accumulated surplus will decrease by R257,333 million due to the surplus reduction.

4.5 Adjustment Budget – Cash flow Position

NC091 Sol Plaatje - Table B7 Adjustments Budget Cash Flows - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2025/26	+2 2026/27
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		676,122	-	-	-	-	-	-	-	676,122	712,234	746,320
Service charges		1,513,446	-	-	-	-	-	29,800	29,800	1,543,246	1,636,908	1,771,566
Other revenue		92,337	-	-	-	-	-	2,500	2,500	94,837	95,559	100,225
Transfers and Subsidies - Operational	1	299,271	-	-	-	-	-	12,259	12,259	311,530	318,285	340,594
Transfers and Subsidies - Capital	1	572,229	-	-	-	-	-	(2,132)	(2,132)	570,097	657,904	114,513
Interest		9,000	-	-	-	-	-	-	-	9,000	12,000	15,000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(2,545,784)	-	-	-	-	-	(87,540)	(87,540)	(2,633,324)	(2,628,661)	(2,819,304)
Finance charges		(17,774)	-	-	-	-	-	(60,420)	(60,420)	(78,195)	(15,874)	(13,730)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		598,846	-	-	-	-	-	(105,533)	(105,533)	493,313	788,355	255,184
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		(613,729)	-	-	-	-	-	(7,789)	(7,789)	(621,518)	(689,404)	(146,013)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(613,729)	-	-	-	-	-	(7,789)	(7,789)	(621,518)	(689,404)	(146,013)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		2,000	-	-	-	-	-	-	-	2,000	2,500	3,000
Payments												
Repayment of borrowing		(14,788)	-	-	-	-	-	-	-	(14,788)	(16,688)	(18,832)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12,788)	-	-	-	-	-	-	-	(12,788)	(14,188)	(15,832)
NET INCREASE/(DECREASE) IN CASH HELD		(27,670)	-	-	-	-	-	(113,322)	(113,322)	(140,992)	84,763	93,339
Cash/cash equivalents at the year begin:	2	100,817	-	-	-	-	-	-	-	100,817	(40,175)	44,588
Cash/cash equivalents at the year end:	2	73,147	-	-	-	-	-	(113,322)	(113,322)	(40,175)	44,588	137,927

It is anticipated from the adjustments on B4 that there will be an upward movement on electricity collection of R29 million due to the higher year to date collection of approximately 90%. All other cash collections will remain the same with an anticipated target collection rate of 85%. The upward adjustment on Operational & Capital grants of R12 million is due to the Provincial Treasury (Francis Baard) grant. There is also an upward adjustment of R500 thousand for building plans. The R84 million increase in cash outflow is anticipated in line with the B4 budget adjustments on mainly, repairs and maintenance, contracted services and other operational expenditure. Of the additional R60 million finance costs, R12 million is for interest on the Eskom account and the R48 million difference is a non-cash transaction. There has been a further provision made of R7 million for capital expenditure on critical projects. The Cash and cash equivalents at year end is estimated at R40,475 million and should align to the Cash as indicated on B6- Statement of Financial Position. However, due to time constraints this cannot be corrected, but the municipality will endeavour to fix this issue in this week. These corrections will not have an effect on the operational revenue and expenditure. The possible corrections may result in a change of the estimated cash and cash equivalents at year end, but this should not be material.

PART 2 - SUPPORTING DOCUMENTATION

5. Adjustment budget assumptions

The adjustment budget assumptions are based on the original assumptions made during the preparation of the 2024/25 MTREF with adjustments based on the mid-year results.

The following are the key assumptions made in adjusting the revenue framework:

1. Increase in projected operational revenue
2. Additional operational grant funding
3. Additional capital grants and CRR funding
4. The current critical financial position
5. The municipality received a stopping letter with the intention to withhold RBIG conditional grants, this was not yet considered in this adjustment budget as the municipality is awaiting feedback from National Treasury with regard to the submission to retain the grants.

With regards to the expenditure framework, adjustments were made to Employee related costs, Debt impairment, Bulk purchases: Electricity, Inventory consumed, Contracted services, as well as Operational costs. The major costs drivers at vote and trading service level had been reviewed, and major changes were identified that informed the adjustment budget.

The following principles should ideally be applied for the adjustment budget:

- there are no additional resources available for the 2024/25 Adjustment Budget. Ideally, votes or sub-votes must not submit any requests for baseline increases, unless proof of additional external funding through grants is confirmed with the transferring department or alternatively that any additional allocations to the votes or sub-votes will need to be funded through reductions in another vote or sub-vote or through reprioritisation, within the vote's budget, or from other vote's budgets.
- Any capital project planned for 2024/25 financial year funded from CRR will be reviewed to ensure that there is funding available. Capital expenditure funded from withdrawn conditional grants will have to be reconceptualised for both need and funding options.
- What makes this Adjustment extremely difficult is the current financial position of the municipality in conjunction with commitments that have to be factored into the budget, unless the municipality wants to recklessly incur unauthorised expenditure for the year under review which is in contravention of the MFMA.
- Increasing the current collection rate to an acceptable norm and increase the collection rate to at least 90% (NT required norm is 95%). The improved collection rate will positively contribute to the adequate funding of the Adjustment budget. Tough reductions had to be made to ensure that the Adjustment budget is funded. For the previous financial years the budget was assessed by National Treasury and found to be artificially funded due to our high outstanding debtors which must be recouped as a matter of urgency.
- The municipality should also focus on implementing more permanent, long-term solutions to service delivery challenges which will not happen overnight but with improved planning and sound financial management and proven best-practices this can be achieved.

6. Adjustments to budget funding

Operational expenditure is mainly funded from service charges as well as other revenue sources. Operational grants contribute 8.67% to the operating revenue of the municipality. The Equitable share is utilised to fund social package granted to indigent households, and no changes had been proposed in the quantum of free basic services provided.

Internally generated funds are currently not fully cash-backed, but the municipality is working towards having this ring-fenced. Conditional grants gazetted by the province or national and allocations from FBDM are considered in the adjustment budget. Unspent conditional grants at year end are applied to be rolled over into the new financial year. Once the approval is obtained, such grants form part of funding available for capital expenditure budget. The rollover request for 2023/24 financial year was declined by National Treasury.

Indicated in the table below is the summary of the revenue and financing activities of the municipality for operational and capital expenditure.

Revenue and Financing source 2024/25 Adjustment Budget	Original Budget	Adjustments Increase (Decrease)	Adjustment Budget	Increase / (Decrease)	Weighting of Total Revenue & Financing
	R'000	R'000	R'000	%	%
Property Rates	687,320	–	687,320	0.00%	19.13%
Service Charges	1,611,046	–	1,611,046	0.00%	44.84%
Other Own Revenue	360,642	500	361,142	0.14%	10.05%
Transfer recognised - Operational	299,271	12,259	311,530	4.10%	8.67%
Transfer recognised - Capital	572,229	(2,132)	570,097	-0.37%	15.87%
Borrowing	–	–	–	-	0.00%
Internally generated funds	41,500	9,921	51,421	23.91%	1.43%
Total Revenue and Financing	3,572,007	20,548	3,592,555	0.58%	100.00%
Total expenditure (Opex and Capex)	3,542,234	275,749	3,817,983	7.78%	
Operating Surplus (Deficit)	29,774	(255,201)	(225,428)	-857.14%	
Transfer recognised - Capital	572,229	(2,132)	570,097	-0.37%	
Surplus (Deficit) for the year	602,003	(257,333)	344,669	-42.75%	

The Adjustment is primarily funded by Service charges at 44.84%. Service charges was not adjusted. Property rates was not adjusted and is contributing 19.13% of the funding mix. Other own revenue constitutes 10.05% of the funding mix and was adjusted upwards with a net movement of R500 thousand, as a result of increase income in building plans. The net increase of R12,259 million on Transfer recognised – Operational was predominantly influenced by the additional funding availed by FBDM for Environmental health, Sewer and Roads. Transfer recognised – Capital resulted in a net downward adjustment of R2,132 million as a result of the reduction of IUDG funds which was allocated to fund the PMU section. Internally generated funds adjusted upwards for Carter's Ridge and Kamfersdam due to service delivery challenges that must be addressed by the municipality. CRR that funds the BFI was adjusted downwards. This is not an ideal situation as the municipality is seriously struggling financially but is hopeful that the credit control measures implemented and engagements with departments will yield positive results in recouping a greater portion of outstanding debt. Internally generated funds are not fully cash backed. The municipality is realising a net Operational deficit of R225,428 million, whilst the surplus for the year is estimated at R344,669 million. However, it should be noted that the Adjustments budget will be assessed by National Treasury.

Financial viability and sustainability

Indicated in the table below is the key financial performance indicators. The ratios clearly indicate that the municipality's overall performance and financial health has deteriorated significantly over the last few financial years and is facing severe cash flow constraints. Serious intervention is required to turn the situation around. Critical areas to that require drastic improvement are the collection rate, with a resultant increase in Cash/cash equivalents and Cost coverage ratio, reducing outstanding debtors and timeous settling of creditors. For the last three years, the municipality realised an operating deficit. The current ratio has also been declining for the last few years, due to the increase in outstanding creditors, predominantly for ESKOM and DWS.

Outstanding debtors and creditors

As indicated in the table below pertaining to outstanding debtors and creditors. The ratios are not looking good and clearly demonstrate the critical financial challenges and the municipality's inability to meet short-term commitments. Gross debtors including debt over 90 days has been escalating year-on-year, whilst same trend can be seen for creditors. Net debtors' days and net creditor days have increased alarming over the 5-year period, although for the year 2023/24, creditors days decreased to 223 days from 346 days in 2022/23. This decrease is a result of the concessionary of the municipal debt relief liability which was transferred to long-term liabilities.

NC091 Sol Plaatje - Key financial performance indicators	Norm	2019/20	2020/21	2021/22	2022/23	2023/24
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome
R thousand (R'000)						
Operating revenue excl Capital transfers & subsidies		2,037,632	2,066,493	2,340,709	2,394,620	2,939,837
Operating expenditure		1,937,694	2,161,846	2,587,775	2,562,276	2,812,172
Operating Surplus/(Deficit)		242,949	17,210	(123,399)	(59,506)	286,705
Percentage Capital expenditure	95% - 100%	72%	85%	121%	67%	78%
Percentage Conditional grant performance	95% - 100%	83%	91%	87%	82%	99%
Cash/cash equivalents at the year end		99,307	39,010	191,126	106,413	113,952
Collection rate	95%	74%	74%	68%	70%	69%
Cash/Cost coverage ratio	1 - 3 Months	0.5 Month	0.2 Month	1.1 Month	0.6 Month	0.5 Month
Cash / Cost Coverage Ratio (months/days)	1 - 3 Months	16 Days	7 Days	33 Days	17 Days	16 Days
Cost coverage	3:1	0.53	0.22	1.11	0.56	0.55
Debt to revenue ratio	45%	9%	9%	7%	7%	29%
Current ratio (Current Assets / Current Liabilities)	1.5 - 2:1	3.05	2.81	1.77	1.54	3.10
Net outstanding debtors		1,646,757	1,754,110	1,834,080	1,980,162	2,290,881
Net Debtors Days	30 days	375 days	394 days	383 days	402 days	411 days
Outstanding creditors (Trade creditors)		340,066	416,521	975,616	1,158,129	514,464
Creditors Payment Period (Trade Creditors)	30 days	118 days	148 days	276 days	346 days	223 days

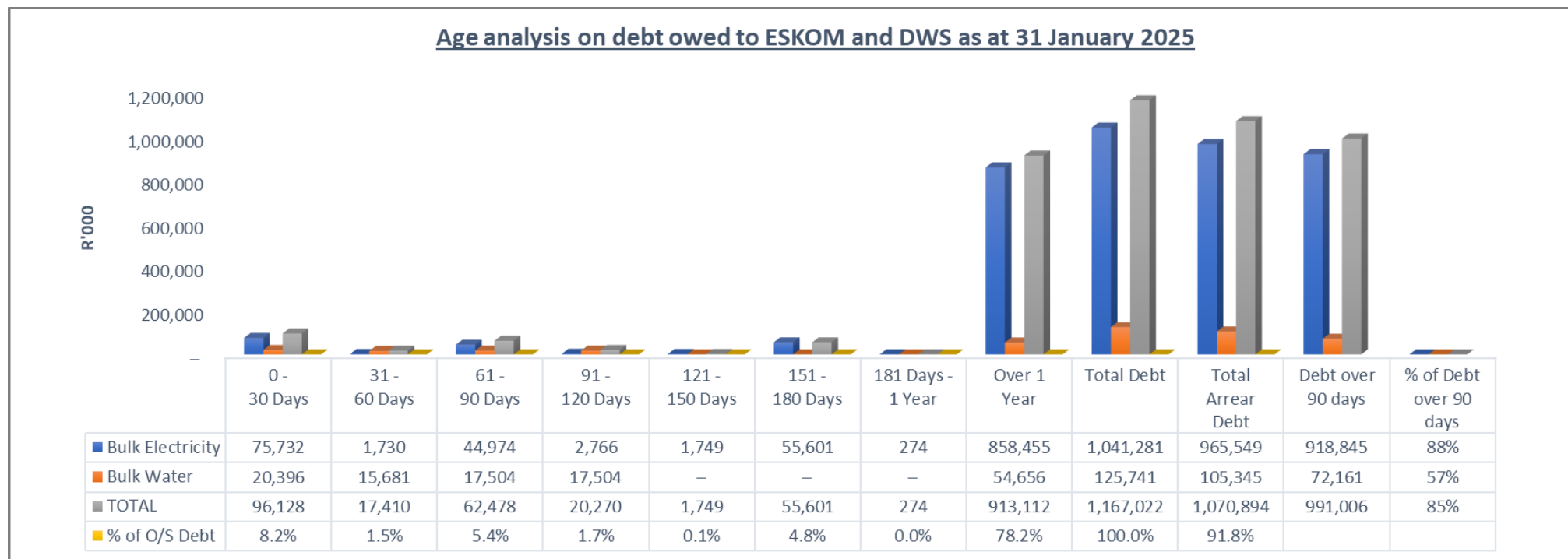
Indicated in the table above is the year-on-year Cash and cash equivalents, Cost coverage ratio and collection rate. It is a year-on-year comparison of the audited outcomes from 2019/20 to 2023/24 financial year.

Currently the cost coverage is less than one month. The cash required from operations this will increase during the high billing months for Eskom from June to August, loan repayments at the end of December and June of each financial year and during December when the majority of employees received their 13th cheques. The collection rate is well below the norm of 95%.

The main reasons for the decline in Cash and cash equivalents:

- the lower collection rate
- increased capital expenditure, especially increase in CRR funding year-on-year
- non-implementation of the basic charge for 2018/19
- increase in bulk purchases
- operational expenditure, including excessive expenditure on Overtime and EPWP
- Increase in deviations
- excessive water and electricity losses
- Interest charged on overdue accounts for specifically, Eskom and Waterboards, resulting in an escalation of Fruitless and Wasteful Expenditure

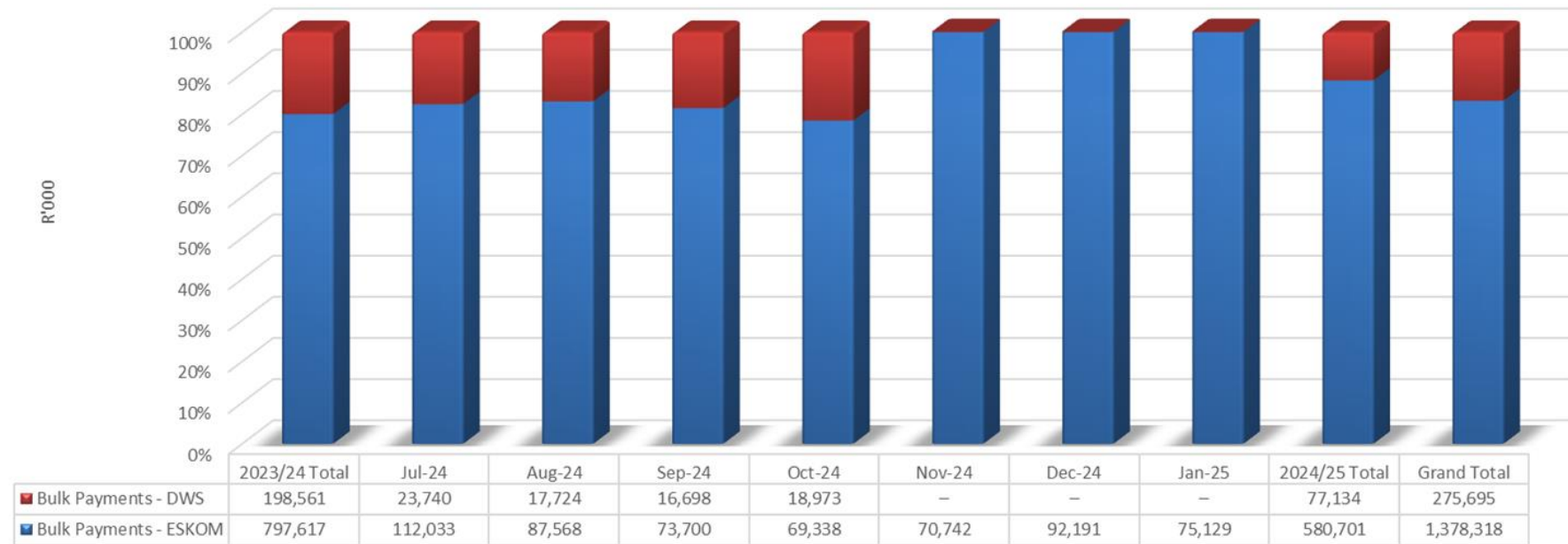
Debt owed to Eskom and DWS



The total outstanding debt owed to ESKOM amounts to R1,041,281 billion, whilst the total arrear debt amounts to R965,549 million. Debt over 90 days amount to R918,845 million which constitutes 88 percent of the total debt.

The total outstanding debt owed to DWS which amounts to R125,741 million, whilst the total arrear debt amounts to R105,345 million. Debt over 90 days amount to R72,161 million which constitutes 57 percent of the total debt.

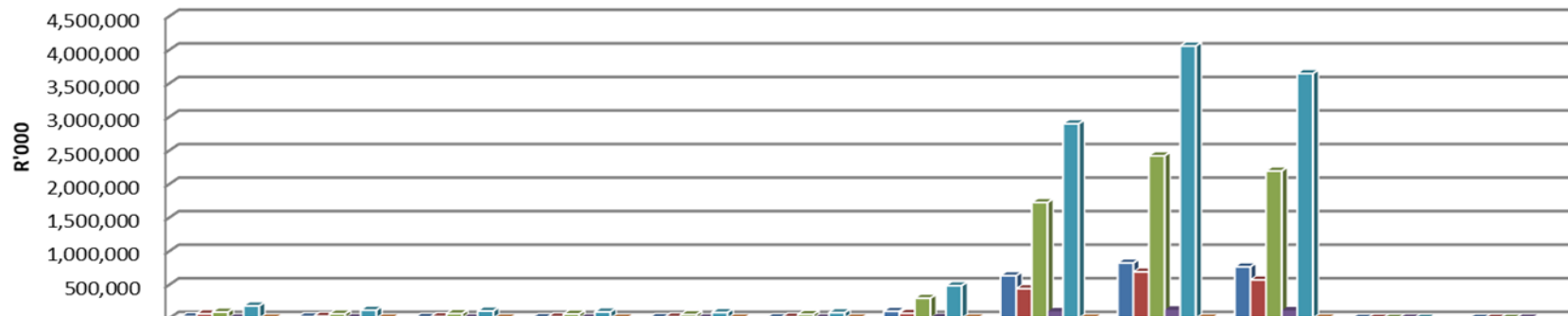
Chart 2.3: Monthly Bulk Payments: DWS & ESKOM: 2023/24 and 2024/25



Indicated in Chart above, are the monthly payments made to DWS and ESKOM for 2023/24 and 2024/25 financial year as at 31 January 2025. **DWS** The municipality had insufficient cash to settle the current account for December 2024 amounting to R15,681 million. Payments for 2023/24 amounts to R198,561 million, whilst payments for 2024/25 amounts to R77,134 million. The total payments amount to R275,695 million. The municipality has shown significant improvement over the last two financial years, with the average amount paid per month amounting to approximately R17 million for the 2023/24 financial year. The municipality ran into serious trouble for the 2024/25 financial year as three months are now outstanding. The debt agreement with DWS should have been paid up already but due to insufficient cash available this has not materialised.

ESKOM The municipality settled an amount of R30,000 million on 28 January 2025 and R40,129 million on 29 January 2025, on the current account for December 2024 amounting to R71,859 million. The amounts paid excludes interest charges of R1,730 million. The municipality had insufficient cash available from operations to settle the payment arrangement of R6,700 million. The total payments made for the 2023/24 financial year amounts to R797,617 million and for 2024/25 financial year the payments amount to R580,701 million, resulting in the total payments for both periods amounting to R1,378,318 billion. The municipality has been improving on payments made to Eskom from October 2023 account to June 2024. The high months remains a major concern. The municipality made partial payments on the July and August 2024 accounts and also partially settled the November account. The July 2024 account has been settled and only the interest remains outstanding. The municipality also made an additional payment of R5,000 on 24 January 2025, on the August 2024 account.

Chart 6.2: Debtor's Age Analysis by Customer Group as at 31 January 2025



	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total O/S Debt	Debt over 90 days	% of Total Debt over 90 days	Weighting per Customer group
■ Organs of State	23,263	20,656	14,042	10,661	10,035	7,595	103,175	634,027	823,455	765,494	93%	20%
■ Commercial	66,281	30,141	22,829	19,381	19,900	17,717	72,993	440,581	689,823	570,573	83%	17%
■ Households	91,822	64,934	68,873	61,852	53,569	56,333	298,084	1,723,918	2,419,384	2,193,756	91%	60%
■ Other	2,609	3,838	2,023	1,968	1,757	1,816	10,512	99,166	123,690	115,220	93%	3%
■ Total By Customer Group	183,975	119,568	107,767	93,863	85,262	83,462	484,765	2,897,692	4,056,353	3,645,043	90%	
■ Weighting per age analysis	5%	3%	3%	2%	2%	2%	12%	71%	100%	90%		

Indicated in Chart above is the total outstanding debt by Customer Group, including the debt over 90 days, the percentage of total Debt over 90 days and percentage weighting.

The percentage weighting of debt owed by Customer Group, over 90 days is:

- ❖ Organs of State at 93%; Commercial at 83%; Households at 91% and Other at 93%.

The percentage weighting of debt owed by Customer Group is attributable to:

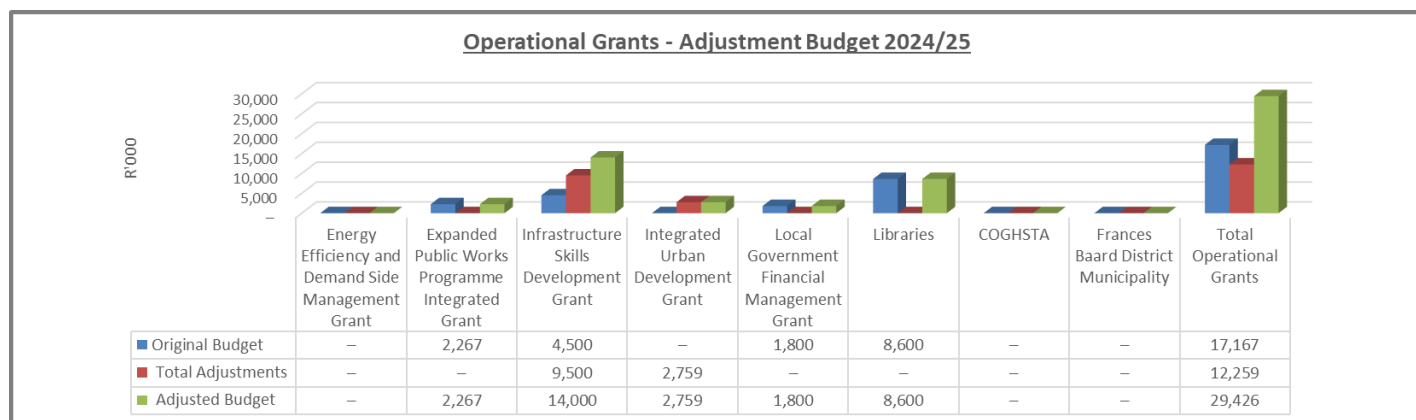
- ❖ Organs of state at 20%, total debt outstanding is R823,455 million
- ❖ Businesses at 17%, total debt outstanding is R689,823 million
- ❖ Households at 60%, total debt outstanding is R2,419,384 billion

Other at 3%, total debt outstanding is R123,690 million.

7. Adjustments to expenditure allocations and grant programme

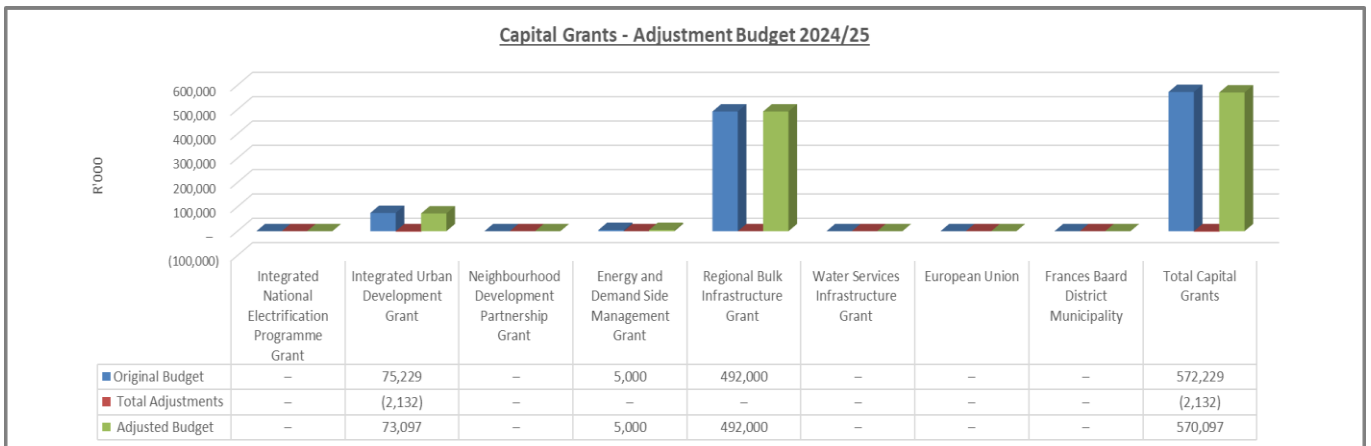
NC091 Sol Plaatje - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2025

Description	Ref	Budget Year 2024/25						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7	8	9	10	11	12		
		A1	B	C	D	E	F			
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		290,671	-	-	-	2,759	2,759	293,430	309,169	330,931
Local Government Equitable Share		282,104	-	-	-	-	-	282,104	302,569	324,431
Energy Efficiency and Demand Side Management Grant	3	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		2,267	-	-	-	-	-	2,267	-	-
Infrastructure Skills Development Grant		4,500	-	-	-	-	-	4,500	4,800	4,500
Integrated Urban Development Grant		-	-	-	-	2,759	2,759	2,759	-	-
Local Government Financial Management Grant		1,800	-	-	-	-	-	1,800	1,800	2,000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8,600	-	-	-	9,500	9,500	18,100	9,116	9,663
Capacity Building and Other Grants		8,600	-	-	-	-	-	8,600	9,116	9,663
Infrastructure Grant	5	-	-	-	-	9,500	9,500	9,500	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESKOM		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Higher Education SA (HESA)		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	299,271	-	-	-	12,259	12,259	311,530	318,285	340,594
Capital Transfers and Grants										
National Government:		572,229	-	-	-	(2,132)	(2,132)	570,097	657,904	114,513
Energy Efficiency and Demand Side Management Grant		5,000	-	-	-	-	-	5,000	5,000	5,000
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	16,500	14,000
Integrated Urban Development Grant		75,229	-	-	-	(2,132)	(2,132)	73,097	60,404	65,513
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	2,000	30,000
Regional Bulk Infrastructure Grant		492,000	-	-	-	-	-	492,000	574,000	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	572,229	-	-	-	(2,132)	(2,132)	570,097	657,904	114,513
TOTAL RECEIPTS OF TRANSFERS & GRANTS		871,500	-	-	-	10,127	10,127	881,627	976,189	455,107



Operational grants increased by R12,259 million. An amount of R9,500 million was allocated from Frances Baard District Municipality. Of this allocation, R5,500 million was allotted for Sewerage and Roads. Maintenance, whilst R4,000 million was for Environmental health services. An amount

of R2,759 million was taken from IUDG capital and allocated for operational purposes to fund the PMU section.



Capital grant adjustments pertains to the reduction of IUDG funding amounting to R2,759 million which was allocated to fund the operational expenses of the PMU section.

8. Adjustments to allocations and grants made by the municipality

NC091 Sol Plaatje - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28/02/2025												
Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		6	7	8	9	10	11	12	13			
R thousands	A	A1	B	C	D	E	F	G	H			
Cash transfers to other Organisations												
Non-Prof:Oth Inst/Grants&Don Diam & Dor	4	-	-	-	-	-	-	-	-	-	-	-
Non-Prof:Oth Inst/Grants&Don Oth Pub Gra		1,000	-	-	-	-	-	-	-	1,000	2,000	2,000
Non-Prof:Oth Institut/Gariep		-	-	-	-	-	-	-	-	-	-	-
Non-Prof:Oth Institut/Sport Council		-	-	-	-	-	-	-	-	-	-	-
Non-Prof:Other Institutions/Spca [insert description]		2,500	-	-	-	-	-	-	-	2,500	2,600	2,700
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		3,500	-	-	-	-	-	-	-	3,500	4,600	4,700
Groups of Individuals												
Hh Oth Trans: Housing - Individual Supp		-	-	-	-	-	-	-	-	-	-	-
Hh Ssp Soc Ass: Grant In Aid [insert description]		160	-	-	-	-	-	-	-	-	167	175
Total Non-Cash Grants To Groups Of Individuals:		160	-	-	-	-	-	-	-	-	167	175
TOTAL CASH TRANSFERS		3,660	-	-	-	-	-	-	-	3,500	4,767	4,875

No adjustments were made on grants made by the municipality.

9. Adjustments to Councillor allowances and Employee benefits

9.1 Adjustments to Councillor Benefits and Employee benefits

Councillor's Remuneration was not adjusted for the period under review. Employee related costs have been adjusted upwards with a net of R1,805 million to make provision for Overtime and other allowances.

NC091 Sol Plaatje - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2025

Summary of remuneration	Ref	Budget Year 2024/25										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages												
Pension and UIF Contributions		-	-					1,055	1,055	1,055	#DIV/0!	
Medical Aid Contributions		-	-					623	623	623	#DIV/0!	
Motor Vehicle Allowance												
Cellphone Allowance		3,055	-							3,055		
Housing Allowances		-	-									
Other benefits and allowances		34,021	-					(1,678)	(1,678)	32,343		
Sub Total - Councillors		37,077	-							37,077	0.0%	
% increase			(0)									
Senior Managers of the Municipality												
Basic Salaries and Wages		8,791	-							8,791	0.0%	
Pension and UIF Contributions		1,316	-							1,316	0.0%	
Medical Aid Contributions		117	-							117	0.0%	
Overtime												
Performance Bonus												
Motor Vehicle Allowance		2,005	-							2,005	0.0%	
Cellphone Allowance		198	-							198	0.0%	
Housing Allowances		9	-							9		
Other benefits and allowances												
Payments in lieu of leave												
Long service awards		15	-							15	0.0%	
Post-retirement benefit obligations	5											
Entertainment												
Scarcity												
Acting and post related allowance												
In kind benefits												
Sub Total - Senior Managers of Municipality		12,452	-							12,452	0.0%	
% increase			(0)									
Other Municipal Staff												
Basic Salaries and Wages		509,499	-					(2,988)	(2,988)	506,511	-0.6%	
Pension and UIF Contributions		96,851	-							96,851	0.0%	
Medical Aid Contributions		63,693	-							63,693	0.0%	
Overtime		53,982	-					1,000	1,000	54,982	1.9%	
Performance Bonus		38,317	-							38,317		
Motor Vehicle Allowance		51,151	-					181	181	51,332	0.4%	
Cellphone Allowance		1,551	-					80	80	1,631	5.2%	
Housing Allowances		2,887	-							2,887		
Other benefits and allowances		26,598	-					3,532	3,532	30,130		
Payments in lieu of leave		20,000	-							20,000	0.0%	
Long service awards		29,981	-							29,981	0.0%	
Post-retirement benefit obligations	5	43,900	-							43,900	0.0%	
Entertainment												
Scarcity												
Acting and post related allowance												
In kind benefits												
Sub Total - Other Municipal Staff		938,410	-					1,805	1,805	940,215	0.2%	
% increase												
Total Parent Municipality		987,939	-					1,805	1,805	989,744	0.2%	
TOTAL SALARY, ALLOWANCES & BENEFITS		987,939	-					1,805	1,805	989,744	0.2%	
% increase												
TOTAL MANAGERS AND STAFF		950,863	-					1,805	1,805	952,667	0.2%	

10. Adjustments to Service Delivery and Budget Implementation

The audit of reporting on predetermined objectives takes place on an annual basis as part of the regulatory audit process. The criteria against which the reporting is measured are as follows:

- Usefulness of information
- Reliability of information

In addition to the above criteria, the compliance with relevant laws and regulations pertaining to the reporting on predetermined objectives is also audited and reported on in the final management report issued by the Office of the Auditor General.

The municipality must make every effort to ensure that the submitted Annual Performance Report contains information that is accurate and complete, and that requires no audit-related changes. The alignment between the capital budget of the municipality and the service delivery and budget implementation reporting is of the utmost importance. The Top-Layer SDBIP will be reviewed to ensure that the pre-determined objectives indicated as key performance indicators are specific, measurable, achievable, realistic and time-bound.

Efforts have also been made to accurately define the KPI's to avoid ambiguities during the assessment period, the unit of measurement as well as the frequency of measurement. The SDBIP is also directly affected by the adjustments made in the budget, in as far as outputs and outcomes are concerned. It is for this reason that the Adjusted SDBIP is prepared and submitted for approval. Indicated in Annexure B is the Adjusted 2024/25 top layer SDBIP service delivery quarterly targets per key performance area.

11. Adjustments to Capital expenditure

The capital budget of the municipality comprises of various projects that are aimed at refurbishing and upgrading the existing service delivery infrastructure as well as creation of new infrastructure to meet current and future demand.

On an annual basis, the IDP of the municipality is reviewed with an intent to agree on programmes and projects identified for implementation during a three-year period as per the Budget Reporting Regulations requirements.

