MERAFONG LOCAL MUNICIPALITY

ADJUSTMENT BUDGET

2025/2026

Adjusted Medium Term Revenue and Expenditure Framework

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GLOSSARY

Adjustment Budget - Prescribed in Section 28 of the MFMA. The formal means by which a Municipality may revise its Annual Budget during the year.

Allocations – Money received from Provincial or National Government or other Municipalities or public donations.

Budget – The financial plan of the Municipality

Capital Expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Asset Register.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by National to Provincial and Local Government.

Equitable Share – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

Fruitless and Wasteful Expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MFMA - The Municipal Finance Management Act no. 53 of 2003. The principal piece of Legislation relating to Municipal Financial Management.

MTREF – Medium Term revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current year's financial position.

OPERATING EXPENDITURE – Spending on the day-to-day expenses of the Municipality such as salaries and wages.

PROPERTY RATES – Local Government tax on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan.

UNAUTHORISED EXPENDITURE – Generally, spending without, or more than, an approved budget.

VIREMENT – A transfer of budget within the same vote/department.

VOTE – One of the main segments of a budget. The vote structure at Merafong local Municipality is made up as follows:

1. Department of the Municipal Manager
2. Corporate Services Department
3. Engineering Department
4. Electrical Department
5. Finance Department
6. Planning and Economic Development Department
7. Community Services Department
8. Public Safety
9. Chief Operations Office

PART 1

SECTION 1 – INTRODUCTION

PURPOSE OF THE REPORT

The purpose of this report is to inform Council of the 2025/2026 budget versus the actual figures and to obtain Council's approval to revise the approved 2025/2026 Annual Budget through an Adjustment Budget.

BACKGROUND

Section 23 of the Budget Regulations published on 17 April 2009 in terms of Section 28 of the Municipal Finance Management Act, 2003 determines that an Adjustment Budget may be tabled in the Municipal 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 year. It also determines that only one adjustment budget may be tabled to the Municipal Council during a financial year except when additional revenue is allocated to a municipality by National or Provincial Government.

The Municipal Finance Management Act determines that the accounting officer of the Municipality must by 25 January assess the performance of the Municipality during the first half of the financial year and make recommendations as to whether any adjustment budget is necessary. If an adjustment budget is required, it must be supported by revised projections of revenue and/or expenditure to the extent that this may be necessary.

The mayor established a Budget Steering Committee to provide technical assistance to her. The Steering Committee consists of the following persons:

a) MMC Finance
b) MMC Infrastructure
c) MMC Economic Development
d) The Municipal Manager
e) The Chief Financial Officer
f) All the Executive Directors
g) The Manager responsible for budgeting
h) The Manager responsible for Planning (IDP)
i) The Manager PMU

This Committee met to consider the revised revenue and expenditure projections.

Approval by other spheres of government:

The resolutions that are approved by the Council will be submitted to National Treasury and the Gauteng Provincial Treasury as required by the legislation

SECTION 2 – LEGISLATIVE REQUIREMENTS

Chapter 4, Section 28 of the Local Government Municipal Finance Management Act. No. 56 of 2003 stipulates the following regarding the Municipal Adjustment Budget. Section 28 of the MFMA states the following:

1) A Municipality may revise an approved annual budget through an adjustment budget.

2) An adjustment 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 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 adjustment budget must be in a prescribed form.

4) Only the Mayor may table an adjustment budget in a municipal council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timings or frequency.

5) When an adjustment budget is tabled, it must be accompanied by: -

- ***(a) An explanation of how the adjustment 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 budgets for the next two financial years; and***
- ***(d) Any other supporting documentation that may be prescribed.***

SECTION 3 – ORIGINAL BUDGET 2025/2026

A meeting was held on the 23rd of May 2025 where the Council of Merafong City Local Municipality approved an Operational and Capital budget for the 2025/2026 financial year as follows:

The 2025/2026 capital budget was approved as follows by the Council:

Municipal Infrastructure Grant	R 90 822 000.00
Integrated Electrification Program	R 17 533 000.00
Water Services Infrastructure Grant	R 23 405 084.90
Subtotal: Grant Funded Projects	**R 131 760 084.90**
Own Funding	R31 000 000.00
Total capital budget	**R162 760 084.90**

The above estimates were based on past performance trends of revenue and expenditure items, other legal requirements as well as allocation from the national and provincial fiscus.

The legislation stipulates that in instances where there are variances in the performances of planned against actual performance, a midterm budget adjustment be submitted to the Council of the municipality for approval.

Additional revenue that was realised after the approval of the original budget as well as approved rollovers by other spheres of government and expenditure that was unforeseen at the time of the original budget need to be factored in the midterm adjustment budget.

SECTION 3 – ADJUSTMENT BUDGET RELATED RESOLUTIONS

The original budget estimates that were approved by the Council were impacted upon by the developments mentioned hereunder and the performance of revenue and expenditure items at midterm:

Operational budget adjustments motivations

a) The Department of Sports, Arts, Culture, and Recreation partially approved the library grant roll over application of **R618 676.42** with only an amount of **R 288 249.80**. This adjustment is reflected in the adjustment budget (see Annexure B).
b) Rand Water has been implementing a 30% reduction on the water supply to Merafong and these measures have put a strain on the revenue derived from the sale of water.
c) The Budgeted surplus of R130 554 490 will be used to finance operational expenditure and the service Eskom and Randwater.
d) A mid-term budget assessment was undertaken in terms of the provisions of Section 72 of the Municipal Finance Management Act. The planned revenue collection was set at 65%, however actual collection averaged 58% as at mid-term. Section 18 of the Municipal Finance Management Act stipulates that the expenditure estimates be based on realistically anticipated revenue to be collected. The collection of revenue that is below the original estimates requires that the revenue be adjusted downwards

as well as the expenditure to ensure that the municipality does not become overcommitted.

Capital budget

1. The roll over application for the Water Services Infrastructure Grant (WSIG) was R **4 214 893.58** and wherein only an amount of **R 3 128 085.90** was approved. This has been effected in the adjustment budget.

Operations Budget

2. Operations Budget

The proposed operational adjustment budget 2025/2026

Operational revenue	**R2 795 430 308**
Operational expenditure	**R2 664 875 818**
Capital budget	**R 131 760 085**

A mid-term budget assessment was undertaken in terms of the provisions of Section 72 of the Municipal Finance Management Act. The planned revenue collection was set at 65%, however actual collection averaged 58% as at mid-term.

That the following adjustments regarding Capital projects be approved.

