



Msukaligwa Local Municipality

2024-2025 ADJUSTMENT BUDGET



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1. PURPOSE

To table before Mayoral the adjustment budget for the financial year 2024/25 in terms section 28 of the MFMA.

2. BACKGROUND

Section 72(1) of the Municipal Finance Management Act (MFMA) requires from the Accounting Officer of the Municipality, to submit a mid-year budget assessment report to the Executive Mayor before the 25th of January each year on the state of the municipality's budget based on the section 71 reports submitted; the municipality's service delivery performance during the first half of the financial year taking the service delivery targets and performance indicators as set in the Service Delivery and Budget Implementation Plan (SDBIP) into account. **Based on the above act, this will necessitate if there is a need for an adjustment budget.**

The mid-year budget assessment report only dealt with the financial related matters (budgeted versus actual income and expenditure)..

Section 28 of the MFMA determines that:

- “(1) A municipality may revise an approved annual budget through an adjustments budget.*
- (2) An adjustments budget –*
- (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*
 - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
 - (c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
 - (d) May authorize the utilization of projected savings in one vote towards spending under another vote;*
 - (e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
 - (f) May correct any errors in the annual budget; and*
 - (g) May provide for any other expenditure within a prescribed framework.*
- (3) An adjustments budget must be in a prescribed format [Schedules B1 to B10 attached as Appendix B to the Adjustments Budget Report].*
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing and frequency [before 28 February 2025].*

- (5) When an adjustments budget is tabled, it must be accompanied with –
- (a) An explanation how the adjustments budget affects the annual budget;
 - (b) A motivation of any material changes to the annual budget;
 - (c) An explanation of the impact of any increased spending on the annual budget and the annual budget for the next two financial years; and
 - (d) Any other supporting documentation that may be prescribed.

(6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.”

The annual operating and capital budget have been evaluated and adjusted based on the above-mentioned legislative requirements. This report is a summary of the main budget issues arising from the monitoring process. It compares the process of the budget to the projections contained in the SDBIP. No taxes or tariffs are to be adjusted.

Section 54 of the MFMA requires the Executive Mayor to consider the Section 71 and 72 reports and to take appropriate action, if needed, to ensure that the approved budget is implemented in accordance with the SDBIP.

Section 23(1) of the Municipal Budget and Reporting Regulations determines that –

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

Section 78(1)(c) of the MFMA determines that:

“Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that any unauthorised, irregular or fruitless and wasteful expenditure and any other losses are prevented.”

Section 81(1)(b) of the MFMA determines that:

“The Chief Financial Officer of a municipality must advise the Accounting Officer on the exercise of powers and duties assigned to the Accounting Officer in terms of this Act.”

Therefore, any expenditure incurred that is not credible, sustainable or relevant to basic service delivery (the mandate of a municipality) which do not relate to an approved budget within the limits of the amounts appropriated for the different votes in an approved budget (Section 15 of the MFMA), will be qualified as unauthorised, irregular or fruitless and wasteful expenditure by the Auditor-General. Over-expenditure of line items after the approval of the Adjustments Budget cannot be tolerated if the Council wants an unqualified audit opinion for the 2024/2025 financial year. The approval of any over-expenditure can therefore not be condoned. Virements compliant with the approved Virement Policy and within the limits

of the approved budget will have to take place.

The main adjustments budget monitoring issues will now be discussed through paragraphs 2 to 3 of this report. Appropriate recommendations as set out in paragraph 4 will follow as well as appropriate appendices to the report.

3. EXECUTIVE SUMMARY

Section 28 of the Municipal Finance Management Act deals with the Adjustment budget where the municipality can adjust downwards or/and upwards on revenue and expenditure if there are material changes in the estimates and may appropriate additional revenue based on DoRA allocation and authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

3.1 OPERATING REVENUE PER CATEGORY

The high-level adjustments budget for operating revenue per category is set out in Table B4 on the Annexure attached. The total current adjustment made to the total revenue amounted to **R 1 215 402 623**, with an increase of **R 46 842 499(4%)**.

As alluded to in the Mid-year Budget Assessment Report that served before Council in January 2025, the revenue budget needs to be adjusted accordingly due to various factors. There is an overall upward and downward revenue performance in the revenue projection.

Notable adjustments are:

Capital grants

- The adjustment made on transfers and subsidies of R14,5 million is mainly for Municipal Disaster Grant that will be used to replace damage caused by natural disasters.

Other Revenue

- VAT refund - The upward adjustment was made on VAT refund of 5 million this is due the review that was redone for the preceding 5 years which resulted in the recovery of R 42 million.
- Traffic fines - The budget was adjusted upward to 41 million due to an increase in fines issued. This was after a company was appointed to do speed control.

3.2 OPERATING EXPENDITURE PER CATEGORY

The operating expenditure per category is set out in Table B4 below has been adjusted upwards to **R 1 369 914 742** with an increase of **R 76 212 694** after the required adjustments were made.

Notable variances are:

- Bulk purchases – These have been adjusted upwards due to winter tariffs changes.
- Inventory – Was adjusted upwards to ensure efficiency in service delivery

- Depreciation and debt impairment – A downward adjustment is based on audited outcome
- Security services – The adjustment was mainly the result of more sites added to be guarded.