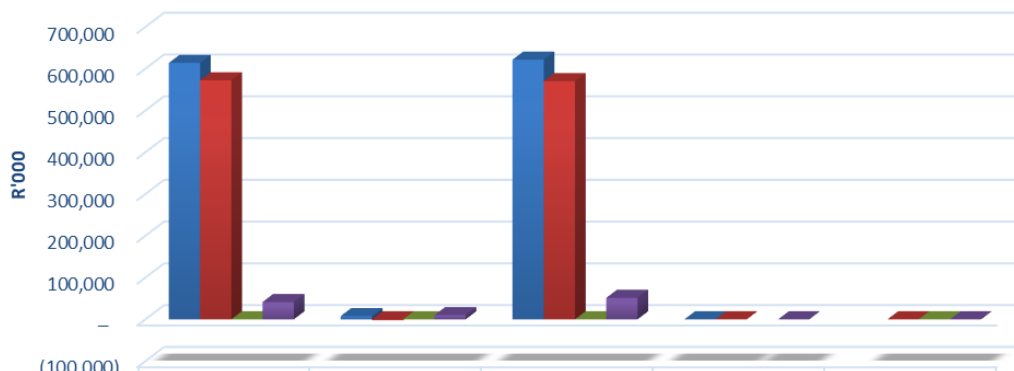
At the project planning stage, it may be anticipated that the project will be implemented over a single or multi-year with projected start and completion date. It also happens that during the implementation of the project, unforeseen and other contingencies lead to project delays or change of scope, thus resulting in project plan being amended to accommodate all the above circumstances.

New funds also become available during the course of the financial year, after the approval of the MTREF, and for these to be incorporated into the capital budget of the municipality, and adjustment of capital expenditure budget becomes necessary.

The municipality received a proposed stopping letter in terms of Section 18(3) of 2024 DoRA from National Treasury, indicating that funds to be withheld for under-performance to stop an amount of R78.4 million from our 2024/25 RBIG allocation of R492 million in terms of section 18 of the 2024 DoRA. The letter was received dated 14 February 2025 and the municipality had seven days to provide a written response as outlined by National Treasury. This consolidated response was submitted on the 21 February 2024 and the municipality is still awaiting feedback. These changes have therefore not been taking into consideration with the finalisation of the Adjustment budget.

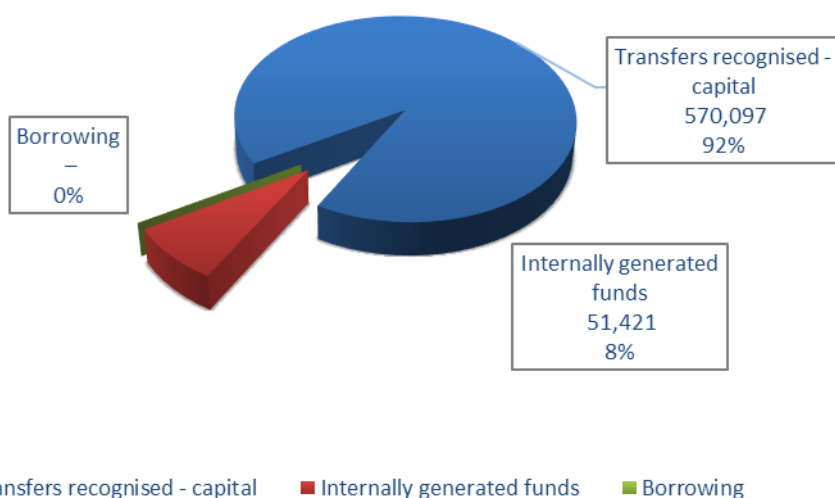
NC091 Sol Plaatje - Table B1 Adjustments Budget Summary - 28/02/2025											
Description	Budget Year 2024/25									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure & funds sources											
Capital expenditure	613,729	-	-	-	-	-	7,789	7,789	621,518	689,404	146,013
Transfers recognised - capital	572,229	-	-	-	-	-	(2,132)	(2,132)	570,097	657,904	114,513
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41,500	-	-	-	-	-	9,921	9,921	51,421	31,500	31,500
Total sources of capital funds	613,729	-	-	-	-	-	7,789	7,789	621,518	689,404	146,013

Adjusted Capital Expenditure per Funding source - 2024/25



	Original Budget	Adjustments Increase (Decrease)	Final Adjustment Budget	% Increase / (Decrease)	% Contribution
■ Total Capital expenditure	613,729	7,789	621,518	1.27%	
■ Transfer recognised - Capital	572,229	(2,132)	570,097	-0.37%	91.73%
■ Borrowing	–	–	–		0.00%
■ Internally generated funds	41,500	9,921	51,421	23.91%	8.27%

Funding source: Adjustments Capital Budget 2024/25 (R'000)



The table and charts above, provides a summary of the capital expenditure budget and the sources of funding. The approved capital budget for the 2024/25 MTREF is R621,518 million. This budget is adjusted upwards by R7,789 million funded from Capital Grants and Subsidies recognised of R570.097 million (92%) and internally generated funds to the amount of R51,421 million (8%). Transfers recognised – capital decreased by R2,132 million which constitutes a decrease 0.37% and Internally generated funds increased by 23.91%. The final capital expenditure budget amounts to R621,518 million.

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2025

Description	Ref	Budget Year 2024/25										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 2025/26	+2 2026/27
R thousands		A	5	6	7	8	9	10	11	12			
		A1	B	C	D	E	F	G	H				
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal And General		1,500	-	-	-	-	-	1,000	1,000	2,500	2,113	-	
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services		5,000	-	-	-	-	-	(1,500)	(1,500)	3,500	5,000	5,000	
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Strategy Econ Development And Planning		2,000	-	-	-	-	-	-	-	2,000	2,000	30,000	
Vote 08 - Infrastructure And Services		533,450	-	-	-	-	-	46,172	46,172	579,622	641,183	67,000	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	541,950	-	-	-	-	-	45,672	45,672	587,622	650,295	102,000	
Single-year expenditure to be adjusted													
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal And General		23,000	-	-	-	-	-	(2,759)	(2,759)	20,241	32,500	32,500	
Vote 03 - Municipal Manager		2,349	-	-	-	-	-	(2,349)	(2,349)	-	2,609	2,721	
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services		2,210	-	-	-	-	-	-	-	2,210	-	4,792	
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Strategy Econ Development And Planning		3,000	-	-	-	-	-	(489)	(489)	2,511	-	-	
Vote 08 - Infrastructure And Services		41,220	-	-	-	-	-	(32,286)	(32,286)	8,934	4,000	4,000	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		71,779	-	-	-	-	-	(37,884)	(37,884)	33,895	39,109	44,013	
Total Capital Expenditure - Vote		613,729	-	-	-	-	-	7,789	7,789	621,518	689,404	146,013	
Capital Expenditure - Functional													
Governance and administration		24,500	-	-	-	-	-	(1,759)	(1,759)	22,741	34,613	32,500	
Executive and council		24,500	-	-	-	-	-	(1,759)	(1,759)	22,741	34,613	32,500	
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		7,210	-	-	-	-	-	(1,500)	(1,500)	5,710	5,000	9,792	
Community and social services		5,000	-	-	-	-	-	(1,500)	(1,500)	3,500	5,000	9,792	
Sport and recreation		2,210	-	-	-	-	-	-	-	2,210	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		48,519	-	-	-	-	-	(4,112)	(4,112)	44,407	48,291	79,221	
Planning and development		5,849	-	-	-	-	-	(2,088)	(2,088)	3,761	4,609	32,721	
Road transport		42,670	-	-	-	-	-	(2,023)	(2,023)	40,646	43,683	46,500	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		532,000	-	-	-	-	-	15,910	15,910	547,910	601,500	24,500	
Energy sources		6,000	-	-	-	-	-	-	-	6,000	23,500	21,000	
Water management		517,500	-	-	-	-	-	(2,090)	(2,090)	515,410	576,000	2,000	
Waste water management		8,500	-	-	-	-	-	18,000	18,000	26,500	2,000	1,500	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		1,500	-	-	-	-	-	(750)	(750)	750	-	-	
Total Capital Expenditure - Functional	3	613,729	-	-	-	-	-	7,789	7,789	621,518	689,404	146,013	
Funded by:													
National Government		572,229	-	-	-	-	-	(2,132)	(2,132)	570,097	657,904	114,513	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	572,229	-	-	-	-	-	(2,132)	(2,132)	570,097	657,904	114,513	
Borrowing		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		41,500	-	-	-	-	-	9,921	9,921	51,421	31,500	31,500	
Total Capital Funding		613,729	-	-	-	-	-	7,789	7,789	621,518	689,404	146,013	

The table above represent capital expenditure budget by municipal vote and functional classification. The budget is committed to a list of identified projects as per supporting table SB19 as per Annexure A. Multi-year projects have been adjusted upwards by R45,672 million whilst single year projects have been adjusted downwards by R37,884 million.

The municipal fiscal planning centres around allocation of budget per vote, and these are linked to SDF, the IUDF, the Key Performance Areas and the Municipal Strategic Objectives as contained in the IDP. The Senior Managers are responsible for timely and cost-effective delivery of projects within the approved budgets and/or amounts awarded at as per the supply chain processes of acquisition and contracts management.

From the total budget, R621,518 million is allocated to Trading services, with Electricity allocated R6,000 million, Water management R515,410 million and Wastewater management R26,500 million. Executive and Council R22,741 million and Economic and environmental services R44,407 million. Infrastructure assets are critical for service delivery and revenue generation capabilities of the municipality and also attract investment as result of available capacity and optimal condition of property, plant and equipment.

Indicated in the table below is a list of capital projects per funding source.

Funding per project	Sum of Original Budget	Sum of Adjustments Increase (Decrease)	Sum of Final Adjusted budget
FUND_CAPITAL_TRANSFER FROM OPERATIONAL REVENUE	41,500,000	7,420,732	48,920,732
ACQ-COMPUTER EQUIPMENT REPLACEMENT	4,500,000	-	4,500,000
ACQ-FLEET REPLACEMENT	3,000,000	-3,000,000	-
ACQ-FURNITURE AND OFFICE EQUIP REPLACEM	500,000	-	500,000
CAPITAL SPARES-ACQ-PREPAID METERS	1,000,000	-	1,000,000
CARTERS GLEN SEWER PUMP STATION	-	7,500,000	7,500,000
DSITRBUTION-ACQ-WAT METER REPLACEME	500,000	-	500,000
EMERGENCY LEAK REPAIR ON 6 MAJOR LEAKS	-	5,669,706	5,669,706
EMERGENCY METER INSTALLATIONS (PHASE 1)	20,466,123	-20,466,123	-
MR LEAK AND SLEAK DATA SYSTEM	484,382	-204,921	279,461
NEW WTP MAJOR REFURBISH&AND BUILD WORKS	811,015	-811,015	-
PHDA PLANNING & SURVEYING	2,000,000	-	2,000,000
PIPE CONDITION ASSESS AND CATHOD PROTECT	479,397	633,668	1,113,065
PLANNING & DEVELOPMENT	1,500,000	261,000	1,761,000
REFURBISHMENT SEWER & WATER LINES	-	4,000,000	4,000,000
RITCHIE PRIORITIZE LEAK DETECT & REPAIRS	1,342,440	-1,342,440	-
RITCHIE SUBZONE SMART METER INSTALL	1,416,643	-1,416,643	-
REFURBISHMENT OF THE VINTAGE TRAM	1,500,000	-750,000	750,000
SMARTBALL SURVEY PRIORITY LEAK REPAIRS	-	14,234,865	14,234,865
TOWNSHIP ESTABLISHMENT VARIOUS WARDS	2,000,000	1,500,000	3,500,000
WASTE WATER RE-USE	-	1,200,000	1,200,000
WSOP DEVELOPMENT	-	412,635	412,635
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT	5,000,000	-	5,000,000
STREET LIGHTS REPLACE 125W MV with 36W L	5,000,000	-	5,000,000
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-	-	-
ELECTRIFICATION OF MATHIBE	-	-	-
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_INTEGRATED URBAN DEVELOPMENT GRANT	75,229,000	367,846	75,596,846
ABLUTIONS KENIL WORTH&PHUTANANG CEMETERY	2,000,000	-	2,000,000
CONSTR OF SEWER P/LINE IN PHOMOLONG W15	-	10,000,000	10,000,000
CONSTRUCTION OLD SINK TOILETS	5,000,000	-	5,000,000
FENCING OF FRANK RORO CRICKET FIELD	2,209,850	-	2,209,850
FLEET REPLACEMENT	-	6,173,238	6,173,238
LERATOPARK SEWER UPGRAD DOWNSTREAM INFRA	3,500,000	-3,500,000	-
LINING OF STORMWATER CHANNELS WARD 16	7,669,947	-409,951	7,259,996
P-CIER RDS ROADS	17,500,000	-	17,500,000
P-CNIN COM F FIRE/AMBUL	1,500,000	-1,500,000	-
PROJECT MANAGEMENT	2,349,203	-2,349,203	-
REFURBISHMENT OF HALLS	5,000,000	-1,500,000	3,500,000
SPECIALISED FLEET REPLACEMENT	5,000,000	-1,432,700	3,567,300
UPGRADE GRAVEL ROADS WARDS VARIOUS	17,500,000	-1,613,538	15,886,462
SWIMMING POOLS	6,000,000	-3,500,000	2,500,000
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_REGIONAL BULK INFRASTRUCTURE GRANT	492,000,000	1	492,000,001
BULK 1200 ND STEEL PIPELINE MAT: MBSC1/6	-	184,825,229	184,825,229
EAST BYPASS REPLACE OF CORRODED 10KM LINE	15,125,658	-15,125,658	-
EASTERN BYPASS REPAIR COATING AND REFURB	11,520,900	-11,520,900	-
EMERGENCY METER INSTALLATIONS (PHASE 1)	-	25,982,307	25,982,307
KBY BULK METERS & PRESSURE MANAGEMENT	17,026,184	6,548,688	23,574,872
KBY NETWORK LEAK DETECTION & REPAIR PH 1	20,482,888	-15,001,777	5,481,111
KBY NETWORK LEAK DETECTION & REPAIR PH 2	29,346,380	-19,417,006	9,929,374
NEW WTP CLHORINE & DOSING WORKS UPGRADE	27,629,857	4,536,268	32,166,125
NEW WTP MAJOR REFURBISH&AND BUILD WORKS	-	9,872,471	9,872,471
NEW WTW FILTER REFURBISH&BACKWASH SYSTEM	39,640,234	-19,246,878	20,393,356
NEWTON RESERVOIR COMPLEX OHS & SECURITY	-	1,125,881	1,125,881
NEWTOWN RESERVOIR EMERGENCY LEAK REPAIRS	7,531,383	8,786,097	16,317,480
OHS & SECURITY MNGMNT (NEWTON) ELECTRIC	-	428,924	428,924
OLD WTP CLHORINE & DOSING WORKS UPGRADE	83,368,521	-20,242,711	63,125,810
OLD WTP MAJOR REFURBISH AND BUILD WORKS	16,173,168	-10,641,481	5,531,687
POWER; ABSTRACTION & PUMPSTATION REPAIRS	37,378,029	-2,700,085	34,677,944
RITCHIE PRIORITIZE LEAK DETECT & REPAIRS	-	2,294,229	2,294,229
RITCHIE WTW UPGRADE AND BULK PIPELINE	48,295,542	-35,249,837	13,045,705
RIVERTON TO MIDSTATION BULK PIPELINE REP	27,827,678	-12,479,426	15,348,252
SEC3 1200NEW STEEL MIDSTATION-NEWTON RES	67,191,351	-46,447,346	20,744,005
SMARTBALL SURVEY PRIORITY LEAK REPAIRS	18,290,086	-18,290,086	-
WEST BYPASS LEAK REPAIRS AND REFURBISH	10,574,188	-10,574,188	-
WEST BYPASS REPLACE OF CORRODED SECTION	5,367,781	-5,367,781	-
WTW OHS & SECURITY MANAGEMENT	9,230,172	-2,094,933	7,135,239
Grand Total	613,729,000	7,788,579	621,517,579

Indicated in the table below is the summary of movement per funding source.

Funding sources	Sum of Original Budget	Sum of Adjustments Increase (Decrease)	Sum of Final Adjusted budget
FUND_CAPITAL_TRANSFER FROM OPERATIONAL REVENUE	41,500,000	7,420,732	48,920,732
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT	5,000,000	-	5,000,000
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-	-	-
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_INTEGRATED URBAN DEVELOPMENT GRANT	75,229,000	367,846	75,596,846
FUND_CAPITAL_TRANSFERS AND SUBSIDIES_MONETARY ALLOCATIONS_NATIONAL GOVERNMENT_REGIONAL BULK INFRASTRUCTURE GRANT	492,000,000	1	492,000,001
Grand Total	613,729,000	7,788,579	621,517,579

Adjustment Budget Estimate Proposal – Capital expenditure

RBIG (REGIONAL BULK INFRASTRUCTURE GRANT)

The municipality received a stopping letter from National Treasury to stop an amount of R78.4 million from our 2024/25 RBIG allocation of R492 million. The municipality submitted a request that the funds be retained. In the submission letter it is referred to the fact that SPM was 51.2% spend on the transferred amount. SPM have spent 45.12% on the gazetted R492 million. This fact is confirmed by SPM(NC091) MSCOA Grants Reporting.

Furthermore, it must be stated that projects are well underway and SCM processes are in progress for 2 remaining projects. These bids are currently at Bids Evaluation Stage.

EEDSM (ENERGY EFFICIENCY DEMAND SIDE MANAGEMENT)

No adjustments were made to the EEDSM Grant for the year under review.

INTERNALLY GENERATED FUNDS

Projects funded from Internally generated funds is adjusted upwards by R10,789 million to make provision for the following.

An amount of R1.5 million was added additionally to Township Establishment increase Human Settlement Development.

An amount of R2.5 million was allocated for Swimming Pools programme to upgrade 4 swimming pools as Sports and Recreation was assessed as a need in the IDP Review Process.

An amount of R7.5 million was allocated for the Carters Glen Sewer Pump Station to continue with project to address the sewerage challenges in the area.

An amount of R4 million for Kamfersdam Sewer project to address the sewer spillages that are affecting the flamingos.

Counter funding for BFI for the bulk water project was re-prioritized, with the bulk of the funds being allocated towards Smartball Survey Priority Leak Repairs.

INTEGRATED URBAN DEVELOPMENT GRANT

An additional R627 000 was awarded from IUDG towards SPM. Furthermore, due to the late approval of the PMU Top slice, R2,759 million are now reclassified as Operational Costs, and is therefore removed from Capital.

The project entails the upgrading of unpaved roads of municipal roads to paved roads by enforcing roads by using paving bricks. These projects make connector roads easily accessible from the townships. The project is performing satisfactorily, and funds will be fully spent by 30 June 2025. The total allocation for Roads amounts to R33,386 million.

Implication for Stopping/ Decreasing of Funds

The implications of stopping or decreasing of funds for the RBIG/ BFI programme are as follows:

- Existing commitments on the BFI programme and therefore it poses a litigation risk to the municipality
- Limits the community from accessing sustainable water infrastructure.
- The programme is listed as a priority in terms of the Integrated Development Plan and Service Delivery Budget and Implementation Plan.

Sol Plaatje Local Municipality – Adjustment Budget 2024/25

Project (Capital Expenditure) Risks

Recent experience has proven that procurement plans, and specifications are not prepared in time and thus delays inception of projects. The municipality is highly capital grant dependent and any reductions or withholding of funds or decline of rollovers can have serious service delivery implications for the municipality. The current status is exacerbated by the fact that the municipality does not have sufficient cash available to fund capital projects from internal funds and the liquidity is of such a nature that the municipality cannot afford to obtain long-term loans due to affordability and the impact this will have on tariff setting. Due to the debt relief approval the municipality is prohibited from entering into any new long-term loans for 36 months in line with the duration of the debt relief.

- Delayed planning and procurement processes.
- The grant allocations received by Sol Plaatje Municipality is considerably lower than other secondary cities.
- The stopping of grants will negatively impact our IDP.
- The Municipality have existing contractual commitments.
- Stopping of funds will open the Municipality up for litigation.
- Task Team was established to do weekly monitoring on capital projects, which is chaired by the PMU Manager.

12. Conclusion

The municipality has a long way to go to adequately address its financial difficulties and becoming financially viable. This can only be achieved through a collective effort of revising expenditure patterns by being prudent and conservative and truly consider the prioritisation of key objectives and containing costs. Employing various means to collect outstanding debt and improving the collection rate. And ultimately creating a committed payment culture from all customers in the municipal jurisdiction. In order for the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, stricter consequence management must be applied, ensure that acts, regulations and policies are adhered to, enhance revenue collection and operational and capital funds are spent effectively with good value for money. The onus is on the Executive Mayor and the Municipal Manager to ensure that this budget is implemented and delivers the expected outcomes as per the adjusted SDBIP.

13. Other Supporting Documentation

Summary of Observations and recommendations from National Treasury emanating from the 2024/25 Mid-year budget and performance engagement.

Debt Relief Compliance Certificates issued by National Treasury for December 2024, which is accompanied by the monthly debt relief non-compliance report.

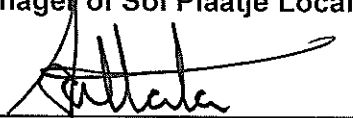
13. Municipal Manager's Quality Certification

BS Matlala, municipal manager of **Sol Plaatje Local Municipality (NC091)**, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: **BS Matlala**

Municipal Manager of Sol Plaatje Local Municipality (NC091)

Signature: _____

A handwritten signature in black ink, appearing to read 'BS Matlala', is written over a horizontal line. The signature is stylized and cursive.

Date: 20 /02/ 2025

ANNEXURE A: B-SCHEDULES

Municipal adjustments budget & supporting tax

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



Contact details

Technical enquiries
mfma@treasury.gov.za

Data submission enquiries
Kgomoetso Baloyi
National Treasury
Tel: (012) 315-5860
Electronic documents
Queries on format

dgets

bles

mSCOA Version 6.8

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

S:

es to the MFMA Helpline at:
gov.za

enquiries:

56
ents: lgdocuments@treasury.gov.za
ts: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Date of Adjustments Budget:

MTREF:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

Name Voice:

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents to
provide essential

[MFMA Budget Circulars](#)

[MBRR Budget Formats Guide](#)

[Dummy Budget Guide](#)

[Funding Compliance Guide](#)

[MFMA Return Forms](#)

Year: 2024/25

Votes & Sub-Votes

Documents which require financial assistance

[Click to view](#)

de

[Click to view](#)

[Click to view](#)

[Click to view](#)

[Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational Structure votes		Display Sub-Votes
Vote 01 - Executive & Council	Vote 01 01.1	01.1 - Council's Expenses
Vote 02 - Municipal And General	01.2	01.2 - Executive Mayor Admin
Vote 03 - Municipal Manager	01.3	01.3 - Speakers Office Admin
Vote 04 - Corporate Services	Vote 02 02.1	02.1 - Municipal And General
Vote 05 - Community Services	02.2	02.2 - Mun - Insurance Fund - Short Term
Vote 06 - Financial Services	02.3	02.3 - Mun - Workmen's Compensation Fund
Vote 07 - Strategy Econ Development And Planning	Vote 03 03.1	03.1 - Municipal Manager - Admin
Vote 08 - Infrastructure And Services	03.2	03.2 - Internal Investigations
Vote 09 -	03.3	03.3 - Internal Audit
Vote 10 -	03.4	03.4 - Isp Unit
Vote 11 -	03.5	03.5 - Project Management Unit - Pmu
Vote 12 -	Vote 04 04.1	04.1 - Corporate Services - Admin
Vote 13 -	04.2	04.2 - Office Services And Archives
Vote 14 -	04.3	04.3 - H R - Management
Vote 15 - Other	04.4	04.4 - H R - Recruitment And Benefits
	04.5	04.5 - H R - Training And Development
	04.6	04.6 - H R - Local Authority Training
	04.7	04.7 - Publicity And Media Coordination
	04.8	04.8 - Risk Management
	04.9	04.9 - Security And Protection
	Vote 05 05.1	05.1 - Community Services - Admin
	05.2	05.2 - Emergency Services
	05.3	05.3 - Biodiversity And Landscape
	05.4	05.4 - Libraries
	05.5	05.5 - Road Traffic Regulations
	05.6	05.6 - Vehicle Licensing And Testing
	05.7	05.7 - Community Parks
	05.8	05.8 - Sport Grounds And Stadiums
	05.9	05.9 - Community Halls And Facilities
	05.10	05.10 - Swimming Pools
	05.11	05.11 - Cemeteries
	05.12	05.12 - Resorts And Camping Sites Inside Spm
	05.13	05.13 - Resorts And Camping Sites Outside Spm
	05.14	05.14 - Resort Trunking
	05.15	05.15 - Health - Admin
	05.16	05.16 - Health - Clinics
	05.17	05.17 - Health - Inspections
	05.18	05.18 - Health - Concomage And Paund
	05.19	05.19 - Refuse - Pollution Control/Collection
	05.20	05.20 - Refuse - Landfill Sites
	05.21	05.21 - Refuse - Maintenance
	Vote 06 06.1	06.1 - Financial Services Admin
	06.2	06.2 - Financial Management Grant
	06.3	06.3 - Asset And Risk
	06.4	06.4 - Budget And Financial Reporting
	06.5	06.5 - Expenditure Control/Payroll
	06.6	06.6 - Information Technology
	06.7	06.7 - Billing Finance
	06.8	06.8 - Property Rates And Valuations
	06.9	06.9 - Real Estate & Property Management
	06.10	06.10 - Debt Collection
	06.11	06.11 - Supply Chain Management
	Vote 07 07.1	07.1 - Socp Admin
	07.2	07.2 - Tourism
	07.3	07.3 - Properties Services
	07.4	07.4 - Economic Development And Planning
	07.5	07.5 - Town Planning
	07.6	07.6 - Building Inspectorate
	07.7	07.7 - Properties Maintenance
	07.8	07.8 - Markets And Street Trading
	07.9	07.9 - Urban Renewal Program
	Vote 08 08.1	08.1 - Infrastructure Admin
	08.2	08.2 - Ce - Water And Sanitation
	08.3	08.3 - Public Toilets
	08.4	08.4 - Mechanical Workshops
	08.5	08.5 - Road
	08.6	08.6 - Roads Planning And Design
	08.7	08.7 - Road Construction And Maintenance
	08.8	08.8 - Housing - Admin
	08.9	08.9 - Housing - Maintenance
	08.10	08.10 - Sewerage - Allocation
	08.11	08.11 - Sewerage - Treatment
	08.12	08.12 - Sewerage - Maintenance
	08.13	08.13 - Water - Treatment
	08.14	08.14 - Water - Distribution
	08.15	08.15 - Water - Maintenance
	08.16	08.16 - Electricity - Admin
	08.17	08.17 - Electricity - Maintenance
	08.18	08.18 - Electricity - Sewerage Maintenance
	Vote 09 Vote 10 Vote 11 Vote 12 Vote 13 Vote 14 Vote 15 - Other	

NC091 Sol Plaatje - Contact Information
A. GENERAL INFORMATION

Municipality	NC091 Sol Plaatje
Grade	5
Province	NC NORTHERN CAPE
Web Address	www.solplaatje.org.za
e-mail Address	info@solplaatje.org.za

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	x5030
City / Town	Kimberley
Postal Code	8300
Street address	
Building	Civic Centre
Street No. & Name	Sol Plaatje Drive
City / Town	Kimberley
Postal Code	8301
General Contacts	
Telephone number	0538306911
Fax number	0538331005

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Elizabeth Dipuo Peters	Name	S.M Le Fleur
Telephone number	0538306489	Telephone number	0538306331
Cell number	073 055 1501	Cell number	0610115903
Fax number		Fax number	
E-mail address	dpeters@solplaatje.org.za	E-mail address	slfleur@solplaatje.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Martha Barbara Bartlett	Name	Ben Johnson
Telephone number	0538306213	Telephone number	0538306269
Cell number	082 925 9576	Cell number	0791372266
Fax number		Fax number	
E-mail address	mbartlett@solplaatje.org.za	E-mail address	bjohnson@solplaatje.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Bartholomew Serapelo Matlala	Name	J Bonokwane
Telephone number	0538306100	Telephone number	0538306471
Cell number	071 592 5089	Cell number	0727213953
Fax number	0538331005	Fax number	0538331005
E-mail address	bmatlala@solplaatje.org.za	E-mail address	jbonokwane@solplaatje.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	LK Samolapo (Acting)	Name	Mapule Mogakwe
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Cell number	0835423335	Cell number	0717200682

Fax number	0538326571	Fax number	0538314658
E-mail address	ksamolapo@solplaatje.org.za	E-mail address	mmogakwe@solplaatje.org.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	Mr
Name	BIANCA ERASMUS	Name	JAMES CHISANGO
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Cell number	0825507414	Cell number	079 110 2034
Fax number		Fax number	
E-mail address	berasmus@solplaatje.org.za	E-mail address	jchisango@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
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Cell number	0813066399	Cell number	0670506684
Fax number	0866812135	Fax number	0538314658
E-mail address	ccrouch@solplaatje.org.za	E-mail address	cjenneke@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	
Name	JJ WAGNER	Name	
Telephone number	0538306504	Telephone number	
Cell number	0828346330	Cell number	
Fax number		Fax number	
E-mail address	jjwagner@solplaatje.org.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

NC091 Sol Plaatje - Table B1 Adjustments Budget Summary - 28/02/2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	687 320	-	-	-	-	-	-	-	687 320	740 628	790 495
Service charges	1 611 046	-	-	-	-	-	-	-	1 611 046	1 742 164	1 885 221
Investment revenue	9 000	-	-	-	-	-	-	-	9 000	-	-
Transfers recognised - operational	299 271	-	-	-	-	-	12 259	12 259	311 530	318 285	340 594
Other own revenue	351 642	-	-	-	-	-	500	500	352 142	355 422	362 355
Total Revenue (excluding capital transfers and contributions)	2 958 278	-	-	-	-	-	12 759	12 759	2 971 037	3 156 499	3 378 664
Employee costs	950 863	-	-	-	-	-	1 805	1 805	952 667	966 470	1 015 448
Remuneration of councillors	37 077	-	-	-	-	-	-	-	37 077	38 930	41 068
Depreciation & asset impairment	444 946	-	-	-	-	-	120 000	120 000	564 946	476 666	508 816
Finance charges	17 774	-	-	-	-	-	60 420	60 420	78 195	15 874	13 730
Inventory consumed and bulk purchases	1 216 905	-	-	-	-	-	12 050	12 050	1 228 955	1 315 814	1 433 255
Transfers and subsidies	3 660	-	-	-	-	-	-	-	3 660	4 767	4 875
Other expenditure	257 280	-	-	-	-	-	73 685	73 685	330 965	271 199	291 540
Total Expenditure	2 928 505	-	-	-	-	-	267 960	267 960	3 196 465	3 089 720	3 308 732
Surplus/(Deficit)	29 774	-	-	-	-	-	(255 201)	(255 201)	(225 428)	66 778	69 932
Transfers and subsidies - capital (monetary allocations)	572 229	-	-	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	602 003	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	602 003	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445
Capital expenditure & funds sources											
Capital expenditure	613 729	-	-	-	-	-	7 789	7 789	621 518	689 404	146 013
Transfers recognised - capital	572 229	-	-	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 500	-	-	-	-	-	9 921	9 921	51 421	31 500	31 500
Total sources of capital funds	613 729	-	-	-	-	-	7 789	7 789	621 518	689 404	146 013
Financial position											
Total current assets	2 491 688	-	-	-	-	-	(216 702)	(216 702)	2 274 987	2 509 467	2 533 761
Total non current assets	2 874 231	-	-	-	-	-	7 789	7 789	2 882 019	3 469 125	3 515 327
Total current liabilities	1 523 552	-	-	-	-	-	-	-	1 523 552	1 444 152	1 365 007
Total non current liabilities	410 208	-	-	-	-	-	48 420	48 420	458 628	395 420	378 732
Community wealth/Equity	3 432 159	-	-	-	-	-	(257 333)	(257 333)	3 174 826	4 156 841	4 321 806
Cash flows											
Net cash from (used) operating	598 846	-	-	-	-	-	(105 533)	(105 533)	493 313	788 355	255 184
Net cash from (used) investing	(613 729)	-	-	-	-	-	(7 789)	(7 789)	(621 518)	(689 404)	(146 013)
Net cash from (used) financing	(12 788)	-	-	-	-	-	-	-	(12 788)	(14 188)	(15 832)
Cash/cash equivalents at the year end	73 147	-	-	-	-	-	(113 322)	(113 322)	(40 175)	44 588	137 927
Cash backing/surplus reconciliation											
Cash and investments available	1 000 991	-	-	-	-	-	(96 902)	(96 902)	904 089	1 011 848	1 032 987
Application of cash and investments	(349 733)	-	-	-	-	-	103 781	103 781	(245 952)	(438 702)	(520 691)
Balance - surplus (shortfall)	1 350 724	-	-	-	-	-	(200 682)	(200 682)	1 150 042	1 450 551	1 553 678
Asset Management											
Asset register summary (WDV)	2 724 009	-	-	-	-	-	7 789	7 789	2 731 797	2 705 174	2 061 972
Depreciation	89 700	-	-	-	-	-	-	-	89 700	94 510	99 811
Renewal and Upgrading of Existing Assets	517 136	-	-	-	-	-	(138 122)	(138 122)	379 014	635 683	92 000
Repairs and Maintenance	362 118	-	-	-	-	-	19 030	19 030	381 148	375 591	396 944
Free services											
Cost of Free Basic Services provided	72 000	-	-	-	-	-	-	-	72 000	76 753	81 827
Revenue cost of free services provided	107 540	-	-	-	-	-	-	-	107 540	114 791	123 109
Households below minimum service level											
Water:	6	-	-	-	-	-	-	-	6	6	6
Sanitation/sewerage:	6	-	-	-	-	-	-	-	6	6	6
Energy:	6	-	-	-	-	-	-	-	6	5	4
Refuse:	12	-	-	-	-	-	-	-	12	11	11