MERAFONG CITY LOCAL MUNICIPALITY

CAPITAL PROJECTS 2025/26

Project No.	Project Description	Budget 2025/2026	Proposed Adjustment (+)Plus or (-)/Minus	2025/2026 Proposed Adjusted Budget	Remarks
	MUNICIPAL INFRASTRUCTURE GRANT (MIG)				
P620	**P M U Operational Expenses**	**4 541 100.00**		**4 541 100.00**	**5% top slice of Annual allocation**
P769(2) Ph 8B	**Khutsong Roads and Stormwater (Phase 8) B**	**12 000 000.00**		**12 000 000.00**	**Project expected to be completed in May 2026. No additional funds required to complete**
P795 Ph 9	**Khutsong Roads and Stormwater (Phase 9)**	**5 000 000.00**	**5 422 478.52**	**10 422 478.52**	**Practical Completion - Addressing snag list Additional cost required as measured quantities on site exceed quantities in BOQ. Consultant fees were adjusted accordingly. Contractor has shown ability to move with speed and good quality on project. Due to the urgent requirement to address the stormwater challenges, this project is proposed to be undertaken with the added budget**

P794 Ph 10	**Khutsong Roads and Stormwater (Phase 10)**	**1 500 000.00**	**230 215.58**	**1 730 215.58**	**Stage 1-2 complete, Additional funds required tocomplete Stage 3 DDR 27022026**
P770 Ph 4 (2)B	**Kokosi Roads and Stormwater (Phase 4) (2)B**	**8 000 000.00**	**125 823.80**	**8 125 823.80**	**Practical Completion - Addressing snag list**
P771 Ph 8 B	**Kokosi Roads and Stormwater (Phase 8) B**	**4 000 000.00**	**847 688.01**	**4 847 688.01**	**Practical Completion - Addressing snag list**
P773(2) STAGE 4B	**Khutsong North Water & Sewer Reticulation Stage 4 B**	**12 700 000.00**	**-2 275 178.64**	**10 424 821.36**	**Sinkholes have been identified in areas of rerouting (area 4). New area has been identified and the works have commenced.**
P775	**Upgrading of Wedela Recreation Club**	**2 000 000.00**	**-1 528 856.32**	**471 143.68**	**Awaiting approval of drawings from building control**
P776	**Refurbishing of Kokosi Stadium**	**2 000 000.00**		**2 000 000.00**	**Poor performing contractor**
P780(2) Ph 2	**Rehabilitation of Carletonville Cemetery Road**	**10 000 000.00**	**1 356 728.99**	**11 356 728.99**	**Project expected to be completed in June 2026. Additional funding included to complete first phase of projects**
P783(2)	**Merafong Roads and Stormwater Maintenance**	**4 500 000.00**	**4 496 064.32**	**8 996 064.32**	**Addressing Roads and Stormwater backlogs in Merafong.**
P784(2)	**Merafong Water and Sanitation Maintenance**	**6 033 050.00**	**4 496 064.32**	**10 529 114.32**	**Addressing Water and sewer backlogs in Merafong.**
P788	**Merafong Solar Highmast Lights & Solar Street Lights (Khut Proper & Kokosi Ext 6)**	**2 047 850.00**		**2 047 850.00**	**Project expected to be completed in June 2026.**

P796	**Bulk Supply line from Khutsong**	**8 000 000.00**	**-6 671 028.58**	**1 328 971.42**	**Project I still in design stage and has not been registered. Risk losing budget. Funds relocated to**
P799	**Expansion of Carletonville Landfill Site**	**4 500 000.00**	**-4 500 000.00**	**0.00**	**Environmental Authorisation required for recommendation from GDARD.**
P797	**Kokosi Waste Buyback Centre**	**2 000 000.00**		**2 000 000.00**	**Project expected to be completed in June 2026.**
P798	**Wedela Industrial Hub**	**2 000 000.00**	**-2 000 000.00**	**0.00**	**Deed of Transfer required for project to be registered**
	TOTAL MIG ALLOCATION	**90 822 000.00**	**0.00**	**90 822 000.00**	
	INTEGRATED NATIONAL ELECTRIFICATION PROGRAM (INEP)				
P765	**2 x 40 MVA 132/11 kV Plover Substation**	**7 533 000.00**	**467 000.00**	**8 000 000.00**	**Procurement of long-lead items is complete. Budget as per the INEP allocation letter, as it was received after the final submission of the budget.**
P792	**Khutsong South Ext 5,6 Electrification Change Control**	**10 000 000.00**	**-467 000.00**	**9 533 000.00**	**Project expected to be completed in June 2026. Budget as per the INEP allocation letter as it was received after the final submission of the budget.**
	TOTAL INEP	**17 533 000.00**	**0.00**	**17 533 000.00**	

WATER SERVICES INFRASTRUCTURE GRANT (WSIG)

P777(2)	**Foundation Stabilisation of Addata Reservoir**	**7 280 281.00**	**4 000 999.17**	**11 281 280.17**	**Approved Project for 32526 FY**
P791	**Welverdiend WWTW**	**3 996 718.00**	**5 052 112.04**	**9 048 830.04**	**Approved Project for 32526 FY Approval of R 52 000.00 from 2024-2025 Rollover request**
P789	**Refurbishment Khutsong WWTW**	**9 000 000.00**	**-9 000 000.00**	**0.00**	**Poor performing contractor Project not considered in the 2526 FY**
P787	**Installation of Zone Meters and PRV's**	**0.00**	**3 074 974.69**	**3 074 974.69**	**Approval of 2024-2025 Rollover request**
	TOTAL WSIG	**20 276 999.00**	**3 128 085.90**	**23 405 084.90**	**Increased due to approved rollover 3.1m**
	TOTAL CAPITAL PROJECTS	**128 631 999.00**	**3 128 085.90**	**131 760 084.90**	

OWN FUNDED CAPITAL EXPENDITURE					
Project No.	**Project Description**	**Budget 2025/2026**	**Proposed Adjustment (+)Plus or (-)/Minus**	**2025/2026 Proposed Adjusted Budget**	**Remarks**
P(793)	Smart Meters (Water and Electrical)	R25 000 000.00	-R16 127 385.48	R8 872 614.52	Smart meters are currently being installed, also there are meters donated by MISA and COGTA
P(794)	PMT Vehicles	R3 000 000.00	-R3 000 000.00	R0.00	Currently been rented and therefore is has been differed for current year
P(764)	Refurbishment of 007 Reservoir	R3 000 000.00	R2 899 000.00	R5 899 000.00	The contractor terminated and new appointed and will complete the remaining work

P(742)	Refurbishment of Wedela WWTW's		R5 028 385.48	R5 028 385.48	WSIG no longer funding the project. The municipality is required to fund the project to address Environmental non- compliance of Sewerage spillage onto the streams as this is a historical challenge and to address AG Findings
P(New)	Upgrading of Facilities at Traffic Department: Carletonville		R1 200 000.00	R1 200 000.00	Address Audit findings on safe keeping of documents and building safety for public citizens at the Traffic Department
P(New)	Khutsong WWTWs Package Plant		R10 000 000.00	R10 000 000.00	Finance Package plant to address Environmental non- compliance of Sewerage spillage onto the streams as this is a historical challenge and to address AG Findings
TOTAL OWN FUNDED		**R31 000 000.00**	**R -**	**R31 000 000.00**	
GRAND TOTAL		**R159 631 999.00**	**R3 128 085.90**	**R162 760 084.90**	

PROJECTS FINANCED FROM OWN FUNDING:

ANNEXURE A: FINANCIAL CONSTRAINTS UNFUNDED PRJOJECTS AND PROGRAMMES IN THE 2025/26 PROCUREMENT PLAN

That the projects as captured hereunder be amended to cater for the reprioritization of the financial, operational and service deliver needs

	OWN FUNDED CAPITAL EXPENDITURE			
P(793)	Smart Meters (Water and Electrical)	R25 000 000.00	-R16 127 385.48	R8 872 614.52
P(794)	PMT Vehicles	R3 000 000.00	-R3 000 000.00	R0.00
P(764)	Refurbishment of 007 Reservoir	R3 000 000.00	R2 899 000.00	R5 899 000.00
P(742)	Refurbishment of Wedela WWTW's		R5 028 385.48	R5 028 385.48
P(New)	Upgrading of Facilities at Traffic Department: Carletonville		R1 200 000.00	R1 200 000.00
P(New)	Khutsong WWTWs Package Plant		R10 000 000.00	R10 000 000.00
TOTAL OWN FUNDED		**R31 000 000.00**	**R -**	**R31 000 000.00**

a) That no adjustment with regards to DORA Grant allocations.

b) Those adjustments be effected on the Municipalities B Schedules to ensure alignment with the mSCOA data strings.

c) That the Directors manage their respective votes/departments in the Municipality in terms of Section 78 of the MFMA to ensure that no overspending occurs on 30 June 2026, and that the additional requests that could not be accommodated in the Adjustment Budget due to the financial situation of the municipality and any requests be managed through virements

d) That special attention be given to Credit Control to ensure that the required revenue is generated.

e) That the cash flow of the Municipality be managed to ensure that all liabilities of the Municipality are met.