3.3 HIGH LEVEL OPERATING BUDGET SUMMARY

Based on the adjustments made considering the outcome on the receivable from outstanding debtors as well as obligations to DWS and Eskom this resulted in an unfunded budget of R 675 985 930

3.4 CAPITAL BUDGET PER DEPARTMENT

Table B5 below depicts the capital adjustments budget per department as per the current approved project plan. The Project management unit has assessed the performance of each project and re-aligned spending to accelerate conditional grants on performing.

The capital acquisitions include:

- 22-seater kombi for municipal use.
- Five TLBs (Tractor-Loader-Backhoes): Heavy machinery for infrastructure development, maintenance, or public works.
- Laptops and desktops
- Borehole drilling equipment: for water supply purposes, crucial for improving infrastructure in the area.
- Resealing of Road in Nomdeni

4. CASH BACKED RESERVE

After consideration of outstanding debtors of R1,4 billion with the recoverable amount of R 661 million At the collection rate of 65% and the Outstanding Creditors of R1, 265 billion, this resulted in a working capital of R 833 625 million. The impact of the unfunded budget amounted to R675 million. (Table B8)

5. RECOMMENDATIONS

It is recommended that Council:

- 5.1 **NOTES** the adjustment budget report and the content thereof:
- 5.2 **APPROVES** that the Total Operating revenue be adjusted by R46 842 499 million for the 2024/2025 financial year as set out in Table 4 of the 2024/2025 Adjustments Budget Report.
- 5.3 **APPROVES** that the Total Operating expenditure be adjusted by (76 212 614) million for the 2024/2025 financial year as set out in Table 4 of the 2024/2025 Adjustments Budget Report.
- 5.4 **NOTES** that the Adjustment Budget is Unfunded by R675 986 million subject to assessment by Provincial Treasury.
- 5.5 That Accounting Officer **CONSIDER** the input from Provincial Treasury.
- 5.6 That accounting officer ensure the effective **IMPLEMENTATION** of the Financial Recovery Plan and Funding Plan.

MUNICIPAL MANAGER'S QUALITY CERTIFICATE



I, Maqhawe Kunene, the Municipal Manager of Msukaligwa Local Municipality hereby certify that the Adjustment Budget for the 2024/25 financial year has been prepared in accordance with Section 28 of the MFMA and regulations made under that Act.



M KUNENE



DATE

MUNICIPAL MANAGER: MP 302 MSUKALIGWA LOCAL MUNICIPALITY

Annexure B:

**Completed Schedule B of the Municipal
Budget and Reporting Regulations**

TABLE B1

MP302 Msukaligwa - Table B1 Adjustments Budget Summary - 20/02/2025

Description	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	Adjus	Adjus	Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8		
	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	216 442	216 442	-	-	-	-	-	-	216 442	-	236 810
Service charges	559 701	559 701	-	-	-	-	-	-	559 701	-	592 630
Investment revenue	5 245	5 245	-	-	-	-	-	-	5 245	-	-
Transfers recognised - operational	281 627	281 627	-	-	-	-	-	-	281 627	-	309 520
Other own revenue	105 545	105 545	-	-	-	-	46 842	46 842	152 387	-	118 110
Total Revenue (excluding capital transfers and contributions)	1 168 560	1 168 560	-	-	-	-	46 842	46 842	1 215 403	-	1 257 080
Employee costs	316 462	316 462	-	-	-	-	0	0	316 462	-	333 200
Remuneration of councillors	20 450	20 450	-	-	-	-	-	-	20 450	-	22 370
Depreciation & asset impairment	264 514	264 514	-	-	-	-	(25 000)	(25 000)	239 514	-	290 090
Service charges	29 041	29 041	-	-	-	-	(7 000)	(7 000)	22 041	-	21 600
Inventory consumed and bulk purchases	470 898	470 898	-	-	-	-	88 102	88 102	559 000	-	613 060
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	192 337	192 337	-	-	-	-	20 111	20 111	212 448	-	232 910
Total Expenditure	1 293 702	1 293 702	-	-	-	-	76 213	76 213	1 369 915	-	1 543 260
Surplus/(Deficit)	(125 142)	(125 142)	-	-	-	-	(29 370)	(29 370)	(154 512)	-	(256 170)
Transfers and subsidies - capital (monetary allocations)	183 928	183 928	-	-	-	-	14 500	14 500	198 428	-	256 110
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	58 786	58 786	-	-	-	-	(14 870)	(14 870)	43 916	-	(60 060)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	58 786	58 786	-	-	-	-	(14 870)	(14 870)	43 916	-	(60 060)
Capital expenditure & funds sources											
Capital expenditure	199 628	199 628	-	-	-	-	265 118	265 118	464 746	-	274 280
Transfers recognised - capital	183 928	183 928	-	-	-	-	243 046	243 046	426 974	-	257 110
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 700	15 700	-	-	-	-	17 571	17 571	33 271	-	17 170
Total sources of capital funds	199 628	199 628	-	-	-	-	260 618	260 618	460 246	-	274 280
Financial position											
Total current assets	337 322	337 322	-	-	-	-	420 162	420 162	757 484	-	539 670
Total non current assets	3 124 321	3 124 321	-	-	-	-	157 240	157 240	3 281 561	-	3 367 770
Total current liabilities	397 977	397 977	-	-	-	-	889 761	889 761	1 287 737	-	513 780
Total non current liabilities	168 114	168 114	-	-	-	-	(27 494)	(27 494)	140 620	-	301 620
Community wealth/Equity	2 895 552	2 895 552	-	-	-	-	(284 762)	(284 762)	2 610 791	-	3 065 040
Cash flows											
Net cash from (used) operating	174 064	174 064	-	-	-	-	96 520	96 520	270 584	685 098	116 230
Net cash from (used) investing	(199 628)	(199 628)	-	-	-	-	-	-	(199 628)	(249 812)	(274 280)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(104 269)	(104 269)	-	-	-	-	115 888	115 888	11 619	435 286	(244 160)
Cash backing/surplus reconciliation											
Cash and investments available	146 225	146 225	-	-	-	-	12 114	12 114	158 339	-	(17 770)
Application of cash and investments	217 502	217 502	-	-	-	-	616 824	616 824	834 325	-	153 910
Balance - surplus (shortfall)	(71 276)	(71 276)	-	-	-	-	(604 710)	(604 710)	(675 986)	-	(171 690)
Asset Management											
Asset register summary (WDV)	3 032 596	3 032 596	-	-	-	-	157 240	157 240	3 189 836	-	3 367 770
Depreciation	145 379	145 379	-	-	-	-	(10 000)	(10 000)	135 379	-	159 810
Renewal and Upgrading of Existing Assets	87 812	87 812	-	-	-	-	145 081	145 081	232 893	-	116 600
Repairs and Maintenance	59 398	59 398	-	-	-	-	26 129	26 129	85 527	-	64 810
Free services											
Cost of Free Basic Services provided	1 064 840	8 060	-	-	-	-	-	-	1 064 840	-	(18 800)
Revenue cost of free services provided	(28 990)	(28 990)	-	-	-	-	44 164	44 164	15 175	-	(31 610)
Households below minimum service level											
Water	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	1	-	-	-	-	-	-	-	1	-	-
Energy	-	-	-	-	-	-	-	-	-	-	-
Refuse	19	-	-	-	-	-	-	-	19	-	-