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2025

Standard Description	Ref	Budget Year 2024/25									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		5	6	7	8	9	10	11	12	Adjusted Budget	Adjusted Budget		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Governance and administration		1 689 473	-	-	-	-	-	-	3 368	3 368	1 692 841	1 827 596	1 347 600
Executive and council		972 401	-	-	-	-	-	-	3 368	3 368	975 769	1 056 711	525 680
Finance and administration		717 072	-	-	-	-	-	-	-	-	717 072	770 885	821 920
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		42 989	-	-	-	-	-	-	4 000	4 000	46 989	45 197	47 664
Community and social services		12 138	-	-	-	-	-	-	-	-	12 138	12 817	13 534
Sport and recreation		2 720	-	-	-	-	-	-	-	-	2 720	2 845	2 976
Public safety		540	-	-	-	-	-	-	-	-	540	565	591
Housing		27 501	-	-	-	-	-	-	-	-	27 501	28 876	30 464
Health		90	-	-	-	-	-	-	4 000	4 000	4 090	94	98
Economic and environmental services		18 976	-	-	-	-	-	-	3 259	3 259	22 235	20 017	21 116
Planning and development		5 956	-	-	-	-	-	-	3 259	3 259	9 215	6 230	6 517
Road transport		13 020	-	-	-	-	-	-	-	-	13 020	13 787	14 599
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1 767 977	-	-	-	-	-	-	-	-	1 767 977	1 909 907	2 064 466
Energy sources		1 164 299	-	-	-	-	-	-	-	-	1 164 299	1 270 542	1 386 849
Water management		398 115	-	-	-	-	-	-	-	-	398 115	421 696	447 769
Waste water management		118 290	-	-	-	-	-	-	-	-	118 290	125 375	132 203
Waste management		87 272	-	-	-	-	-	-	-	-	87 272	92 293	97 644
Other		11 092	-	-	-	-	-	-	-	-	11 092	11 686	12 332
Total Revenue - Functional	2	3 530 507	-	-	-	-	-	-	10 627	10 627	3 541 134	3 814 403	3 493 177
Expenditure - Functional													
Governance and administration		755 594	-	-	-	-	-	-	109 395	109 395	864 989	777 595	820 897
Executive and council		477 043	-	-	-	-	-	-	106 350	106 350	583 393	505 891	538 968
Finance and administration		271 754	-	-	-	-	-	-	3 015	3 015	274 769	264 709	274 614
Internal audit		6 797	-	-	-	-	-	-	30	30	6 827	6 995	7 315
Community and public safety		207 313	-	-	-	-	-	-	6 495	6 495	213 808	208 253	219 767
Community and social services		49 027	-	-	-	-	-	-	2 150	2 150	51 177	49 641	53 010
Sport and recreation		63 043	-	-	-	-	-	-	100	100	63 143	61 821	64 996
Public safety		45 933	-	-	-	-	-	-	100	100	46 033	46 692	49 073
Housing		28 042	-	-	-	-	-	-	-	-	28 042	28 537	30 024
Health		21 267	-	-	-	-	-	-	4 145	4 145	25 412	21 562	22 665
Economic and environmental services		183 093	-	-	-	-	-	-	9 082	9 082	192 175	188 054	197 894
Planning and development		55 644	-	-	-	-	-	-	4 832	4 832	60 476	57 219	59 923
Road transport		126 551	-	-	-	-	-	-	4 250	4 250	130 801	129 920	137 009
Environmental protection		898	-	-	-	-	-	-	-	-	898	915	961
Trading services		1 753 665	-	-	-	-	-	-	142 538	142 538	1 896 203	1 886 639	2 039 491
Energy sources		1 151 651	-	-	-	-	-	-	94 488	94 488	1 246 140	1 256 041	1 370 333
Water management		395 412	-	-	-	-	-	-	39 300	39 300	434 712	416 619	443 460
Waste water management		119 433	-	-	-	-	-	-	8 750	8 750	128 183	123 914	130 405
Waste management		87 170	-	-	-	-	-	-	-	-	87 170	90 065	95 293
Other		28 839	-	-	-	-	-	-	450	450	29 289	29 179	30 684
Total Expenditure - Functional	3	2 928 505	-	-	-	-	-	-	267 960	267 960	3 196 465	3 089 720	3 308 732
Surplus/ (Deficit) for the year		602 003	-	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445

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

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28/02/2025

Standard Classification Description	Ref	Bu			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
		A	5 A1	6 B	7 C
R thousand	1				
Revenue - Functional					
Municipal governance and administration		1 689 473	-	-	-
Executive and council		972 401	-	-	-
<i>Mayor and Council</i>					
<i>Municipal Manager, Town Secretary and Chief Executive</i>		972 401	-	-	-
Finance and administration		717 072	-	-	-
<i>Administrative and Corporate Support</i>		1 861	-	-	-
<i>Asset Management</i>		-	-	-	-
<i>Finance</i>		708 311	-	-	-
<i>Fleet Management</i>					
<i>Human Resources</i>		6 100	-	-	-
<i>Information Technology</i>		-	-	-	-
<i>Legal Services</i>					
<i>Marketing, Customer Relations, Publicity and Media Co-</i>					
<i>Property Services</i>		800	-	-	-
<i>Risk Management</i>					
<i>Security Services</i>					
<i>Supply Chain Management</i>		-	-	-	-
<i>Valuation Service</i>					
Internal audit		-	-	-	-
<i>Governance Function</i>					
Community and public safety		42 989	-	-	-
Community and social services		12 138	-	-	-
<i>Aged Care</i>					
<i>Agricultural</i>					
<i>Animal Care and Diseases</i>					
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		2 800	-	-	-
<i>Child Care Facilities</i>					
<i>Community Halls and Facilities</i>		541	-	-	-
<i>Consumer Protection</i>					
<i>Cultural Matters</i>					
<i>Disaster Management</i>					
<i>Education</i>					
<i>Indigenous and Customary Law</i>					
<i>Industrial Promotion</i>					
<i>Language Policy</i>					
<i>Libraries and Archives</i>		8 797	-	-	-
<i>Literacy Programmes</i>					
<i>Media Services</i>					
<i>Museums and Art Galleries</i>					
<i>Population Development</i>					
<i>Provincial Cultural Matters</i>					

<i>Theatres</i>				
<i>Zoo's</i>				
Sport and recreation	2 720	-	-	-
<i>Beaches and Jetties</i>				
<i>Casinos, Racing, Gambling, Wagering</i>				
<i>Community Parks (including Nurseries)</i>				
<i>Recreational Facilities</i>	1 920	-	-	-
<i>Sports Grounds and Stadiums</i>	800	-	-	-
Public safety	540	-	-	-
<i>Civil Defence</i>				
<i>Cleansing</i>				
<i>Control of Public Nuisances</i>				
<i>Fencing and Fences</i>				
<i>Fire Fighting and Protection</i>	500	-	-	-
<i>Licensing and Control of Animals</i>	40	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>				
<i>Pounds</i>				
Housing	27 501	-	-	-
<i>Housing</i>	27 501	-	-	-
<i>Informal Settlements</i>				
Health	90	-	-	-
<i>Ambulance</i>				
<i>Health Services</i>	90	-	-	-
<i>Laboratory Services</i>				
<i>Food Control</i>				
<i>Health Surveillance and Prevention of Communicable</i>				
<i>Vector Control</i>				
<i>Chemical Safety</i>				
Economic and environmental services	18 976	-	-	-
Planning and development	5 956	-	-	-
<i>Billboards</i>				
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	650	-	-	-
<i>Central City Improvement District</i>				
<i>Development Facilitation</i>				
<i>Economic Development/Planning</i>	-	-	-	-
<i>Regional Planning and Development</i>				
<i>Town Planning, Building Regulations and Enforcement,</i>	5 306	-	-	-
<i>Project Management Unit</i>	-	-	-	-
<i>Provincial Planning</i>				
<i>Support to Local Municipalities</i>				
Road transport	13 020	-	-	-
<i>Public Transport</i>				
<i>Road and Traffic Regulation</i>	12 120	-	-	-
<i>Roads</i>	900	-	-	-
<i>Taxi Ranks</i>				
Environmental protection	-	-	-	-
<i>Biodiversity and Landscape</i>				
<i>Coastal Protection</i>				
<i>Indigenous Forests</i>				

Nature Conservation				
Pollution Control				
Soil Conservation				
Trading services	1 767 977	-	-	-
Energy sources	1 164 299	-	-	-
Electricity	1 164 299	-	-	-
Street Lighting and Signal Systems				
Nonelectric Energy				
Water management	398 115	-	-	-
Water Treatment				
Water Distribution	398 115	-	-	-
Water Storage				
Waste water management	118 290	-	-	-
Public Toilets				
Sewerage	118 290	-	-	-
Storm Water Management				
Waste Water Treatment				
Waste management	87 272	-	-	-
Recycling				
Solid Waste Disposal (Landfill Sites)				
Solid Waste Removal	87 272	-	-	-
Street Cleaning				
Other	11 092	-	-	-
Abattoirs				
Air Transport				
Forestry				
Licensing and Regulation	9 480	-	-	-
Markets	1 500	-	-	-
Tourism	112	-	-	-
Total Revenue - Functional	3 530 507	-	-	-
Expenditure - Functional				
Municipal governance and administration	755 594	-	-	-
Executive and council	477 043	-	-	-
Mayor and Council	60 855	-	-	-
Municipal Manager, Town Secretary and Chief Executive	416 188	-	-	-
Finance and administration	271 754	-	-	-
Administrative and Corporate Support	29 424	-	-	-
Asset Management	5 175	-	-	-
Finance	88 984	-	-	-
Fleet Management	25 010	-	-	-
Human Resources	30 928	-	-	-
Information Technology	14 009	-	-	-
Legal Services				
Marketing, Customer Relations, Publicity and Media Co-	4 631	-	-	-
Property Services	17 390	-	-	-
Risk Management	1 588	-	-	-
Security Services	27 983	-	-	-
Supply Chain Management	14 201	-	-	-
Valuation Service	12 430	-	-	-

Internal audit	6 797	-	-	-
<i>Governance Function</i>	6 797	-	-	-
Community and public safety	207 313	-	-	-
Community and social services	49 027	-	-	-
<i>Aged Care</i>				
<i>Agricultural</i>				
<i>Animal Care and Diseases</i>				
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	22 580	-	-	-
<i>Child Care Facilities</i>				
<i>Community Halls and Facilities</i>	5 920	-	-	-
<i>Consumer Protection</i>				
<i>Cultural Matters</i>				
<i>Disaster Management</i>				
<i>Education</i>				
<i>Indigenous and Customary Law</i>				
<i>Industrial Promotion</i>				
<i>Language Policy</i>				
<i>Libraries and Archives</i>	20 527	-	-	-
<i>Literacy Programmes</i>				
<i>Media Services</i>				
<i>Museums and Art Galleries</i>				
<i>Population Development</i>				
<i>Provincial Cultural Matters</i>				
<i>Theatres</i>				
<i>Zoo's</i>				
Sport and recreation	63 043	-	-	-
<i>Beaches and Jetties</i>				
<i>Casinos, Racing, Gambling, Wagering</i>				
<i>Community Parks (including Nurseries)</i>	26 517	-	-	-
<i>Recreational Facilities</i>	27 710	-	-	-
<i>Sports Grounds and Stadiums</i>	8 816	-	-	-
Public safety	45 933	-	-	-
<i>Civil Defence</i>				
<i>Cleansing</i>				
<i>Control of Public Nuisances</i>				
<i>Fencing and Fences</i>				
<i>Fire Fighting and Protection</i>	43 999	-	-	-
<i>Licensing and Control of Animals</i>	1 934	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>				
<i>Pounds</i>				
Housing	28 042	-	-	-
<i>Housing</i>	28 042	-	-	-
<i>Informal Settlements</i>				
Health	21 267	-	-	-
<i>Ambulance</i>				
<i>Health Services</i>	21 267	-	-	-
<i>Laboratory Services</i>				
<i>Food Control</i>				
<i>Health Surveillance and Prevention of Communicable</i>				

<i>Vector Control</i>				
<i>Chemical Safety</i>				
Economic and environmental services	183 093	-	-	-
<i>Planning and development</i>	55 644	-	-	-
<i>Billboards</i>				
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	11 889	-	-	-
<i>Central City Improvement District</i>				
<i>Development Facilitation</i>				
<i>Economic Development/Planning</i>	7 427	-	-	-
<i>Regional Planning and Development</i>				
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	34 275	-	-	-
<i>Project Management Unit</i>	2 053	-	-	-
<i>Provincial Planning</i>				
<i>Support to Local Municipalities</i>				
<i>Road transport</i>	126 551	-	-	-
<i>Public Transport</i>				
<i>Road and Traffic Regulation</i>	46 981	-	-	-
<i>Roads</i>	79 570	-	-	-
<i>Taxi Ranks</i>				
<i>Environmental protection</i>	898	-	-	-
<i>Biodiversity and Landscape</i>	898	-	-	-
<i>Coastal Protection</i>				
<i>Indigenous Forests</i>				
<i>Nature Conservation</i>				
<i>Pollution Control</i>				
<i>Soil Conservation</i>				
Trading services	1 753 665	-	-	-
<i>Energy sources</i>	1 151 651	-	-	-
<i>Electricity</i>	1 141 986	-	-	-
<i>Street Lighting and Signal Systems</i>	9 665	-	-	-
<i>Nonelectric Energy</i>				
<i>Water management</i>	395 412	-	-	-
<i>Water Treatment</i>	96 443	-	-	-
<i>Water Distribution</i>	298 969	-	-	-
<i>Water Storage</i>				
<i>Waste water management</i>	119 433	-	-	-
<i>Public Toilets</i>	2 577	-	-	-
<i>Sewerage</i>	70 847	-	-	-
<i>Storm Water Management</i>				
<i>Waste Water Treatment</i>	46 009	-	-	-
<i>Waste management</i>	87 170	-	-	-
<i>Recycling</i>				
<i>Solid Waste Disposal (Landfill Sites)</i>	5 120	-	-	-
<i>Solid Waste Removal</i>	82 050	-	-	-
<i>Street Cleaning</i>				
Other	28 839	-	-	-
<i>Abattoirs</i>				
<i>Air Transport</i>				

Forestry					
Licensing and Regulation		17 214	-	-	-
Markets		6 886	-	-	-
Tourism		4 740	-	-	-
Total Expenditure - Functional	3	2 928 505	-	-	-
Surplus/ (Deficit) for the year		602 003	-	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Ma

Budget Year 2024/25					Budget Year +1 2025/26	Budget Year +2 2026/27
Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
-	-	3 368	3 368	1 692 841	1 827 596	1 347 600
-	-	3 368	3 368	975 769	1 056 711	525 680
-	-	3 368	3 368	975 769	1 056 711	525 680
-	-	-	-	717 072	770 885	821 920
-	-	-	-	1 861	1 864	2 067
-	-	-	-	-	-	-
-	-	-	-	708 311	761 710	812 726
-	-	-	-	-	-	-
-	-	-	-	6 100	6 474	6 251
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	800	837	875
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4 000	4 000	46 989	45 197	47 664
-	-	-	-	12 138	12 817	13 534
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2 800	2 929	3 064
-	-	-	-	-	-	-
-	-	-	-	541	566	592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	8 797	9 322	9 879
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

			-	-		
			-	-		
-	-	-	-	2 720	2 845	2 976
			-	-		
			-	-		
-	-	-	-	1 920	2 009	2 101
-	-	-	-	800	837	875
-	-	-	-	540	565	591
			-	-		
			-	-		
			-	-		
-	-	-	-	500	523	547
-	-	-	-	40	42	44
			-	-		
			-	-		
-	-	-	-	27 501	28 876	30 464
-	-	-	-	27 501	28 876	30 464
			-	-		
-	-	4 000	4 000	4 090	94	98
			-	-		
-	-	4 000	4 000	4 090	94	98
			-	-		
			-	-		
			-	-		
			-	-		
-	-	3 259	3 259	22 235	20 017	21 116
-	-	3 259	3 259	9 215	6 230	6 517
			-	-		
-	-	-	-	650	680	711
			-	-		
-	-	-	-	-	-	-
			-	-		
-	-	500	500	5 806	5 550	5 805
-	-	2 759	2 759	2 759	-	-
			-	-		
			-	-		
-	-	-	-	13 020	13 787	14 599
			-	-		
-	-	-	-	12 120	12 846	13 614
-	-	-	-	900	941	985
			-	-		
-	-	-	-	-	-	-
			-	-		
			-	-		

			-	-		
			-	-		
			-	-		
-	-	-	-	1 767 977	1 909 907	2 064 466
-	-	-	-	1 164 299	1 270 542	1 386 849
-	-	-	-	1 164 299	1 270 542	1 386 849
			-	-		
			-	-		
-	-	-	-	398 115	421 696	447 769
			-	-		
-	-	-	-	398 115	421 696	447 769
			-	-		
-	-	-	-	118 290	125 375	132 203
			-	-		
-	-	-	-	118 290	125 375	132 203
			-	-		
			-	-		
-	-	-	-	87 272	92 293	97 644
			-	-		
			-	-		
-	-	-	-	87 272	92 293	97 644
			-	-		
-	-	-	-	11 092	11 686	12 332
			-	-		
			-	-		
			-	-		
-	-	-	-	9 480	10 000	10 568
-	-	-	-	1 500	1 569	1 641
-	-	-	-	112	117	123
-	-	10 627	10 627	3 541 134	3 814 403	3 493 177
			-	-		
-	-	109 395	109 395	864 989	777 595	820 897
-	-	106 350	106 350	583 393	505 891	538 968
-	-	40	40	60 895	63 701	67 145
-	-	106 310	106 310	522 498	442 190	471 823
-	-	3 015	3 015	274 769	264 709	274 614
-	-	4	4	29 428	29 758	31 227
-	-	15	15	5 190	4 983	4 997
-	-	-	-	88 984	88 295	91 264
-	-	-	-	25 010	25 212	26 264
-	-	(6 304)	(6 304)	24 624	23 579	24 166
-	-	8 000	8 000	22 009	14 029	14 266
			-	-		
-	-	-	-	4 631	4 771	5 010
-	-	1 300	1 300	18 690	17 657	18 601
-	-	-	-	1 588	1 666	1 751
-	-	-	-	27 983	28 154	29 536
-	-	-	-	14 201	13 895	14 174
-	-	-	-	12 430	12 711	13 358

-	-	30	30	6 827	6 995	7 315
-	-	30	30	6 827	6 995	7 315
-	-	6 495	6 495	213 808	208 253	219 767
-	-	2 150	2 150	51 177	49 641	53 010
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	22 580	23 095	25 089
-	-	1 700	1 700	7 620	5 922	6 230
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	450	450	20 977	20 624	21 690
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	100	100	63 143	61 821	64 996
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(800)	(800)	25 717	26 745	28 095
-	-	900	900	28 610	26 131	27 488
-	-	-	-	8 816	8 945	9 413
-	-	100	100	46 033	46 692	49 073
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	100	100	44 099	44 720	46 999
-	-	-	-	1 934	1 972	2 074
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	28 042	28 537	30 024
-	-	-	-	28 042	28 537	30 024
-	-	-	-	-	-	-
-	-	4 145	4 145	25 412	21 562	22 665
-	-	-	-	-	-	-
-	-	4 145	4 145	25 412	21 562	22 665
-	-	-	-	-	-	-
-	-	-	-	-	-	-

			-	-		
			-	-		
-	-	9 082	9 082	192 175	188 054	197 894
-	-	4 832	4 832	60 476	57 219	59 923
			-	-		
-	-	593	593	12 482	12 115	12 659
			-	-		
			-	-		
-	-	45	45	7 472	7 665	8 058
			-	-		
-	-	1 735	1 735	36 010	35 285	36 942
-	-	2 459	2 459	4 512	2 154	2 263
			-	-		
			-	-		
-	-	4 250	4 250	130 801	129 920	137 009
			-	-		
-	-	-	-	46 981	47 689	50 129
-	-	4 250	4 250	83 820	82 231	86 881
			-	-		
-	-	-	-	898	915	961
-	-	-	-	898	915	961
			-	-		
			-	-		
			-	-		
			-	-		
-	-	142 538	142 538	1 896 203	1 886 639	2 039 491
-	-	94 488	94 488	1 246 140	1 256 041	1 370 333
-	-	93 488	93 488	1 235 475	1 245 699	1 359 268
-	-	1 000	1 000	10 665	10 342	11 065
			-	-		
-	-	39 300	39 300	434 712	416 619	443 460
-	-	-	-	96 443	102 636	110 014
-	-	39 300	39 300	338 269	313 983	333 446
			-	-		
-	-	8 750	8 750	128 183	123 914	130 405
-	-	-	-	2 577	2 511	2 641
-	-	8 750	8 750	79 597	73 762	77 613
			-	-		
-	-	-	-	46 009	47 641	50 151
-	-	-	-	87 170	90 065	95 293
			-	-		
-	-	-	-	5 120	5 376	5 666
-	-	-	-	82 050	84 689	89 626
			-	-		
-	-	450	450	29 289	29 179	30 684
			-	-		
			-	-		

			-	-		
-	-	-	-	17 214	17 404	18 304
-	-	200	200	7 086	6 943	7 301
-	-	250	250	4 990	4 832	5 079
-	-	267 960	267 960	3 196 465	3 089 720	3 308 732
-	-	(257 333)	(257 333)	344 669	724 682	184 445

rkets and Tourism - and if used must be supported by footnotes. Nothing else may be

NC91 Sol Platte - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 2022/2025

Vote Description <small>(Insert departmental structure etc)</small>	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat or Prev.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavail.	Govt	Adjts.	Adjts.	Budget	Budget	Budget	
	3	4	5	6	7	8	9	10	11	12	13		
	A	A1	B	C	D	E	F	G	H	I	J		
Revenue by Vote													
Vote 01 - Executive & Council	1	--	--	--	--	--	--	--	--	--	--	--	
Vote 02 - Municipal And General		972 491	--	--	--	--	--	3 365	3 365	975 788	1 058 711	525 685	
Vote 03 - Municipal Manager		--	--	--	--	--	--	2 759	2 759	--	--	--	
Vote 04 - Corporate Services		6 161	--	--	--	--	--	--	--	6 161	6 538	6 318	
Vote 05 - Community Services		124 261	--	--	--	--	--	4 000	4 000	128 261	131 460	159 536	
Vote 06 - Financial Services		270 211	--	--	--	--	--	--	--	270 211	282 510	814 736	
Vote 07 - Strategic Econ Development And Planning		8 368	--	--	--	--	--	500	500	8 868	8 763	9 156	
Vote 08 - Infrastructure And Services		1 705 105	--	--	--	--	--	--	--	1 705 105	1 847 422	1 998 271	
Vote 09 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	
Total Revenue by Vote	2	3 530 507	--	--	--	--	--	10 627	10 627	3 541 134	3 814 403	3 403 177	
Expenditure by Vote													
Vote 01 - Executive & Council	1	60 855	--	--	--	--	--	40	40	60 895	63 701	67 145	
Vote 02 - Municipal And General		403 603	--	--	--	--	--	104 260	104 260	507 863	429 417	498 629	
Vote 03 - Municipal Manager		27 664	--	--	--	--	--	4 772	4 772	32 436	28 803	30 239	
Vote 04 - Corporate Services		82 140	--	--	--	--	--	(6 300)	(6 300)	75 840	75 363	78 643	
Vote 05 - Community Services		337 272	--	--	--	--	--	6 495	6 495	343 767	341 804	300 742	
Vote 06 - Financial Services		162 217	--	--	--	--	--	6 015	6 015	158 232	169 415	178 131	
Vote 07 - Strategic Econ Development And Planning		67 813	--	--	--	--	--	3 890	3 890	71 703	68 428	73 018	
Vote 08 - Infrastructure And Services		1 782 750	--	--	--	--	--	146 788	146 788	1 929 538	1 911 759	2 062 185	
Vote 09 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 10 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 11 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 12 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 13 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 14 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 15 - Other		--	--	--	--	--	--	--	--	--	--	--	
Total Expenditure by Vote	2	2 828 505	--	--	--	--	--	287 868	287 868	3 164 462	3 089 729	3 308 732	
Surplus/ (Deficit) for the year		602 003	--	--	--	--	--	(257 233)	(257 233)	344 669	724 682	94 445	

Notes:
1. Insert 'Vote' in 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)(a)) identified after the Original Budget approved and after annual financial statements audited (note: only where underpending 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)(c)), error correction (section 28(2)(d))
9. G = B + C + D - E + F
10. Adjusted Budget H = (A or A12 etc) + G

check revenue 3 530 507 -- -- -- -- -- 10 627 10 627 3 541 134 3 814 403 3 403 177
check expenditure -- -- -- -- -- -- -- -- -- -- -- -- --

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2024/2				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
Revenue by Vote	1					
Vote 01 - Executive & Council		-	-	-	-	-
01.1 - Councillor's Expenses		-	-	-	-	-
01.2 - Executive Mayor Admin		-	-	-	-	-
01.3 - Speakers Office Admin		-	-	-	-	-
Vote 02 - Municipal And General		972 401	-	-	-	-
02.1 - Municipal And General		971 601	-	-	-	-
02.2 - Mun : Insurance Fund - Short Term		800	-	-	-	-
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-
03.1 - Municipal Manager - Admin		-	-	-	-	-
03.2 - Internal Investigations		-	-	-	-	-
03.3 - Internal Audit		-	-	-	-	-
03.4 - Idp Unit		-	-	-	-	-
03.5 - Project Management Unit - Pmu		-	-	-	-	-
Vote 04 - Corporate Services		6 161	-	-	-	-
04.1 - Corporate Services - Admin		-	-	-	-	-
04.2 - Office Services And Archives		61	-	-	-	-
04.3 - H R - Management		-	-	-	-	-
04.4 - H R - Recruitment And Benefits		-	-	-	-	-
04.5 - H R - Training And Development		1 600	-	-	-	-
04.6 - H R - Local Authority Training		4 500	-	-	-	-
04.7 - Publicity And Media Coordination		-	-	-	-	-
04.8 - Risk Management		-	-	-	-	-
04.9 - Security And Protection		-	-	-	-	-
Vote 05 - Community Services		124 361	-	-	-	-
05.1 - Community Services - Admin		-	-	-	-	-
05.2 - Emergency Services		500	-	-	-	-
05.3 - Biodiversity And Landscape		-	-	-	-	-
05.4 - Libraries		8 797	-	-	-	-
05.5 - Road Traffic Regulations		12 120	-	-	-	-
05.6 - Vehicle Licensing And Testing		9 480	-	-	-	-
05.7 - Community Parks		-	-	-	-	-
05.8 - Sport Grounds And Stadiums		800	-	-	-	-
05.9 - Community Halls And Facilities		541	-	-	-	-
05.10 - Swimming Pools		420	-	-	-	-
05.11 - Cemeteries		2 800	-	-	-	-
05.12 - Resorts And Camping Sites Inside Spm		440	-	-	-	-
05.13 - Resorts And Camping Sites Outside Spm		720	-	-	-	-
05.14 - Resort Transka		340	-	-	-	-
05.15 - Health - Admin		-	-	-	-	-
05.16 - Health - Clinics		-	-	-	-	-

05.17 - Health - Inspections	90	-	-	-	-
05.18 - Health - Commonage And Pound	40	-	-	-	-
05.19 - Refuse - Polution Control/Collection	87 272	-	-	-	-
05.20 - Refuse - Landfill Sites	-	-	-	-	-
05.21 - Refuse - Maintenance	-	-	-	-	-
Vote 06 - Financial Services	710 111	-	-	-	-
06.1 - Financial Services Admin	-	-	-	-	-
06.2 - Financial Management Grant	1 800	-	-	-	-
06.3 - Asset And Risk	-	-	-	-	-
06.4 - Budget And Financial Reporting	100	-	-	-	-
06.5 - Expenditure Creditors/Payroll	860	-	-	-	-
06.6 - Information Technology	-	-	-	-	-
06.7 - Billing Finance	687 350	-	-	-	-
06.8 - Property Rates And Valuations	-	-	-	-	-
06.9 - Real Estate & Property Management	-	-	-	-	-
06.10 - Debt Collection	20 001	-	-	-	-
06.11 - Supply Chain Management	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning	8 368	-	-	-	-
07.1 - Sedp Admin	-	-	-	-	-
07.2 - Tourism	112	-	-	-	-
07.3 - Properties Services	800	-	-	-	-
07.4 - Economic Development And Planning	650	-	-	-	-
07.5 - Town Planning	1 500	-	-	-	-
07.6 - Building Inspectorate	3 806	-	-	-	-
07.7 - Properties Maintenance	-	-	-	-	-
07.8 - Markets And Street Trading	1 500	-	-	-	-
07.9 - Urban Renewal Program	-	-	-	-	-
Vote 08 - Infrastructure And Services	1 709 105	-	-	-	-
08.1 - Infrastructure Admin	-	-	-	-	-
08.2 - Ce - Water And Sanitation	-	-	-	-	-
08.3 - Public Toilets	-	-	-	-	-
08.4 - Mechanical Workshops	-	-	-	-	-
08.5 - Fleet	-	-	-	-	-
08.6 - Roads Planning And Design	-	-	-	-	-
08.7 - Road Construction And Maintenance	900	-	-	-	-
08.8 - Housing - Admin	27 501	-	-	-	-
08.9 - Housing - Maintenance	-	-	-	-	-
08.10 - Sewerage - Reticulation	118 290	-	-	-	-
08.11 - Sewerage - Treatment	-	-	-	-	-
08.12 - Sewerage - Maintenance	-	-	-	-	-
08.13 - Water - Treatment	-	-	-	-	-
08.14 - Water - Distribution	398 115	-	-	-	-
08.15 - Water - Maintenance	-	-	-	-	-
08.16 - Electricity - Admin	1 164 299	-	-	-	-
08.17 - Electricity - Maintenance	-	-	-	-	-
08.18 - Electricity - Streetlights Maintenance	-	-	-	-	-
Vote 09 -	-	-	-	-	-
Vote 10 -	-	-	-	-	-
Vote 11 -	-	-	-	-	-

Vote 12 -		-	-	-	-	-
Vote 13 -		-	-	-	-	-
Vote 14 -		-	-	-	-	-
Vote 15 - Other		-	-	-	-	-
Total Revenue by Vote	2	3 530 507	-	-	-	-
Expenditure by Vote	1					
Vote 01 - Executive & Council		60 855	-	-	-	-
01.1 - Councillor's Expenses		37 077	-	-	-	-
01.2 - Executive Mayor Admin		9 045	-	-	-	-
01.3 - Speakers Office Admin		14 733	-	-	-	-
Vote 02 - Municipal And General		403 603	-	-	-	-
02.1 - Municipal And General		402 803	-	-	-	-
02.2 - Mun : Insurance Fund - Short Term		800	-	-	-	-
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-
Vote 03 - Municipal Manager		27 854	-	-	-	-
03.1 - Municipal Manager - Admin		14 388	-	-	-	-
03.2 - Internal Investigations		1 482	-	-	-	-
03.3 - Internal Audit		7 123	-	-	-	-
03.4 - Idp Unit		2 809	-	-	-	-
03.5 - Project Management Unit - Pmu		2 053	-	-	-	-
Vote 04 - Corporate Services		82 140	-	-	-	-
04.1 - Corporate Services - Admin		10 267	-	-	-	-
04.2 - Office Services And Archives		7 277	-	-	-	-
04.3 - H R - Management		12 671	-	-	-	-
04.4 - H R - Recruitment And Benefits		2 732	-	-	-	-
04.5 - H R - Training And Development		11 604	-	-	-	-
04.6 - H R - Local Authority Training		4 500	-	-	-	-
04.7 - Publicity And Media Coordination		4 631	-	-	-	-
04.8 - Risk Management		1 588	-	-	-	-
04.9 - Security And Protection		26 870	-	-	-	-
Vote 05 - Community Services		337 272	-	-	-	-
05.1 - Community Services - Admin		5 738	-	-	-	-
05.2 - Emergency Services		43 999	-	-	-	-
05.3 - Biodiversity And Landscape		898	-	-	-	-
05.4 - Libraries		20 527	-	-	-	-
05.5 - Road Traffic Regulations		46 981	-	-	-	-
05.6 - Vehicle Licensing And Testing		17 214	-	-	-	-
05.7 - Community Parks		26 517	-	-	-	-
05.8 - Sport Grounds And Stadiums		8 816	-	-	-	-
05.9 - Community Halls And Facilities		5 920	-	-	-	-
05.10 - Swimming Pools		6 131	-	-	-	-
05.11 - Cemeteries		22 580	-	-	-	-
05.12 - Resorts And Camping Sites Inside Spm		10 373	-	-	-	-
05.13 - Resorts And Camping Sites Outside Spm		6 975	-	-	-	-
05.14 - Resort Transka		4 231	-	-	-	-
05.15 - Health - Admin		3 607	-	-	-	-
05.16 - Health - Clinics		6 074	-	-	-	-
05.17 - Health - Inspections		11 586	-	-	-	-
05.18 - Health - Commonage And Pound		1 934	-	-	-	-

05.19 - Refuse - Pollution Control/Collection	62 258	-	-	-	-
05.20 - Refuse - Landfill Sites	5 120	-	-	-	-
05.21 - Refuse - Maintenance	19 792	-	-	-	-
Vote 06 - Financial Services	166 217	-	-	-	-
06.1 - Financial Services Admin	5 698	-	-	-	-
06.2 - Financial Management Grant	1 800	-	-	-	-
06.3 - Asset And Risk	7 340	-	-	-	-
06.4 - Budget And Financial Reporting	18 857	-	-	-	-
06.5 - Expenditure Creditors/Payroll	12 371	-	-	-	-
06.6 - Information Technology	18 069	-	-	-	-
06.7 - Billing Finance	50 582	-	-	-	-
06.8 - Property Rates And Valuations	12 430	-	-	-	-
06.9 - Real Estate & Property Management	-	-	-	-	-
06.10 - Debt Collection	20 913	-	-	-	-
06.11 - Supply Chain Management	18 158	-	-	-	-
Vote 07 - Strategy Econ Development And Planning	67 813	-	-	-	-
07.1 - Sedp Admin	3 398	-	-	-	-
07.2 - Tourism	4 740	-	-	-	-
07.3 - Properties Services	2 861	-	-	-	-
07.4 - Economic Development And Planning	9 726	-	-	-	-
07.5 - Town Planning	16 251	-	-	-	-
07.6 - Building Inspectorate	5 394	-	-	-	-
07.7 - Properties Maintenance	14 529	-	-	-	-
07.8 - Markets And Street Trading	6 886	-	-	-	-
07.9 - Urban Renewal Program	4 029	-	-	-	-
Vote 08 - Infrastructure And Services	1 782 750	-	-	-	-
08.1 - Infrastructure Admin	5 985	-	-	-	-
08.2 - Ce - Water And Sanitation	7 826	-	-	-	-
08.3 - Public Toilets	2 577	-	-	-	-
08.4 - Mechanical Workshops	27 086	-	-	-	-
08.5 - Fleet	-	-	-	-	-
08.6 - Roads Planning And Design	7 374	-	-	-	-
08.7 - Road Construction And Maintenance	72 196	-	-	-	-
08.8 - Housing - Admin	18 768	-	-	-	-
08.9 - Housing - Maintenance	9 274	-	-	-	-
08.10 - Sewerage - Reticulation	17 770	-	-	-	-
08.11 - Sewerage - Treatment	46 009	-	-	-	-
08.12 - Sewerage - Maintenance	53 077	-	-	-	-
08.13 - Water - Treatment	96 443	-	-	-	-
08.14 - Water - Distribution	212 568	-	-	-	-
08.15 - Water - Maintenance	65 947	-	-	-	-
08.16 - Electricity - Admin	1 048 915	-	-	-	-
08.17 - Electricity - Maintenance	81 271	-	-	-	-
08.18 - Electricity - Streetlights Maintenance	9 665	-	-	-	-
Vote 09 -	-	-	-	-	-
Vote 10 -	-	-	-	-	-
Vote 11 -	-	-	-	-	-
Vote 12 -	-	-	-	-	-
Vote 13 -	-	-	-	-	-