SECTION 4 – EXECUTIVE SUMMARY

- A mid-term budget assessment was undertaken in terms of the provisions of Section 72 of the Municipal Finance Management Act. The planned revenue collection was set at 65%, however actual collection averaged 58 % as at mid-term.
- Water restrictions and interruptions affecting all regions as reported by Rand Water have a direct impact on the revenue derived from the sale of water and an adjustment downwards has been affected.
- The Local Government Equitable Share (LGES) received in July and December 2025 had a condition that to be made to Rand Water amounting to R50million and R76.9million respectively while the difference was paid to the Municipality. Furthermore, the 2023/24 financial year's roll over outcome for Water Services Infrastructure Grant (WSIG) entailed that an amount of R34.5million would be offset by three tranches in the Equitable share with effect from December 2024 until July 2025. The Equitable Share tranche received in July 2025 was then reduced by R11.5million as the last repayment of the WISG rejected roll over.
- The Municipality in conjunction with Eskom SOC Ltd signed a Distribution Agency Agreement (DAA) to strengthen electricity provision, financial stability and service delivery. The agreement is expected to help improve the city's electricity distribution system with enhanced infrastructure planning and investment reading and improved maintenance processes.
- The Municipality also signed a revised Debt settlement agreement (DSA) with Rand Water as to enhance relations with RW and to honor to the current debt and monthly current accounts.

SECTION 5 – ADJUSTMENT BUDGET ANALYSIS

5.1 APPROVED OPERATIONAL BUDGET 2025/26

The approved original operating revenue and expenditure budget amounted to **R2.8 billion** and **R2.7 billion** respectively. The related budgeted surplus on these projections was **R103.5 million**.

5.2.1 ADJUSTED BUDGETED REVENUE (2025/2026)

SUMMARY OF THE PROPOSED ADJUSTED BUDGET 2025'2026

Description **Revenue** **Exchange Revenue**	BUDGET 2025'26	MIDYEAR PERFOMANCE 2025'26	PROPOSED ADJUSTMENT BUDGET 2025'26	OUTER YEAR -1 2026'27	OUTER YEAR -2 2027'28
Service Charges	-1 329 805 287	-444 538 637	- 1 202 667 505.00	-1 468 476 943	-1 579 799 450
Sale of Goods and Rendering of Services	- 3 646 127	- 1 764 478	- 3 646 127.00	-2 545 075	-2 722 440
Agency services	- 17 694 530	- 12 155 574	- 13 912 273.00	-22 532 406	-23 884 351
Interest					
Interest earned from Receivables	- 192 598 560	- 72 847 047	- 152 945 893.00	-203 067 974	-215 252 052
Interest earned from Current and Non Current Assets	- 11 743 822	- 2 932 856	- 5 865 711.00	-12 515 769	-13 306 953
Dividends					
Rent on Land		- 3 201 801	- 6 403 602.00		
Rental from Fixed Assets	- 3 163 700	- 812 582	- 1 617 231.00	-3 353 523	-3 554 733
Licence and permits	- 2 068 953		- 494 742.00	-2 193 090	-2 324 676
Operational Revenue	- 3 201 066	- 48 672	- 100 307.00	-6 092 927	-6 458 503

Non-Exchange Revenue					
Property rates	- 582 735 313	- 331 591 272	- 648 175 065.00	-612 371 179	-649 113 450
Service charges - Electricity					
Service charges - Water					
Service charges - Waste Water Management					
Service charges - Waste Management					
Surcharges and Taxes					
Fines, penalties and forfeits	- 31 290 284	- 272 717	- 41 065 023.00	-39 566 805	-41 940 813
Licences or permits					
Transfer and subsidies - Operational	- 358 803 100	- 236 091 046	- 359 091 350.00	-380 075 671	-397 665 761
Interest	- 152 698 527	- 75 192 995	- 150 385 990.00	-161 860 439	-171 572 065
Gains on disposal of Assets	- 209 059 489				
Other Gains			- 209 059 489.00	-209 059 489	
Discontinued Operations					
Total Revenue	**- 2 898 508 758**	**- 1 181 449 677**	**- 2 795 430 308.00**	**- 3 123 711 290**	**- 3 107 595 247**

2025/26 Adjusted budgeted revenue analysis:

a. The total budgeted revenue of the municipality for the 2025/2026 financial year was **R2 898 488757**. The actual revenue for the period ended 31 December 2025 was **R1 181 449 677**.
b. The revenue from sale of water has been adjusted downwards following persistent water restrictions by Rand Water.
c. The projected revenue from property rates has been adjusted upwards by an amount of **R65 439 752** from **R582 735 313** to **R648 175 065**. The increase is due to adjustments made on the supplementary property valuation as a result of increase in market values.
d. The proposed interest earned from receivables (exchange revenue) is adjusted downwards to an amount of **R152 945 893.** This adjustment is influenced by the performance of interest from outstanding debtors which did not perform as was originally planned.
e. The revised projected revenue from fines amounts to **R 41 065 023** and the basis for this amount is the audited revenue on fines issued for the 2024/25 financial year plus 6% increase.
f. The municipality is currently under the Eskom Debt Relief program and the **R209 059 489** as other gains pertain to the provision for the write off.
g. The revenue and expenditure as approved on the 2025/2026 adjustment budget will have to be managed to ensure that no overspending occurs.

5.2.2 ADJSUSTED BUDGETED EXPENDITURE (2025/2026)

The Adjusted Budgeted expenditure can be summarized as follows:

Description **EXPENDITURE**	**BUDGET 2025'26**	**MIDYEAR PERFOMANCE 2025'26**	**PROPOSED ADJUSTMENT BUDGET 2025'26**	**OUTER YEAR -1 2026'27**	**OUTER YEAR -2 2027'28**
Employee related costs	466 720 835	218 345 440	452 719 119.00	498 810 387	528 738 996
Remuneration of councillors	28 459 742	14 022 687	28 459 741.00	30 024 744	31 676 104
Bulk purchases - electricity	589 037 307	331 219 755	619 349 682.00	659 603 977	698 954 335
Inventory consumed	356 090 468	99 878 570	199 766 628.00	411 592 673	472 751 782
Debt impairment	730 362 775		522 112 446.00	786 881 809	818 326 960
Depreciation and amortisation	157 984 102	42 449 852	157 984 102.00	165 173 148	175 443 534
Interest	116 201 821	148 099 724	137 061 510.00	154 275 622	89 934 836
Contracted services	173 858 925	200 619 814	332 670 809.00	165 432 335	103 467 450
Transfers and subsidies	596 446	207 540	596 446.00	632 233	670 167
Operating Leases					
Irrecoverable debts written off	32 078 782	55 751 488	72 665 769.00	28 215 567	29 247 909
Operational costs	70 070 792	38 643 544	70 070 792.00	74 275 042	73 731 544
Losses on disposal of Assets					
Other Losses -Water	**40 559 085**	**50 939 871**	71 418 774.00	47 219 602	54 883 605
Total Expenditure	**2 762 021 080**	**1 200 178 285**	**2 664 875 818.00**	**3 022 137 139**	**3 077 827 222**
SURPLUS / DEFICIT	**- 136 487 678**	**18 728 608**	**- 130 554 490.00**	**- 101 574 151**	**- 29 768 025**