TABLE B2

MP302 Msukaligwa - Table B2 Adjustments Budget Financial Performance (functional classification) - 20/02/2025

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
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		580 244	580 244	-	-	-	-	19 865	19 865	600 109	-	653 08:
Executive and council		301 638	301 638	-	-	-	-	14 500	14 500	316 138	-	357 81:
Finance and administration		278 606	278 606	-	-	-	-	5 365	5 365	283 971	-	295 27
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15 837	15 837	-	-	-	-	41 477	41 477	57 314	-	17 32
Community and social services		1 167	1 167	-	-	-	-	-	-	1 167	-	1 27:
Sport and recreation		330	330	-	-	-	-	-	-	330	-	36
Public safety		11 247	11 247	-	-	-	-	41 477	41 477	52 724	-	12 30:
Housing		3 093	3 093	-	-	-	-	-	-	3 093	-	3 38:
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 258	6 258	-	-	-	-	-	-	6 258	-	3 93:
Planning and development		5 827	5 827	-	-	-	-	-	-	5 827	-	3 46
Road transport		431	431	-	-	-	-	-	-	431	-	47:
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		749 985	749 985	-	-	-	-	-	-	749 985	-	838 67:
Energy sources		366 968	366 968	-	-	-	-	-	-	366 968	-	405 32:
Water management		246 102	246 102	-	-	-	-	-	-	246 102	-	300 11
Waste water management		73 058	73 058	-	-	-	-	-	-	73 058	-	63 37:
Waste management		63 857	63 857	-	-	-	-	-	-	63 857	-	69 86:
Other		165	165	-	-	-	-	-	-	165	-	18:
Total Revenue - Functional	2	1 352 488	1 352 488	-	-	-	-	61 342	61 342	1 413 831	-	1 513 19:
Expenditure - Functional												
<i>Governance and administration</i>		238 562	238 562	-	-	-	-	(2 501)	(2 501)	236 061	-	276 79:
Executive and council		73 594	73 594	-	-	-	-	(1 128)	(1 128)	72 466	-	77 67:
Finance and administration		164 968	164 968	-	-	-	-	(1 373)	(1 373)	163 595	-	199 11:
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		136 782	136 782	-	-	-	-	16 724	16 724	153 505	-	141 70:
Community and social services		74 710	74 710	-	-	-	-	16 971	16 971	91 681	-	75 40:
Sport and recreation		22 387	22 387	-	-	-	-	61	61	22 448	-	23 86:
Public safety		31 777	31 777	-	-	-	-	1 659	1 659	33 436	-	33 97:
Housing		7 655	7 655	-	-	-	-	(1 774)	(1 774)	5 882	-	8 18:
Health		252	252	-	-	-	-	(193)	(193)	59	-	27:
<i>Economic and environmental services</i>		114 170	114 170	-	-	-	-	(5 421)	(5 421)	108 749	-	115 52:
Planning and development		19 379	19 379	-	-	-	-	1 750	1 750	21 129	-	11 82:
Road transport		94 790	94 790	-	-	-	-	(7 171)	(7 171)	87 620	-	103 70:
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		804 074	804 074	-	-	-	-	67 514	67 514	871 587	-	940 99:
Energy sources		466 413	466 413	-	-	-	-	80 764	80 764	547 177	-	581 68:
Water management		127 692	127 692	-	-	-	-	9 716	9 716	137 409	-	139 10:
Waste water management		159 172	159 172	-	-	-	-	(16 352)	(16 352)	142 820	-	174 04:
Waste management		50 797	50 797	-	-	-	-	(6 615)	(6 615)	44 181	-	46 15:
Other		116	116	-	-	-	-	-	-	116	-	3:
Total Expenditure - Functional	3	1 293 702	1 293 702	-	-	-	-	76 316	76 316	1 370 018	-	1 475 05:
Surplus/ (Deficit) for the year		58 786	58 786	-	-	-	-	(14 973)	(14 973)	43 813	-	38 13:

TABLE B3

MP302 Msukaligwa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 20/02/2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 01 - Executive & Council		301 637	301 637	-	-	-	-	-	-	301 637	-	357 811
Vote 02 - Finance & Administration		278 606	278 606	-	-	-	-	19 965	19 965	298 472	-	295 271
Vote 03 -		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Sport And Recreation		272	272	-	-	-	-	-	-	272	-	291
Vote 05 - Public Safety		11 247	11 247	-	-	-	-	41 477	41 477	52 724	-	12 300
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		5 877	5 877	-	-	-	-	-	-	5 877	-	3 381
Vote 09 - Community & Social Services		1 225	1 225	-	-	-	-	-	-	1 225	-	1 331
Vote 10 - Electricity		366 968	366 968	-	-	-	-	-	-	366 968	-	405 321
Vote 11 - Water Management		246 102	246 102	-	-	-	-	-	-	246 102	-	300 111
Vote 12 - Waste Water Management		73 058	73 058	-	-	-	-	-	-	73 058	-	63 371
Vote 13 - Waste Management		63 857	63 857	-	-	-	-	-	-	63 857	-	69 861
Vote 14 - Road Transport		3 474	3 474	-	-	-	-	-	-	3 474	-	3 931
Vote 15 - Other		165	165	-	-	-	-	-	-	165	-	181
Total Revenue by Vote	2	1 352 488	1 352 488	-	-	-	-	61 342	61 342	1 413 831	-	1 513 191
Expenditure by Vote	1											
Vote 01 - Executive & Council		82 524	82 524	-	-	-	-	(540)	(540)	81 984	-	87 441
Vote 02 - Finance & Administration		173 823	173 823	-	-	-	-	(1 398)	(1 398)	172 425	-	213 661
Vote 03 -		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Sport And Recreation		13 053	13 053	-	-	-	-	104	104	13 157	-	14 281
Vote 05 - Public Safety		31 486	31 486	-	-	-	-	1 659	1 659	33 145	-	33 661
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		20 905	20 905	-	-	-	-	81	81	20 986	-	13 491
Vote 09 - Community & Social Services		80 410	80 410	-	-	-	-	16 733	16 733	97 142	-	86 881
Vote 10 - Electricity		461 311	461 311	-	-	-	-	80 764	80 764	542 075	-	571 571
Vote 11 - Water Management		121 670	121 670	-	-	-	-	9 716	9 716	131 387	-	133 121
Vote 12 - Waste Water Management		155 196	155 196	-	-	-	-	(16 352)	(16 352)	138 844	-	169 801
Vote 13 - Waste Management		46 286	46 286	-	-	-	-	(6 615)	(6 615)	39 671	-	41 211
Vote 14 - Road Transport		94 088	94 088	-	-	-	-	(6 847)	(6 847)	87 241	-	102 941
Vote 15 - Other		12 949	12 949	-	-	-	-	(989)	(989)	11 960	-	14 161
Total Expenditure by Vote	2	1 293 702	1 293 702	-	-	-	-	76 316	76 316	1 370 018	-	1 482 251
Surplus (Deficit) for the year	2	58 786	58 786	-	-	-	-	(14 973)	(14 973)	43 813	-	30 931