Vote 14 -		-	-	-	-	-
Vote 15 - Other		-	-	-	-	-
Total Expenditure by Vote	2	2 928 505	-	-	-	-
Surplus/ (Deficit) for the year	2	602 003	-	-	-	-

References

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

- B - 28/02/2025

5				Budget Year +1 2025/26	Budget Year +2 2026/27
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
7 E	8 F	9 G	10 H		
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	3 368	3 368	975 769	1 056 711	525 680
-	3 368	3 368	974 969	1 055 874	524 805
-	-	-	800	837	875
-	-	-	-	-	-
-	2 759	2 759	2 759	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2 759	2 759	2 759	-	-
-	-	-	6 161	6 538	6 318
-	-	-	-	-	-
-	-	-	61	64	67
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1 600	1 674	1 751
-	-	-	4 500	4 800	4 500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4 000	4 000	128 361	131 460	139 026
-	-	-	-	-	-
-	-	-	500	523	547
-	-	-	-	-	-
-	-	-	8 797	9 322	9 879
-	-	-	12 120	12 846	13 614
-	-	-	9 480	10 000	10 568
-	-	-	-	-	-
-	-	-	800	837	875
-	-	-	541	566	592
-	-	-	420	439	460
-	-	-	2 800	2 929	3 064
-	-	-	440	460	482
-	-	-	720	753	788
-	-	-	340	356	372
-	-	-	-	-	-
-	-	-	-	-	-

-	4 000	4 000	4 090	94	98
-	-	-	40	42	44
-	-	-	87 272	92 293	97 644
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	710 111	763 510	814 726
-	-	-	-	-	-
-	-	-	1 800	1 800	2 000
-	-	-	-	-	-
-	-	-	100	105	109
-	-	-	860	900	941
-	-	-	-	-	-
-	-	-	687 350	740 660	790 527
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20 001	20 046	21 149
-	-	-	-	-	-
-	500	500	8 868	8 753	9 156
-	-	-	-	-	-
-	-	-	112	117	123
-	-	-	800	837	875
-	-	-	650	680	711
-	-	-	1 500	1 569	1 641
-	500	500	4 306	3 981	4 164
-	-	-	-	-	-
-	-	-	1 500	1 569	1 641
-	-	-	-	-	-
-	-	-	1 709 105	1 847 432	1 998 271
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	900	941	985
-	-	-	27 501	28 876	30 464
-	-	-	-	-	-
-	-	-	118 290	125 375	132 203
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	398 115	421 696	447 769
-	-	-	-	-	-
-	-	-	1 164 299	1 270 542	1 386 849
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	10 627	10 627	3 541 134	3 814 403	3 493 177
-	40	40	60 895	63 701	67 145
-	-	-	37 077	38 930	41 068
-	20	20	9 065	9 441	9 950
-	20	20	14 753	15 331	16 128
-	104 260	104 260	507 863	429 417	458 629
-	97 760	97 760	500 563	428 580	457 754
-	5 000	5 000	5 800	837	875
-	1 500	1 500	1 500	-	-
-	4 772	4 772	32 626	28 803	30 239
-	2 050	2 050	16 438	14 867	15 595
-	-	-	1 482	1 508	1 585
-	30	30	7 153	7 373	7 749
-	233	233	3 041	2 900	3 047
-	2 459	2 459	4 512	2 154	2 263
-	(6 300)	(6 300)	75 840	75 353	78 643
-	4	4	10 271	10 395	10 917
-	-	-	7 277	7 196	7 586
-	(4)	(4)	12 667	12 957	13 617
-	-	-	2 732	2 793	2 934
-	(6 300)	(6 300)	5 304	3 702	3 887
-	-	-	4 500	4 800	4 500
-	-	-	4 631	4 771	5 010
-	-	-	1 588	1 666	1 751
-	-	-	26 870	27 073	28 443
-	6 495	6 495	343 767	341 804	360 742
-	-	-	5 738	6 015	6 312
-	100	100	44 099	44 720	46 999
-	-	-	898	915	961
-	450	450	20 977	20 624	21 690
-	-	-	46 981	47 689	50 129
-	-	-	17 214	17 404	18 304
-	(800)	(800)	25 717	26 745	28 095
-	-	-	8 816	8 945	9 413
-	1 700	1 700	7 620	5 922	6 230
-	-	-	6 131	6 094	6 412
-	-	-	22 580	23 095	25 089
-	850	850	11 223	8 630	9 082
-	-	-	6 975	7 100	7 466
-	50	50	4 281	4 306	4 529
-	145	145	3 752	3 590	3 772
-	-	-	6 074	6 009	6 319
-	4 000	4 000	15 586	11 963	12 573
-	-	-	1 934	1 972	2 074

-	-	-	62 258	63 712	67 393
-	-	-	5 120	5 376	5 666
-	-	-	19 792	20 977	22 233
-	8 015	8 015	174 232	169 415	178 131
-	-	-	5 698	5 926	6 216
-	-	-	1 800	1 800	2 000
-	15	15	7 355	7 496	7 880
-	-	-	18 857	19 551	20 527
-	-	-	12 371	12 621	13 272
-	8 000	8 000	26 069	18 744	19 673
-	(50)	(50)	50 532	51 200	53 820
-	-	-	12 430	12 711	13 358
-	-	-	-	-	-
-	50	50	20 963	20 875	21 942
-	-	-	18 158	18 490	19 443
-	3 890	3 890	71 703	69 428	73 018
-	45	45	3 443	3 513	3 681
-	250	250	4 990	4 832	5 079
-	-	-	2 861	2 893	3 041
-	360	360	10 086	9 964	10 471
-	1 710	1 710	17 961	16 752	17 604
-	25	25	5 419	5 615	5 903
-	1 300	1 300	15 829	14 764	15 561
-	200	200	7 086	6 943	7 301
-	-	-	4 029	4 153	4 378
-	146 788	146 788	1 929 538	1 911 799	2 062 185
-	-	-	5 985	6 132	6 435
-	-	-	7 826	8 156	8 572
-	-	-	2 577	2 511	2 641
-	-	-	27 086	27 695	29 105
-	-	-	-	(72)	(76)
-	-	-	7 374	7 708	8 100
-	4 250	4 250	76 446	74 523	78 780
-	-	-	18 768	19 081	20 052
-	-	-	9 274	9 457	9 973
-	-	-	17 770	19 111	19 979
-	-	-	46 009	47 641	50 151
-	8 750	8 750	61 827	54 651	57 634
-	-	-	96 443	102 636	110 014
-	39 300	39 300	251 868	221 337	233 116
-	-	-	65 947	68 691	72 375
-	93 188	93 188	1 142 103	1 147 873	1 255 317
-	300	300	81 571	84 327	88 951
-	1 000	1 000	10 665	10 342	11 065
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	267 960	267 960	3 196 465	3 089 720	3 308 732
-	(257 333)	(257 333)	344 669	724 682	184 445

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands	1											
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1 099 199	-	-	-	-	-	-	-	1 099 199	1 199 792	1 309 930
Service charges - Water	2	343 685	-	-	-	-	-	-	-	343 685	364 274	387 189
Service charges - Waste Water Management	2	95 890	-	-	-	-	-	-	-	95 890	101 631	107 153
Service charges - Waste Management	2	72 271	-	-	-	-	-	-	-	72 271	76 467	80 948
Sale of Goods and Rendering of Services		15 955	-	-	-	-	-	500	500	16 455	16 689	17 457
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		120 030	-	-	-	-	-	-	-	120 030	124 551	129 463
Interest earned from Current and Non Current Assets		9 000	-	-	-	-	-	-	-	9 000	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		27 740	-	-	-	-	-	-	-	27 740	29 126	30 726
Licence and permits		1 200	-	-	-	-	-	-	-	1 200	1 255	1 313
Operational Revenue		3 773	-	-	-	-	-	-	-	3 773	3 947	4 128
Non-Exchange Revenue												
Property rates	2	687 320	-	-	-	-	-	-	-	687 320	740 628	790 495
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		32 143	-	-	-	-	-	-	-	32 143	32 915	34 787
Licences or permits		8 000	-	-	-	-	-	-	-	8 000	8 452	8 949
Transfer and subsidies - Operational		299 271	-	-	-	-	-	12 259	12 259	311 530	318 285	340 594
Interest		91 900	-	-	-	-	-	-	-	91 900	82 700	74 400
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		50 900	-	-	-	-	-	-	-	50 900	55 787	61 132
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 958 278	-	-	-	-	-	12 759	12 759	2 971 037	3 156 499	3 378 664
Expenditure By Type												
Employee related costs		950 863	-	-	-	-	-	1 805	1 805	952 667	966 470	1 015 448
Remuneration of councillors		37 077	-	-	-	-	-	-	-	37 077	38 930	41 068
Bulk purchases - electricity		897 300	-	-	-	-	-	12 818	12 818	910 118	988 900	1 087 790
Inventory consumed		319 605	-	-	-	-	-	(768)	(768)	318 837	326 914	345 465
Debt impairment		355 246	-	-	-	-	-	120 000	120 000	475 246	382 156	409 005
Depreciation and amortisation		89 700	-	-	-	-	-	-	-	89 700	94 510	99 811
Interest		17 774	-	-	-	-	-	60 420	60 420	78 195	15 874	13 730
Contracted services		40 731	-	-	-	-	-	25 785	25 785	66 516	42 744	48 700
Transfers and subsidies		3 660	-	-	-	-	-	-	-	3 660	4 767	4 875
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		151 549	-	-	-	-	-	20 962	20 962	172 511	159 880	170 494
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		65 000	-	-	-	-	-	26 938	26 938	91 938	68 575	72 347
Total Expenditure		2 928 505	-	-	-	-	-	267 960	267 960	3 196 465	3 089 720	3 308 732
Surplus/(Deficit)		29 774	-	-	-	-	-	(255 201)	(255 201)	(225 428)	66 778	69 932
Transfers and subsidies - capital (monetary allocations)		572 229	-	-	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		602 003	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		602 003	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		602 003	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	602 003	-	-	-	-	-	(257 333)	(257 333)	344 669	724 682	184 445

References

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

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	11	Budget	Budget	Budget
	5	6	7	8	9	10	11	12	12	12	12	
	A	A1	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal And General		1 500	-	-	-	-	1 000	1 000	2 500	2 113	-	
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services		5 000	-	-	-	-	(1 500)	(1 500)	3 500	5 000	5 000	
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	
Vote 07 - Strategy Econ Development And Planning		2 000	-	-	-	-	-	-	2 000	2 000	30 000	
Vote 08 - Infrastructure And Services		533 450	-	-	-	-	46 172	46 172	579 622	641 183	67 000	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	541 950	-	-	-	-	45 672	45 672	587 622	650 295	102 000	
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	
Vote 02 - Municipal And General		23 000	-	-	-	-	(2 759)	(2 759)	20 241	32 500	32 500	
Vote 03 - Municipal Manager		2 349	-	-	-	-	(2 349)	(2 349)	-	2 609	2 721	
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services		2 210	-	-	-	-	-	-	2 210	-	4 792	
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	
Vote 07 - Strategy Econ Development And Planning		3 000	-	-	-	-	(489)	(489)	2 511	-	-	
Vote 08 - Infrastructure And Services		41 220	-	-	-	-	(32 286)	(32 286)	8 934	4 000	4 000	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		71 779	-	-	-	-	(37 884)	(37 884)	33 895	39 109	44 013	
Total Capital Expenditure - Vote		613 729	-	-	-	-	7 789	7 789	621 518	689 404	146 013	
Capital Expenditure - Functional												
Governance and administration		24 500	-	-	-	-	(1 759)	(1 759)	22 741	34 613	32 500	
Executive and council		24 500	-	-	-	-	(1 759)	(1 759)	22 741	34 613	32 500	
Finance and administration		-	-	-	-	-	-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	
Community and public safety		7 210	-	-	-	-	(1 500)	(1 500)	5 710	5 000	9 792	
Community and social services		5 000	-	-	-	-	(1 500)	(1 500)	3 500	5 000	9 792	
Sport and recreation		2 210	-	-	-	-	-	-	2 210	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		48 519	-	-	-	-	(4 112)	(4 112)	44 407	48 291	79 221	
Planning and development		5 849	-	-	-	-	(2 088)	(2 088)	3 761	4 609	32 721	
Road transport		42 670	-	-	-	-	(2 023)	(2 023)	40 646	43 683	46 500	
Environmental protection		-	-	-	-	-	-	-	-	-	-	
Trading services		532 000	-	-	-	-	15 910	15 910	547 910	601 500	24 500	
Energy sources		6 000	-	-	-	-	-	-	6 000	23 500	21 000	
Water management		517 500	-	-	-	-	(2 090)	(2 090)	515 410	576 000	2 000	
Waste water management		8 500	-	-	-	-	18 000	18 000	26 500	2 000	1 500	
Waste management		-	-	-	-	-	-	-	-	-	-	
Other		1 500	-	-	-	-	(750)	(750)	750	-	-	
Total Capital Expenditure - Functional	3	613 729	-	-	-	-	7 789	7 789	621 518	689 404	146 013	
Funded by:												
National Government		572 229	-	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit, Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	572 229	-	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513	
Borrowing		-	-	-	-	-	-	-	-	-	-	
Internally generated funds		41 500	-	-	-	-	9 921	9 921	51 421	31 500	31 500	
Total Capital Funding		613 729	-	-	-	-	7 789	7 789	621 518	689 404	146 013	

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28/02/2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/2				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
R thousands						
Capital expenditure - Municipal Vote						
Multi-year expenditure appropriation	2					
Vote 01 - Executive & Council		-	-	-	-	-
Vote 02 - Municipal And General		1 500	-	-	-	-
02.1 - Municipal And General		1 500	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-
Vote 05 - Community Services		5 000	-	-	-	-
05.9 - Community Halls And Facilities		5 000	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		2 000	-	-	-	-
07.4 - Economic Development And Planning		-	-	-	-	-
07.5 - Town Planning		2 000	-	-	-	-
07.9 - Urban Renewal Program		-	-	-	-	-
Vote 08 - Infrastructure And Services		533 450	-	-	-	-
08.6 - Roads Planning And Design		42 670	-	-	-	-
08.10 - Sewerage - Reticulation		8 500	-	-	-	-
08.14 - Water - Distribution		477 280	-	-	-	-
08.16 - Electricity - Admin		5 000	-	-	-	-
Vote 09 -		-	-	-	-	-
Vote 10 -		-	-	-	-	-
Vote 11 -		-	-	-	-	-
Vote 12 -		-	-	-	-	-
Vote 13 -		-	-	-	-	-
Vote 14 -		-	-	-	-	-
Vote 15 - Other		-	-	-	-	-
Capital multi-year expenditure sub-total		541 950	-	-	-	-
Capital expenditure - Municipal Vote						
Single-year expenditure appropriation	2					
Vote 01 - Executive & Council		-	-	-	-	-
Vote 02 - Municipal And General		23 000	-	-	-	-
02.1 - Municipal And General		23 000	-	-	-	-
Vote 03 - Municipal Manager		2 349	-	-	-	-
03.5 - Project Management Unit - Pmu		2 349	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-
Vote 05 - Community Services		2 210	-	-	-	-
05.8 - Sport Grounds And Stadiums		2 210	-	-	-	-
05.11 - Cemeteries		-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		3 000	-	-	-	-
07.2 - Tourism		1 500	-	-	-	-
07.5 - Town Planning		1 500	-	-	-	-

Vote 08 - Infrastructure And Services	41 220	-	-	-	-
08.6 - Roads Planning And Design	-	-	-	-	-
08.10 - Sewerage - Reticulation	-	-	-	-	-
08.14 - Water - Distribution	40 220	-	-	-	-
08.16 - Electricity - Admin	1 000	-	-	-	-
Vote 09 -	-	-	-	-	-
Vote 10 -	-	-	-	-	-
Vote 11 -	-	-	-	-	-
Vote 12 -	-	-	-	-	-
Vote 13 -	-	-	-	-	-
Vote 14 -	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-
Capital single-year expenditure sub-total	71 779	-	-	-	-
Total Capital Expenditure	613 729	-	-	-	-

References

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

5				Budget Year +1 2025/26	Budget Year +2 2026/27
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
7	8	9	10		
E	F	G	H		
-	-	-	-	-	-
-	1 000	1 000	2 500	2 113	-
-	1 000	1 000	2 500	2 113	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(1 500)	(1 500)	3 500	5 000	5 000
-	(1 500)	(1 500)	3 500	5 000	5 000
-	-	-	-	-	-
-	-	-	2 000	2 000	30 000
-	-	-	-	-	-
-	-	-	2 000	-	-
-	-	-	-	2 000	30 000
-	46 172	46 172	579 622	641 183	67 000
-	(2 023)	(2 023)	40 646	43 683	46 500
-	14 000	14 000	22 500	2 000	1 500
-	34 196	34 196	511 476	574 000	-
-	-	-	5 000	21 500	19 000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	45 672	45 672	587 622	650 295	102 000
-	-	-	-	-	-
-	(2 759)	(2 759)	20 241	32 500	32 500
-	(2 759)	(2 759)	20 241	32 500	32 500
-	(2 349)	(2 349)	-	2 609	2 721
-	(2 349)	(2 349)	-	2 609	2 721
-	-	-	-	-	-
-	-	-	2 210	-	4 792
-	-	-	2 210	-	-
-	-	-	-	-	4 792
-	-	-	-	-	-
-	(489)	(489)	2 511	-	-
-	(750)	(750)	750	-	-
-	261	261	1 761	-	-

-	(32 286)	(32 286)	8 934	4 000	4 000
-	-	-	-	-	-
-	4 000	4 000	4 000	-	-
-	(36 286)	(36 286)	3 934	2 000	2 000
-	-	-	1 000	2 000	2 000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(37 884)	(37 884)	33 895	39 109	44 013
-	7 789	7 789	621 518	689 404	146 013

NC091 Sol Plaatje - Table B6 Adjustments Budget Financial Position - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		73 147	-	-	-	-	-	(66 902)	(66 902)	6 245	77 910	91 249
Trade and other receivables from exchange transactions	1	1 274 325	-	-	-	-	-	(119 800)	(119 800)	1 154 525	1 279 588	1 282 744
Receivables from non-exchange transactions	1	927 844	-	-	-	-	-	(30 000)	(30 000)	897 844	933 938	941 738
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		60 701	-	-	-	-	-	-	-	60 701	60 701	60 701
VAT		155 542	-	-	-	-	-	-	-	155 542	157 200	157 200
Other current assets		129	-	-	-	-	-	-	-	129	129	129
Total current assets		2 491 688	-	-	-	-	-	(216 702)	(216 702)	2 274 987	2 509 467	2 533 761
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		221 645	-	-	-	-	-	1 761	1 761	223 406	215 827	215 490
Property, plant and equipment	3	2 625 801	-	-	-	-	-	6 778	6 778	2 632 579	3 232 783	3 284 379
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		13 571	-	-	-	-	-	(750)	(750)	12 821	12 071	12 071
Intangible assets		13 214	-	-	-	-	-	-	-	13 214	8 444	3 387
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		2 874 231	-	-	-	-	-	7 789	7 789	2 882 019	3 469 125	3 515 327
TOTAL ASSETS		5 365 919	-	-	-	-	-	(208 913)	(208 913)	5 157 006	5 978 592	6 049 087
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		(14 788)	-	-	-	-	-	-	-	(14 788)	(16 688)	(18 832)
Consumer deposits		49 570	-	-	-	-	-	-	-	49 570	52 070	55 070
Trade and other payables from exchange transactions		1 286 802	-	-	-	-	-	-	-	1 286 802	1 206 802	1 126 802
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		788	-	-	-	-	-	-	-	788	788	788
VAT		201 179	-	-	-	-	-	-	-	201 179	201 179	201 179
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		1 523 552	-	-	-	-	-	-	-	1 523 552	1 444 152	1 365 007
Non current liabilities												
Borrowing	1	152 895	-	-	-	-	-	48 420	48 420	201 315	138 107	121 419
Provisions	1	257 313	-	-	-	-	-	-	-	257 313	257 313	257 313
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		410 208	-	-	-	-	-	48 420	48 420	458 628	395 420	378 732
TOTAL LIABILITIES		1 933 760	-	-	-	-	-	48 420	48 420	1 982 180	1 839 572	1 743 740
NET ASSETS	2	3 432 159	-	-	-	-	-	(257 333)	(257 333)	3 174 826	4 139 020	4 305 348
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3 368 093	-	-	-	-	-	(257 333)	(257 333)	3 110 760	4 092 776	4 257 741
Funds and Reserves		64 066	-	-	-	-	-	-	-	64 066	64 066	64 066
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		3 432 159	-	-	-	-	-	(257 333)	(257 333)	3 174 826	4 156 841	4 321 806

References

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

NC091 Sol Plaatje - Table B7 Adjustments Budget Cash Flows - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		676 122	-	-	-	-	-	-	-	676 122	712 234	746 320
Service charges		1 513 446	-	-	-	-	-	29 800	29 800	1 543 246	1 636 908	1 771 566
Other revenue		92 337	-	-	-	-	-	2 500	2 500	94 837	95 559	100 225
Transfers and Subsidies - Operational	1	299 271	-	-	-	-	-	12 259	12 259	311 530	318 285	340 594
Transfers and Subsidies - Capital	1	572 229	-	-	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Interest		9 000	-	-	-	-	-	-	-	9 000	12 000	15 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(2 545 784)	-	-	-	-	-	(87 540)	(87 540)	(2 633 324)	(2 628 661)	(2 819 304)
Finance charges		(17 774)	-	-	-	-	-	(60 420)	(60 420)	(78 195)	(15 874)	(13 730)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		598 846	-	-	-	-	-	(105 533)	(105 533)	493 313	788 355	255 184
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		(613 729)	-	-	-	-	-	(7 789)	(7 789)	(621 518)	(689 404)	(146 013)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(613 729)	-	-	-	-	-	(7 789)	(7 789)	(621 518)	(689 404)	(146 013)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		2 000	-	-	-	-	-	-	-	2 000	2 500	3 000
Payments												
Repayment of borrowing		(14 788)	-	-	-	-	-	-	-	(14 788)	(16 688)	(18 832)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(12 788)	-	-	-	-	-	-	-	(12 788)	(14 188)	(15 832)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	100 817	-	-	-	-	-	-	-	100 817	(40 175)	44 588
Cash/cash equivalents at the year end:	2	73 147	-	-	-	-	-	(113 322)	(113 322)	(40 175)	44 588	137 927

References

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

NC091 Sol Plaatje - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	73 147	-	-	-	-	-	(113 322)	(113 322)	(40 175)	44 588	137 927
Other current investments > 90 days		927 844	-	-	-	-	-	16 420	16 420	944 264	967 260	895 059
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1 000 991	-	-	-	-	-	(96 902)	(96 902)	904 089	1 011 848	1 032 987
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		45 637	-	-	-	-	-	-	-	45 637	43 979	43 979
Other working capital requirements	2	(471 237)	-	-	-	-	-	103 781	103 781	(367 456)	(558 548)	(640 537)
Other provisions		788	-	-	-	-	-	-	-	788	788	788
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		75 079	-	-	-	-	-	-	-	75 079	75 079	75 079
Total Application of cash and investments:		(349 733)	-	-	-	-	-	103 781	103 781	(245 952)	(438 702)	(520 691)
Surplus(shortfall)		1 350 724	-	-	-	-	-	(200 682)	(200 682)	1 150 042	1 450 551	1 553 678

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been avoided)
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)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2 106 015	-	-	-	-	-	13 886	13 886	2 119 901	2 115 203	1 476 274
Community Assets		226 338	-	-	-	-	-	(6 500)	(6 500)	219 838	206 666	224 609
Heritage Assets		26 784	-	-	-	-	-	(750)	(750)	26 034	20 514	15 458
Investment properties		221 645	-	-	-	-	-	1 761	1 761	223 406	215 827	215 490
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		11 546	-	-	-	-	-	(2 349)	(2 349)	9 197	8 943	6 022
Furniture and Office Equipment		1 599	-	-	-	-	-	-	-	1 599	1 979	(268)
Machinery and Equipment		2 467	-	-	-	-	-	-	-	2 467	877	(809)
Transport Assets		31 716	-	-	-	-	-	1 741	1 741	33 457	39 266	29 296
Land		95 898	-	-	-	-	-	-	-	95 898	95 898	95 898
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 724 009	-	-	-	-	-	7 789	7 789	2 731 797	2 705 174	2 061 972
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		89 700	-	-	-	-	-	-	-	89 700	94 510	99 811
Repairs and Maintenance by asset class	3	362 118	-	-	-	-	-	19 030	19 030	381 148	375 591	396 944
<i>Roads Infrastructure</i>		72 566	-	-	-	-	-	4 250	4 250	76 816	74 918	79 199
<i>Storm water Infrastructure</i>		3 250	-	-	-	-	-	-	-	3 250	3 442	3 648
<i>Electrical Infrastructure</i>		89 291	-	-	-	-	-	1 770	1 770	91 061	92 920	98 155
<i>Water Supply Infrastructure</i>		60 347	-	-	-	-	-	990	990	61 337	62 755	66 083
<i>Sanitation Infrastructure</i>		47 577	-	-	-	-	-	9 880	9 880	57 457	48 813	51 466
<i>Solid Waste Infrastructure</i>		24 212	-	-	-	-	-	-	-	24 212	25 620	27 127
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		297 242	-	-	-	-	-	16 890	16 890	314 132	308 468	325 678
Community Facilities		3 115	-	-	-	-	-	900	900	4 015	3 729	4 369
Sport and Recreation Facilities		580	-	-	-	-	-	860	860	1 440	607	643
Community Assets		3 695	-	-	-	-	-	1 760	1 760	5 455	4 336	5 012
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		10 711	-	-	-	-	-	-	-	10 711	10 980	11 587
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		10 711	-	-	-	-	-	-	-	10 711	10 980	11 587
Operational Buildings		15 861	-	-	-	-	-	1 300	1 300	17 161	16 176	17 057
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		15 861	-	-	-	-	-	1 300	1 300	17 161	16 176	17 057
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 520	-	-	-	-	-	432	432	1 952	1 611	1 707
Machinery and Equipment		27 696	-	-	-	-	-	(961)	(961)	26 735	28 250	29 694
Transport Assets		5 392	-	-	-	-	-	(391)	(391)	5 001	5 771	6 208
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	451 818	-	-	-	-	-	19 030	19 030	470 848	470 101	496 755
Renewal and upgrading of Existing Assets as % of total capex		84,3%	0,0%							61,0%	92,2%	63,0%
Renewal and upgrading of Existing Assets as % of deprecn"		576,5%	0,0%							422,5%	672,6%	92,2%
R&M as a % of PPE		13,3%	0,0%							14,0%	13,9%	19,3%
Renewal and upgrading and R&M as a % of PPE		32,3%	0,0%							27,8%	37,4%	23,7%

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

NC091 Sol Plaatje - Table B10 Basic service delivery measurement - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2025/26	+2 2026/27	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget	
Household service targets	1												
Water:													
Piped water inside dwelling		45497	0	0	0	0	0	0	0	45	45497	45497	
Piped water inside yard (but not in dwelling)		16686	0	0	0	0	0	0	0	17	16686	16686	
Using public tap (at least min.service level)	2	0	0	0	0	0	0	0	0	-	0	0	
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	-	0	0	
<i>Minimum Service Level and Above sub-total</i>		62	-	-	-	-	-	-	-	62	62	62	
Using public tap (< min.service level)	3	4455	0	0	0	0	0	0	0	4	4455	4455	
Other water supply (< min.service level)	3.4	0	0	0	0	0	0	0	0	-	0	0	
No water supply		1677	0	0	0	0	0	0	0	2	1677	1677	
<i>Below Minimum Service Level sub-total</i>		6	-	-	-	-	-	-	-	6	6	6	
Total number of households	5	68	-	-	-	-	-	-	-	68	68	68	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		59366	0	0	0	0	0	0	0	59 366	59366	59366	
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	-	0	0	
Chemical toilet		407	0	0	0	0	0	0	0	407	407	407	
Pit toilet (ventilated)		2530	0	0	0	0	0	0	0	2 530	2530	2530	
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	0	-	0	0	
<i>Minimum Service Level and Above sub-total</i>		62 303	-	-	-	-	-	-	-	62 303	62 303	62 303	
Bucket toilet		3292	0	0	0	0	0	0	0	3 292	3292	3292	
Other toilet provisions (< min.service level)		678	0	0	0	0	0	0	0	678	678	678	
No toilet provisions		2042	0	0	0	0	0	0	0	2 042	2042	2042	
<i>Below Minimum Service Level sub-total</i>		6 012	-	-	-	-	-	-	-	6 012	6 012	6 012	
Total number of households	5	68 315	-	-	-	-	-	-	-	68 315	68 315	68 315	
Energy:													
Electricity (at least min. service level)		5771	0	0	0	0	0	0	0	5 771	4350	3698	
Electricity - prepaid (> min.service level)		56854	0	0	0	0	0	0	0	56 854	59075	60552	
<i>Minimum Service Level and Above sub-total</i>		62 625	-	-	-	-	-	-	-	62 625	63 425	64 250	
Electricity (< min.service level)		4335	0	0	0	0	0	0	0	4 335	3535	2710	
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	-	-	-	
Other energy sources		1354	0	0	0	0	0	0	0	1 354	1354	1354	
<i>Below Minimum Service Level sub-total</i>		5 689	-	-	-	-	-	-	-	5 689	4 889	4 064	
Total number of households	5	68 314	-	-	-	-	-	-	-	68 314	68 314	68 314	
Refuse:													
Removed at least once a week (min.service)		56740	0	0	0	0	0	0	0	56 740	57240	57740	
<i>Minimum Service Level and Above sub-total</i>		56 740	-	-	-	-	-	-	-	56 740	57 240	57 740	
Removed less frequently than once a week		757	0	0	0	0	0	0	0	757	757	757	
Using communal refuse dump		2545	0	0	0	0	0	0	0	2 545	2545	2545	
Using own refuse dump		3697	0	0	0	0	0	0	0	3 697	3697	3697	
Other rubbish disposal		259	0	0	0	0	0	0	0	259	259	259	
No rubbish disposal		4316	0	0	0	0	0	0	0	4 316	3816	3316	
<i>Below Minimum Service Level sub-total</i>		11 574	-	-	-	-	-	-	-	11 574	11 074	10 574	
Total number of households	5	68 314	-	-	-	-	-	-	-	68 314	68 314	68 314	
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		12	-	-	-	-	-	-	-	12	12	12	
Sanitation (free minimum level service)		12	-	-	-	-	-	-	-	12	12	12	
Electricity/other energy (50kwh per household per month)		12	-	-	-	-	-	-	-	12	12	12	
Refuse (removed at least once a week)		12	-	-	-	-	-	-	-	12	12	12	
<i>Informal Settlements</i>		48	-	-	-	-	-	-	-	48	48	48	
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)		10 000	-	-	-	-	-	-	-	10 000	10 550	11 130	
Sanitation (free sanitation service to indigent households)		24 400	-	-	-	-	-	-	-	24 400	25 863	27 326	
Electricity/other energy (50kwh per indigent household per month)		12 000	-	-	-	-	-	-	-	12 000	13 200	14 520	
Refuse (removed once a week for indigent households)		16 000	-	-	-	-	-	-	-	16 000	16 800	17 724	
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		9 600	-	-	-	-	-	-	-	9 600	10 340	11 117	
Total cost of FBS provided		72 000	-	-	-	-	-	-	-	72 000	76 753	81 827	
Highest level of free service provided													
Property rates (R'000 value threshold)		15000	0	0	0	0	0	0	0	15 000	15000	15000	
Water (kilolitres per household per month)		6	0	0	0	0	0	0	0	6	6	6	
Sanitation (kilolitres per household per month)		212,63	0	0	0	0	0	0	0	213	225,38	237,78	
Electricity (kw per household per month)		50	0	0	0	0	0	0	0	50	50	50	
Refuse (average litres per week)		21	0	0	0	0	0	0	0	21	21	21	
Revenue cost of free services provided (R'000)	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-	
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		37 240	-	-	-	-	-	-	-	37 240	38 953	41 253	
Water (in excess of 6 kilolitres per indigent household per month)		21 500	-	-	-	-	-	-	-	21 500	22 579	23 713	
Sanitation (in excess of free sanitation service to indigent households)		3 400	-	-	-	-	-	-	-	3 400	3 556	3 720	
Electricity/other energy (in excess of 50 kwh per indigent household per month)		41 000	-	-	-	-	-	-	-	41 000	45 100	49 610	
Refuse (in excess of one removal a week for indigent households)		4 400	-	-	-	-	-	-	-	4 400	4 602	4 814	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-	
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total revenue cost of subsidised services provided	6	107 540	-	-	-	-	-	-	-	107 540	114 791	123 109	

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. Adjus. = "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