5.3 Adjusted expenditure budget analysis:

The 2025/26 expenditure budget was originally **R 2 762 021 079** and has been decreased **R 2 664 875 818**.

a) The increase of **R30 312 375** in Bulk Purchases is due to seasonal energy demands by consumers.
b) The debt impairment is projected at an amount of **R 522 112 446**. This is a provision that is made for the non-payment of municipal accounts. The non-payment of municipal accounts is the largest contributor to the budget of the municipality not being funded.
c) Finance charges were budgeted at **R 116 201 821** and has been increased to **R137 061 510.** The municipality currently has a negative working capital and the inability to settle creditors within stipulated timeframes has contributed in the increase of the budget for finance charges.
d) The provision for contracted services has increased from **R 173 858 925** to **R 332 670 809**. The increase is due to various experts required to improve Service Delivery.
e) The provision for operational costs remained the same and this is reflective of adherence to cost containment measures.
f) The adjusted budget for Irrecoverable debts written off amounted to **R 72 665 769** and this relates to indigents' debt write off.
g) The significant decrease in the budgeted amount for Inventory Consumed is attributable to the following:
    - Persistent water supply restrictions to Merafong City.
    - Recently water supply interruptions reported across the provisions by Rand Water.
h) The 2025/26 adjusted operational budgeted surplus amounts to R 130 554 490 and this will be utilized in financing own funded capital projects and repayments of bulk accounts.

5.3.1 REPAIRS AND MAINTENANCE

- Provision for repairs and maintenance is included in the Contracted Services budget. Maintenance of the Municipality's revenue generating assets is imperative to ensure efficiency. The existence of the Distribution Agency Agreement (DAA) will improve maintenance processes and fault-response times on the electricity distribution system.
- The Municipality provides maintenance on W**ater services network and wastewater treatment**.

5.3.3. ADJUSTMENT REQUESTS

Grant funded Capital projects have virements requested by departments for adjustments on the 2025/2026 to ensure project performance improves.

5.3.4 ROLL OVERS

The table below indicates the outcome of the Roll over applications for Conditional and Unconditional Grants:

Grant Name: 2024/25 FY	Roll Over Applied for	Roll Over Approved	Rollover Rejected
Library Recapitalization	527 793.05	288 249.80	239 543.25
Library Plan	90 833.37	-	90 833.37
WSIG	4 214 894.00	3 128 086.00	1 086 808.00
WRDM-HIV and AIDS	345 747.33	Roll over responses not yet received	-
TOTAL	**5 179 267.75**	**3 416 335.80**	**1 417 184.62**

The key changes regarding Grants allocated to Merafong LM are as follows

1. The Water Services Infrastructure (WSIG) rollover amounted to R 4 214 893.58 and was partially approved with an amount of R 3 128 085.90. (see Annexure B).
2. The Department of Sports, Arts, Culture, and Recreation partially approved the library grant, of R618 676.42 by an amount of R 288 249.80 for library recapitalization. These adjustments are reflected in the adjustment budget (see Annexure B).
3. The WRDM (HIV and AIDS) made a rollover application of R345 747.33, and response is not yet been received.

mSCOA

Adjustments need to be effected on Council's B schedules to ensure alignment with the mSCOA Data Strings as discussed with National treasury. The mSCOA data strings will have to be forwarded to Provincial treasury not later than 28 February 2026 to be assessed by Province.

Summary Feedback Report on Implementation of the 2025/26 Budget Funding Plan

Economic Development and Planning: Revenue from Economic Development and Planning
The reconciliation between the municipality valuation roll and the financial system was performed up to the end of December 2025 and was found to be in balance in terms of total property market value.

The disputes between the Municipality and the mining houses remain ongoing and are currently being deliberated by the Municipal Valuation Appeals Board. The anticipated ruling expected by the end of December 2025 did not materialize

Technical Service: Reduction of Water and Electricity Distribution Losses
The Municipality in conjunction with Eskom SOC Ltd signed a Distribution Agency Agreement (DAA) to strengthen electricity provision, financial stability and service delivery. The agreement is expected to help improve the Municipality's electricity distribution system with enhanced infrastructure planning and investment reading and improved maintenance processes.

Recovery of Long Outstanding debt

The municipality is currently implementing various strategies to strengthen its debt collection and credit control measures. This includes addressing findings raised by the Auditor-General regarding improvements to the billing cycle. In addition, the Information Technology Business Unit is undertaking a comprehensive data cleansing process, including the verification and correction of meter information on the ground, to enhance the accuracy and reliability of meter readings

The Municipality also signed a revised Debt settlement agreement (DSA) with RandWater as to enhance relations with RW and to honor to the current debt and monthly current accounts. The municipality is also implementing strategies on reducing distribution losses as this decreases expenditure on bulk purchases while maintaining expected revenue levels, thereby enhancing operating margins, operational efficiency, and long-term sustainability within the municipality

Collection of current billing

The municipality is also finalising on-site meter verification as part of its data cleansing initiative. This process includes validating the functionality and accuracy of installed meters to ensure reliable readings. The outcomes will improve water meter reading processes, inform and guide the meter replacement programme, and ultimately protect and strengthen the municipality's revenue base across all wards. In terms of meter reading performance, an average meter reading turn over of 80% for electricity and 71% for water meters was achieved in the month of January 2026.

Traffic fines

The tender has ended, procurement for the service provider is underway. The debt collection process is currently on hold as we await the finalization of the procurement process of a panel of debt collectors to assist the municipality with the collection of arrears debt older than 90 days in line with the Municipality's credit control and debt collection policy.

Budget and Treasury
Cost Reflective Tarriffs on Billable Services

There are number of challenges and various failure reasons for the meters that could not be read, and the list of these meters have also been shared with the infrastructure department to assist in addressing issues hindering obtaining of meter reading in terms of collaboration governance. The municipality is in the process to issue notices of contravention of section 28 of the credit control policy to all properties where readings could not be obtained due to access denied, gate locked and dogs preventing access to the property. All these initiatives aims to improve revenue collection.

Corporate Services: Income from rentals and leasing of municipal properties
There are number of challenges and various failure reasons for the meters that could not be read, and the list of these meters have also been shared with the infrastructure department to assist in addressing issues hindering obtaining of meter reading in terms of collaboration governance. The municipality is in the process to issue notices of contravention of section 28 of the credit control policy to all properties where readings could not be obtained due to access denied, gate locked and dogs preventing access to the property. All these initiatives aims to improve revenue collection.

Expenditure Reduction Plan: Cost Containment

The municipality is currently implementing internal control that require written pre-approval from a direct supervisor and senior manager before overtime is worked. There is no overtime claims that is processed without documented authorization. The municipality has allocated overtime budgets per department and cost centre. Additionally monitor expenditure monthly against budget.