TABLE B4

MP302 Msukaligwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 20/02/2025

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
R thousands	1	A	A1	B	C	D	E	F	G	H	+1 2025/26	+2 2026/27
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	351 451	351 451	-	-	-	-	-	-	351 451	-	384 521
Service charges - Water	2	86 882	86 882	-	-	-	-	-	-	86 882	-	91 877
Service charges - Waste Water Management	2	65 102	65 102	-	-	-	-	-	-	65 102	-	54 663
Service charges - Waste Management	2	56 266	56 266	-	-	-	-	-	-	56 266	-	61 561
Sale of Goods and Rendering of Services		10 761	10 761	-	-	-	-	-	-	10 761	-	8 901
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		36 561	36 561	-	-	-	-	-	-	36 561	-	40 000
Interest earned from Current and Non Current Assets		5 245	5 245	-	-	-	-	-	-	5 245	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		2	2	-	-	-	-	-	-	2	-	-
Rental from Fixed Assets		3 311	3 311	-	-	-	-	-	-	3 311	-	3 621
Licence and permits		94	94	-	-	-	-	-	-	94	-	101
Operational Revenue		37 139	37 139	-	-	-	-	5 365	5 365	42 505	-	40 631
Non-Exchange Revenue												
Property rates	2	216 442	216 442	-	-	-	-	-	-	216 442	-	236 811
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5 724	5 724	-	-	-	-	41 477	41 477	47 201	-	11 771
Licences or permits		-	-	-	-	-	-	-	-	-	-	(1 000)
Transfer and subsidies - Operational		281 627	281 627	-	-	-	-	-	-	281 627	-	309 521
Interest		11 952	11 952	-	-	-	-	-	-	11 952	-	13 071
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		1 168 560	1 168 560	-	-	-	-	46 842	46 842	1 215 403	-	1 257 081
Expenditure By Type												
Employee related costs		316 462	316 462	-	-	-	-	0	0	316 462	-	333 201
Remuneration of councillors		20 450	20 450	-	-	-	-	-	-	20 450	-	22 371
Electricity purchases - electricity		378 783	378 783	-	-	-	-	46 217	46 217	425 000	-	481 271
Energy consumed		92 115	92 115	-	-	-	-	41 886	41 886	134 000	-	131 781
Debt impairment		119 135	119 135	-	-	-	-	(15 000)	(15 000)	104 135	-	130 281
Depreciation and amortisation		145 379	145 379	-	-	-	-	(10 000)	(10 000)	135 379	-	159 811
Interest		29 041	29 041	-	-	-	-	(7 000)	(7 000)	22 041	-	21 601
Contracted services		109 451	109 451	-	-	-	-	21 999	21 999	131 450	-	142 231
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		552	552	-	-	-	-	-	-	552	-	601
Operational costs		82 335	82 335	-	-	-	-	(1 889)	(1 889)	80 446	-	90 081
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 293 702	1 293 702	-	-	-	-	76 213	76 213	1 369 915	-	1 513 261
Surplus/(Deficit)		(125 142)	(125 142)	-	-	-	-	(29 370)	(29 370)	(154 512)	-	(256 171)
Transfers and subsidies - capital (monetary allocations)		183 928	183 928	-	-	-	-	14 500	14 500	198 428	-	256 111
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		58 786	58 786	-	-	-	-	(14 870)	(14 870)	43 916	-	(61)
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		58 786	58 786	-	-	-	-	(14 870)	(14 870)	43 916	-	(61)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		58 786	58 786	-	-	-	-	(14 870)	(14 870)	43 916	-	(61)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intracompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	58 786	58 786	-	-	-	-	(14 870)	(14 870)	43 916	-	(61)

TABLE B5

MP302 Mankalligwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 20/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		A	5	6	7	8	9	10	11	12		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		3 700	3 700	-	-	-	-	990	990	4 690	-	4 045
Vote 03 -		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Electricity		-	-	-	-	-	-	3 999	3 999	3 999	-	-
Vote 11 - Water Management		30 000	30 000	-	-	-	-	104 748	104 748	134 748	-	49 850
Vote 12 - Waste Water Management		-	-	-	-	-	-	16 825	16 825	16 825	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		-	-	-	-	-	-	38 282	38 282	38 282	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	33 700	33 700	-	-	-	-	164 845	164 845	198 545	-	53 898
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		2 000	2 000	-	-	-	-	11 200	11 200	13 200	-	2 188
Vote 03 -		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Planning And Development		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Community & Social Services		90 000	90 000	-	-	-	-	1 158	1 158	91 158	-	130 000
Vote 10 - Electricity		6 116	6 116	-	-	-	-	2 711	2 711	8 827	-	10 509
Vote 11 - Water Management		-	-	-	-	-	-	56 288	56 288	56 288	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	28 916	28 916	28 916	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Road Transport		67 812	67 812	-	-	-	-	-	-	67 812	-	77 693
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		165 928	165 928	-	-	-	-	188 273	188 273	260 281	-	228 398
Total Capital Expenditure - Vote		199 628	199 628	-	-	-	-	265 118	265 118	464 746	-	274 289
Capital Expenditure - Functional												
Governance and administration		5 788	5 788	-	-	-	-	12 198	12 198	17 898	-	6 236
Executive and council		5 000	5 000	-	-	-	-	990	990	5 990	-	5 471
Finance and administration		700	700	-	-	-	-	11 200	11 200	11 900	-	766
Internal audits		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		90 000	90 000	-	-	-	-	1 158	1 158	91 158	-	130 000
Community and social services		-	-	-	-	-	-	1 158	1 158	1 158	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		90 000	90 000	-	-	-	-	-	-	90 000	-	130 000
Economic and environmental services		67 812	67 812	-	-	-	-	38 282	38 282	106 094	-	77 693
Planning and development		10 000	10 000	-	-	-	-	38 282	38 282	48 282	-	10 941
Road transport		57 812	57 812	-	-	-	-	-	-	57 812	-	66 752
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		36 116	36 116	-	-	-	-	213 488	213 488	249 604	-	60 359
Energy sources		6 116	6 116	-	-	-	-	6 710	6 710	12 825	-	10 509
Water management		30 000	30 000	-	-	-	-	161 036	161 036	191 036	-	49 850
Waste water management		-	-	-	-	-	-	45 741	45 741	45 741	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	199 628	199 628	-	-	-	-	265 118	265 118	464 746	-	274 289
Funded by:												
National Government		183 928	183 928	-	-	-	-	243 045	243 045	426 974	-	257 111
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (N/A / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	183 928	183 928	-	-	-	-	243 045	243 045	426 974	-	257 111
Borrowing												
Internally generated funds		15 700	15 700	-	-	-	-	17 571	17 571	33 271	-	17 178
Total Capital Funding		199 628	199 628	-	-	-	-	268 618	268 618	468 216	-	274 289