NC091 Sol Plaatje - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2025

Description	Ref	Budget Year 2024/25									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 2023/26
		A	A1	B	C	D	E	F	G	H		
R thousands												
REVENUE ITEMS												
<i>Non-exchange revenue by source</i>												
Property rates												
Total Property Rates		724 560								724 560	779 581	831 747
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFMA)		37 240								37 240	38 953	41 253
Net Property Rates		687 320								687 320	740 628	790 495
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		1 152 199								1 152 199	1 258 092	1 374 060
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		41 000								41 000	45 100	49 610
Less Cost of Free Basis Services (50 kwh per indigent household per month)		12 000								12 000	13 200	14 520
Net Service charges - Electricity		1 099 199								1 099 199	1 199 792	1 309 930
Service charges - Water												
Total Service charges - water		375 185								375 185	397 403	422 032
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		21 500								21 500	22 579	23 713
Less Cost of Free Basis Services (8 kilolitres per indigent household per month)		10 000								10 000	10 550	11 130
Net Service charges - Water		343 685								343 685	364 274	387 189
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		123 690								123 690	131 051	138 209
Less Revenue Foregone (in excess of free sanitation service to indigent households)		3 400								3 400	3 556	3 720
Less Cost of Free Basis Services (free sanitation service to indigent households)		24 400								24 400	25 863	27 336
Net Service charges - Waste Water Management		95 890								95 890	101 631	107 153
Service charges - Waste Management												
Total refuse removal revenue		92 671								92 671	97 869	103 486
Total landfill revenue												
Less Revenue Foregone (in excess of one removal a week to indigent households)		4 400								4 400	4 602	4 814
Less Cost of Free Basis Services (removed once a week to indigent households)		16 000								16 000	16 800	17 724
Service charges - Waste Management		72 271								72 271	76 467	80 948
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		518 291						(2 988)	(2 988)	515 303	544 288	572 154
Pension and UIF Contributions		98 168								98 168	103 006	108 250
Medical Aid Contributions		63 810								63 810	67 000	70 483
Overtime		53 982						1 000	1 000	54 982	56 681	59 629
Performance Bonus		36 317								36 317	40 233	42 325
Motor Vehicle Allowance		53 156						181	181	53 337	55 608	58 193
Cellphone Allowance		1 749						80	80	1 829	1 830	1 914
Housing Allowance		2 896								2 896	3 041	3 199
Other benefits and allowances		26 598						3 532	3 532	30 130	27 930	29 384
Payments in lieu of leave		20 000								20 000	20 920	21 882
Long service awards		29 996								29 996	15	16
Post-retirement benefit obligations		43 900								43 900	45 919	48 032
Entertainment												
Scarcity												
Acting and post related allowance												
In kind benefits												
sub-total		990 863						1 805	1 805	992 667	966 470	1 015 448
Less: Employee costs capitalised in PPC												
Total Employee related costs	1	990 863						1 805	1 805	992 667	966 470	1 015 448
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		85 200								85 200	89 740	94 755
Lease amortisation		4 500								4 500	4 770	5 056
Capital asset impairment												
Total Depreciation and amortisation	1	89 700								89 700	94 510	99 811
Bulk purchases												
Electricity Bulk Purchases		897 300						12 818	12 818	910 118	968 900	1 087 750
Total bulk purchases	1	897 300						12 818	12 818	910 118	968 900	1 087 750
Transfers and grants												
Cash transfers and grants		3 660								3 660	4 767	4 875
Non-cash transfers and grants												
Total transfers and grants	1	3 660								3 660	4 767	4 875
Contracted services												
Outsourced Services		8 328						17 920	17 920	26 246	8 849	13 247
Consultants and Professional Services		8 565						8 165	8 165	16 730	8 958	9 369
Contractors		23 840						(300)	(300)	23 540	24 937	26 084
Total contracted services	1	40 733						25 785	25 785	66 516	42 744	48 700
Operational Costs												
Collection costs												
Contributions to 'other' provisions												
Audit fees		7 800								7 800	8 190	8 640
Other Operational Costs		143 749						20 962	20 962	164 711	151 690	161 854
Total Other Operational Costs	1	151 549						20 962	20 962	172 511	159 880	170 494
Repairs and Maintenance by Expenditure Item												
Employee related costs		170 075								170 075	171 870	180 766
Inventory Consumed (Project Maintenance)		181 636						18 880	18 880	200 515	192 820	204 761
Contracted Services		3 795						(300)	(300)	3 495	3 970	4 152
Other Expenditure		6 613						250	250	6 863	6 931	7 265
Total Repairs and Maintenance Expenditure	15	362 119						19 030	19 030	381 148	375 591	398 944
Inventory Consumed												
Inventory Consumed - Water		65 000								65 000	68 575	72 347
Inventory Consumed - Other		254 605						(17 638)	(17 638)	246 967	258 339	273 118
Total Inventory Consumed & Other Material		319 605						(17 638)	(17 638)	313 967	326 914	345 465

References

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

4. Expenditure to meet any unfunded obligations

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

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

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

NC091 Sol Plaatje - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2025

Description	Unit of measurement	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
05 - Community Services												
Public Safety												
Licensing And Control Of Animals												
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per	0	-	-	-	-	-	-	-	0	0	0
Property Rates (R000 Value Threshold)	Rand Value Threshold	15	-	-	-	-	-	-	-	15	15	15
Adjustment (Impermissible Values Per	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Refuse (Average Litres Per Week)	Average Litres Per Week	0	-	-	-	-	-	-	-	0	0	0
Sanitation (Rand Per Household Per Month)	Rand Per Household Per	0	-	-	-	-	-	-	-	0	0	0
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per	0	-	-	-	-	-	-	-	0	0	0
Waste Management												
Solid Waste Disposal (Landfill Sites)												
Removal	Households	12	-	-	-	-	-	-	-	12	12	12
Removal	Households	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
No Rubbish Disposal	Households	4	-	-	-	-	-	-	-	4	4	3
Other (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Other Rubbish Disposal	Households	0	-	-	-	-	-	-	-	0	0	0
Removed At Least Once A Week	Households	57	-	-	-	-	-	-	-	57	57	58
Week	Households	1	-	-	-	-	-	-	-	1	1	1
Using Communal Refuse Dump	Households	3	-	-	-	-	-	-	-	3	3	3
Using Own Refuse Dump	Households	4	-	-	-	-	-	-	-	4	4	4
08 - Infrastructure And Services												
Energy Sources												
Electricity												
Electricity - Prepaid (Min.Service Level)	Households	57	-	-	-	-	-	-	-	57	59	61
Electricity (< Min.Service Level)	Households	4	-	-	-	-	-	-	-	4	4	3
Electricity (At Least Min.Service Level)	Households	6	-	-	-	-	-	-	-	6	4	4
Electricity	Households	12	-	-	-	-	-	-	-	12	12	12
Electricity	Households	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Other (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Other Energy Sources	Households	1	-	-	-	-	-	-	-	1	1	1
Other Households Receiving Electricity	Households	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management												
Sewerage												
Bucket Toilet	Households	3	-	-	-	-	-	-	-	3	3	3
Chemical Toilet	Households	0	-	-	-	-	-	-	-	0	0	0
Flush Toilet (Connected To Sewerage)	Households	59	-	-	-	-	-	-	-	59	59	59
Flush Toilet (With Septic Tank)	Households	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Households	12	-	-	-	-	-	-	-	12	12	12
Sanitation	Households	0	-	-	-	-	-	-	-	0	0	0
Informal Settlements (R000)	Rand Value	9 600	-	-	-	-	-	-	-	9 600	10 340	11 117
No Toilet Provisions	Households	2	-	-	-	-	-	-	-	2	2	2
Other Toilet Provisions (< Min.Service Level)	Households	1	-	-	-	-	-	-	-	1	1	1
Other Toilet Provisions (> Min.Service Level)	Households	-	-	-	-	-	-	-	-	-	-	-
Pit Toilet (Ventilated)	Households	3	-	-	-	-	-	-	-	3	3	3
Water Management												
Water Distribution												
Water	Households	12	-	-	-	-	-	-	-	12	12	12
Water	Households	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
No Water Supply	Households	2	-	-	-	-	-	-	-	2	2	2
Other Water Supply (< Min.Service Level)	Households	-	-	-	-	-	-	-	-	-	-	-
Level)	Households	-	-	-	-	-	-	-	-	-	-	-
Piped Water Inside Dwelling	Households	45	-	-	-	-	-	-	-	45	45	45
Dwelling)	Households	17	-	-	-	-	-	-	-	17	17	17
Using Public Tap (< Min.Service Level)	Households	4	-	-	-	-	-	-	-	4	4	4
Level)	Households	-	-	-	-	-	-	-	-	-	-	-

References

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

NC091 Sol Plaatje - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2025

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating				Baa1.za	0,0%	160,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				12,6%	0,0%	15,3%	12,9%	12,9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				238,7%	0,0%	314,2%	215,6%	189,5%
Liquidity									
Current Ratio	Current assets/current liabilities				163,5%	0,0%	149,3%	173,8%	185,6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				160,8%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,7	0,0	0,6	0,7	0,8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				0,0%		0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				89,2%	0,0%	83,9%	83,9%	78,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				18,7%	0,0%	23,0%	14,6%	14,6%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))				0,0%	0,0%	0,0%	0,0%	0,0%
Creditors to Cash and Investments					2034,2%	0,0%	-3703,7%	3157,7%	962,8%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0,0%	0,0%	0,0%	0,0%		0,0%	0,0%	0,0%
	Total Volume Losses (kW) non technical	#####	#####	0,0%	#####		#####	#####	#####
	Total Cost of Losses (Rand '000)	1 899	1 975	-	1 349		1 349	1 483	1 632
	% Volume (units purchased and generated less units sold)/units purchased and generated	228	228	-	176		176	175	175
Water Volumes :System input	Bulk Purchase	75 476	77 948	-	65 000		65 000	68 575	72 347
	Water treatment works	0	0	-	0		0	0	0
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				32,1%	0,0%	32,1%	30,6%	30,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				12,2%	0,0%	12,8%	11,9%	11,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				22,8%	0,0%	26,7%	22,5%	22,3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				741,7%	0,0%	744,9%	737,8%	789,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				43,1%	0,0%	38,9%	40,5%	38,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

References

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

NC091 Sol Plaatje - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2025

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				73 147	-	(40 175)	44 588	137 927
Cash + investments at the yr end less applications - R'000	2	18(1)b				1 350 724	-	1 150 042	1 450 551	1 563 678
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				602 003	-	344 669	724 682	184 445
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	1,3%	1,5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	79,8%	0,0%	80,6%	79,8%	79,4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				35,8%	0,0%	36,3%	36,7%	37,6%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				100,0%	0,0%	65,4%	67,4%	25,2%
Current consumer debtors % change - incr(decr)	11	18(1)a							7,9%	0,5%
Long term receivables % change - incr(decr)	12	18(1)a							-6,2%	-6,6%
R&M % of Property Plant & Equipment	13	20(1)(vi)				13,3%	0,0%	14,0%	13,9%	19,3%
Asset renewal % of capital budget	14	20(1)(vi)				71,2%	0,0%	54,4%	87,5%	40,1%

References

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

NC091 Sol Plaatje - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2025

Description	Ref	Budget Year 2024/25						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2025/26	+2 2026/27
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		290 671	-	-	-	2 759	2 759	293 430	309 169	330 931
Local Government Equitable Share		282 104	-	-	-	-	-	282 104	302 569	324 431
Energy Efficiency and Demand Side Management Grant	3	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		2 267	-	-	-	-	-	2 267	-	-
Infrastructure Skills Development Grant		4 500	-	-	-	-	-	4 500	4 800	4 500
Integrated Urban Development Grant		-	-	-	-	2 759	2 759	2 759	-	-
Local Government Financial Management Grant		1 800	-	-	-	-	-	1 800	1 800	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8 600	-	-	-	9 500	9 500	18 100	9 116	9 663
Capacity Building and Other Grants		8 600	-	-	-	-	-	8 600	9 116	9 663
Infrastructure Grant	5	-	-	-	-	9 500	9 500	9 500	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESKOM		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Higher Education SA (HESA)		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	299 271	-	-	-	12 259	12 259	311 530	318 285	340 594
Capital Transfers and Grants										
National Government:		572 229	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Energy Efficiency and Demand Side Management Grant		5 000	-	-	-	-	-	5 000	5 000	5 000
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	16 500	14 000
Integrated Urban Development Grant		75 229	-	-	-	(2 132)	(2 132)	73 097	60 404	65 513
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	2 000	30 000
Regional Bulk Infrastructure Grant		492 000	-	-	-	-	-	492 000	574 000	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	572 229	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
TOTAL RECEIPTS OF TRANSFERS & GRANTS		871 500	-	-	-	10 127	10 127	881 627	976 189	455 107

References

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

NC091 Sol Plaatje - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2025

Description	Ref	Budget Year 2024/25						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2025/26	+2 2026/27
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		229 671	-	-	-	44 459	44 459	274 130	243 964	261 484
Equitable Share		221 104	-	-	-	42 000	42 000	263 104	237 364	254 984
Expanded Public Works Programme Integrated Grant		2 267	-	-	-	-	-	2 267	-	-
Infrastructure Skills Development Grant		4 500	-	-	-	-	-	4 500	4 800	4 500
Integrated Urban Development Grant		-	-	-	-	2 459	2 459	2 459	-	-
Local Government Financial Management Grant		1 800	-	-	-	-	-	1 800	1 800	2 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8 600	-	-	-	6 487	6 487	15 087	9 032	9 502
Capacity Building and Other Grants		8 600	-	-	-	(13)	(13)	8 587	9 032	9 502
Infrastructure Grant		-	-	-	-	6 500	6 500	6 500	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		238 271	-	-	-	50 946	50 946	289 217	252 996	270 986
Capital expenditure of Transfers and Grants										
National Government:		572 229	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Energy Efficiency and Demand Side Management Grant		5 000	-	-	-	-	-	5 000	5 000	5 000
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	16 500	14 000
Integrated Urban Development Grant		75 229	-	-	-	(2 132)	(2 132)	73 097	60 404	65 513
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	2 000	30 000
Regional Bulk Infrastructure Grant		492 000	-	-	-	0	0	492 000	574 000	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		572 229	-	-	-	(2 132)	(2 132)	570 097	657 904	114 513
Total capital expenditure of Transfers and Grants		810 500	-	-	-	48 814	48 814	859 314	910 900	385 499

References

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

NC091 Sol Plaatje - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/2025

Description	Ref	Budget Year 2024/25						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(8 567)	-	-	-	-	-	(8 567)	(6 600)
Repayment of grants		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(17 134)	-	-	-	-	-	(17 134)	(13 200)
Conditions still to be met - transferred to liabilities		8 567	-	-	-	-	-	8 567	6 600
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(8 600)	-	-	-	(2 759)	(2 759)	(11 359)	(9 116)
Conditions met - transferred to revenue		(17 200)	-	-	-	(5 518)	(5 518)	(22 718)	(18 232)
Conditions still to be met - transferred to liabilities		8 600	-	-	-	2 759	2 759	11 359	9 116
Total operating transfers and grants revenue		(34 334)	-	-	-	(5 518)	(5 518)	(39 852)	(31 432)
Total operating transfers and grants - CTBM	2	17 167	-	-	-	2 759	2 759	19 926	15 716
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(497 000)	-	-	-	-	-	(497 000)	(597 500)
Conditions met - transferred to revenue		(994 000)	-	-	-	-	-	(994 000)	(1 195 000)
Conditions still to be met - transferred to liabilities		497 000	-	-	-	-	-	497 000	597 500
Provincial Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		(994 000)	-	-	-	-	-	(994 000)	(1 195 000)
Total capital transfers and grants - CTBM		497 000	-	-	-	-	-	497 000	597 500
TOTAL TRANSFERS AND GRANTS REVENUE		(1 028 334)	-	-	-	(5 518)	(5 518)	(1 033 852)	(1 226 432)
TOTAL TRANSFERS AND GRANTS - CTBM		514 167	-	-	-	2 759	2 759	516 926	613 216

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

NC091 Sol Plaatje - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		125 181	11 185	49 577	69 740	15 430	269 018	17 312	1 388	81 707	81 707	81 707	171 815	975 769	1 056 711	525 680
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	552	552	552	1 104	2 759	-	-
Vote 04 - Corporate Services		4	399	4	1 505	558	632	320	2	513	513	513	1 197	6 161	6 538	6 318
Vote 05 - Community Services		10 780	11 087	9 985	11 174	9 683	11 079	10 576	795	11 163	11 163	11 163	19 711	128 361	131 460	139 026
Vote 06 - Financial Services		159 458	51 896	53 091	59 324	51 225	52 916	49 521	79	59 176	59 176	59 176	55 074	710 111	763 510	814 726
Vote 07 - Strategy Econ Development And Plannin		2 688	2 054	396	465	323	283	346	368	797	797	797	(447)	8 868	8 753	9 156
Vote 08 - Infrastructure And Services		147 579	146 154	134 126	126 209	130 412	120 611	136 351	18 356	142 425	142 425	142 425	322 031	1 709 105	1 847 432	1 998 271
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		445 690	222 775	247 181	268 417	207 631	454 539	214 426	20 987	296 334	296 334	296 334	570 485	3 541 134	3 814 403	3 493 177
Expenditure by Vote																
Vote 01 - Executive & Council		4 867	4 864	4 890	4 740	4 541	4 376	6 275	4 541	5 079	5 079	5 079	6 562	60 895	63 701	67 145
Vote 02 - Municipal And General		8 001	17 863	71 422	13 965	61 447	28 239	16 009	4 878	54 486	54 486	54 486	122 581	507 863	429 417	458 629
Vote 03 - Municipal Manager		1 923	2 373	3 484	3 460	2 045	2 152	1 765	1 891	3 276	3 276	3 276	3 706	32 626	28 803	30 239
Vote 04 - Corporate Services		5 246	5 834	5 857	6 719	6 096	6 987	4 208	6 063	5 585	5 585	5 585	12 075	75 840	75 353	78 643
Vote 05 - Community Services		22 920	22 597	26 662	27 732	26 878	29 245	24 280	23 955	29 405	29 405	29 405	51 281	343 767	341 804	360 742
Vote 06 - Financial Services		11 227	10 174	10 403	13 344	11 032	13 246	10 192	11 972	15 455	15 455	15 455	36 281	174 232	169 415	178 131
Vote 07 - Strategy Econ Development And Plannin		4 164	4 169	3 919	4 973	4 258	5 508	4 152	4 689	6 429	6 429	6 429	16 582	71 703	69 428	73 018
Vote 08 - Infrastructure And Services		26 360	118 556	266 281	148 575	150 288	114 483	159 170	101 286	164 869	162 325	163 829	353 514	1 929 538	1 911 799	2 062 185
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		84 708	186 431	392 919	223 509	266 586	204 236	226 052	159 274	284 584	282 040	283 544	602 582	3 196 465	3 089 720	3 308 732
Surplus/ (Deficit)		360 982	36 344	(145 738)	44 909	(58 955)	250 303	(11 626)	(138 287)	11 750	14 294	12 790	(32 096)	344 669	724 682	184 445

References

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

NC091 Sol Plaatje - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/2025

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		284 695	63 535	102 735	130 627	67 265	322 618	67 207	1 471	141 463	141 463	141 463	228 299	1 692 841	1 827 596	1 347 600
Executive and council		125 181	11 185	49 577	69 740	15 430	269 018	17 312	1 388	81 707	81 707	81 707	171 815	975 769	1 056 711	525 680
Finance and administration		159 514	52 349	53 158	60 886	51 835	53 600	49 895	83	59 756	59 756	59 756	56 484	717 072	770 885	821 920
Internal audit																
Community and public safety		2 996	3 176	2 614	2 905	4 170	3 242	3 438	206	4 382	4 382	4 382	11 095	46 989	45 197	47 664
Community and social services		344	226	224	671	262	437	299	137	1 011	1 011	1 011	6 504	12 138	12 817	13 534
Sport and recreation		135	95	136	162	221	152	373	47	227	227	227	719	2 720	2 845	2 976
Public safety		29	346	(302)	21	356	20	85	21	45	45	45	(171)	540	565	591
Housing		2 487	2 509	2 556	2 050	3 331	2 633	2 682	-	2 292	2 292	2 292	2 377	27 501	28 876	30 464
Health		-	-	-	-	-	-	-	-	808	808	808	1 668	4 090	94	98
Economic and environmental services		3 916	719	579	771	441	642	452	538	2 233	2 233	2 233	7 478	22 235	20 017	21 116
Planning and development		3 627	455	325	399	262	222	283	365	1 148	1 148	1 148	(168)	9 215	6 230	6 517
Road transport		289	264	254	372	178	420	169	173	1 085	1 085	1 085	7 646	13 020	13 787	14 599
Environmental protection																
Trading services		154 115	152 558	140 330	132 982	135 975	126 812	142 751	18 346	147 331	147 331	147 331	322 114	1 767 977	1 909 907	2 064 466
Energy sources		103 730	101 133	87 176	77 254	73 425	68 961	82 746	18 335	97 025	97 025	97 025	260 465	1 164 299	1 270 542	1 386 849
Water management		29 237	30 478	32 542	35 018	41 622	37 091	38 701	11	33 176	33 176	33 176	53 884	398 115	421 696	447 769
Waste water management		12 059	11 962	11 784	11 816	11 963	11 855	12 152	-	9 857	9 857	9 857	5 126	118 290	125 375	132 203
Waste management		9 089	8 985	8 828	8 894	8 965	8 904	9 151	-	7 273	7 273	7 273	2 639	87 272	92 293	97 644
Other		(32)	2 786	923	1 134	(219)	1 225	577	426	924	924	924	1 500	11 092	11 686	12 332
Total Revenue - Functional		445 690	222 775	247 181	268 417	207 631	454 539	214 426	20 987	296 334	296 334	296 334	570 485	3 541 134	3 814 403	3 493 177
Expenditure - Functional																
Governance and administration		34 496	43 988	98 977	43 893	88 382	59 148	40 996	33 083	84 846	84 846	84 846	167 489	864 989	777 595	820 897
Executive and council		13 804	24 219	78 656	21 164	66 815	33 641	23 136	10 381	61 024	61 024	61 024	128 507	583 393	505 891	538 968
Finance and administration		20 291	19 415	19 888	22 312	21 181	25 080	17 538	22 379	23 249	23 249	23 249	36 936	274 769	264 709	274 614
Internal audit		401	354	433	418	386	427	322	322	572	572	572	2 047	6 827	6 995	7 315
Community and public safety		14 336	14 587	15 012	17 737	15 114	18 409	15 762	15 315	18 575	18 575	18 575	31 811	213 808	208 253	219 767
Community and social services		3 442	3 404	3 610	4 071	3 841	4 726	3 673	3 866	4 516	4 516	4 516	6 996	51 177	49 641	53 010
Sport and recreation		4 495	4 993	4 565	6 089	4 755	6 001	5 305	4 755	5 274	5 274	5 274	6 364	63 143	61 821	64 996
Public safety		3 268	2 934	3 390	3 650	3 298	3 884	3 335	3 395	3 848	3 848	3 848	7 336	46 033	46 692	49 073
Housing		1 595	1 737	1 769	2 233	1 749	2 027	1 953	1 850	2 337	2 337	2 337	6 120	28 042	28 537	30 024
Health		1 535	1 520	1 678	1 694	1 471	1 771	1 496	1 449	2 601	2 601	2 601	4 995	25 412	21 562	22 665
Economic and environmental services		10 250	13 546	14 288	15 982	15 870	19 477	12 786	11 581	17 074	17 074	17 074	27 172	192 175	188 054	197 894
Planning and development		3 873	3 861	4 056	3 900	4 199	4 292	3 739	3 846	5 604	5 604	5 604	11 900	60 476	57 219	59 923
Road transport		6 308	9 615	10 163	12 005	11 599	15 070	8 975	7 663	11 396	11 396	11 396	15 214	130 801	129 920	137 009
Environmental protection		69	69	69	78	72	114	72	72	75	75	75	58	898	915	961
Trading services		23 947	112 620	262 907	143 449	145 189	104 335	154 599	97 060	161 596	159 052	160 556	370 896	1 896 203	1 886 639	2 039 491
Energy sources		7 092	83 950	202 289	76 643	92 442	43 251	112 104	73 086	101 818	99 274	100 778	253 413	1 246 140	1 256 041	1 370 333
Water management		5 394	17 862	37 203	48 771	32 681	43 011	30 429	12 048	40 811	40 811	40 811	84 861	434 712	416 619	443 460
Waste water management		6 241	6 117	14 973	11 498	11 787	12 244	6 595	6 632	11 703	11 703	11 703	16 988	128 183	123 914	130 405
Waste management		5 219	4 691	8 442	6 538	8 279	5 810	5 471	5 294	7 264	7 264	7 264	15 634	87 170	90 065	95 293
Other		1 680	1 690	1 735	2 448	2 866	2 866	1 909	2 237	2 493	2 493	2 493	5 213	29 289	29 179	30 684
Total Expenditure - Functional		84 708	186 431	392 919	223 509	266 586	204 236	226 052	159 274	284 584	282 040	283 544	602 582	3 196 465	3 089 720	3 308 732
Surplus/ (Deficit) 1.		360 982	36 344	(145 738)	44 909	(58 955)	250 303	(11 626)	(138 287)	11 750	14 294	12 790	(32 096)	344 669	724 682	184 445

References

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

NC091 Sol Plaatje - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		97 459	94 939	80 823	71 015	71 305	66 762	80 743	18 335	91 600	91 600	91 600	243 017	1 099 199	1 199 792	1 309 930
Service charges - Water		23 461	24 637	26 602	29 062	35 664	30 787	32 519	11	28 640	28 640	28 640	55 022	343 685	364 274	387 189
Service charges - Waste Water Management		9 621	9 497	9 279	9 306	9 428	9 334	9 568	–	7 991	7 991	7 991	5 885	95 890	101 631	107 153
Service charges - Waste Management		7 265	7 136	6 970	7 003	7 079	7 021	7 168	–	6 023	6 023	6 023	4 562	72 271	76 467	80 948
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		12 794	13 210	13 492	13 331	13 370	14 398	13 729	–	10 002	10 002	10 002	(4 301)	120 030	124 551	129 463
Interest earned from Current and Non Current Assets		(1 713)	1 383	1 785	1 514	3 315	2 494	2 440	1 355	750	750	750	(5 823)	9 000	–	–
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		2 507	2 524	2 574	2 073	3 349	2 653	2 649	6	2 312	2 312	2 312	2 470	27 740	29 126	30 726
Licence and permits		60	67	54	85	37	38	45	61	100	100	100	452	1 200	1 255	1 313
Operational Revenue		215	238	228	238	225	225	287	107	314	314	314	1 066	3 773	3 947	4 128
Non-Exchange Revenue																
Property rates		158 155	50 336	50 868	50 347	50 446	50 532	50 507	–	57 277	57 277	57 277	54 299	687 320	740 628	790 495
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 460	1 668	2 336	9 029	686	2 556	(984)	160	2 679	2 679	2 679	7 197	32 143	32 915	34 787
Licences or permits		877	1 150	845	1 012	(282)	1 157	499	350	667	667	667	394	8 000	8 452	8 949
Transfer and subsidies - Operational		117 543	–	–	3 197	727	91 651	375	–	27 391	27 391	27 391	15 864	311 530	318 285	340 594
Interest		7 879	7 929	8 927	8 718	8 814	9 004	8 837	–	7 658	7 658	7 658	8 816	91 900	82 700	74 400
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		4 988	5 006	5 049	5 034	892	877	869	–	4 242	4 242	4 242	15 460	50 900	55 787	61 132
Gains on disposal of Assets		–	6	–	1 279	–	–	–	–	–	–	–	(1 285)	–	–	–
Other Gains		–	–	–	133	–	–	–	17	–	–	–	(151)	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		445 690	222 775	210 289	213 811	206 097	290 132	210 364	20 987	249 075	249 075	249 075	402 943	2 971 037	3 156 499	3 378 664
Expenditure By Type																
Employee related costs		67 575	61 907	66 899	75 705	69 662	83 510	68 542	68 304	79 600	79 600	79 600	151 761	952 667	966 470	1 015 448
Remuneration of councillors		2 809	2 805	2 805	2 805	2 754	2 369	4 364	2 778	3 090	3 090	3 090	4 317	37 077	38 930	41 068
Bulk purchases - electricity		–	70 320	169 678	62 043	61 515	24 505	102 101	66 099	64 288	61 744	63 248	164 578	910 118	988 900	1 087 790
Inventory consumed		8 644	22 804	22 504	35 042	25 655	34 167	30 062	10 534	26 480	26 480	26 480	49 983	318 837	326 914	345 465
Debt impairment		–	–	88 812	–	88 812	–	–	–	53 604	53 604	53 604	136 812	475 246	382 156	409 005
Depreciation and amortisation		–	–	22 425	–	–	22 425	–	–	7 475	7 475	7 475	22 425	89 700	94 510	99 811
Interest		–	1	0	0	0	9 180	1	1	13 565	13 565	13 565	28 315	78 195	15 874	13 730
Contracted services		108	5 502	5 553	9 825	3 340	2 255	2 452	3 224	8 551	8 551	8 551	8 602	66 516	42 744	48 700
Transfers and subsidies		–	–	–	628	5	–	625	–	305	305	305	1 486	3 660	4 767	4 875
Irrecoverable debts written off		0	0	0	1	–	–	1	–	–	–	–	(2)	–	–	–
Operational costs		5 571	23 091	14 242	14 433	14 842	10 815	17 904	8 317	16 822	16 822	16 822	12 831	172 511	159 880	170 494
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	23 027	–	15 009	–	17	10 804	10 804	10 804	21 472	91 938	68 575	72 347
Total Expenditure		84 708	186 431	392 919	223 509	266 586	204 236	226 052	159 274	284 584	282 040	283 544	602 582	3 196 465	3 089 720	3 308 732
Surplus/(Deficit)		360 982	36 344	(182 630)	(9 698)	(60 489)	85 896	(15 688)	(138 287)	(35 509)	(32 965)	(34 469)	(199 639)	(225 428)	66 778	69 932
Transfers and subsidies - capital (monetary allocations)		–	–	36 892	54 606	1 534	164 407	4 061	–	47 259	47 259	47 259	166 818	570 097	657 904	114 513
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		360 982	36 344	(145 738)	44 909	(58 955)	250 303	(11 626)	(138 287)	11 750	14 294	12 790	(32 820)	344 669	724 682	184 445

References

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

NC091 Sol Plaatje - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2025

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	###															
Property rates		28 925	36 615	52 288	43 318	30 493	36 714	33 024	-	56 343	56 343	56 343	245 714	676 122	712 234	746 320
Service charges - electricity revenue		79 233	95 694	74 998	109 369	69 104	67 617	84 102	-	90 467	90 467	90 467	234 084	1 085 599	1 152 052	1 257 416
Service charges - water revenue		9 830	12 526	12 761	17 413	16 629	15 771	16 100	-	25 570	25 570	25 570	129 101	306 840	325 149	345 481
Service charges - sanitation revenue		4 207	5 209	5 377	5 591	5 345	5 205	4 290	-	7 136	7 136	7 136	28 995	85 626	90 754	95 689
Service charges - refuse		3 306	3 859	3 835	4 626	4 038	3 836	3 363	-	5 432	5 432	5 432	22 021	65 181	68 953	72 979
Rental of facilities and equipment		2	3	3	3	2	5	1	-	2 605	2 605	2 605	23 430	31 265	32 301	33 591
Interest earned - external investments		408	928	439	442	479	652	633	-	750	750	750	2 770	9 000	12 000	15 000
Interest earned - outstanding debtors		1 787	2 009	1 424	2 156	2 935	2 311	1 112	-	-	-	-	(13 732)	-	-	-
Dividends received																
Fines, penalties and forfeits		1 455	1 667	2 335	9 028	683	2 554	(986)	-	2 679	2 679	2 679	7 373	32 143	32 915	34 787
Licences and permits		937	1 217	898	1 097	(245)	1 195	544	-	767	767	767	1 256	9 200	9 707	10 262
Agency services																
Transfers and Subsidies - Operational		120 243	2 366	-	-	5 020	90 065	1 800	-	25 961	25 961	25 961	14 154	311 530	318 285	340 594
Other revenue		192 536	133 447	31 499	33 867	249 248	26 561	46 843	-	1 852	1 852	1 852	(697 330)	22 229	20 636	21 586
Cash Receipts by Source		442 868	295 540	185 858	226 910	383 731	252 483	190 826	-	219 561	219 561	219 561	(2 165)	2 634 735	2 774 986	2 973 705
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22 568	1 200	110 000	-	250 000	25 196	1 800	-	47 508	47 508	47 508	16 809	570 097	657 904	114 513
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Proceeds on Disposal of Fixed and Intangible Assets		-	6	-	1 279	-	-	-	-	-	-	-	(1 285)	-	-	-
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits		28	23	12	9	6	5	13		167	167	167	1 405	2 000	2 500	3 000
VAT Control (receipts)																
Decrease (increase) in non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source		465 464	296 768	295 870	228 199	633 737	277 684	192 639	-	267 236	267 236	267 236	14 764	3 206 832	3 435 390	3 091 218
Cash Payments by Type																
Employee related costs		(55 057)	(55 571)	(56 169)	(64 453)	(56 315)	(72 102)	(56 448)	-	79 389	79 389	79 389	1 130 615	952 667	997 950	1 048 566
Remuneration of councillors		(3 124)	(3 044)	(3 121)	(3 122)	(3 071)	(2 682)	(3 763)	-	3 090	3 090	3 090	49 734	37 077	38 930	41 068
Finance charges		(2 121)	-	-	-	-	-	-	-	6 516	6 516	6 516	60 767	78 195	15 874	13 730
Bulk purchases - Electricity	###	112 465	94 095	81 147	77 286	75 218	97 137	84 480	-	82 510	82 510	82 510	40 761	910 118	988 900	1 087 790
Acquisitions - water & other inventory	###	23 844	18 030	16 837	19 112	153	-	153	-	34 231	34 231	34 231	229 953	410 775	395 489	417 812
Contracted services																
Transfers and grants - other municipalities																
Transfers and grants - other																
Other expenditure		372 969	213 211	175 733	215 830	366 830	225 443	213 579	-	19 919	19 919	19 919	(1 604 325)	239 027	202 624	219 194
Cash Payments by Type		448 977	266 721	214 426	244 652	382 816	247 797	238 000	-	225 655	225 655	225 655	(92 496)	2 627 859	2 639 768	2 828 158
Other Cash Flows/Payments by Type																
Capital assets		340	27 422	14 020	43 303	23 064	120 540	6 549	-	51 793	51 793	51 793	230 900	621 518	689 404	146 013
Repayment of borrowing		-	-	-	-	-	-	-	-	1 232	1 232	1 232	11 091	14 788	16 688	18 832
Other Cash Flows/Payments		432	492	66	-	-	3 844	-	-	305	305	305	(2 089)	3 660	4 767	4 875
Total Cash Payments by Type		449 750	294 635	228 512	287 955	405 880	372 180	244 549	-	278 985	278 985	278 985	147 406	3 267 824	3 350 627	2 997 879
NET INCREASE/(DECREASE) IN CASH HELD		15 714	2 133	67 357	(59 757)	227 856	(94 496)	(51 910)	-	(11 749)	(11 749)	(11 749)	(132 642)	(60 992)	84 763	93 339
Cash/cash equivalents at the month/year beginning:		113 726	129 441	131 573	198 931	139 174	367 031	272 534	220 624	220 624	208 875	197 125	185 376	113 726	52 734	137 497
Cash/cash equivalents at the month/year end:		129 441	131 573	198 931	139 174	367 031	272 534	220 624	220 624	208 875	197 125	185 376	52 734	52 734	137 497	230 837