SECTION 7 – ADJUSTMENT BUDGET TABLES

Table B1 to B10 tables could not be populated due to non-availability of financial system noted below:

Table B1 - Adjustment Budget Summary

Table B2 - Adjustments Budgeted Financial Performance (revenue and Expenditure by standard classification)

Table B3 - Adjustment Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B4	-	Adjustments Budgeted financial Performance (revenue and expenditure)
Table B5	-	Adjustments Budgeted Capital Expenditure by vote, standard. classification and funding.
Table B6	-	Adjustments Budgeted Financial Position
Table B7	-	Adjustments Budgeted Cash flows.
Table B8	-	Adjustments Cash backed reserves/accumulated surplus. Reconciliation
Table B9	-	Adjustments Budget Asset Management
Table B10	-	Adjustments Budget Basic Service delivery measurement

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7– BUDGET RELATED POLICIES

There are no changes to the Budget Related Policies. All Financial Policies will be reviewed before the approval of the Annual Budget.

SECTION 8 – OVERVIEW OF ADJUSTMENT BUDGET ASSUMPTIONS

There are no changes to the Budget Assumptions proposed in the Adjustments budget.

SECTION 9 – ADJUSTMENT BUDGET FUNDING

FUNDING OF THE BUDGET

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated Revenue to be collected.
- Borrowed funds, but only for the Capital Budget referred to in Section 17.

This means that a Council must "balanced" its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

A CREDIBLE BUDGET

Amongst other things, a credible budget is a budget that:

- Budget allocations which are consistent with the revised IDP.
- Is achievable in terms of agreed service delivery and performance targets.
- Contains revenue and expenditure projections that are consistent with current and on past performance and supported by documented evidence.
- Does not jeopardize the financial viability of the Municipality (ensures that the financial position is maintained within accepted prudential limits and that obligations can be met in the short, medium and long term); and

The Budget of Merafong local Municipality sets out certain services delivery levels and associated financial implications. Therefore, our community can realistically expect to receive these promised service delivery levels and understand the associated financial implications.

SECTION 10 – ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

GRANT ALLOCATIONS

	CAPEX SPENDING AS AT 31ST DECEMBER 2025			
	Gazetted	**Adjusted**	**SPENT on Gazetted**	**% SPENT**
MIG	R90 822 000	R 0	R45 378 644.18	49.96%

INEP	R17 533 000	R 0	R8 336 531.18	47.55%
WSIG	R20 276 999	R 3 128 086	R9 034 340.94	44.55%
TOTAL	**R128 631 999**	**R 3 128 086**	**R 62 749 515.94**	**47.36%**

SECTION 11 – ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

ALLOCATIONS MADE BY THE MUNICIPALITY

No allocations outside the budgeted amounts have been made by the Municipality.

SECTION 12 – ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

None noted.

SECTION 13 – ADJUSTMENTS TO THE QUARTERLY SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLANS – INTERNAL DEPARTMENTS

Detail will be submitted to Council.

SECTION 14 – ADJUSTMENTS TO CAPITAL EXPENDITURE

As per tables under grant spending in report,

2025/26 MTREF Proposed Budget Tables

TABLE AS Summary

GT484 Merafong City - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	582 735	–	–	–	–	–	113 108	113 108	648 175	612 371	649 113
Service charges	1 329 805	–	–	–	–	–	(127 138)	(127 138)	1 202 668	1 468 477	1 579 799
Investment revenue	11 744	–	–	–	–	–	(5 878)	(5 878)	5 866	12 516	13 307
Transfers recognised - operational	358 803	–	–	–	–	–	288	288	359 091	380 076	397 666
Other own revenue	615 421	–	–	–	–	–	(35 791)	(35 791)	579 631	648 635	465 974
Total Revenue (excluding capital transfers and contributions)	**2 898 509**	**–**	**–**	**–**	**–**	**–**	**(55 410)**	**(55 410)**	**2 795 430**	**3 122 074**	**3 105 860**
Employee costs	466 721	–	–	–	–	–	(14 002)	(14 002)	452 719	498 810	528 739
Remuneration of councillors	28 460	–	–	–	–	–	(0)	(0)	28 460	30 436	32 441
Depreciation & asset impairment	888 347	–	–	–	–	–	(208 250)	(208 250)	680 097	952 055	993 770
Finance charges	116 202	–	–	–	–	–	20 860	20 860	137 062	154 276	89 935
Inventory consumed and bulk purchases	946 554	–	–	–	–	–	(125 828)	(125 828)	819 116	1 071 197	1 171 706
Transfers and subsidies	596	–	–	–	–	–	–	–	596	632	670
Other expenditure	316 568	–	–	–	–	–	230 259	230 259	546 826	315 143	261 331
Total Expenditure	**2 763 448**	**–**	**–**	**–**	**–**	**–**	**(96 961)**	**(96 961)**	**2 664 876**	**3 022 549**	**3 078 592**
Surplus/(Deficit)	135 061	–	–	–	–	–	41 552	41 552	130 554	99 525	27 268

Transfers and subsidies - capital (monetary allocations)	124 091	–	–	–	–	–	3 128	3 128	127 219	151 272	160 617
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**259 152**	**–**	**–**	**–**	**–**	**–**	**44 680**	**44 680**	**303 832**	**250 798**	**187 885**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**259 152**	**–**	**–**	**–**	**–**	**–**	**44 680**	**44 680**	**303 832**	**250 798**	**187 885**
<u>Capital expenditure & funds sources</u>											
Capital expenditure	155 111	–	–	–	–	–	3 108	3 108	158 219	(191 709)	(203 212)
Transfers recognised - capital	124 111	–	–	–	–	–	5 061	5 061	129 172	(134 469)	(142 537)
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	31 000	–	–	–	–	–	(1 953)	(1 953)	29 047	(57 240)	(60 674)
Total sources of capital funds	**155 111**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**158 219**	**(191 709)**	**(203 212)**
<u>Financial position</u>											
Total current assets	1 006 593	–	–	–	–	–	(92 679)	(92 679)	913 915	4 518 452	464 773
Total non current assets	3 196 553	–	–	–	–	–	3 108	3 108	3 199 661	(728 262)	(47 507)
Total current liabilities	1 199 643	–	–	–	–	–	(17 581)	(17 581)	1 182 062	3 512 049	3 893 112
Total non current liabilities	47 429	–	–	–	–	–	–	–	47 429	145 672	115 989
Community wealth/Equity	**2 281 324**	**–**	**–**	**–**	**–**	**–**	**44 680**	**44 680**	**2 326 004**	**(63 889)**	**(3 573 236)**
<u>Cash flows</u>											
Net cash from (used) operating	512 549	–	–	–	–	–	(279 391)	(279 391)	233 158	(217 885)	(174 803)
Net cash from (used) investing	(189 663)	–	–	–	–	–	(10 765)	(10 765)	(200 428)	196 143	207 912
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**480 919**	**–**	**–**	**–**	**–**	**–**	**(290 156)**	**(290 156)**	**190 762**	**(168 139)**	**49 466**
<u>Cash backing/surplus reconciliation</u>											

Cash and investments available	430 407	–	–	–	–	–	(288 328)	(288 328)	142 079	(84 490)	135 234
Application of cash and investments	715 955	–	–	–	–	–	(65 156)	(65 156)	650 798	126 449	3 683 386
Balance - surplus (shortfall)	**(285 548)**	**–**	**–**	**–**	**–**	**–**	**(223 171)**	**(223 171)**	**(508 719)**	**(210 939)**	**(3 548 152)**
Asset Management											
Asset register summary (WDV)	2 875 287	–	–	–	–	–	3 108	3 108	2 878 395	(722 509)	(59 336)
Depreciation	157 984	–	–	–	–	–	–	–	157 984	165 173	175 444
Renewal and Upgrading of Existing Assets	6 500	–	–	–	–	–	6 629	6 629	13 129	(5 300)	(5 618)
Repairs and Maintenance	6 447	–	–	–	–	–	12 584	12 584	19 031	3 120	3 308
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	27 857	–	–	–	–	–	(23 834)	(23 834)	4 023	30 594	33 662
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