TABLE B6

MP302 Msukaligwa - Table B6 Adjustments Budget Financial Position - 20/02/2025

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 Adjusted Budget	+2 2026/27 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		53 140	53 140	-	-	-	-	10 631	10 631	63 772	-	(142 96)
Trade and other receivables from exchange transactions	1	148 216	148 216	-	-	-	-	419 153	419 153	567 370	-	443 57
Receivables from non-exchange transactions		93 085	93 085	-	-	-	-	1 482	1 482	94 567	-	125 18
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		42 880	42 880	-	-	-	-	(11 105)	(11 105)	31 775	-	113 88
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		337 322	337 322	-	-	-	-	420 162	420 162	757 484	-	539 67
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		181 143	181 143	-	-	-	-	(10 952)	(10 952)	170 191	-	198 19
Property, plant and equipment	3	2 942 988	2 942 988	-	-	-	-	168 202	168 202	3 111 190	-	3 169 39
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		175	175	-	-	-	-	-	-	175	-	19
Intangible assets		16	16	-	-	-	-	(11)	(11)	5	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		3 124 321	3 124 321	-	-	-	-	157 240	157 240	3 281 581	-	3 367 77
TOTAL ASSETS		3 461 643	3 461 643	-	-	-	-	577 402	577 402	4 039 045	-	3 907 45
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		20 450	20 450	-	-	-	-	1 210	1 210	21 660	-	22 37
Trade and other payables from exchange transactions		376 827	376 827	-	-	-	-	888 551	888 551	1 265 377	-	490 71
Trade and other payables from non-exchange transactions		700	700	-	-	-	-	(0)	(0)	700	-	70
Provisions		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		397 977	397 977	-	-	-	-	889 761	889 761	1 287 737	-	513 78
Non current liabilities												
Provision	1	-	-	-	-	-	-	(2 406)	(2 406)	(2 406)	-	-
Provisions	1	168 114	168 114	-	-	-	-	(25 088)	(25 088)	143 027	-	301 62
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		168 114	168 114	-	-	-	-	(27 494)	(27 494)	140 620	-	301 62
TOTAL LIABILITIES		566 091	566 091	-	-	-	-	862 267	862 267	1 428 358	-	815 41
NET ASSETS	2	2 895 552	2 895 552	-	-	-	-	(284 865)	(284 865)	2 610 687	-	3 092 04
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 895 552	2 895 552	-	-	-	-	(284 762)	(284 762)	2 610 791	-	3 065 04
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		2 895 552	2 895 552	-	-	-	-	(284 762)	(284 762)	2 610 791	-	3 065 04

TABLE B7

MP302 Msukaligwa - Table B7 Adjustments Budget Cash Flows - 20/02/2025

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
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Properly rates		245 063	245 063	-	-	-	-	-	-	245 063	181 118	189 450
Service charges		462 050	462 050	-	-	-	-	19 799	19 799	481 849	453 413	474 100
Other revenue		59 920	59 920	-	-	-	-	(1 875)	(1 875)	58 045	73 102	74 610
Transfers and Subsidies - Operational	1	281 627	281 627	-	-	-	-	(5 467)	(5 467)	276 160	293 320	309 520
Transfers and Subsidies - Capital	1	183 928	183 928	-	-	-	-	17 543	17 543	201 471	233 390	256 110
Interest		5 245	5 245	-	-	-	-	-	-	5 245	46 670	48 810
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(1 034 729)	(1 034 729)	-	-	-	-	66 520	66 520	(968 210)	(565 539)	(1 204 610)
Finance charges		(29 041)	(29 041)	-	-	-	-	-	-	(29 041)	(30 376)	(31 770)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		174 064	174 064	-	-	-	-	96 520	96 520	270 584	685 098	116 230
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		(199 628)	(199 628)	-	-	-	-	-	-	(199 628)	(249 812)	(274 280)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(199 628)	(199 628)	-	-	-	-	-	-	(199 628)	(249 812)	(274 280)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(25 584)	(25 584)	-	-	-	-	96 520	96 520	70 956	435 286	(158 050)
Cash/cash equivalents at the year begin:	2	(78 705)	(78 705)	-	-	-	-	19 369	19 369	(59 336)	-	(86 110)
Cash/cash equivalents at the year end:	2	(104 269)	(104 269)	-	-	-	-	115 888	115 888	11 619	435 286	(244 160)

TABLE B8

MP302 Msukaligwa - Table B8 Cash backed reserves/accumulated surplus reconciliation - 20/02/2025

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
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	(104 269)	(104 269)	-	-	-	-	115 888	115 888	11 619	435 286	(244 160)
Other current investments > 90 days		250 495	250 495	-	-	-	-	(103 775)	(103 775)	146 720	(435 286)	226 390
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		146 225	146 225	-	-	-	-	12 114	12 114	158 339	-	(17 770)
Applications of cash and investments												
Unspent conditional transfers		700	700	-	-	-	-	(0)	(0)	700	-	700
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	216 802	216 802	-	-	-	-	616 824	616 824	833 625	-	153 210
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		217 502	217 502	-	-	-	-	616 824	616 824	834 325	-	153 910
Surplus(shortfall)		(71 276)	(71 276)	-	-	-	-	(604 710)	(604 710)	(675 986)	-	(171 690)