NC091 Sol Plaatje - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2025

Description - Municipal Vote	Ref	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	-	-	-	-	-	438	438	438	1 188	2 500	2 113	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	525	-	-	-	-	117	117	117	2 625	3 500	5 000	5 000	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	143	-	167	167	1 357	2 000	2 000	30 000	-
Vote 08 - Infrastructure And Services		255	22 997	12 538	34 430	30 548	119 708	6 121	20 400	51 082	51 082	51 082	179 379	579 622	641 183	67 000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	255	22 997	13 063	34 430	30 548	119 708	6 263	20 400	51 803	51 803	51 803	184 549	587 622	650 295	102 000
Single-year expenditure appropriation																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		85	-	-	170	4 462	424	268	725	1 365	1 365	1 365	10 012	20 241	32 500	32 500
Vote 03 - Municipal Manager		-	-	25	12	96	117	-	14	(305)	(305)	(305)	652	-	2 609	2 721
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	1 469	-	21	-	41	184	184	184	127	2 210	-	4 792
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	246	-	-	152	152	152	1 809	2 511	-	-
Vote 08 - Infrastructure And Services		-	4 425	933	7 223	(12 041)	25	18	15	(498)	(498)	(498)	9 831	8 934	4 000	4 000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	85	4 425	957	8 874	(7 483)	831	286	795	899	899	899	22 430	33 895	39 109	44 013
Total Capital Expenditure	2	340	27 422	14 020	43 303	23 064	120 540	6 549	21 195	52 702	52 702	52 702	206 978	621 518	689 404	146 013

References

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

NC091 Sol Plaatje - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/02/2025

Description	Ref	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		85	-	-	170	4 462	424	268	725	1 802	1 802	1 802	11 199	22 741	34 613	32 500
Executive and council		85	-	-	170	4 462	424	268	725	1 802	1 802	1 802	11 199	22 741	34 613	32 500
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	525	1 469	-	21	-	41	301	301	301	2 752	5 710	5 000	9 792
Community and social services		-	-	525	-	-	-	-	-	117	117	117	2 625	3 500	5 000	9 792
Sport and recreation		-	-	-	1 469	-	21	-	41	184	184	184	127	2 210	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		255	3 587	5 499	2 764	5 246	4 604	1 592	1 664	3 858	3 858	3 858	7 621	44 407	48 291	79 221
Planning and development		-	-	25	12	96	117	143	14	39	39	39	3 238	3 761	4 609	32 721
Road transport		255	3 587	5 474	2 752	5 150	4 487	1 450	1 650	3 819	3 819	3 819	4 383	40 646	43 683	46 500
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	23 835	7 996	38 900	13 356	115 246	4 688	18 764	46 765	46 765	46 765	184 827	547 910	601 500	24 500
Energy sources		-	-	-	37	874	1 042	768	947	500	500	500	832	6 000	23 500	21 000
Water management		-	23 835	7 735	38 863	12 482	114 204	3 920	17 817	42 707	42 707	42 707	168 432	515 410	576 000	2 000
Waste water management		-	-	261	-	-	-	-	-	3 558	3 558	3 558	15 564	26 500	2 000	1 500
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	246	-	-	(25)	(25)	(25)	579	750	-	-
Total Capital Expenditure - Functional		340	27 422	14 020	43 303	23 064	120 540	6 549	21 195	52 702	52 702	52 702	206 978	621 518	689 404	146 013

References

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

NC091 Sol Plaatje - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets

Description	Ref	Bu			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
			7	8	9
		A	A1	B	C
R thousands					
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure		428 671	-	-	-
Roads Infrastructure		17 500	-	-	-
<i>Roads</i>		17 500	-	-	-
<i>Road Structures</i>		-	-	-	-
<i>Road Furniture</i>					
<i>Capital Spares</i>					
Storm water Infrastructure		-	-	-	-
<i>Drainage Collection</i>					
<i>Storm water Conveyance</i>		-	-	-	-
<i>Attenuation</i>		-	-	-	-
Electrical Infrastructure		6 000	-	-	-
<i>Power Plants</i>					
<i>HV Substations</i>					
<i>HV Switching Station</i>					
<i>HV Transmission Conductors</i>					
<i>MV Substations</i>					
<i>MV Switching Stations</i>					
<i>MV Networks</i>					
<i>LV Networks</i>		5 000	-	-	-
<i>Capital Spares</i>		1 000	-	-	-
Water Supply Infrastructure		400 171	-	-	-
<i>Dams and Weirs</i>					
<i>Boreholes</i>					
<i>Reservoirs</i>		7 531	-	-	-
<i>Pump Stations</i>		37 378	-	-	-
<i>Water Treatment Works</i>		167 623	-	-	-
<i>Bulk Mains</i>		187 638	-	-	-
<i>Distribution</i>		-	-	-	-
<i>Distribution Points</i>					
<i>PRV Stations</i>					
<i>Capital Spares</i>					
Sanitation Infrastructure		5 000	-	-	-
<i>Pump Station</i>		-	-	-	-
<i>Reticulation</i>		-	-	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-
<i>Outfall Sewers</i>					
<i>Toilet Facilities</i>		5 000	-	-	-
<i>Capital Spares</i>					
Solid Waste Infrastructure		-	-	-	-
<i>Landfill Sites</i>					
<i>Waste Transfer Stations</i>					
<i>Waste Processing Facilities</i>					
<i>Waste Drop-off Points</i>					

Waste Separation Facilities				
Electricity Generation Facilities				
Capital Spares				
Rail Infrastructure	-	-	-	-
Rail Lines				
Rail Structures				
Rail Furniture				
Drainage Collection				
Storm water Conveyance				
Attenuation				
MV Substations				
LV Networks				
Capital Spares				
Coastal Infrastructure	-	-	-	-
Sand Pumps				
Piers				
Revetments				
Promenades				
Capital Spares				
Information and Communication Infrastructure	-	-	-	-
Data Centres				
Core Layers				
Distribution Layers				
Capital Spares				
Community Assets	8 000	-	-	-
Community Facilities	-	-	-	-
Halls	-	-	-	-
Centres				
Crèches				
Clinics/Care Centres				
Fire/Ambulance Stations				
Testing Stations				
Museums				
Galleries				
Theatres				
Libraries				
Cemeteries/Crematoria				
Police				
Parks				
Public Open Space				
Nature Reserves				
Public Ablution Facilities				
Markets				
Stalls				
Abattoirs				
Airports				
Taxi Ranks/Bus Terminals				
Capital Spares				
Sport and Recreation Facilities	8 000	-	-	-
Indoor Facilities				
Outdoor Facilities	8 000	-	-	-
Capital Spares				

Heritage assets	-	-	-	-
Monuments				
Historic Buildings				
Works of Art				
Conservation Areas				
Other Heritage				
Investment properties	-	-	-	-
Revenue Generating	-	-	-	-
<i>Improved Property</i>				
<i>Unimproved Property</i>				
Non-revenue Generating	-	-	-	-
<i>Improved Property</i>				
<i>Unimproved Property</i>				
Other assets	-	-	-	-
Operational Buildings	-	-	-	-
<i>Municipal Offices</i>				
<i>Pay/Enquiry Points</i>				
<i>Building Plan Offices</i>				
<i>Workshops</i>				
<i>Yards</i>				
<i>Stores</i>				
<i>Laboratories</i>				
<i>Training Centres</i>				
<i>Manufacturing Plant</i>				
<i>Depots</i>				
<i>Capital Spares</i>				
Housing	-	-	-	-
<i>Staff Housing</i>				
<i>Social Housing</i>				
<i>Capital Spares</i>				
Biological or Cultivated Assets	-	-	-	-
Biological or Cultivated Assets				
Intangible Assets	-	-	-	-
Servitudes				
Licences and Rights	-	-	-	-
<i>Water Rights</i>				
<i>Effluent Licenses</i>				
<i>Solid Waste Licenses</i>				
<i>Computer Software and Applications</i>				
<i>Load Settlement Software Applications</i>				
<i>Unspecified</i>				
Computer Equipment	-	-	-	-
Computer Equipment				
Furniture and Office Equipment	-	-	-	-
Furniture and Office Equipment				
Machinery and Equipment	-	-	-	-
Machinery and Equipment				
Transport Assets	-	-	-	-
Transport Assets				

Land		-	-	-	-
Land					
Zoo's, Marine and Non-biological Animals		-	-	-	-
Zoo's, Marine and Non-biological Animals					
Living resources		-	-	-	-
Mature		-	-	-	-
Policing and Protection					
Zoological plants and animals					
Immature		-	-	-	-
Policing and Protection					
Zoological plants and animals					
Total Capital Expenditure on renewal of existing assets to be adjusted	1	436 671	-	-	-

References

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

check balance

-

by asset class - 28/02/2025

Budget Year 2024/25					Budget Year +1 2025/26	Budget Year +2 2026/27
Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
-	-	(95 099)	(95 099)	333 572	601 400	28 500
-	-	-	-	17 500	18 400	20 000
-	-	-	-	17 500	18 400	20 000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	6 000	7 000	7 000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5 000	5 000	5 000
-	-	-	-	1 000	2 000	2 000
-	-	(106 599)	(106 599)	293 572	574 000	-
-	-	-	-	-	-	-
-	-	8 786	8 786	16 317	-	-
-	-	(2 700)	(2 700)	34 678	-	-
-	-	(36 533)	(36 533)	131 089	-	-
-	-	(76 152)	(76 152)	111 487	574 000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11 500	11 500	16 500	2 000	1 500
-	-	7 500	7 500	7 500	-	-
-	-	4 000	4 000	4 000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5 000	2 000	1 500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

-	-	-	-	-	-	-
			-	-		
-	-	-	-	-	-	-
			-	-		
-	-	-	-	-	-	-
-	-	-	-	-	-	-
			-	-		
-	-	-	-	-	-	-
			-	-		
-	-	(98 599)	(98 599)	338 072	603 400	58 500

1 upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2r annual financial statements audited (note: only where

in existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

NC091 Sol Plaatje - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class

Description	Ref	Budget Year 2024/25				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
Repairs and maintenance expenditure by Asset Class/Sub-class						
Infrastructure		297 242	-	-	-	-
Roads Infrastructure		72 566	-	-	-	-
<i>Roads</i>		71 810	-	-	-	-
<i>Road Structures</i>						
<i>Road Furniture</i>		756	-	-	-	-
<i>Capital Spares</i>						
Storm water Infrastructure		3 250	-	-	-	-
<i>Drainage Collection</i>		3 250	-	-	-	-
<i>Storm water Conveyance</i>						
<i>Attenuation</i>						
Electrical Infrastructure		89 291	-	-	-	-
<i>Power Plants</i>						
<i>HV Substations</i>		1 320	-	-	-	-
<i>HV Switching Station</i>		4 050	-	-	-	-
<i>HV Transmission Conductors</i>						
<i>MV Substations</i>		2 000	-	-	-	-
<i>MV Switching Stations</i>		5 800	-	-	-	-
<i>MV Networks</i>		2 800	-	-	-	-
<i>LV Networks</i>		34 300	-	-	-	-
<i>Capital Spares</i>		39 021	-	-	-	-
Water Supply Infrastructure		60 347	-	-	-	-
<i>Dams and Weirs</i>						
<i>Boreholes</i>						
<i>Reservoirs</i>		5 200	-	-	-	-
<i>Pump Stations</i>		1 000	-	-	-	-
<i>Water Treatment Works</i>		2 500	-	-	-	-
<i>Bulk Mains</i>		3 500	-	-	-	-
<i>Distribution</i>		42 742	-	-	-	-
<i>Distribution Points</i>						
<i>PRV Stations</i>						
<i>Capital Spares</i>		5 405	-	-	-	-
Sanitation Infrastructure		47 577	-	-	-	-
<i>Pump Station</i>		10 800	-	-	-	-
<i>Reticulation</i>		33 977	-	-	-	-
<i>Waste Water Treatment Works</i>		500	-	-	-	-
<i>Outfall Sewers</i>						
<i>Toilet Facilities</i>		2 300	-	-	-	-
<i>Capital Spares</i>						
Solid Waste Infrastructure		24 212	-	-	-	-
<i>Landfill Sites</i>		24 012	-	-	-	-
<i>Waste Transfer Stations</i>						
<i>Waste Processing Facilities</i>		200	-	-	-	-
<i>Waste Drop-off Points</i>						

Waste Separation Facilities					
Electricity Generation Facilities					
Capital Spares					
Rail Infrastructure	-	-	-	-	-
Rail Lines					
Rail Structures					
Rail Furniture					
Drainage Collection					
Storm water Conveyance					
Attenuation					
MV Substations					
LV Networks					
Capital Spares					
Coastal Infrastructure	-	-	-	-	-
Sand Pumps					
Piers					
Revetments					
Promenades					
Capital Spares					
Information and Communication Infrastructure	-	-	-	-	-
Data Centres					
Core Layers					
Distribution Layers					
Capital Spares					
Community Assets	3 695	-	-	-	-
Community Facilities	3 115	-	-	-	-
Halls	125	-	-	-	-
Centres					
Crèches					
Clinics/Care Centres					
Fire/Ambulance Stations	150	-	-	-	-
Testing Stations					
Museums					
Galleries					
Theatres					
Libraries	20	-	-	-	-
Cemeteries/Crematoria	620	-	-	-	-
Police					
Parks	2 000	-	-	-	-
Public Open Space	200	-	-	-	-
Nature Reserves					
Public Ablution Facilities					
Markets					
Stalls					
Abattoirs					
Airports					
Taxi Ranks/Bus Terminals					
Capital Spares					
Sport and Recreation Facilities	580	-	-	-	-
Indoor Facilities	380	-	-	-	-
Outdoor Facilities	200	-	-	-	-
Capital Spares					

Heritage assets	-	-	-	-	-
Monuments					
Historic Buildings					
Works of Art					
Conservation Areas					
Other Heritage					
Investment properties	10 711	-	-	-	-
Revenue Generating	10 711	-	-	-	-
<i>Improved Property</i>	9 711	-	-	-	-
<i>Unimproved Property</i>	1 000	-	-	-	-
Non-revenue Generating	-	-	-	-	-
<i>Improved Property</i>					
<i>Unimproved Property</i>					
Other assets	15 861	-	-	-	-
Operational Buildings	15 861	-	-	-	-
<i>Municipal Offices</i>	14 511	-	-	-	-
<i>Pay/Enquiry Points</i>					
<i>Building Plan Offices</i>					
<i>Workshops</i>	1 350	-	-	-	-
<i>Yards</i>					
<i>Stores</i>					
<i>Laboratories</i>					
<i>Training Centres</i>					
<i>Manufacturing Plant</i>					
<i>Depots</i>					
<i>Capital Spares</i>					
Housing	-	-	-	-	-
<i>Staff Housing</i>					
<i>Social Housing</i>					
<i>Capital Spares</i>					
Biological or Cultivated Assets	-	-	-	-	-
Biological or Cultivated Assets					
Intangible Assets	-	-	-	-	-
Servitudes					
Licences and Rights	-	-	-	-	-
<i>Water Rights</i>					
<i>Effluent Licenses</i>					
<i>Solid Waste Licenses</i>					
<i>Computer Software and Applications</i>					
<i>Load Settlement Software Applications</i>					
<i>Unspecified</i>					
Computer Equipment	-	-	-	-	-
Computer Equipment					
Furniture and Office Equipment	1 520	-	-	-	-
Furniture and Office Equipment	1 520	-	-	-	-
Machinery and Equipment	27 696	-	-	-	-
Machinery and Equipment	27 696	-	-	-	-
Transport Assets	5 392	-	-	-	-
Transport Assets	5 392	-	-	-	-

Land		-	-	-	-	-
Land						
Zoo's, Marine and Non-biological Animals		-	-	-	-	-
Zoo's, Marine and Non-biological Animals						
Living resources		-	-	-	-	-
Mature		-	-	-	-	-
Policing and Protection						
Zoological plants and animals						
Immature		-	-	-	-	-
Policing and Protection						
Zoological plants and animals						
Total Repairs and Maintenance Expenditure to be adjusted	1	362 118	-	-	-	-

References

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

check balance

class - 28/02/2025

25				Budget Year +1 2025/26	Budget Year +2 2026/27
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
11 E	12 F	13 G	14 H		
-	16 890	16 890	314 132	308 468	325 678
-	4 250	4 250	76 816	74 918	79 199
-	4 250	4 250	76 060	74 117	78 350
-	-	-	756	801	849
-	-	-	3 250	3 442	3 648
-	-	-	3 250	3 442	3 648
-	1 770	1 770	91 061	92 920	98 155
-	-	-	1 320	1 395	1 478
-	620	620	4 670	4 293	4 551
-	-	-	2 000	2 116	2 238
-	-	-	5 800	6 121	6 488
-	-	-	2 800	2 968	3 146
-	1 000	1 000	35 300	36 384	38 575
-	150	150	39 171	39 644	41 678
-	990	990	61 337	62 755	66 083
-	(1 400)	(1 400)	3 800	5 512	5 843
-	(500)	(500)	500	1 060	1 124
-	5 790	5 790	8 290	2 650	2 809
-	(2 200)	(2 200)	1 300	3 710	3 933
-	810	810	43 552	44 086	46 314
-	(1 510)	(1 510)	3 895	5 737	6 061
-	9 880	9 880	57 457	48 813	51 466
-	10 600	10 600	21 400	11 448	12 135
-	1 030	1 030	35 007	34 397	36 185
-	(250)	(250)	250	530	562
-	(1 500)	(1 500)	800	2 438	2 584
-	-	-	24 212	25 620	27 127
-	-	-	24 012	25 408	26 902
-	-	-	200	212	225
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10 711	10 980	11 587
-	-	-	10 711	10 980	11 587
-	-	-	9 711	9 920	10 464
-	-	-	1 000	1 060	1 124
-	-	-	-	-	-
-	-	-	-	-	-
-	1 300	1 300	17 161	16 176	17 057
-	1 300	1 300	17 161	16 176	17 057
-	1 300	1 300	15 811	14 745	15 540
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1 350	1 431	1 517
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	432	432	1 952	1 611	1 707
-	432	432	1 952	1 611	1 707
-	(961)	(961)	26 735	28 250	29 694
-	(961)	(961)	26 735	28 250	29 694
-	(391)	(391)	5 001	5 771	6 208
-	(391)	(391)	5 001	5 771	6 208

-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
-	-	-	-	-	-
		-	-		
-	-	-	-	-	-
		-	-		
-	19 030	19 030	381 148	375 591	396 944

r annual financial statements audited (note: only

1 existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

NC091 Sol Plaatje - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2025

Description	Ref	Budget Year 2024/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
R thousands						
Depreciation by Asset Class/Sub-class						
Infrastructure		58 200	-	-	-	-
Roads Infrastructure		18 000	-	-	-	-
<i>Roads</i>		-	-	-	-	-
<i>Road Structures</i>		18 000	-	-	-	-
<i>Road Furniture</i>						
<i>Capital Spares</i>						
Storm water Infrastructure		5 300	-	-	-	-
<i>Drainage Collection</i>		5 300	-	-	-	-
<i>Storm water Conveyance</i>						
<i>Attenuation</i>						
Electrical Infrastructure		9 000	-	-	-	-
<i>Power Plants</i>		-	-	-	-	-
<i>HV Substations</i>		-	-	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-
<i>HV Transmission Conductors</i>						
<i>MV Substations</i>		-	-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-	-
<i>MV Networks</i>		9 000	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-
Water Supply Infrastructure		10 000	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-
<i>Boreholes</i>						
<i>Reservoirs</i>		-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-
<i>Distribution</i>		10 000	-	-	-	-
<i>Distribution Points</i>						
<i>PRV Stations</i>						
<i>Capital Spares</i>						
Sanitation Infrastructure		15 000	-	-	-	-
<i>Pump Station</i>						
<i>Reticulation</i>		15 000	-	-	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-	-
<i>Outfall Sewers</i>						
<i>Toilet Facilities</i>						
<i>Capital Spares</i>						
Solid Waste Infrastructure		900	-	-	-	-
<i>Landfill Sites</i>		900	-	-	-	-
<i>Waste Transfer Stations</i>						
<i>Waste Processing Facilities</i>						
<i>Waste Drop-off Points</i>						

Waste Separation Facilities					
Electricity Generation Facilities					
Capital Spares					
Rail Infrastructure	-	-	-	-	-
Rail Lines					
Rail Structures					
Rail Furniture					
Drainage Collection					
Storm water Conveyance					
Attenuation					
MV Substations					
LV Networks					
Capital Spares					
Coastal Infrastructure	-	-	-	-	-
Sand Pumps					
Piers					
Revetments					
Promenades					
Capital Spares					
Information and Communication Infrastructure	-	-	-	-	-
Data Centres					
Core Layers					
Distribution Layers					
Capital Spares					
Community Assets	11 500	-	-	-	-
Community Facilities	11 500	-	-	-	-
Halls	-	-	-	-	-
Centres	11 500	-	-	-	-
Crèches					
Clinics/Care Centres	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-
Testing Stations	-	-	-	-	-
Museums					
Galleries					
Theatres					
Libraries	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-
Police					
Parks					
Public Open Space	-	-	-	-	-
Nature Reserves					
Public Ablution Facilities					
Markets	-	-	-	-	-
Stalls					
Abattoirs					
Airports					
Taxi Ranks/Bus Terminals	-	-	-	-	-
Capital Spares					
Sport and Recreation Facilities	-	-	-	-	-
Indoor Facilities	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-
Capital Spares					

Heritage assets	-	-	-	-	-
Monuments					
Historic Buildings					
Works of Art					
Conservation Areas					
Other Heritage	-	-	-	-	-
Investment properties	300	-	-	-	-
Revenue Generating	300	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-
<i>Unimproved Property</i>	300	-	-	-	-
Non-revenue Generating	-	-	-	-	-
<i>Improved Property</i>					
<i>Unimproved Property</i>					
Other assets	-	-	-	-	-
Operational Buildings	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-
<i>Building Plan Offices</i>					
<i>Workshops</i>					
<i>Yards</i>					
<i>Stores</i>					
<i>Laboratories</i>					
<i>Training Centres</i>					
<i>Manufacturing Plant</i>					
<i>Depots</i>					
<i>Capital Spares</i>					
Housing	-	-	-	-	-
<i>Staff Housing</i>					
<i>Social Housing</i>					
<i>Capital Spares</i>					
Biological or Cultivated Assets	-	-	-	-	-
Biological or Cultivated Assets					
Intangible Assets	4 500	-	-	-	-
Servitudes					
Licences and Rights	4 500	-	-	-	-
<i>Water Rights</i>					
<i>Effluent Licenses</i>					
<i>Solid Waste Licenses</i>					
<i>Computer Software and Applications</i>	4 500	-	-	-	-
<i>Load Settlement Software Applications</i>					
<i>Unspecified</i>	-	-	-	-	-
Computer Equipment	2 700	-	-	-	-
Computer Equipment	2 700	-	-	-	-
Furniture and Office Equipment	2 000	-	-	-	-
Furniture and Office Equipment	2 000	-	-	-	-
Machinery and Equipment	1 500	-	-	-	-
Machinery and Equipment	1 500	-	-	-	-
Transport Assets	9 000	-	-	-	-
Transport Assets	9 000	-	-	-	-

Land		-	-	-	-	-
Land		-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-
Living resources		-	-	-	-	-
Mature		-	-	-	-	-
Policing and Protection		-	-	-	-	-
Zoological plants and animals		-	-	-	-	-
Immature		-	-	-	-	-
Policing and Protection		-	-	-	-	-
Zoological plants and animals		-	-	-	-	-
Total Depreciation to be adjusted	1	89 700	-	-	-	-

References

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

check balance -229 905 205

25				Budget Year +1 2025/26	Budget Year +2 2026/27
Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
11 E	12 F	13 G	14 H		
-	-	-	58 200	61 325	64 746
-	-	-	18 000	18 900	19 940
-	-	-	-	-	-
-	-	-	18 000	18 900	19 940
-	-	-	-	-	-
-	-	-	5 300	5 565	5 871
-	-	-	5 300	5 565	5 871
-	-	-	-	-	-
-	-	-	9 000	9 540	10 112
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	9 000	9 540	10 112
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10 000	10 550	11 130
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10 000	10 550	11 130
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15 000	15 825	16 695
-	-	-	-	-	-
-	-	-	15 000	15 825	16 695
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	900	945	997
-	-	-	900	945	997
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	89 700	94 510	99 811

r annual financial statements audited (note: only

1 existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

-232 404 166 -245 653 964

NC091 Sol Plaatje - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets

Description	Ref	Budget			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
		A	7 A1	8 B	9 C
R thousands					
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure		73 965	-	-	-
Roads Infrastructure		25 170	-	-	-
<i>Roads</i>		25 170	-	-	-
<i>Road Structures</i>					
<i>Road Furniture</i>					
<i>Capital Spares</i>					
Storm water Infrastructure		-	-	-	-
<i>Drainage Collection</i>					
<i>Storm water Conveyance</i>					
<i>Attenuation</i>					
Electrical Infrastructure		-	-	-	-
<i>Power Plants</i>					
<i>HV Substations</i>		-	-	-	-
<i>HV Switching Station</i>					
<i>HV Transmission Conductors</i>					
<i>MV Substations</i>					
<i>MV Switching Stations</i>					
<i>MV Networks</i>					
<i>LV Networks</i>		-	-	-	-
<i>Capital Spares</i>					
Water Supply Infrastructure		48 796	-	-	-
<i>Dams and Weirs</i>					
<i>Boreholes</i>					
<i>Reservoirs</i>					
<i>Pump Stations</i>					
<i>Water Treatment Works</i>		-	-	-	-
<i>Bulk Mains</i>		48 296	-	-	-
<i>Distribution</i>		500	-	-	-
<i>Distribution Points</i>					
<i>PRV Stations</i>					
<i>Capital Spares</i>					
Sanitation Infrastructure		-	-	-	-
<i>Pump Station</i>					
<i>Reticulation</i>		-	-	-	-
<i>Waste Water Treatment Works</i>					
<i>Outfall Sewers</i>		-	-	-	-
<i>Toilet Facilities</i>					
<i>Capital Spares</i>					
Solid Waste Infrastructure		-	-	-	-
<i>Landfill Sites</i>					
<i>Waste Transfer Stations</i>					
<i>Waste Processing Facilities</i>					
<i>Waste Drop-off Points</i>					

Waste Separation Facilities				
Electricity Generation Facilities				
Capital Spares				
Rail Infrastructure	-	-	-	-
Rail Lines				
Rail Structures				
Rail Furniture				
Drainage Collection				
Storm water Conveyance				
Attenuation				
MV Substations				
LV Networks				
Capital Spares				
Coastal Infrastructure	-	-	-	-
Sand Pumps				
Piers				
Revetments				
Promenades				
Capital Spares				
Information and Communication Infrastructure	-	-	-	-
Data Centres				
Core Layers				
Distribution Layers				
Capital Spares				
Community Assets	-	-	-	-
Community Facilities	-	-	-	-
Halls				
Centres				
Crèches				
Clinics/Care Centres				
Fire/Ambulance Stations				
Testing Stations				
Museums				
Galleries				
Theatres				
Libraries				
Cemeteries/Crematoria				
Police				
Parks				
Public Open Space				
Nature Reserves				
Public Ablution Facilities				
Markets				
Stalls	-	-	-	-
Abattoirs				
Airports				
Taxi Ranks/Bus Terminals				
Capital Spares				
Sport and Recreation Facilities	-	-	-	-
Indoor Facilities				
Outdoor Facilities				
Capital Spares				

Heritage assets	1 500	-	-	-
Monuments				
Historic Buildings				
Works of Art	1 500	-	-	-
Conservation Areas				
Other Heritage				
Investment properties	-	-	-	-
Revenue Generating	-	-	-	-
<i>Improved Property</i>	-	-	-	-
<i>Unimproved Property</i>				
Non-revenue Generating	-	-	-	-
<i>Improved Property</i>				
<i>Unimproved Property</i>				
Other assets	5 000	-	-	-
Operational Buildings	5 000	-	-	-
<i>Municipal Offices</i>	5 000	-	-	-
<i>Pay/Enquiry Points</i>				
<i>Building Plan Offices</i>				
<i>Workshops</i>				
<i>Yards</i>				
<i>Stores</i>				
<i>Laboratories</i>				
<i>Training Centres</i>				
<i>Manufacturing Plant</i>				
<i>Depots</i>				
<i>Capital Spares</i>				
Housing	-	-	-	-
<i>Staff Housing</i>				
<i>Social Housing</i>				
<i>Capital Spares</i>				
Biological or Cultivated Assets	-	-	-	-
Biological or Cultivated Assets				
Intangible Assets	-	-	-	-
Servitudes				
Licences and Rights	-	-	-	-
<i>Water Rights</i>				
<i>Effluent Licenses</i>				
<i>Solid Waste Licenses</i>				
<i>Computer Software and Applications</i>				
<i>Load Settlement Software Applications</i>				
<i>Unspecified</i>				
Computer Equipment	-	-	-	-
Computer Equipment				
Furniture and Office Equipment	-	-	-	-
Furniture and Office Equipment				
Machinery and Equipment	-	-	-	-
Machinery and Equipment				
Transport Assets	-	-	-	-
Transport Assets				

Land		-	-	-	-
Land					
Zoo's, Marine and Non-biological Animals		-	-	-	-
Zoo's, Marine and Non-biological Animals					
Living resources		-	-	-	-
Mature		-	-	-	-
Policing and Protection					
Zoological plants and animals					
Immature		-	-	-	-
Policing and Protection					
Zoological plants and animals					
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	80 465	-	-	-

References

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

| check balance -

-	-	(750)	(750)	750	-	-
			-	-		
-	-	(750)	(750)	750	-	-
			-	-		
			-	-		
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(1 500)	(1 500)	3 500	5 000	5 000
-	-	(1 500)	(1 500)	3 500	5 000	5 000
-	-	(1 500)	(1 500)	3 500	5 000	5 000
			-	-		
			-	-		
			-	-		
			-	-		
			-	-		
			-	-		
			-	-		
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-	-	-	-	-	-	-
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-	-	-	-	-	-	-
			-	-		
-	-	-	-	-	-	-
			-	-		
-	-	-	-	-	-	-
			-	-		

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(39 523)	(39 523)	40 942	32 283	33 500

upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

or annual financial statements audited (note: only where

in existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

NC091 Sol Plaatje - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2025

Table with columns: Function, Project Description, Project Number, Type, MTSF Service Outcome, IUDF, Own Strategic Objectives, Asset Class, Asset Sub-Class, Ward Location, GPS Longitude, GPS Latitude, and Medium Term Revenue and Expenditure Framework (Budget Year 2024/25, Budget Year +1 2025/26, Budget Year +2 2026/27). Includes rows for Parent municipality, R thousands, and Entities.