GT484 Merafong City - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**1 228 465**	**–**	**–**	**–**	**–**	**–**	**16 902**	**16 902**	**1 245 368**	**1 324 765**	**1 399 627**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		1 228 465	–	–	–	–	–	16 902	16 902	1 245 368	1 324 765	1 399 627
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**31 966**	**–**	**–**	**–**	**–**	**–**	**(1 239)**	**(1 239)**	**30 727**	**33 487**	**35 451**
Community and social services		28 909	–	–	–	–	–	288	288	29 197	30 247	32 016
Sport and recreation		46	–	–	–	–	–	(14)	(14)	31	48	51
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		3 012	–	–	–	–	–	(1 513)	(1 513)	1 498	3 192	3 384
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**35 614**	**–**	**–**	**–**	**–**	**–**	**28 746**	**28 746**	**64 360**	**41 193**	**43 690**
Planning and development		4 555	–	–	–	–	–	4 829	4 829	9 385	1 872	2 009
Road transport		31 059	–	–	–	–	–	23 916	23 916	54 975	39 322	41 681
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 726 553**	**–**	**–**	**–**	**–**	**–**	**(144 359)**	**(144 359)**	**1 582 194**	**1 873 901**	**1 787 709**
Energy sources		761 265	–	–	–	–	–	(36 032)	(36 032)	725 233	849 101	698 242
Water management		750 603	–	–	–	–	–	(144 380)	(144 380)	606 223	798 365	850 102
Waste water management		102 384	–	–	–	–	–	18 299	18 299	120 683	107 928	113 748
Waste management		112 301	–	–	–	–	–	17 754	17 754	130 055	118 507	125 617

Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**3 022 600**	**–**	**–**	**–**	**–**	**–**	**(99 950)**	**(99 950)**	**2 922 649**	**3 273 347**	**3 266 477**
Expenditure - Functional	-											
Governance and administration		**544 255**	**–**	**–**	**–**	**–**	**–**	**83 412**	**83 412**	**627 667**	**575 558**	**531 429**
Executive and council		84 030	–	–	–	–	–	16 539	16 539	100 568	94 253	98 587
Finance and administration		450 975	–	–	–	–	–	65 365	65 365	516 340	471 499	422 448
Internal audit		9 251	–	–	–	–	–	1 507	1 507	10 758	9 806	10 394
Community and public safety		**123 259**	**–**	**–**	**–**	**–**	**–**	**(1 862)**	**(1 862)**	**121 397**	**123 122**	**130 509**
Community and social services		73 544	–	–	–	–	–	176	176	73 720	72 010	76 331
Sport and recreation		29 902	–	–	–	–	–	(344)	(344)	29 557	30 109	31 916
Public safety		4 231	–	–	–	–	–	1 969	1 969	6 200	4 485	4 754
Housing		12 447	–	–	–	–	–	(528)	(528)	11 920	13 194	13 986
Health		3 135	–	–	–	–	–	(3 135)	(3 135)	–	3 323	3 522
Economic and environmental services		**211 121**	**–**	**–**	**–**	**–**	**–**	**(2 527)**	**(2 527)**	**208 594**	**224 040**	**237 627**
Planning and development		36 019	–	–	–	–	–	14 693	14 693	50 712	38 070	40 366
Road transport		175 102	–	–	–	–	–	(17 220)	(17 220)	157 882	185 971	197 261
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 883 386**	**–**	**–**	**–**	**–**	**–**	**(176 168)**	**(176 168)**	**1 707 218**	**2 098 342**	**2 177 450**
Energy sources		918 468	–	–	–	–	–	8 967	8 967	927 435	1 053 784	1 059 666
Water management		654 481	–	–	–	–	–	(163 429)	(163 429)	491 052	718 330	783 370
Waste water management		142 533	–	–	–	–	–	9 152	9 152	151 686	168 438	168 003
Waste management		167 904	–	–	–	–	–	(30 859)	(30 859)	137 045	157 789	166 411
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**2 762 021**	**–**	**–**	**–**	**–**	**–**	**(97 145)**	**(97 145)**	**2 664 876**	**3 021 063**	**3 077 016**
Surplus/ (Deficit) for the year		**260 579**	**–**	**–**	**–**	**–**	**–**	**(2 805)**	**(2 805)**	**257 773**	**252 284**	**189 460**

GT484 Merafong City - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Revenue by Vote</u>	1											
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		1 220 086	–	–	–	–	–	17 827	17 827	1 237 913	1 314 760	1 389 022
Vote 3 - Community and Social Services		28 909	–	–	–	–	–	288	288	29 197	30 247	32 016
Vote 4 - Sport and Recreation		46	–	–	–	–	–	(14)	(14)	31	48	51
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Housing		3 012	–	–	–	–	–	(1 513)	(1 513)	1 498	3 192	3 384
Vote 7 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		4 555	–	–	–	–	–	4 829	4 829	9 385	1 872	2 009
Vote 9 - Road Transport		31 059	–	–	–	–	–	23 916	23 916	54 975	39 322	41 681
Vote 10 - Energy Sources		761 265	–	–	–	–	–	(36 032)	(36 032)	725 233	849 101	698 242
Vote 11 - Water Management		750 603	–	–	–	–	–	(144 380)	(144 380)	606 223	798 365	850 102
Vote 12 - Waste Water Management		102 384	–	–	–	–	–	18 299	18 299	120 683	107 928	113 748
Vote 13 - Waste Management		112 301	–	–	–	–	–	17 754	17 754	130 055	118 507	125 617
Vote 14 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		8 380	–	–	–	–	–	(925)	(925)	7 455	10 005	10 605
Total Revenue by Vote	2	**3 022 600**	**–**	**–**	**–**	**–**	**–**	**(99 950)**	**(99 950)**	**2 922 649**	**3 273 347**	**3 266 477**
<u>Expenditure by Vote</u>	1											
Vote 1 - Municipal Manager		84 030	–	–	–	–	–	16 539	16 539	100 568	94 253	98 587

Vote 2 - Finance		215 512	–	–	–	–	–	136 705	136 705	352 217	224 459	164 456
Vote 3 - Community and Social Services		73 544	–	–	–	–	–	176	176	73 720	72 010	76 331
Vote 4 - Sport and Recreation		29 902	–	–	–	–	–	(344)	(344)	29 557	30 109	31 916
Vote 5 - Public Safety		4 231	–	–	–	–	–	1 969	1 969	6 200	4 485	4 754
Vote 6 - Housing		12 447	–	–	–	–	–	(528)	(528)	11 920	13 194	13 986
Vote 7 - Health		3 135	–	–	–	–	–	(3 135)	(3 135)	–	3 323	3 522
Vote 8 - Planning and Development		36 019	–	–	–	–	–	14 693	14 693	50 712	38 070	40 366
Vote 9 - Road Transport		175 102	–	–	–	–	–	(17 220)	(17 220)	157 882	185 971	197 261
Vote 10 - Energy Sources		918 468	–	–	–	–	–	8 967	8 967	927 435	1 053 784	1 059 666
Vote 11 - Water Management		654 481	–	–	–	–	–	(163 429)	(163 429)	491 052	718 330	783 370
Vote 12 - Waste Water Management		142 533	–	–	–	–	–	9 152	9 152	151 686	168 438	168 003
Vote 13 - Waste Management		167 904	–	–	–	–	–	(30 859)	(30 859)	137 045	157 789	166 411
Vote 14 - Internal Audit		9 251	–	–	–	–	–	1 507	1 507	10 758	9 806	10 394
Vote 15 - Other		235 463	–	–	–	–	–	(71 340)	(71 340)	164 123	247 040	257 992
Total Expenditure by Vote	2	**2 762 021**	–	–	–	–	–	**(97 145)**	**(97 145)**	**2 664 876**	**3 021 063**	**3 077 016**
Surplus/ (Deficit) for the year	2	**260 579**	–	–	–	–	–	**(2 805)**	**(2 805)**	**257 773**	**252 284**	**189 460**