TABLE B9 – PART2

MP302 Munkaliwa - Table B9 Asset Management - 20/02/2025

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 Adjust.	Total Adjuts	Adjusted Budget	+1 2025/26	+2 2026/27
		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
Total Capital Expenditure to be adjusted	4	199 828	199 828					285 118	285 118	484 746		274 269
Roads Infrastructure		67 812	67 812					34 654	34 654	102 466		77 693
Storm water Infrastructure												
Electrical Infrastructure		6 116	6 116					8 710	8 710	12 626		10 509
Water Supply Infrastructure		30 000	30 000					164 664	164 664	194 664		49 850
Sanitation Infrastructure								45 741	45 741	45 741		
Solid Waste Infrastructure												
Rail Infrastructure												
Coastal Infrastructure												
Information and Communication Infrastructure												
Infrastructure		103 928	103 928					251 770	251 770	355 895		138 052
Community Facilities								1 158	1 158	1 158		
Sport and Recreation Facilities												
Community Assets								1 158	1 158	1 158		
Heritage Assets												
Revenue Generating												
Non-revenue Generating												
Investment properties												
Operational Buildings												
Housing												
Other Assets												
Biological or Cultivated Assets												
Services												
Licences and Rights												
Intangible Assets												
Computer Equipment		3 000	3 000					990	990	3 980		3 282
Furniture and Office Equipment		2 000	2 000							2 000		2 158
Machinery and Equipment												
Transport Assets		90 700	90 700					11 200	11 200	101 900		130 766
Land												
Zoo's, Marine and Non-biological Animals												
Mature												
Immature												
Living Resources												
TOTAL CAPITAL EXPENDITURE to be adjusted	4	199 828	199 828					285 118	285 118	484 746		274 269
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 032 596	3 032 596					157 240	157 240	3 189 836		3 367 778
Roads Infrastructure		601 330	601 330					(34 262)	(34 262)	567 068		661 424
Storm water Infrastructure												
Electrical Infrastructure		310 879	310 879					6 710	6 710	317 590		343 956
Water Supply Infrastructure		931 485	931 485					119 664	119 664	1 051 149		1 036 179
Sanitation Infrastructure		514 802	514 802					45 741	45 741	560 543		563 253
Solid Waste Infrastructure		6 783	6 783							6 783		7 421
Rail Infrastructure												
Coastal Infrastructure												
Information and Communication Infrastructure		3 998	3 998							3 998		4 374
Infrastructure		2 369 277	2 369 277					137 654	137 654	2 507 131		2 616 606
Community Assets		335 027	335 027					1 158	1 158	336 185		366 559
Heritage Assets		191	191					(11)	(11)	180		191
Investment properties		181 143	181 143					(10 952)	(10 952)	170 191		198 192
Other Assets		5 565	5 565							5 565		
Biological or Cultivated Assets												
Intangible Assets												
Computer Equipment		3 000	3 000					4 990	4 990	7 990		3 202
Furniture and Office Equipment		4 827	4 827							4 827		5 281
Machinery and Equipment		2 466	2 466							2 466		2 698
Transport Assets		131 100	131 100					24 200	24 200	155 300		174 968
Land												
Zoo's, Marine and Non-biological Animals												
Living Resources												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 032 596	3 032 596					157 240	157 240	3 189 836		3 367 778
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		145 379	145 379					(10 000)	(10 000)	135 379		159 810
Repairs and Maintenance by asset class	3	59 398	59 398					26 129	26 129	85 527		84 812
Roads Infrastructure		10 369	10 369					(733)	(733)	9 636		11 344
Storm water Infrastructure		602	602					(602)	(602)	0		659
Electrical Infrastructure		6 022	6 022					11 000	11 000	17 022		10 968
Water Supply Infrastructure		9 224	9 224					7 494	7 494	16 719		10 092
Sanitation Infrastructure		447	447							447		489
Solid Waste Infrastructure												
Rail Infrastructure												
Coastal Infrastructure												
Information and Communication Infrastructure												
Infrastructure		28 864	28 864					17 159	17 159	43 823		33 950
Community Facilities		3 559	3 559					7 781	7 781	11 310		2 798
Sport and Recreation Facilities												
Community Assets		3 559	3 559					7 781	7 781	11 310		2 798
Heritage Assets												
Revenue Generating												
Non-revenue Generating												
Investment properties												
Operational Buildings		6 853	6 853					(2 000)	(2 000)	4 853		7 488
Housing												
Other Assets		6 853	6 853					(2 000)	(2 000)	4 853		7 488
Biological or Cultivated Assets												
Services												
Licences and Rights												
Intangible Assets												
Computer Equipment												
Furniture and Office Equipment		5 000	5 000					(5 000)	(5 000)			2 735
Machinery and Equipment		11 609	11 609					7 567	7 567	12 230		12 767
Transport Assets		5 654	5 654					642	642	6 296		5 463
Land												
Zoo's, Marine and Non-biological Animals												
Mature												
Immature												
Living Resources												
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		204 778	204 778					16 129	16 129	220 908		224 922
Renewal and upgrading of Existing Assets as % of total cap		44.0%	44.0%							50.1%	0.0%	42.5%
Renewal and upgrading of Existing Assets as % of deprec		60.4%	60.4%							172.0%	0.0%	73.0%
R&M as a % of PPE		2.0%	2.0%							2.7%	0.0%	1.9%
Renewal and upgrading and R&M as a % of PPE		4.9%	4.9%							10.0%	0.0%	5.4%