References

List of projects where approved budgets have been adjusted

Refer MFMA s30

Asset class as per table B9 and asset sub-class as per table SB18

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

NC091 Sol Plaatje - Supporting Table SB20 Not required - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 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 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

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

**ANNEXURE B: ADJUSTED 2023/24
TOP LAYER SDBIP**

Sol Plaatje Municipality

PROPOSED SDBIP ADJUSTMENTS FOR FY 2024/25

Municipal Manager

SDBIP REF	Municipal KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2025		Quarter ending June 2025	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL1	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Create full-time equivalents through EPWP initiatives by 30 June 2025	N/A	N/A	Number of full-time equivalents created by 30 June		Register and reports of FTEs created through EPWP		870.51	553		120		173	173
TL25	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Compile the final Annual Report for submission to council by 31 March 2025	N/A	N/A	Final Annual Report submitted to council by 31 March		Final annual report submitted		0	1		1		0	0
TL26	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2025	N/A	N/A	Risk Based Audit Plan developed and submitted to the audit committee by 30 June		Developed Risk Based Audit Plan		1	1		0		1	1
TL27	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Report quarterly on the progress of risk mitigation to the MM and EMT by 30 June 2025	N/A	N/A	Quarterly reports on strategic risk register		Quarterly reports on risk mitigation		4	4		1		1	1
TL28	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Number of audits conducted as per the internal audit plan by 30 June 2025	N/A	N/A	Number of internal audits conducted		Proof of internal audits conducted		14	20		5		5	5
TL29	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Number of audit committee meetings conducted by 30 June 2025	N/A	N/A	Number of audit committee meetings conducted		Proof of audit committee meetings conducted		6	4		1		1	1
TL31	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Compile the final IDP and submit to council by 31 May 2025	N/A	N/A	Final IDP submitted to Council by 31 May		Council resolution		1	1		0		1	1
TL58	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of project management meetings held by 30 June 2025	Number of project management meetings conducted by the Project Management Unit by 30 June 2025	Adjusted to adhere to SMART criteria/principles.	Number of meetings held	Number of meetings conducted	Minutes of meetings held		0	10		2		3	
TL59	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of monthly reports tabled at the Executive Management Team meetings by 30 June 2025	Number of Project Management Reports tabled at the Executive Management Team meetings by 30 June 2025	Adjusted to adhere to SMART criteria/principles.	Number of reports submitted	Number of reports tabled	Monthly reports	Agenda and minutes of EMT	0	12		3		3	
TL74	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Compile the final SDBIP and submit to council by 28 June 2025	N/A	N/A	Final signed SDBIP		Final approved SDBIP by Executive Mayor		1	1		0		1	1

Corporate Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2025		Quarter ending June 2025	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL32	Good Governance and Public Participation	Good, clean and transparent governance and public participation	To disseminate on a monthly basis the electronic municipal newsletter through social media platforms by 30 June 2025	N/A	N/A	Monthly distribution		Monthly newsletters distributed		0	12		3		3	3
TL46	Institutional Development and Capacity Building	Improved Institutional Management	Limit vacancy rate to 20% of funded post by 30 June 2025 ((Number of funder posts vacant divided by budgeted funded posts) x 100)	N/A	N/A	Number of funded posts vacant divided by budgeted funded posts x 100		Reviewed municipal organizational structure		20%	20%		0%		20%	20%
TL47	Institutional Development and Capacity Building	Improved Institutional Management	Review the Workplace Skills Plan and submit plan to LGSETA by 30 April 2025	N/A	N/A	Workplace Skills Plan submitted to LGSETA by 30 Japril		Reviewed Workplace Skills Plan		1	1		0		1	1
TL48	Institutional Development and Capacity Building	Improved Institutional Management	Co-ordinate bi-annual performance assessments of the MM and managers reporting directly to the MM by 30 June 2025	N/A	N/A	Performance assessments conducted twice per year		Number of assessments conducted		2	2		2		0	0
TL49	Institutional Development and Capacity Building	Improved Institutional Management	Develop, submit and publicise the performance agreements of the MM and managers reporting directly to the MM (the number of performance agreements is dependant on the filled positions)	% Completion of the appointed Sec 56 & 57 Managers performance agreements by 16 August 2025	Adjusted to adhere to SMART criteria/principles. Annual Target to be adjusted from number to percentage.	Number of performance agreements signed, submitted and publicised	% of Performance agreements developed, submitted and publicised	Performance agreements signed, submitted and publicised	Performance agreements developed, submitted and publicised	3	6	100%	0		0	0
R/O	Access to Basic Services and Infrastructure Development	Improved Service Delivery		Development of a Strategy for the safeguarding of municipal assets to restrict vandalism of municipal infrastructure by 30 June 2025	KPI target was not met for FY 2023/24. KPI must be accounted for in the SDBIP to track implementation and completion of the activity.		Developed Strategy		Approved Developed Strategy	0	1	1		0		1
R/O	Institutional Development and Capacity Building	Improved Institutional Management		Review Organogram to aligned with strategy and comply with R890 by 30 June 2025	KPI target was not met for FY 2023/24. KPI must be accounted for in the SDBIP to track implementation and completion of the activity.		Organogram reviewed by 30 June 2025		Reviewed organogram	0	1	1	0	0		1

Community and Social Developmental Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2025		Quarter ending June 2025	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL10	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of reading outreach programmes conducted at all libraries by 30 June 2025	N/A	N/A	Number of outreach programmes held		Outreach programmes conducted		107	60		15		15	15
TL20	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Plan and conduct road blocks	Number of roadblocks conducted by 30 June 2025	Adjusted to adhere to SMART criteria/principles.	Number of roadblocks conducted		Road blocks conducted		33	8		2		2	2
TL21	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Plan and conduct stop and check points to improve road safety	Number of stop and check points conducted to improve road safety by 30 June 2025	Adjusted to adhere to SMART criteria/principles.	Number of stop and check points conducted		Stop and check points conducted		13,583	6,000		1,500		1,500	1,500
TL22	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Conduct monthly inspections of food premises	Monthly inspections conducted at food premises to ensure compliance to legislation by 30 June 2025	Adjusted to adhere to SMART criteria/principles. Original target, 3rd Q and 4th Q have been adjusted due to severe staffing deficits. Only 7 EHPs instead of the previous 10. The target for food establishment should be higher than those for non-food establishments, because food safety is our first priority and there are more food establishments than non-food establishments.	Number of inspections conducted		Inspections conducted		2,739	4,200	2,700	1,050	675	1,050	675
TL23	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Conduct monthly inspections of non-food premises to ensure compliance to legislation	Monthly inspections conducted at non-food premises to ensure compliance to legislation by 30 June 2025	Adjusted to adhere to SMART criteria/principles. Original target, 3rd Q and 4th Q have been adjusted due to severe staffing deficits. Only 7 EHPs instead of the previous 10. The target for food establishment should be higher than those for non-food establishments, because food safety is our first priority and there are more food establishments than non-food establishments.	Number of inspections conducted		Inspections conducted		1,122	4,200	1,200	1,050	300	1,050	300
TL24	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of water samples collected and tested	Number of water samples collected and submitted to the Laboratory by 30 June 2025	Adjusted to adhere to SMART criteria/principles. Original target, 3rd Q and 4th Q have been adjusted due to severe staffing deficits. Only 7 EHPs instead of the previous 10.	Number of water samples collected and tested	Number of water samples collected and submitted to the Laboratory	Water samples collected and tested	Proof of submission to the Laboratory	638	800	600	200	150	200	150
TL70	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage completion of the fencing of Frank Roro cricket field by 30 June 2025	N/A	N/A	% Completion		Project completion certificate		0%	100%		0%		0%	0%
TL71	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Refurbishment of community halls (Floors/Colville & Social Centres) by 30 June 2025	N/A	N/A	Percentage progress on the refurbishment of community halls		Project progress report and practical completion certificate		0%	100%				100%	100%
TL72	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the upgrading and building of ablution blocks at Kenilworth and Phutanang Cemeteries by 30 June 2025	N/A	N/A	Percentage progress as per project plan		Project progress report and practical completion certificate		0%	100%		75%		100%	100%
TL73	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of swimming pools (Karen Muir, Roodepan, Florianville and Galeshewe) to be upgraded by 30 June 2025	N/A	N/A	Number of pools upgraded as per the project plan		Quarterly Reports and close out report		0	4		1		1	1
TL75	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Review of the Indigent Burial Policy by 30 June 2025	N/A	N/A	Draft Indigent Burial Policy		Draft and Adopted Indigent Burial Policy		0	1		0		1	1
TL76	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Review of the Integrated Waste Management Plan (IWMP) and municipal waste by-laws to align with the National Waste Management Strategy by 30 June 2025	N/A	N/A	Draft IWMP and municipal waste by-laws		Draft and adopted IWMP and municipal waste by-laws		0	1		0		1	1

Financial Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2025		Quarter ending June 2025	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL8	Sound Financial Management	Establishment of healthy financial management	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 (Total actual amount spent on capital projects/Total amount budgeted for capital projects) X100	N/A	N/A	% of Capital budget spent by 30 June (Actual amount spent on capital projects /Total amount budgeted for capital projects) X100)		Financial and Audit reports		68,87%	90%		60%		90%	90%
TL9	Sound Financial Management	Establishment of healthy financial management	The percentage of the total municipal operational budget spent by 30 June 2025 ((Actual amount spent on total operational budget/Total operational budget) X100)	N/A	N/A	% of the total municipal operational budget spent by 30 June		Financial and Audit reports		97,76%	90%		75%		90%	90%
TL11	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Limit unaccounted for electricity to less than 25% by 30 June 2025 ((Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100)	N/A	N/A	% unaccounted for electricity by 30 June		Calculation on electricity losses as per the actual records system		24,42%	25%		26%		25%	25%
TL12	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Limit unaccounted for water (Non-Revenue Water) to less than 40% by 30 June 2025 ((Number of Kilolitres Water Purified - Number of kilolitres Water Sold) / Number of kilolitres Water Purified x 100)	N/A	N/A	% unaccounted for water (Non-Revenue Water) annually		Financial report		66,00%	40%		45%		40%	40%
TL30	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Develop and submit an audit action plan to the MM to address matters raised by the auditor general within 60 days after the end of the audit	N/A	N/A	Developed and submitted audit action plan		Audit Action Plan		1	1		1		0	0
TL33	Sound Financial Management	Establishment of healthy financial management	Number of indigent households earning less than R4 500 provided with free basic services (water, electricity, refuse and sanitation) by 30 June 2025	N/A	N/A	Number of indigent households provided with free basic services (water, electricity, refuse and sanitation)		Indigents Register		11,633	11,800		0		11,800	11,800
TL34	Sound Financial Management	Establishment of healthy financial management	Financial viability measured in terms of the municipality's ability to meet its debt obligations by 30 June 2025 (Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	N/A	N/A	Debt to revenue by 30 June		Financial and Audit reports		6,00%	10%		0%		10%	10%
TL35	Sound Financial Management	Establishment of healthy financial management	Maintain the current ratio of 2:1 against current assets of the municipality by 30 June 2025 (Current Assets / Current Liabilities)	N/A	N/A	Current ratio		Financial and Audit reports		1.61:1	2.10:1		2.10:1		2.10:1	2.10:1
TL36	Sound Financial Management	Establishment of healthy financial management	Reduce net debtor days to 300 days by 30 June 2025 ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365	N/A	N/A	Net debtor days		Financial and Audit reports		304	300		0		300	300

TL37	Sound Financial Management	Establishment of healthy financial management	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2025 (Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))	N/A	N/A	Cost coverage ratio by 30 June		Financial and Audit reports		0.57:1	01:01		01:01		01:01	01:01
TL38	Sound Financial Management	Establishment of healthy financial management	Number of planned BSC meetings conducted to process bids by 30 June 2025	N/A	N/A	Number of meetings conducted		Financial and Audit reports		30	24		6		6	6
TL39	Sound Financial Management	Establishment of healthy financial management	95% collection rate and ensure payment based on correct account by 30 June 2025 (receipts/ billingx100)	N/A	N/A	95% collection rate achieved		Financial and Audit reports		73,00%	95%		95%		95%	95%
TL40	Sound Financial Management	Establishment of healthy financial management	Perform an annual cost analysis for each trading services for the new budget by 31 March 2025 (Water, Electricity, Sanitation and Refuse)	N/A	N/A	Cost analysis reports		Reports submitted to CFO and EMT		1	1		1		0	0
TL41	Sound Financial Management	Establishment of healthy financial management	75% reduction of irregular expenditure by 30 June 2025	N/A	N/A	% reduction of irregular expenditure after condonement (Current year - Prior year) / Prior year)		UIFW Register and Statement of Financial Performance		0,00%	75%		0%		75%	75%
TL42	Sound Financial Management	Establishment of healthy financial management	100% elimination of Fruitless & wasteful expenditure by 30 June 2025	N/A	N/A	% elimination of Fruitless and Wasteful expenditure after condonement (Current year - Prior year) / Prior year)		UIFW Register and Statement of Financial Performance		0,00%	100%		0%		100%	100%
TL43	Sound Financial Management	Establishment of healthy financial management	Elimination of Unauthorised expenditure by 30 June 2025	N/A	N/A	% of Unauthorised expenditure after condonement against total operational expenditure x100		UIFW Register and Statement of Financial Performance		100,00%	100%		0%		100%	100%
TL44	Sound Financial Management	Establishment of healthy financial management	% Submission of financial, non-financial mSCOA data strings and documents on the Go Muni web-based application by the set deadlines provided by National Treasury by 30 June 2025. (All reports to be uploaded within 10 working days after the month-end)	N/A	N/A	% of reports loaded on the Go Muni application		Go Muni uploaded status report		100,00	100%		100%		100%	100%
TL45	Institutional Development and Capacity Building	Improved Institutional Management	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure by 30 June 2025 (employee related costs and councillors remuneration/total operating expenditure x100)	N/A	N/A	Employee cost as a percentage of total operating cost		Financial and Audit reports		34,71%	33%		33%		33%	33%
TL50	Sound Financial Management	Establishment of healthy financial management	Reduce Trade Creditors Payment Period to 300 days by 30 June 2025 (Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	N/A	N/A	Creditors Payment Period (Trade Creditors)		Financial and Audit reports		384	300		300		300	300
TL77	Sound Financial Management	Establishment of healthy financial management	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services by 30 June 2025 (Net Service debtors to revenue - (Total outstanding service debtors minus provision for bad debt)/ (revenue received for services) x100)	TO BE REMOVED	KPI is not relevant and not measurable	% Outstanding service debtors by 30 June		Financial and Audit reports		0	14%		14%		14%	14%

TL78	Institutional Development and Capacity Building	Improved Institutional Management	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience by 30 June 2025	N/A	N/A	Percentage implementation of the ICT operational plan		ICT Operational Plan		0	100%		0%		100%	100%
NEW	Sound Financial Management	Establishment of healthy financial management		Prepare and submit the Asset Register for the FY 2024/25 to the Auditor General by 31 August 2025			Approved Asset Register submitted to the Auditor General		Proof of submission to AG	0	1			0		1

Strategy, Economic Development and Planning

SDBIP REF	Municipal KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2025		Quarter ending June 2025	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL2	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	To process 80% category 1 land-use applications received until 30 April through Municipal Planning Tribunal by 30 June 2025	To process 80% category 1 land-use applications received until 30 April 2025 through Municipal Planning Tribunal by 30 June 2025	Adjusted to adhere to SMART criteria/principles.	% of category 1 land use applications processed		Register of processed Category 1 land use applications		92,00%	80%		0%		80%	80%
TL3	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of processed building plans received before 1 July 2024	N/A	N/A	Number of building plans processed		Register indicating the number of building plans processed which were received before 1 July 2024, number and dates when plans were addressed		206	200		50		50	50
NEW	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub		Conduct a Feasibility Study for the Carters Glen Precinct by 30 June 2025	The KPI was clustered with planning and surveying of erven. The two combined did not make it possible to measure accurately. Therefore it is recommended that the two KPIs be split.		1 Feasibility Study	Completed Feasibility Study		0		1		0		1
TL4	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Ensuring a response time of 11 weeks for building plans submissions received in the 2024/25 financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process	N/A	N/A	Average response time in weeks to process building plans				9,71	11		11		11	11
TL5	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Ensuring a response time of 11 weeks for building plans submissions received in the 2024/25 financial year for buildings / architectural buildings greater than 500m2 (number of plans received / divided by number of weeks to process	N/A	N/A	Average response time in weeks to process building plans		Register indicating the steps for processing and dates when each step was signed off		6,50	11		11		11	11
TL6	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of SMMEs supported through the implementation of the business incubation developmental programme	TO BE REMOVED	The incubation development programme has been suspended as the current occupants at the SMME Village have completed the incubation programme. There has not been a new intake for the programme.	Number of developmental programmes provided to SMMEs		Training and attendance register		10	10		2		2	2
NEW	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub		Number of workshops provided to SMMEs by 30 June 2025			Number of workshops provided to SMMEs	Workshop report and attendance register		0		10		5		5
TL7	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of erven planned and surveyed by 30 June 2025		Target has been reduced from 1700 to 1000 due to inadequate budget to perform all the studies required.	Number of erven planned and surveyed		Layout Plan and Draft SG diagram		5,292	1,700	1,000	0	0	1,700	1,000
TL55	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of marketing and promotion of tourist attractions conducted by 30 June 2025	N/A	N/A	Number of programmes conducted		Quarterly reports		0	4		1		1	
TL56	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of tourist signage upgraded by 30 June 2025	Number of signage upgraded by 30 June 2025	The signage upgrade project is crosscutting and not only limited to tourism. KPI must be inclusive .	Number of signs upgraded		Project Implementation Plan and completion report		9	10		0		0	
TL57	Local Economic Development	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Percentage completion for the upgrading of the tram by 30 June 2025	N/A	N/A	% Completion as the annual project plan		Project Implementation Plan and completion report		100%	100%		0%		0%	0%

Infrastructure and Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2025		Quarter ending June 2025	
													Target	Proposed Adjustment	Target	Proposed Adjustment
													TL13	Access to Basic Services and Infrastructure Development	Improved Service Delivery	99% water quality level achieved as per SANS 241 by 30 June 2025
TL14	Access to Basic Services and Infrastructure Development	Improved Service Delivery	80% waste water effluent quality level achieved as per National Effluent Quality Standards 30 June 2025	N/A	N/A	% waste water effluent quality level achieved as per National Effluent Quality Standards, annually		IRIS Report, Laboratory Analysis Report, Monitoring Report		66,17	80%		80%		80%	
TL15	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of square meters of roads to be resealed by 30 June 2025		The Annual Target was increased from 90 000 square metres to 140 000 square meters due to additional funding, Q3 and Q4 Target have been adjusted accordingly.	Square metres of road to be resealed		Project progress reports and practical completion certificate		150,000	90,000	140,000	30,000	25,000	30,000	25,000
TL16	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Distance of kilometres of residential roads upgraded from gravel to a paved surface by 30 June 2025	N/A	N/A	Number of kilometres paved		Project progress reports and practical completion certificate		7,50	5		1.50		1	
TL17	Access to Basic Services and Infrastructure Development	Improved Service Delivery	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100) by 30 June 2025	N/A	N/A	Percentage of identified fleet delivered		Delivery inspection report		100%	100%		0%		100%	
TL18	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Upgrade water infrastructure (replace 2 000 water meters) by 30 June 2025	N/A	N/A	Number of water meters replaced		Report for number of water meters replaced		0	2,000		0		2,000	
TL19	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Upgrade electricity infrastructure (replace 2 000 prepaid electricity meters) by 30 June 2025	N/A	N/A	Number of electricity meters replaced		Report for number electricity meters replaced		0	2,000		0		2,000	
TL51	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Replace 250W HPS luminaires with 100W LED luminaires by 30 June 2025	N/A	N/A	Number of luminaires replaced		Project progress reports and practical completion certificate		311	262		0		262	
TL52	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Replace 70W MV luminaires with 36W LED luminaires by 30 June 2025	N/A	N/A	Number of luminaires replaced		Project progress reports and practical completion certificate		293	200		0		200	
TL53	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Replace 400W MV luminaires with 276W LED luminaires by 30 June 2025	N/A	N/A	Number of luminaires replaced		Project progress reports and practical completion certificate		262	315		0		315	
TL54	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Completion for the installation of electrical and mechanical components in Lerato Park Sewer pump Station as per the project plan by 30 June 2025	TO BE REMOVED	Project has been suspended until legal processes are concluded.	Percentage completion as per project plan		Project progress reports and practical completion certificate		62,80%	100%		0%		100%	
TL60	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the assessment of the pipe condition and cathodic protection by 30 June 2025	N/A	N/A	% Progress as per the annual project plan		Project progress report for the assessment and cathodic protection		0%	100%		0%		100%	
TL61	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the refurbishment of the filters and backwash system for the new Waste Water Treatment Works (WWTW) , Phase 2 by 30 June 2025	N/A	N/A	% Progress as per the annual project plan		Project progress report for the refurbishment of the filters and backwash system for the new WWTW		20,00%	100%		75%		100%	
TL62	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% progress on the upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant - Riverton) Ph 2 by 30 June 2025	N/A	N/A	% Progress as per annual project plan		Project progress report for upgrading and refurbishment		53,00%	100%		75%		100%	
TL63	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Completion on the design work for Phase 1 of the Kimberley network leak detection and repair by 30 June 2025	N/A	N/A	% Progress as per annual project plan		Project progress report for the completion on repairs		20,00%	100%		100%		0%	
TL64	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Completion of the Kimberley network leak detection and repair (Phase 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan		Project progress report for the completion on repairs		20,00%	100%		100%		0%	

TL65	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the major refurbishment and building works for the Old Water Treatment Plant by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the refurbishment and building works	0%	100%	75%	100%
TL66	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the major refurbishment and building works for the New Water Treatment Plant by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the refurbishment and building works	0%	100%	75%	100%
TL67	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress for the upgrading of storm water channels in various areas of Sol Plaatje municipal area by 30 June 2025	N/A	N/A	Percentage progress on upgrading of storm water channels	Project progress reports and practical completion certificate	0%	100%	75%	100%
TL68	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage completion on the defects for the Homevale Fire Station by 30 June 2025	TO BE REMOVED	Project not budgeted for.	Percentage progress on the completion of the defects	Project implementation plan and practical completion certificate	97,00%	100%	0%	100%
TL69	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage completion of the number of old zinc toilets to be reconstructed by 30 June 2025	N/A	N/A	Percentage completion on number of old zinc toilets reconstructed	Project progress report for number of zinc toilets reconstructed	100%	100%	75%	100%
TL79	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Replacement of 125W MV luminaires with 36W LED luminaires by 30 June 2025	N/A	N/A	Number of luminaires replaced	Project progress reports and practical completion certificate	0	300	0	300
TL80	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the upgrade of the old Water Treatment Plant (WTP) chlorine and dosing works (Phase 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Progress report for the completion on upgrade	20,00%	100%	0%	100%
TL81	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the upgrade of the new Water Treatment Plant (WTP) chlorine and dosing works (Phase 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Progress report for the completion on upgrade	50,00%	100%	0%	100%
TL82	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the installation of bulk water meters and pressure regulating valves Ph 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report on the repairs of the detected leaks	52,50%	100%	0%	100%
TL83	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the repairs of the detected leaks on the bulk water pipeline at Ritchie by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the installation of bulk water meters and regulating valves	20,00%	100%	75%	100%
TL84	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the SMART meter installation for Ritchie subzone by 30 June 2025	TO BE REMOVED	Project not budgeted for.	% Progress as per annual project plan	Project progress report for the SMART meter installation	0%	100%	75%	100%
TL85	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage completion on the leak repairs and refurbishment of the west by-pass bulk water pipe line by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the completion of the leak repairs and refurbishment of bulk water pipe line	0%	100%	75%	100%
TL86	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the repair of the bulk pipeline from Riverton to Mid station (Section 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for repair of bulk pipeline	0%	100%	75%	100%
TL87	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the repair, coating and refurbishment of eastern by-pass bulk water pipe line (Section 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the repair, coating, and refurbishment of bulk water pipeline	0%	100%	75%	100%
TL88	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the replacement of the corroded 10 km east by-pass bulk water pipe line (Section 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for replacement of the bulk water pipeline	0%	100%	75%	100%
TL89	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the replacement of the corroded section of the west by-pass bulk water pipe line (Section 2) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the repair, coating and refurbishment of bulk water pipeline	0%	100%	75%	100%
TL90	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the installation of the 1200 mm new steel bulk water pipe line from Mid station to Newton Reservoir (Section 3) by 30 June 2025	N/A	N/A	% Progress as per annual project plan	Project progress report for the installation of the bulk water pipe line	0%	100%	75%	100%
TL91	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% progress on the repair of emergency leakages at the Newton reservoir by 30 June 2025	N/A	N/A	% Progress as per the annual project plan	Project progress report for repair of leakages	20,00%	100%	75%	100%

TL92	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the completion of the emergency water meter installation and procurement of a water quality monitoring hardware by 30 June 2025	% Progress on the completion of the emergency water meter installation and procurement of a water quality monitoring hardware (Phase 1) by 30 June 2025	Adjusted to adhere to SMART criteria/principles. Project is a multiyear project and only phase 1 has been budgeted for the 2024/25 financial year.	% Progress as per annual project plan		Project progress report for completion on emergency meter installations		62,50%	100%		75%		100%	
TL93	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the upgrade of the security at the Riverton water treatment works by 30 June 2025	N/A	N/A	% Progress as per the annual project plan		Project progress report for upgrading of security		20,00%	100%		75%		100%	
TL94	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Completion on the repairs of Smart ball survey priority leaks by 30 June 2025	N/A	N/A	% Progress as per the annual project plan		Project progress report for completion on repairs		58,50%	100%		0%		0%	
TL95	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Development of a data system for the identification and repairs of leakages by 30 June 2025	N/A	N/A	% Progress as per the annual project plan		Project progress report for development of a data system		100%	100%		100%		0%	
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the refurbishment of the Kamfersdam sewer and water lines by 30 June 2025		% Progress as per the annual project plan		Project progress report		0%		100%		0%		100%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the construction of Phomolong sewer pipeline by 30 June 2025		% Progress as per the annual project plan		Project progress report		0%		100%		0%		100%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the refurbishment of the Kamfersdam sewer and water lines b7 30 June 2025		% Progress as per the annual project plan		Project progress report		0%		100%		0%		100%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the upgrade of the security at the Newton Reservoir Complex (Mechanical) by 30 June 2025		% Progress as per the annual project plan		Project progress report		0%		100%		0%		100%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the upgrade of the security at the Newton Reservoir Complex (Electrical) by 30 June 2026		% Progress as per the annual project plan		Project progress report		0%		100%		0%		100%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		Conduct a feasibility study on the waste water reuse by 30 June 2025			1 Feasibility Study	Completed feasibility study		0		1		0		1
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the procurement and delivery of the bulk 1 200 ND steel pipeline by 30 June 2025		% Progress as per the annual plan		Delivery notes		0%		100%		0%		100%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% progress on the emergency repairs on six major leaks by 30 June 2025		% Progress as per the annual project plan		Project progress report		0%		100%		0%		100%
R/O	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the construction phase for the Carters Ridge sewer pump station building with all electrical and mechanical equipment as per the Project Plan by 30 June 2025	KPI target was not met for FY 2023/24. KPI must be accounted for in the SDBIP to track implementation and completion of the activity.	% Progress as per the annual project plan		Project progress report		47,60%		100%		0%		100%
R/O	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Completion for the construction of a Ring Main Unit (RMU) in Colville by 30 June 2025	KPI target was not met for FY 2023/24. KPI must be accounted for in the SDBIP to track implementation and completion of the activity.	% completion of construction		Project progress report		50%		100%		0%		100%
R/O	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Completion for the construction of the 11 KV line in Ronald's vlei by 30 June 2025	KPI target was not met for FY 2023/24. KPI must be accounted for in the SDBIP to track implementation and completion of the activity.	% completion of construction		Project progress report		90%		100%		100%		
R/O	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Replacement of Internal water pipes in Main Rd, Reservoir Rd, Dalham Rd Carrington Rd, Central Rd and Broadway by 30 June 2025	KPI target was not met for FY 2023/24. KPI must be accounted for in the SDBIP to track implementation and completion of the activity.	% Replacement of internal water pipes		Project progress report		52.50%		100%		0%		100%



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FROM: Mr Jan Hattingh, Tel: 012 315 5009, Email: jan.hattingh@treasury.gov.za

Ref No: NC091/16

Mr Bartholomew Matlala
The Municipal Manager
Sol Plaatje Local Municipality
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Dear Mr B Matlala

OBSERVATIONS AND RECOMMENDATIONS EMANATING FROM THE MID-YEAR BUDGET AND PERFORMANCE ENGAGEMENT HELD ON 03 AND 04 FEBRUARY 2025

The annual mid-year budget and performance assessment engagement focused on the municipality's 2023/24 financial year's performance, the 2024/25 mid-year performance and preparations for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF).

The delegation comprised of various units within the National Treasury (NT) and officials from the Development Bank of South Africa (DBSA), the Department of Planning, Monitoring and Evaluation (DPME) and the Northern Cape Provincial Treasury.

The municipality was also well represented where the Municipal Manager (MM), Acting Chief Financial Officer (CFO) and various Heads of Departments (HODs) and other senior managers were in attendance.

A summation of the observations, recommendations and resolutions emanating from the discussions is presented below; these should inform the municipality's 2024/25 Adjustments Budget and the 2025/26 MTREF, where appropriate.



KEY OBSERVATIONS

Institutional Arrangements - Fragile

The municipality's **institutional arrangements are rated as fragile** based on the following:

- Senior managers have permanent positions whilst middle managers are appointed on 5-year contracts. Although this is the case, the municipality indicated that it has submitted a report to Council to correct the appointment of managers;
- There are currently three vacant senior management positions – the CFO position, the Executive Director for Corporate Services and the Executive Director Infrastructure Services. Additionally, only funded and critical posts are filled;
- Minimum competencies for some of the senior managers are not all met, however, municipal financial management programme (MFMP) training is in progress;
- The municipality indicated that it has a total of 2701 positions and has filled 1705, of which the employee related cost is 36.9 per cent of the total operating expenditure. Although the municipality is adequately stuffed in numbers, it lacks skill and expertise;
- Employee related costs are at the upper side of the NT norm of 25-40 per cent at 36.9 per cent in 2024/25 and were at 33 per cent in the previous financial year. Overtime is reported over the norm of 5 per cent at 8.6 per cent in 2023/24;
- Threats to administrative stability facing the municipality include low cash flow position, dysfunctional Disciplinary Board, lack of consequence management and non-compliance with Circular 124, among others;
- Furthermore, the municipality has mentioned its challenges with unfunded mandates which include Health, Resorts, Libraries and Environmental Health, of which a 3-year agreement for Environmental Health with Frances Baard District Municipality (FBDM) has been entered into; and
- The municipality's remuneration grading system is inaccurate but will be corrected within the new staff regulations framework.

Despite this rating:

- The municipality is ANC led, with two Good Councilors in a coalition with the African National Congress (ANC); and
- There are new executive appointments made within the political leadership of the municipality which include the Executive Mayor and the Speaker who were elected in December 2024 – the change in political leadership has not affected the municipality and therefore the municipality remains stable.



Financial Health - Decline

The municipality's **financial health is on a decline** as the municipality's collection rate does not show much improvement which is evident from the municipality not meeting current obligations when they are due.

- The collection rate in 2023/24 stood at only 69 per cent and was currently reported at 64 per cent during mid-year for 2024/25 – these are far below the NT norm of at least 95 per cent.
- Cash & cash equivalents in 2023/24 was reported at R114 million plus net debtors of R2.3 billion to pay creditors R514.5 million. Of the cash & cash equivalents amount, R4.1 million was unspent conditional grants;
- The municipality struggles to maintain the electricity current account and risks being removed from participating in the Debt Relief Programme if this cannot be rectified;
- Gross Debtors grew from R2.3 billion in 2023/24 to R4 billion in the current financial year – an indication that the municipality is struggling to collect revenue;
- The overall expenditure for conditional grants for the 2023/24 financial year stood at 98.9 per cent, while that of the mid-year was reported at 38.5 per cent;
- Although the municipality finances are on a decline, the efforts put in place to recover the financial state are noted; these include the appointment of three debt collectors to recover the debt owed;
- The MM also mentioned the difficulty of attracting business in the City, with a risk of the existing businesses leaving due to high electricity tariffs; and
- Despite the abovementioned, the municipality reported an operating surplus for 2023/24 which is an improvement from the 2022/23 financial year where a deficit was reported.

Financial Governance - Fragile

The municipality's **financial governance is also rated as fragile** because:

- The municipality obtained a qualified audit opinion for the 2023/24 Annual Financial Statements (AFS), Property Plant and Equipment (PPE), Service Charges, Investment Property and Trade and other receivables from Exchange Transactions were the areas that led to this opinion;
- The municipality incurred irregular expenditure and the contributing factor is not following competitive bidding and historic Bigen Africa Contract;
- Although this is the case, there is improvement in the management of irregular expenditure due to the rigid implementation of internal controls around supply chain management (SCM) and expenditure processes;



- The municipality is dealing with systematic historical challenges that take time to resolve;
- The interim Annual Financial Statements (AFS) are not prepared due to insufficient capacity;
- Of concern, is the lack of any commitment from the municipality to deal with consequence management as the Disciplinary Board is not functional;

The positives are also noted:

- The municipality has a fully developed Audit Action Plan (AAP), and a Clean Audit Committee has been established to review and monitor the AAP's implementation;
- The AFS are prepared internally, with the assistance of consultants for landfill site rehabilitation assessment, actuarial calculations and the review of the AFS;
- An AFS plan is in place, prepared and reviewed annually and the draft AFS are submitted to Internal Audit; and
- The municipality has tabled the 2025/26 Budget Process Schedule, which was passed at a Special Council meeting held on 16 October 2024 and the dates for the 2025/26 MTREF Benchmark engagement have been included in the Budget Preparation Process.

Service Delivery - Fragile

The municipality's **service delivery is fragile** due to the following concerning reasons:

- Capital expenditure during mid-year was low at 37.3 per cent, while for 2023/24 it was reported at 78.1 per cent or R169.2 million – of which R116.4 million of this expenditure was through infrastructure conditional grants
- The municipality's capital expenditure budget of R216.7 million is mainly funded by conditional grants at 67.5 per cent;
- In terms of service delivery performance, the municipality has achieved only 32.84 per cent of the target set at December 2024. This is due to budget re-alignment, Council not sitting for two months, poor planning, contractual issues and late procurement;
- In the 2023/24 financial year, water losses increased from 63.99 per cent (2022/23), to 66.04 per cent;
- Electricity losses have slightly decreased in 2023/24 to 24.42 per cent from 29.38 per cent in 2022/23, however, this is still way above the NT norm of 7 to 10 per cent;
- There are some positives which include the installation of 8 000 smart meters of the total of 12 300. The municipality anticipates that all smart meters will be installed by March 2025; and



- Due to the interventions through the Budget Facility for Infrastructure (BFI) Funding, water production capacity has improved from 85ml to 105ml.

RECOMMENDATIONS

It is recommended that the municipality:

- Should soon finalize the appointments of key positions not yet filled and managers not compliant with the minimum competencies should be compliant;
- Enrol officials for MFMA Competency training;
- Should enforce daily controls in order to deal with qualification areas in their audit opinion and also ensure that audit action plans form part of the performance agreements of senior managers;
- Should enforce credit controls for the municipality to meet its current obligations. Councillors should be the voice in communities to advocate for the culture of payment for services rendered by the municipality. And if there are Councillors that interfere with officials that are enforcing credit controls, such Councillor should be reported to the Department of Cooperative Governance and the Department should charge him/her as he/she would be in breach of the code of conduct for Councillors ;
- Should engage with other cities to benchmark the determination and application of cost-reflective tariffs;
- Should consider a refresher workshop on Supply Chain Management (SCM) and consider forward planning;
- Monitor the Procurement Plan in the efforts to accelerate procurement processes;
- Should respond to questions in the e-monitor due in February 2025;
- Have meetings with the Provincial Department of Roads and Public Works (PDRPW), on the issue of payment of rates and taxes. A meeting with all other government departments should be scheduled; and
- Should reach out to NT for guidance on how to deal with consequence management for those employees that are liable for transgressions.

Recommendation for the National Treasury:

- Conduct a workshop on tariff tool application in conjunction with the PT.



RESOLUTIONS

It was resolved at the engagement that the municipality:

- Will share an updated slide on the minimum competencies with NT;
- Will convene an urgent meeting with the NC Provincial Treasury to address the servicing of the debt by Public Works and Education;
- Will contact NT to assist in resolving the audit action plan matter;
- To incorporate the action plan into performance agreements for Directors;
- To share the Municipal Public Accounts Committee (MPAC) plan with NT;
- To adhere to the prescribed roll-over requirements for in order for the roll-over request to be considered valid;
- To seek guidance from National Treasury if they are encountering challenges with the Local Government Framework for Infrastructure Delivery and Procurement Management (LG FIDPM); and
- Will prioritise the establishment of a functional Disciplinary Board.

The National Treasury:

- Through the Office of the Chief Procurement Officer (OCPO), conduct a workshop on Contract Management.

The National Treasury would like to thank Sol Plaatje Municipality for the work put into the preparations for the engagement, the submission of the presentation for perusal, and the willingness to engage in an honest manner about the state of the municipality.

Yours faithfully

MANDLA GILIMANI

DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS

DATE: 07 FEBRUARY 2024

Cc: Acting CFO, Sol Plaatje Municipality – Kenneth Samolapo KSamolapo@solplaatje.org.za
MFMA Coordinator – bmgaguli@ncpg.gov.za



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FROM: Mr Mandla Gilimani, Tel: 012 315 5807, Email: mandla.gilimani@treasury.gov.za

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Mr Sadesh Ramjathan
Director: Revenue Management
National Treasury
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PRETORIA
0001

Email: BMatlala@solplaatje.org.za

Dear Mr Matlala and Mr Ramjathan

MFMA CIRCULAR NO.124 – MUNICIPAL DEBT RELIEF NATIONAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF NC091 SOL PLAATJE LOCAL MUNICIPALITY DURING DECEMBER 2024

In December 2024, the National Treasury undertook a comprehensive review of Sol Plaatje Local Municipality's compliance with the conditions of its debt relief programme. This evaluation, conducted during the municipality's second compliance cycle, which began on October 1, 2024, was a critical measure of its progress toward achieving sustained debt relief and long-term financial stability.

The review showcased several notable achievements, including the implementation of stringent budgetary controls, improved financial reporting, and significant strides in governance practices—all reflecting the municipality's strong commitment to reform. Despite these advancements, persistent challenges were identified, particularly in expenditure management, which remains misaligned with the programme's objectives. Addressing these issues will be pivotal to bolstering the municipality's financial resilience and realizing the overarching goals of the debt relief initiative.

The evaluation raised significant concerns about the municipality's inconsistent collection rate and growing debtor balances, highlighting ongoing revenue management challenges. In the first quarter of the 2024/25 financial year, the collection rate improved from 33% in July 2024 to 66% in August and 68% in September, achieving an overall quarterly rate of 52%, well below the 85% target. While the rate improved to 88% in October, it dropped again to 64% in December, falling short of the norm. These inconsistencies, coupled with rising debtor balances, indicate that the council-approved credit control and debt collection policy is not being effectively enforced, undermining the municipality's revenue base and financial stability.