GT484 Merafong City - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal Manager		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
1.1 - Mayor and Council		–	–					–	–	–	–	–
1.2 - Municipal Manager, Town Secretary and Chief Executive		–	–					–	–	–	–	–
1.3 - [Name of sub-vote]		–	–					–	–	–	–	–
1.4 - [Name of sub-vote]		–	–					–	–	–	–	–
1.5 - [Name of sub-vote]		–	–					–	–	–	–	–
1.6 - [Name of sub-vote]		–	–					–	–	–	–	–
1.7 - [Name of sub-vote]		–	–					–	–	–	–	–
1.8 - [Name of sub-vote]		–	–					–	–	–	–	–
1.9 - [Name of sub-vote]		–	–					–	–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 2 - Finance		**1 220 086**	**–**	**–**	**–**	**–**	**–**	**17 827**	17 827	1 237 913	**1 314 760**	**1 389 022**
2.1 - Asset Management		–	–					–	–	–	–	–
2.2 - Finance		1 216 902	–					21 011	21 011	1 237 913	1 308 685	1 382 582
2.3 - Fleet Management		–	–					–	–	–	–	–
2.4 - Human Resources		3 184	–					(3 184)	(3 184)	–	6 075	6 439
2.5 - Information Technology		–	–					–	–	–	–	–
2.6 - Legal Services		–	–					–	–	–	–	–

2.7 - Supply Chain Management	–	–					–	–	–	–	–
2.8 - Property Services	–	–					–	–	–	–	–
2.9 - Risk Management	–	–					–	–	–	–	–
2.10 - Security Services	–	–					–	–	–	–	–
Vote 3 - Community and Social Services	**28 909**	**–**	**–**	**–**	**–**	**–**	**288**	288	29 197	**30 247**	**32 016**
3.1 - Aged Care	–	–					–	–	–	–	–
3.2 - Animal Care and Diseases	–	–					–	–	–	–	–
3.3 - Cemeteries, Funeral Parlours and Crematoriums	603	–					–	–	603	639	677
3.4 - Community Halls and Facilities	270	–					–	–	270	286	303
3.5 - Libraries and Archives	23 496	–					288	288	23 784	24 702	26 202
3.6 - Literacy Programmes	4 541	–					–	–	4 541	4 620	4 834
3.7 - [Name of sub-vote]	–	–					–	–	–	–	–
3.8 - [Name of sub-vote]	–	–					–	–	–	–	–
3.9 - [Name of sub-vote]	–	–					–	–	–	–	–
3.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 4 - Sport and Recreation	**46**	**–**	**–**	**–**	**–**	**–**	**(14)**	(14)	31	**48**	**51**
4.1 - Community Parks (including Nurseries)	–	–					–	–	–	–	–
4.2 - Recreational Facilities	46	–					(14)	(14)	31	48	51
4.3 - Sports Grounds and Stadiums	–	–					–	–	–	–	–
4.4 - [Name of sub-vote]	–	–					–	–	–	–	–
4.5 - [Name of sub-vote]	–	–					–	–	–	–	–
4.6 - [Name of sub-vote]	–	–					–	–	–	–	–
4.7 - [Name of sub-vote]	–	–					–	–	–	–	–
4.8 - [Name of sub-vote]	–	–					–	–	–	–	–
4.9 - [Name of sub-vote]	–	–					–	–	–	–	–

4.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 5 - Public Safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
5.1 - Licensing and Control of Animals	–	–					–	–	–	–	–
5.2 - Police Forces, Traffic and Street Parking Control	–	–					–	–	–	–	–
5.3 - Licensing and Regulation	–	–					–	–	–	–	–
5.4 - [Name of sub-vote]	–	–					–	–	–	–	–
5.5 - [Name of sub-vote]	–	–					–	–	–	–	–
5.6 - [Name of sub-vote]	–	–					–	–	–	–	–
5.7 - [Name of sub-vote]	–	–					–	–	–	–	–
5.8 - [Name of sub-vote]	–	–					–	–	–	–	–
5.9 - [Name of sub-vote]	–	–					–	–	–	–	–
5.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 6 - Housing	**3 012**	**–**	**–**	**–**	**–**	**–**	**(1 513)**	(1 513)	1 498	**3 192**	**3 384**
6.1 - Housing	3 012	–					(1 513)	(1 513)	1 498	3 192	3 384
6.2 - [Name of sub-vote]	–	–					–	–	–	–	–
6.3 - [Name of sub-vote]	–	–					–	–	–	–	–
6.4 - [Name of sub-vote]	–	–					–	–	–	–	–
6.5 - [Name of sub-vote]	–	–					–	–	–	–	–
6.6 - [Name of sub-vote]	–	–					–	–	–	–	–
6.7 - [Name of sub-vote]	–	–					–	–	–	–	–
6.8 - [Name of sub-vote]	–	–					–	–	–	–	–
6.9 - [Name of sub-vote]	–	–					–	–	–	–	–
6.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 7 - Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**

7.1 - Health Surveillance and Prevention of Communicable Diseases including immunizations	–	–					–	–	–	–	–
7.2 - Health Services	–	–					–	–	–	–	–
7.3 - [Name of sub-vote]	–	–					–	–	–	–	–
7.4 - [Name of sub-vote]	–	–					–	–	–	–	–
7.5 - [Name of sub-vote]	–	–					–	–	–	–	–
7.6 - [Name of sub-vote]	–	–					–	–	–	–	–
7.7 - [Name of sub-vote]	–	–					–	–	–	–	–
7.8 - [Name of sub-vote]	–	–					–	–	–	–	–
7.9 - [Name of sub-vote]	–	–					–	–	–	–	–
7.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 8 - Planning and Development	**4 555**	**–**	**–**	**–**	**–**	**–**	**4 829**	4 829	9 385	**1 872**	**2 009**
8.1 - Project Management Unit	–	–					–	–	–	–	–
8.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	2 069	–					4 829	4 829	6 898	556	589
8.3 - Economic Development/Planning	2 288	–					–	–	2 288	1 105	1 196
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer	199	–					–	–	199	211	223
8.5 - [Name of sub-vote]	–	–					–	–	–	–	–
8.6 - [Name of sub-vote]	–	–					–	–	–	–	–
8.7 - [Name of sub-vote]	–	–					–	–	–	–	–
8.8 - [Name of sub-vote]	–	–					–	–	–	–	–
8.9 - [Name of sub-vote]	–	–					–	–	–	–	–
8.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 9 - Road Transport	**31 059**	**–**	**–**	**–**	**–**	**–**	**23 916**	23 916	54 975	**39 322**	**41 681**
9.1 - Public Transport	–	–					–	–	–	–	–
9.2 - Roads	–	–					–	–	–	–	–