TABLE B10

MP302 Msukaligwa - Table B10 Basic service delivery measurement - 20/02/2025

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	7	8	9	10	11	12	13	14			
Household service targets	1												
Water:													
Piped water inside dwelling		25543	0	0	0	0	0	0	0	26	0	0	
Piped water inside yard (but not in dwelling)		17320	0	0	0	0	0	0	0	17	0	0	
Using public tap (at least min. service level)	2	0	0	0	0	0	0	0	0	0	0	0	
Other water supply (at least min. service level)		8226	0	0	0	0	0	0	0	8	0	0	
<i>Minimum Service Level and Above sub-total</i>		51	-	-	-	-	-	-	-	51	-	-	
Using public tap (< min. service level)	3	0	0	0	0	0	0	0	0	0	0	0	
Other water supply (< min. service level)	3.4	0	0	0	0	0	0	0	0	0	0	0	
No water supply		0	0	0	0	0	0	0	0	0	0	0	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Total number of households	5	51	-	-	-	-	-	-	-	51	-	-	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		37969	0	0	0	0	0	0	0	37 969	0	0	
Flush toilet (with septic tank)		429	0	0	0	0	0	0	0	429	0	0	
Flush toilet (ventilated)		497	0	0	0	0	0	0	0	497	0	0	
Other toilet provisions (> min. service level)		2006	0	0	0	0	0	0	0	2 006	0	0	
<i>Minimum Service Level and Above sub-total</i>		43 352	-	-	-	-	-	-	-	43 352	-	-	
Bucket toilet		0	0	0	0	0	0	0	0	0	0	0	
Other toilet provisions (< min. service level)		0	0	0	0	0	0	0	0	0	0	0	
No toilet provisions		1295	0	0	0	0	0	0	0	1 295	0	0	
<i>Below Minimum Service Level sub-total</i>		1 295	-	-	-	-	-	-	-	1 295	-	-	
Total number of households	5	44 647	-	-	-	-	-	-	-	44 647	-	-	
Energy:													
Electricity (at least min. service level)		3 131	0	0	0	0	0	0	0	3 131	0	0	
Electricity - prepaid (> min. service level)		0	0	0	0	0	0	0	0	0	0	0	
<i>Minimum Service Level and Above sub-total</i>		3 131	-	-	-	-	-	-	-	3 131	-	-	
Electricity (< min. service level)		0	0	0	0	0	0	0	0	0	0	0	
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	0	0	0	
Other energy sources		0	0	0	0	0	0	0	0	0	0	0	
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	
Total number of households	5	3 131	-	-	-	-	-	-	-	3 131	-	-	
Refuse:													
Removed at least once a week (min. service)		31 814	0	0	0	0	0	0	0	31 814	0	0	
<i>Minimum Service Level and Above sub-total</i>		31 814	-	-	-	-	-	-	-	31 814	-	-	
Removed less frequently than once a week		809	0	0	0	0	0	0	0	809	0	0	
Using communal refuse dump		4524	0	0	0	0	0	0	0	4 524	0	0	
Using own refuse dump		6974	0	0	0	0	0	0	0	6 974	0	0	
Other rubbish disposal		3176	0	0	0	0	0	0	0	3 176	0	0	
No rubbish disposal		3 792	0	0	0	0	0	0	0	3 792	0	0	
<i>Below Minimum Service Level sub-total</i>		19 275	-	-	-	-	-	-	-	19 275	-	-	
Total number of households	5	51 089	-	-	-	-	-	-	-	51 089	-	-	
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		4	-	-	-	-	-	-	-	4	-	-	
Sanitation (free minimum level service)		4	-	-	-	-	-	-	-	4	-	-	
Electricity/other energy (50kwh per household per month)		2	-	-	-	-	-	-	-	2	-	-	
Refuse (removed at least once a week)		4	-	-	-	-	-	-	-	4	-	-	
<i>Informal Settlements</i>		13	-	-	-	-	-	-	-	13	-	-	
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)		1 407	1 407	-	-	-	-	-	-	1 407	-	-	(1 53)
Sanitation (free sanitation service to indigent households)		3 221	3 221	-	-	-	-	-	-	3 221	-	-	(3 52)
Electricity/other energy (50kwh per indigent household per month)		5	5	-	-	-	-	-	-	5	-	-	(3 74)
Refuse (removed once a week for indigent households)		3 427	3 427	-	-	-	-	-	-	3 427	-	-	(3 74)
Cost of Free Basic Services provided - Informal Fomal Settlements (R'000)		1 056 780	-	-	-	-	-	-	-	1 056 780	-	-	(8 80)
Total cost of FBS provided		1 064 840	8 060	-	-	-	-	-	-	1 064 840	-	-	(8 80)
Highest level of free service provided													
Property rates (R'000 value threshold)		0	0	0	0	0	0	0	0	0	0	0	
Water (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0	
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0	
Sanitation (Rand per household per month)		0	0	0	0	0	0	0	0	0	0	0	
Electricity (low per household per month)		0	0	0	0	0	0	0	0	0	0	0	
Refuse (average litres per week)		0	0	0	0	0	0	0	0	0	0	0	
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		(28 990)	(28 990)	-	-	-	-	-	-	44 164	44 164	15 175	(31 81)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		(28 990)	(28 990)	-	-	-	-	-	-	44 164	44 164	15 175	(31 81)