The municipality's substantial unpaid current year arrear debt to Eskom, totalling R134.766 million, remained a critical qualifying one-third debt write-off issue. It is noted that on 11 December 2024 the municipality made a payment of R67.191 million on the current year arrear debt of R134,766 million, resulting in an outstanding balance of R67,575 million. This debt jeopardizes compliance with the debt relief programme, as immediate payment is a prerequisite for securing a one-third debt write-off. Failure to settle this amount will result in the municipality losing this opportunity, further weakening its financial position.

As the municipality continues its second compliance cycle, settling the Eskom debt must be a top priority. Without urgent action, Sol Plaatje Local Municipality risks forfeiting the benefits of the debt relief programme and worsening its financial challenges.

The National Treasury will maintain oversight and provide support to address these issues. Enforcing credit control and debt collection measures is essential to stabilizing revenue streams and meeting programme conditions. However, failure to resolve the Eskom debt will severely hinder progress toward financial sustainability.

The Treasury remains committed to supporting the municipality in successfully implementing the debt relief programme. However, the cumulative collection rate of 73%, as reported in the Section 71 report, and December's 70% rate remain below the 85% target, compounding financial risks. Without decisive intervention to resolve the Eskom debt and improve revenue management, the municipality faces continued financial instability.

Condition 6.1 – Municipality non-compliance

As per the National Treasury's (NT) approval, Sol Plaatje Local Municipality is mandated to comply with conditions 6.1 to 6.14 of MFMA Circular 124, along with the specific requirements detailed in the debt relief approval letter issued by the NT. In December 2024, the National Treasury's assessment reported that the municipality achieved an average compliance rate of 70% with the MFMA Circular 124 conditions. The performance summary below provides an overview of the municipality's compliance performance throughout its debt relief cycle.

NC091 Sol Plaatje Local Municipality overall relief performance from July 2023 up to and including December 2024:



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
NW		
Code	District	Code Description
NC091	Frances Baard	Sol Plaatje

Monthly Performance Report																																														
Municipal Details			Part A						Part B					Part C			Part D					Part E					Part F																			
Month	Code Descr	Code	Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment			Electricity and water as collection tools					Quarterly collection of property rates and services charges					Maximization of Revenue Base			Oversight										Compliance Status						
			C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score		
1.July	Sol Plaatje	NC091	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	88%	Non Compliance
2.August	Sol Plaatje	NC091	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	83%	Non Compliance
3.September	Sol Plaatje	NC091	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	No	Yes	Yes	No	73%	Non Compliance	
4.October	Sol Plaatje	NC091	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	No	90%	Non Compliance	
5.November	Sol Plaatje	NC091	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	85%	Non Compliance	
6.December	Sol Plaatje	NC091	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	73%	Non Compliance	
7.January	Sol Plaatje	NC091																																										0%	Non Compliance	
8.February	Sol Plaatje	NC091																																										0%	Non Compliance	
9.March	Sol Plaatje	NC091																																										0%	Non Compliance	
10.April	Sol Plaatje	NC091																																										0%	Non Compliance	
11.May	Sol Plaatje	NC091																																										0%	Non Compliance	
12.June	Sol Plaatje	NC091																																										0%	Non Compliance	

The National Treasury will request Eskom to write off a municipality’s arrear debt only if the municipality demonstrates full compliance with the conditions of the Municipal Debt Relief Programme over a consecutive 12-month period, with such compliance verified to the satisfaction of the National Treasury.

Sol Plaatje Local Municipality is strongly encouraged to sustain and accelerate its progress toward achieving full compliance with all conditions of the debt relief programme. However, it is concerning that the municipality has not fully settled its outstanding payments to Eskom during the first compliance cycle. This shortfall not only jeopardizes its eligibility for the debt write-off but also undermines the overall objectives of the programme. To secure the full benefits of the initiative, the municipality must significantly enhance its payment performance to Eskom by prioritizing and settling all outstanding debts, as stipulated under the programme’s conditions. Achieving this will be critical to demonstrating the municipality’s commitment to financial responsibility and to meeting the broader goals of long-term fiscal stability.

Condition 6.2 – Application-based supported by Council’s resolution

The Sol Plaatje Local Municipality successfully applied for the Municipal Debt Relief Programme, securing conditional approval from the National Treasury following formal endorsement by its council. This approval was contingent upon addressing critical deficiencies in the municipality’s financial and administrative systems. Recognizing the importance of this opportunity, the municipality’s leadership, with strong political backing from the council, embarked on a comprehensive review to identify and prioritize areas requiring improvement. This effort culminated in the development of a strategic action plan aimed at strengthening financial controls, enhancing revenue collection, optimizing expenditure management, and improving governance practices.



In response to the conditional approval, the municipality implemented a series of transformative reforms to address its shortcomings. These initiatives included enhancing financial oversight mechanisms, streamlining budgeting processes for greater efficiency, and adopting best practices in governance to promote accountability and transparency. To sustain progress and ensure effective implementation, the municipality established robust monitoring and reporting frameworks, fostering a culture of responsibility and continuous improvement.

These concerted efforts have yielded measurable results, enabling the municipality to meet the conditions set by the National Treasury and secure final approval for its debt relief application. This achievement marks a pivotal milestone in the municipality's journey toward financial stability and demonstrates its commitment to meaningful reform.

With the foundational improvements now in place, Sol Plaatje Local Municipality is well-positioned to achieve long-term fiscal sustainability, strengthen its revenue streams, and enhance service delivery for its residents. Beyond addressing immediate financial challenges, these reforms lay the groundwork for sustained progress, ensuring that the municipality can continue to grow and thrive in the years ahead. This transformative success not only reflects the municipality's dedication to reform but also signals a brighter, more stable future for the community it serves.

Condition 6.3 – Maintaining the Eskom bulk current account

Based on the December 2024 results, Sol Plaatje Local Municipality continues to make considerable efforts to manage its debt obligations to Eskom and the Department of Water and Sanitation (DWS). However, significant challenges persist, particularly in addressing outstanding arrears, which place the municipality's compliance with the Municipal Debt Relief Programme at risk.

In September 2024, the municipality made notable payments, including R16.698 million to fully settle its August 2024 water account and R67.000 million toward the August Eskom invoice. Despite this progress, the total Eskom invoice for August was R127.601 million, leaving a substantial outstanding balance. October 2024 saw further efforts, with a payment of R18,973 million to DWS, fully settling the September 2024 account. However, the municipality failed to meet its repayment arrangements of R6.7 million to Eskom and R6 million to DWS during the same period. Additionally, a payment of R69,338 million was made toward Eskom's September 2024 invoice, which, while reducing arrears, was insufficient to address the growing outstanding debt.

In November 2024, the municipality paid R70.742 million toward its current account in two tranches: R40.742 million on 28 November 2024 and R30.000 million on 29 November 2024. While this payment demonstrated commitment, it fell short of the total invoice of R73.508 million, leaving only the interest charges of R2,766 million unpaid. The municipality failed to settle the water bill for October 2024 amounting to R17.504 million at the end of November 2024. The effort being made



to settle the Eskom accounts, though commendable, underscore the municipality's ongoing struggle to make timely and full payments as required by the debt relief programme.

During December 2024, the municipality encountered further challenges in managing its financial obligations. Due to cash flow constraints, it was unable to fully settle the November 2024 water account, which amounted to R17.504 million. Delays in authorizing the November invoice—caused by skeleton staffing during the festive season—further complicated matters. On 30 December 2024, the municipality managed to pay R25 million toward the November account, excluding R2.160 million in interest charges, against the total invoice of R69.974 million. This left an outstanding balance of R44.974 million. Moreover, proof of payment was submitted late due to the same staffing challenges, highlighting inefficiencies in internal processes.

On 11 December 2024 the municipality made a payment of R67.191 million on the current year arrear debt of R134,766 million. Despite these efforts, the municipality's total outstanding current year arrear debt to Eskom remains substantial, standing at R67,575 million as at the end of December 2024. The defaulting payment arrangement instalments for November and December 2024 are not included in this amount. This poses a serious risk to its eligibility for the anticipated debt write-off under the relief programme. While payments toward water-related liabilities have been more consistent—such as the R18.972 million payment for September 2024—the failure to settle the DWS account for October and November 2024 constitutes a serious breach of the current account payment conditions. This raises concerns about the municipality's ability to sustain its financial commitments in the long term.

To secure the benefits of the debt relief programme, Sol Plaatje Local Municipality must significantly improve its payment performance to Eskom and DWS, prioritize the settlement of outstanding balances, and implement more effective cash flow management strategies. Additionally, the municipality must strengthen its internal processes to ensure timely authorization of invoices and submission of payments. Adhering to the compliance conditions outlined in MFMA Circular 124 and the debt relief programme is critical to safeguarding its eligibility for the debt write-off. Addressing these challenges will be essential for stabilizing the municipality's finances, fulfilling its obligations, and achieving the long-term goals of financial sustainability and improved service delivery.

Condition 6.4 – A funded MTREF

The Sol Plaatje Local Municipality has successfully secured full funding for its 2024/2025 fiscal year budget, ensuring that all planned expenditures and projects can proceed as scheduled. This financial achievement provides a strong foundation for the municipality to implement key initiatives, maintain essential services, and foster sustainable development, ultimately enhancing the quality of life for its residents.

With the necessary funding secured, the municipality is poised to focus on delivering critical infrastructure projects, expanding public services, and investing in community-centered initiatives.



Major projects planned for this fiscal year include the upgrading of water systems and the expansion of road networks. These initiatives are designed to address both the immediate needs of the community and the municipality's long-term development objectives. Furthermore, the budget guarantees the uninterrupted delivery of essential services such as healthcare, education, public safety, and other vital municipal functions, which are crucial to the well-being of residents.

This accomplishment reflects the municipality's commitment to sound financial management and strategic planning. By securing the necessary financial resources, the municipality has positioned itself to meet its short-term obligations while advancing its long-term goals. This proactive approach enhances its capacity to attract investment, stimulate economic growth, and build a dynamic and resilient community.

The fully funded budget exemplifies a forward-thinking governance model that addresses current challenges while establishing a strong foundation for future prosperity. By ensuring financial stability, the municipality empowers itself to drive inclusive growth, improve service delivery, and achieve sustainable development. This milestone demonstrates a clear commitment to building a thriving community that benefits all residents, setting the stage for continued progress and success.

Conditions 6.5 – Cost reflective tariffs

The 2024/2025 budget, though initially developed without incorporating a cost-reflective tariff tool, presents a valuable opportunity for the municipality to enhance its financial planning and sustainability. Recognizing this gap is a critical step toward adopting more precise and responsible fiscal practices. By integrating the draft cost-reflective tariff tool, the municipality can align service tariffs with the true costs of operations and maintenance. This alignment not only bolsters financial stability but also establishes a strong foundation for future infrastructure investments, positioning the municipality for long-term financial sustainability.

Addressing this shortcoming will significantly strengthen the municipality's financial position and reflect a forward-thinking approach to governance. Once fully implemented, the cost-reflective tariff tool will enable the municipality to fund essential services more reliably and efficiently, fostering greater trust and confidence among residents. Transitioning to transparent, cost-based pricing demonstrates a strong commitment to financial accountability and equips the municipality to better meet the needs of its community. Furthermore, it ensures a dependable revenue stream to support critical services without compromising quality, accessibility, or equity.

By closing this gap, the municipality reinforces its dedication to continuous improvement and excellence in service delivery. Adopting the cost-reflective tariff tool will not only help mitigate potential financial shortfalls but will also facilitate a transition toward a proactive and sustainable financial model. This forward-looking approach aligns seamlessly with the municipality's broader objectives of building a resilient and prosperous community, reaffirming its role as a responsible steward of public resources.



Ultimately, this commitment to fiscal transparency and accountability will enhance the municipality's capacity to deliver high-quality services that meet the evolving needs of its residents. By addressing this essential aspect of financial management, the municipality is ensuring a stable and sustainable future while strengthening the trust and confidence of the community it serves.

Condition 6.6 – Electricity and water as collection tools

The municipality's approved credit and debt collection policy outlines clear guidelines for the allocation of payments; however, these guidelines are not consistently applied. This inconsistency in payment allocation has resulted in discrepancies in debt recording and management, posing risks to the municipality's overall financial health. Compounding this challenge is a technological gap due to the lack of infrastructure to restrict water supply for non-indigent consumers who default on payments. Addressing this issue is a priority, with potential solutions and their associated costs must be reviewed by the municipality.

Despite these challenges, the municipality remains steadfast in its commitment to supporting vulnerable populations. Registered indigent consumers receive essential services, including a monthly allocation of 50 kilowatt-hours of electricity and 6 kilolitres of water. This initiative demonstrates the municipality's dedication to ensuring that basic needs are met for those most in need, promoting equitable access to essential resources for indigent households.

All financial information, including the provision of support to indigent consumers, is reported transparently through the monthly MFMA Section 71 statement, as mandated by National Treasury regulations. This transparency and accountability highlight the municipality's commitment to responsible governance and strict adherence to statutory guidelines. By openly communicating both its challenges and achievements, the municipality continues to build trust and ensure that stakeholders remain informed about its financial and operational performance.

Conditions 6.8 – Completeness of the Revenue Base

The GV Reconciliation Summary for Sol Plaatje Local Municipality provides an in-depth analysis of property valuations and billing reconciliation for Quarter 2 of the 2024/2025 financial year. It is divided into two sections: Part A - Reconciliation Summary, which evaluates property counts and market values, and Part B - Detailed Reconciliation, which examines monthly billing for both mapped and unmapped accounts. The summary highlights areas of alignment and discrepancies in financial records, reflecting the municipality's strengths in property data management and challenges in revenue collection.



GV Reconciliation Summary						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	SolPlaatje					
GV Period	01/07/2023 - 30/06/2027					
Financial Year	2024/2025					
Reconciliation Period	Quarter 2					
Part A - Reconciliation Summary						
Propety Categories	Number of Properties			Market Values		
	Valuation Roll	Mun System	Variance	Valuation Roll	Mun System	Variance
Residential	48582	48582	0	23,594,584,603	23,594,584,603	-
Industrial	177	177	0	784,040,000	784,040,000	-
Business and Commercial	2228	2228	0	7,454,750,001	7,454,750,001	-
Agricultural	422	422	0	2,612,916,700	2,612,916,700	-
Mining	21	21	0	102,685,400	102,685,400	-
State Owned for Public Purpose	133	133	0	2,498,871,000	2,498,871,000	-
PSI	465	465	0	156,930,000	156,930,000	-
PBO	1081	1081	0	609,275,001	609,275,001	-
Multi Use	0	0	0	-	-	-
Vacant	1677	1677	0	502,320,000	502,320,000	-
POW	239	239	0	607,129,000	607,129,000	-
Municipal	9297	9297	0	1,574,932,503	1,574,932,503	-
Other	0	0	0	-	-	-
Total	64,322	64,322	-	40,498,434,208	40,498,434,208	-
Part B - Detailed Reconciliation						
Propety Categories	Monthly Billing - Mapped Accounts			Monthly Billing - Un Mapped Accounts		
	GV	MFS	Variance	GV	MFS	Variance
Residential	23,848,226	22,470,664	1,377,562	23,848,226	22,414,925	1,433,302
Industrial	2,377,405	2,308,129	69,276	2,377,405	2,311,439	65,966
Business and Commercial	22,604,666	20,584,380	2,020,286	22,604,666	20,595,635	2,009,031
Agricultural	660,197	338,912	321,285	660,197	338,912	321,285
Mining	622,479	592,162	30,316	622,479	595,421	27,058
State Owned for Public Purpose	10,355,530	3,311,956	7,043,574	10,355,530	3,311,956	7,043,574
PSI	-	108,908	- 108,908	-	-	-
PBO	-	99,210	- 99,210	-	-	-
Multi Use	-	-	-	-	-	-
Vacant	-	945,933	- 945,933	-	945,895	- 945,895
POW	-	7,790	- 7,790	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	0	0
Total	60,468,503	50,768,044	9,700,459	60,468,503	50,514,182	9,954,321

In Part A - Reconciliation Summary, the data indicates full alignment between the Valuation Roll and the Municipal Financial System (MFS) in terms of property counts and market values. A total of 64,322 properties are recorded in both systems, with no variances across all property categories, including Residential, Industrial, Business and Commercial, Agricultural, Mining, State-Owned for Public Purpose, PSI (Public Service Infrastructure), PBO (Public Benefit Organizations), Vacant, POW (Public Open Water), and others. Similarly, the total market value of these properties is R40,498,434,208, showing no discrepancies between the two datasets. This accuracy demonstrates that the municipality has effectively maintained property data, ensuring consistency between the Valuation Roll and the MFS.

Part B - Detailed Reconciliation shifts focus to monthly billing, where variances between the General Valuation (GV) and the Municipal Financial System (MFS) reveal significant discrepancies. For mapped accounts, which are fully linked between the two systems, the total monthly billing value recorded in the GV is R60,468,503, compared to R50,768,044 in the MFS, resulting in a variance of R9,700,459. Key property categories contribute to this variance, with the largest discrepancy seen in State-Owned for Public Purpose properties, which show a variance of R7,043,574. Residential properties also account for a significant variance of R1,377,562, while Business and



Commercial properties exhibit a variance of R2,020,286. These discrepancies suggest underbilling in the MFS compared to the GV.

For unmapped accounts, which are not fully aligned between the Valuation Roll and the MFS, similar discrepancies are observed. The total monthly billing in the GV remains R60,468,503, while the MFS records only R50,514,182, resulting in a variance of R9,954,321. Once again, the most significant discrepancies are found in State-Owned for Public Purpose properties, with a variance of R7,043,574, and Residential properties, with a variance of R1,433,302. These patterns of underbilling suggest systemic issues in the integration and alignment of the GV and MFS billing data.

The reconciliation results highlight a clear distinction between the accurate alignment of property data and the substantial billing discrepancies identified in the MFS. While the municipality has successfully maintained accurate property counts and valuations, as demonstrated in Part A, the underbilling issues identified in Part B present a significant challenge to its financial sustainability. State-Owned for Public Purpose properties represent the largest source of revenue leakage, while discrepancies in Residential and Business and Commercial properties further exacerbate the financial shortfall. The similarity in variances across mapped and unmapped accounts points to systemic misalignment, indicating a broader issue within the municipality's billing processes.

These billing discrepancies pose a risk to the municipality's ability to fund essential services and infrastructure projects. Underbilling for State-Owned for Public Purpose properties represents a particularly critical issue, given the magnitude of the variance. Additionally, the high volume of Residential properties, combined with their individual discrepancies, significantly impacts the municipality's revenue base. Addressing these gaps is vital for improving revenue collection, ensuring financial sustainability, and maintaining the municipality's capacity to deliver on its obligations to the community. In the S71 report, the municipality does indicate that they need assistance from Treasury in how to deal with properties that gets billed annually.

Condition 6.9 – Monitor and Report on compliance

The data strings have been successfully uploaded to the GoMuni system, an online platform that enables municipalities to submit operational and financial data. As part of this process, the municipality has consistently uploaded the Municipal Finance Management Act (MFMA) Section 71 report, a critical document for evaluating the municipality's monthly financial performance. This report provides a comprehensive breakdown of revenue, expenditures, and budget compliance, serving as a vital tool for promoting transparency, ensuring accountability, and supporting effective financial management.



MFMA S71 Statement component		Compliance (Yes / No)
1.	<i>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</i> explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	<i>The conclusion (paragraph 14) of the MFMA S71 statement</i> explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	Yes
3.	<i>Annexure B of the MFMA S71 statement included the following debt relief reporting components-</i>	
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	Yes
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C) .	Yes
3.6.1	The summary of the municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	Yes
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and / or Mayoral Committee meeting	Yes



The Sol Plaatje Local Municipality's Section 71 Monthly Report for December 2024 highlights critical challenges and compliance issues in meeting the conditions of the Municipal Debt Relief Programme. The municipality's compliance rate dropped to 68% in December, a decline from the targeted 85%, primarily due to missed payment deadlines and lapses in operational efficiency. These shortfalls underscore significant financial and administrative constraints affecting the municipality's ability to meet its obligations.

Key challenges include the municipality's failure to fully settle its November 2024 Eskom account and the agreed arrears repayment instalment of R6.7 million. Additionally, the October and November water accounts remain unpaid, resulting in a combined outstanding balance of approximately R35 million. These payment failures reflect ongoing cash flow pressures, further exacerbating the municipality's financial difficulties.

Outstanding debts to Eskom and the Department of Water and Sanitation (DWS) remain significant. As of December 2024, the municipality owed Eskom a total of R110,364 million, including current year arrears and accrued interest, whilst the balance on the Payment arrangement amounted to R113,900 million outstanding. The debt to DWS stood at R74.961 million, including arrears under the Debt Incentive Programme. Non-compliance with repayment terms jeopardizes critical benefits, such as the potential write-off of R14 million in interest by DWS and the one-third write-off of Eskom arrears as at 31 March 2023, under the programme.

The report emphasizes the severe consequences of non-compliance. These include the potential loss of programme benefits, the implementation of Eskom's strict credit control measures, and the risk of legal action, such as the attachment of municipal bank accounts. Additionally, failure to adhere to MFMA Circular 124 could lead to National Treasury invoking constitutional remedies or initiating financial misconduct proceedings against responsible officials.

A significant contributing factor to the municipality's financial strain is its failure to ring-fence revenue from electricity and water services. Funds collected for these essential services are not being allocated to settle bulk service accounts with Eskom and DWS, undermining the municipality's efforts to achieve financial recovery. Furthermore, the collection rate for property rates and service charges in December 2024 stood at only 70%, far below the targeted norm of 85%. This low collection rate further compounds the municipality's inability to address its arrears and meet programme conditions.

Despite these challenges, there have been some positive developments. Over the 2023/2024 financial year, the municipality reduced its arrears to DWS by R71.775 million, demonstrating its capacity to make progress when resources are properly managed. Both Eskom and DWS have acknowledged this partial progress; however, the December compliance lapses raise concerns about the sustainability of these efforts.

To regain compliance and secure the benefits of the programme, the municipality must address its cash flow issues, strengthen revenue collection mechanisms, and ensure strict adherence to payment schedules. Failure to do so will have serious financial and operational repercussions,



jeopardizing essential service delivery and undermining the municipality's long-term financial stability.

Condition 6.10 – National Treasury certification of municipal compliance

The National Treasury plays a pivotal role in overseeing the Municipal Debt Relief Programme, ensuring municipalities adhere to the necessary conditions for effective debt management and financial recovery. This oversight is critical in fostering financial discipline, accountability, and stability within the municipal system. Through this certification, the National Treasury formally acknowledges that Sol Plaatje Local Municipality has successfully met the programme's requirements, reflecting its commitment to enforcing compliance and promoting sound financial governance.

Through rigorous monitoring and evaluation, the National Treasury ensures that municipalities adhere to established guidelines designed to maintain financial stability and prevent further debt accumulation. This certification goes beyond a procedural milestone; it is a cornerstone of a broader strategy to instil responsible financial management practices. By reinforcing adherence to strong fiscal policies, the certification process supports the implementation of sustainable economic measures that are essential for achieving long-term financial resilience.

This structured and transparent approach to fiscal recovery empowers municipalities to deliver critical services more effectively, rebuild public trust, and contribute significantly to local economic development. The certification provides municipalities with a clear framework for restoring their financial health while remaining within budgetary constraints, ensuring that recovery efforts are both practical and sustainable.

In supporting municipal recovery, the National Treasury lays the foundation for future growth and resilience. This process benefits not only the municipalities but also the communities they serve, fostering a more stable, accountable, and prosperous local government system. By encouraging responsible financial governance, the National Treasury ensures that municipalities can meet their service delivery mandates and contribute meaningfully to broader economic progress.

Condition 6.11 – Limitation on Municipal borrowing powers

The restrictions on municipal borrowing and the prohibition of incurring new debt during designated debt relief periods establish a crucial regulatory framework that upholds fiscal responsibility within municipalities. This framework requires a comprehensive review of all borrowing activities to ensure compliance with established limits and alignment with the conditions of the debt relief programme. These measures are intended to curb excessive borrowing, mitigate financial risk, and alleviate short-term fiscal pressures, ultimately reinforcing the long-term financial stability of municipalities.



Since the debt relief programme's implementation on October 1, 2023, the municipality has strictly adhered to these borrowing restrictions. This compliance has played a pivotal role in preserving its creditworthiness and mitigating financial risks. By consistently following these regulations, the municipality demonstrates a strong commitment to sound financial governance, protecting its fiscal health and ensuring it remains on a sustainable financial trajectory.

This disciplined approach to debt management strengthens the municipality's financial resilience and builds confidence among key stakeholders, including residents, investors, and regulatory bodies. By minimizing its reliance on new debt and prioritizing responsible financial practices, the municipality is well-positioned to sustain financial stability while meeting the evolving needs of its community. This commitment ensures a more secure and sustainable future for both the municipality and its residents.

Condition 6.12 Proper management of resources and Condition 6.13 – Accounting Treatment

The updated Supplementary Guide to MFMA Circular No. 124 introduces specific requirements and improvements aimed at enhancing the management of debt relief funds by municipalities. These updates reinforce accountability, transparency, and financial oversight to ensure effective and responsible use of resources.

Municipalities are now required to integrate debt relief funds into their general accounts while maintaining clear segregation within their monthly mSCOA submissions. This dual system ensures streamlined banking structures and optimized fund management while enabling robust oversight mechanisms to monitor the use of debt relief funds. The integration of these funds into general accounts allows for efficient handling, while the segregation in financial submissions ensures clear tracking and accountability.

A key requirement introduced in the updated guide is the uploading of monthly bank reconciliations and detailed bank statements to the GoMuni platform. This mandate emphasizes the importance of transparency and rigorous financial reporting, especially concerning debt relief funds. By consolidating financial transactions onto a centralized platform, municipalities provide stakeholders with a comprehensive view of their financial activities. This measure not only fosters public trust but also aligns municipal practices with the National Treasury's standards for financial integrity and accountability.

The guide also places a strong focus on accurate accounting adjustments related to debt relief benefits, such as interest write-offs granted by creditors like Eskom. Municipalities are required to make precise ledger entries that accurately document these adjustments in their financial statements. This ensures that financial reports reflect a transparent and reliable account of the debt relief benefits received, highlighting the municipality's commitment to responsible financial



management. Proper documentation of these adjustments assures stakeholders that debt relief measures are implemented correctly and consistently.

Additionally, the updated guidelines stress the importance of structured reporting and accurate record-keeping. Municipalities are required to maintain detailed records of all debt relief fund transactions and reconcile these accounts regularly. This approach minimizes the risk of future debt accumulation and supports sustainable financial management. By adhering to these detailed reporting and reconciliation practices, municipalities are better positioned to ensure the effective use of debt relief funds and promote fiscal stability.

The guide further includes provisions for monitoring and evaluating the management of debt relief funds to prevent misuse and ensure compliance with programme conditions. This structured oversight is designed to reinforce fiscal resilience and promote sustainable financial practices, enabling municipalities to remain on a secure financial path.

The updated guide also highlights the need for municipalities to prioritize public transparency and stakeholder engagement. By ensuring that all relevant financial data, including reconciliations and adjustments, is accessible through standardized reporting platforms like GoMuni, municipalities demonstrate a commitment to accountability and inclusivity in financial governance.

These enhancements collectively equip municipalities with the tools and processes required to manage debt relief funds responsibly and effectively. By integrating these practices into their operations, municipalities can meet their fiscal obligations, maintain public trust, and align with the broader objectives of sustainable financial management and governance.

Condition 6.14 – NERSA Licence

Participation in the Municipal Debt Relief Programme requires municipalities to commit to a set of stringent conditions. A key condition stipulates that if a municipality fails to comply with the programme's requirements during its term, it must voluntarily apply to the National Energy Regulator of South Africa (NERSA) to revoke its electricity supply license under section 17 of the Electricity Regulation Act of 2006. This provision acts as a powerful incentive, underscoring the importance of compliance for continued participation in the programme.

The requirement to surrender the electricity license is only enacted if the municipality's involvement in the debt relief programme is terminated due to non-compliance. This condition reflects the serious commitment municipalities undertake when joining the programme, as it holds them accountable to maintain operational and financial discipline. By reinforcing the consequences of non-compliance, this measure emphasizes the programme's goal of promoting sustainable financial health and responsible governance.



This provision further highlights the critical role that compliance plays in the success of the Municipal Debt Relief Programme. Municipalities are not only tasked with adhering to programme guidelines but are also held to the highest standards of accountability to retain their operational capabilities. The potential revocation of an electricity license serves as a stark reminder of the consequences of failing to meet the programme's conditions, motivating municipalities to stay aligned with its objectives.

Ultimately, this rigorous requirement reflects the National Treasury's commitment to fostering fiscal discipline within municipalities. By setting a high standard for compliance, the Debt Relief Programme supports municipalities in their efforts to achieve financial stability and deliver essential services, ensuring they remain on a sustainable path for the benefit of their communities.

Recommendations

To improve compliance with the Municipal Debt Relief Programme and ensure long-term financial sustainability, Sol Plaatje Local Municipality should implement the following measures:

Strengthen Revenue Collection Mechanisms: This includes stricter enforcement of credit control and debt collection policies to reduce debtor balances and improve the collection rate from the current 70% to the programme's target of 85%. Investing in advanced billing systems and ensuring proper payment allocation for electricity and water services will further enhance revenue streams.

Prioritize the Settlement of Bulk Service Debts: The municipality must develop a clear, time-bound repayment plan to address outstanding arrears with Eskom and the Department of Water and Sanitation (DWS). Ring-fencing revenue from electricity and water services to settle bulk service accounts is essential to reduce the risk of service disconnections and further debt accumulation.

Enhance Financial Planning and Oversight: Fully integrate the cost-reflective tariff tool into budgeting processes to align service tariffs with actual operational costs and support sustainable revenue generation. Strengthening internal controls, including robust monitoring and evaluation frameworks, will ensure the municipality adheres to all conditions of the debt relief programme.

Improve Compliance and Reporting Practices: Ensure timely submission of reconciliations, financial statements, and proof of payments to platforms like GoMuni. Transparent and accurate reporting will demonstrate accountability and maintain trust with stakeholders, including National Treasury and Eskom. Regular updates on progress against compliance conditions are also critical for fostering collaboration and confidence.

Address Operational Inefficiencies: Streamline administrative processes, particularly those related to the authorization of invoices and payments, to prevent delays caused by internal bottlenecks. Investing in training and capacity-building for municipal staff will enhance financial governance and operational efficiency, further supporting compliance efforts.



Develop a Long-Term Sustainability Strategy: Focus on infrastructure upgrades, local economic development projects, and enhanced service delivery to create a stable revenue base. Engaging stakeholders, including residents and businesses, will foster trust and cooperation, aligning the municipality's financial recovery goals with community needs.

These measures will strengthen Sol Plaatje Local Municipality's financial management and ensure its long-term fiscal stability.

For enquiries, please feel free to contact Mr. Mandla Gilimani on mandla.gilimani@treasury.gov.za

Kind regards

MANDLA GILIMANI
DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
DATE: 10/02/2025

CC: Mrs Marli van der Woude, MFIP Revenue Advisor – marli@mfip.gov.za



Annexures (December 2024 Compliance Certificates)

Annexure A2 - Monthly



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

National Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Dec'24

National Financial Year

2024/25

Demarcation Code of Municipality being assessed

NC091

District

Frances Baard

Demarcation Description

Sol Plaatje

I, Mandla Gilimani, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

Municipal Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Table with 4 columns: Condition, Description, Question, and Answer. Rows include conditions 6.12 (Maintaining the Eskom and bulk water current account) and 6.4 (Compliance with a funded MTREF).



11	6.4.2	- <i>If the municipality's MTREF is not funded</i> , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded
<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>			
12	6.4.2	- <i>If the municipality's MTREF is not funded and it has an FRP per the legislative framework</i> , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	N/a
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (<i>For example higher winter Eskom tariffs, lower January collection rates, etc.?</i>)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
<p>6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No
<p>6.6 Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>			
<p>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</p>			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	No
<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p>			
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	



20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool <u>and</u> that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set out in paragraph 6.7.1.	No
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	No
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and the reason(s) for the failure?</u>	No
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lgwolvadportal.treasury.gov.za?	Yes



6.9		Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	<input type="text" value="Yes"/>
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	<input type="text" value="Yes"/>
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	<input type="text" value="No FRP"/>
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za ? <i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	<input type="text" value="No FRP"/>
6.10		<i>Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:</i>	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	<input type="text" value="Yes"/>
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://iguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality, the National Treasury to issue the compliance certificate.</i>	<input type="text" value="Yes"/>
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	<input type="text" value="No"/>
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	<input type="text" value="No"/>
6.12		For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	<input type="text" value="Yes"/>
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	<input type="text" value="No"/>
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input type="text" value="Yes"/>
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	<input type="text" value="Yes"/>
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	<input type="text" value="Yes"/>



Mandla Gilimani

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

10/02/2025

Date:

** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

**Note – The Signed Certificate to be uploaded on Gomuni must not include comments column - comments need to be incorporated into the related PT report

Monthly Performance Report



National Treasury
Municipal Debt Relief
 MFMA Circular No. 124
 Municipal Finance Management Act No. 56 of 2003

Province		
NW		
Code	District	ode Descriptio
NC091	Frances Baard	Sol Plaatje

Monthly Performance Report																																																			
Municipal Details			Part A Eskom And Bulk water current account				Part B Compliance with a funded MTREF				Part C FRP/BFP & Tariff Assessment				Part D Electricity and water as collection tools				Part E Quarterly collection of property rates and services charges				Part F Maximization of Revenue Base				Part G Oversight								Part H Compliance Status																
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Compliance Status						
1.July	Sol Plaatje	NC091	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	No	No	NA	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Non Compliance				
2.August	Sol Plaatje	NC091	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	No	No	NA	NA	NA	NA	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Non Compliance		
3.Septembe	Sol Plaatje	NC091	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance		
4.October	Sol Plaatje	NC091	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	No	No	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	90%	Non Compliance	
5.November	Sol Plaatje	NC091	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	No	No	NA	NA	NA	NA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non Compliance		
6.December	Sol Plaatje	NC091	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA	Yes	Yes	Yes	Yes	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non Compliance	
7.January	Sol Plaatje	NC091																																													0%	Non Compliance			
8.February	Sol Plaatje	NC091																																															0%	Non Compliance	
9.March	Sol Plaatje	NC091																																															0%	Non Compliance	
10.April	Sol Plaatje	NC091																																																0%	Non Compliance
11.May	Sol Plaatje	NC091																																																0%	Non Compliance
12.June	Sol Plaatje	NC091																																																0%	Non Compliance

Comments/Motivation

NT Name: **Mandla Gilimani**

Signature of NT:

Date:

10/02/2025

** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written procurement of the HOD must be attached as an Annexure to this Certificate of Compliance.