9.3 - Road and Traffic Regulation	31 059	–					23 916	23 916	54 975	39 322	41 681
9.4 - [Name of sub-vote]	–	–					–	–	–	–	–
9.5 - [Name of sub-vote]	–	–					–	–	–	–	–
9.6 - [Name of sub-vote]	–	–					–	–	–	–	–
9.7 - [Name of sub-vote]	–	–					–	–	–	–	–
9.8 - [Name of sub-vote]	–	–					–	–	–	–	–
9.9 - [Name of sub-vote]	–	–					–	–	–	–	–
9.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 10 - Energy Sources	**761 265**	**–**	**–**	**–**	**–**	**–**	**(36 032)**	(36 032)	725 233	**849 101**	**698 242**
10.1 - Electricity	761 265	–					(36 032)	(36 032)	725 233	849 101	698 242
10.2 - Street Lighting and Signal Systems	–	–					–	–	–	–	–
10.3 - [Name of sub-vote]	–	–					–	–	–	–	–
10.4 - [Name of sub-vote]	–	–					–	–	–	–	–
10.5 - [Name of sub-vote]	–	–					–	–	–	–	–
10.6 - [Name of sub-vote]	–	–					–	–	–	–	–
10.7 - [Name of sub-vote]	–	–					–	–	–	–	–
10.8 - [Name of sub-vote]	–	–					–	–	–	–	–
10.9 - [Name of sub-vote]	–	–					–	–	–	–	–
10.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 11 - Water Management	**750 603**	**–**	**–**	**–**	**–**	**–**	**(144 380)**	(144 380)	606 223	**798 365**	**850 102**
11.1 - Water Treatment	–	–					–	–	–	–	–
11.2 - Water Distribution	750 603	–					(144 380)	(144 380)	606 223	798 365	850 102
11.3 - Water Storage	–	–					–	–	–	–	–
11.4 - [Name of sub-vote]	–	–					–	–	–	–	–
11.5 - [Name of sub-vote]	–	–					–	–	–	–	–

11.6 - [Name of sub-vote]	–	–					–	–	–	–	–
11.7 - [Name of sub-vote]	–	–					–	–	–	–	–
11.8 - [Name of sub-vote]	–	–					–	–	–	–	–
11.9 - [Name of sub-vote]	–	–					–	–	–	–	–
11.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 12 - Waste Water Management	**102 384**	**–**	**–**	**–**	**–**	**–**	**18 299**	18 299	120 683	**107 928**	**113 748**
12.1 - Sewerage	102 384	–					–	–	102 384	107 928	113 748
12.2 - Storm Water Management	–	–					–	–	–	–	–
12.3 - Waste Water Treatment	–	–					18 299	18 299	18 299	–	–
12.4 - [Name of sub-vote]	–	–					–	–	–	–	–
12.5 - [Name of sub-vote]	–	–					–	–	–	–	–
12.6 - [Name of sub-vote]	–	–					–	–	–	–	–
12.7 - [Name of sub-vote]	–	–					–	–	–	–	–
12.8 - [Name of sub-vote]	–	–					–	–	–	–	–
12.9 - [Name of sub-vote]	–	–					–	–	–	–	–
12.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 13 - Waste Management	**112 301**	**–**	**–**	**–**	**–**	**–**	**17 754**	17 754	130 055	**118 507**	**125 617**
13.1 - Solid Waste Disposal (Landfill Sites)	–	–					–	–	–	–	–
13.2 - Solid Waste Removal	112 301	–					17 754	17 754	130 055	118 507	125 617
13.3 - [Name of sub-vote]	–	–					–	–	–	–	–
13.4 - [Name of sub-vote]	–	–					–	–	–	–	–
13.5 - [Name of sub-vote]	–	–					–	–	–	–	–
13.6 - [Name of sub-vote]	–	–					–	–	–	–	–
13.7 - [Name of sub-vote]	–	–					–	–	–	–	–
13.8 - [Name of sub-vote]	–	–					–	–	–	–	–

13.9 - [Name of sub-vote]		–	–					–	–	–	–	–
13.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 14 - Internal Audit		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
14.1 - Governance Function		–	–					–	–	–	–	–
14.2 - [Name of sub-vote]		–	–					–	–	–	–	–
14.3 - [Name of sub-vote]		–	–					–	–	–	–	–
14.4 - [Name of sub-vote]		–	–					–	–	–	–	–
14.5 - [Name of sub-vote]		–	–					–	–	–	–	–
14.6 - [Name of sub-vote]		–	–					–	–	–	–	–
14.7 - [Name of sub-vote]		–	–					–	–	–	–	–
14.8 - [Name of sub-vote]		–	–					–	–	–	–	–
14.9 - [Name of sub-vote]		–	–					–	–	–	–	–
14.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 15 - Other		**8 380**	**–**	**–**	**–**	**–**	**–**	**(925)**	(925)	7 455	**10 005**	**10 605**
15.1 - Tourism		–	–					–	–	–	–	–
15.2 - Valuation Service		–	–					–	–	–	–	–
15.3 - Marketing, Customer Relations, Publicity and Media Co-ordination		–	–					–	–	–	–	–
15.4 - Administrative and Corporate Support		8 380	–					(925)	(925)	7 455	10 005	10 605
15.5 - Agricultural		–	–					–	–	–	–	–
15.6 - [Name of sub-vote]		–	–					–	–	–	–	–
15.7 - [Name of sub-vote]		–	–					–	–	–	–	–
15.8 - [Name of sub-vote]		–	–					–	–	–	–	–
15.9 - [Name of sub-vote]		–	–					–	–	–	–	–
15.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Total Revenue by Vote	2	**3 022 600**	**–**	**–**	**–**	**–**	**–**	**(99 950)**	(99 950)	2 922 649	**3 273 347**	**3 266 477**

Expenditure by Vote	1											
Vote 1 - Municipal Manager		**84 030**	**–**	**–**	**–**	**–**	**–**	**16 539**	16 539	100 568	**94 253**	**98 587**
1.1 - Mayor and Council		54 989	–					13 319	13 319	68 309	58 028	60 187
1.2 - Municipal Manager, Town Secretary and Chief Executive		29 040	–					3 219	3 219	32 260	36 226	38 399
1.3 - [Name of sub-vote]		–	–					–	–	–	–	–
1.4 - [Name of sub-vote]		–	–					–	–	–	–	–
1.5 - [Name of sub-vote]		–	–					–	–	–	–	–
1.6 - [Name of sub-vote]		–	–					–	–	–	–	–
1.7 - [Name of sub-vote]		–	–					–	–	–	–	–
1.8 - [Name of sub-vote]		–	–					–	–	–	–	–
1.9 - [Name of sub-vote]		–	–					–	–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 2 - Finance		**215 512**	**–**	**–**	**–**	**–**	**–**	**136 705**	136 705	352 217	**224 459**	**164 456**
2.1 - Asset Management		–	–					–	–	–	–	–
2.2 - Finance		93 595	–					67 318	67 318	160 913	110 940	117 596
2.3 - Fleet Management		8 416	–					(2 004)	(2 004)	6 413	9 061	10 173
2.4 - Human Resources		35 348	–					(2 578)	(2 578)	32 770	36 304	38 444
2.5 - Information Technology		7 015	–					(523)	(523)	6 493	7 420	7 866
2.6 - Legal Services		22 076	–					33 019	33 019	55 095	23 342	24 743
2.7 - Supply Chain Management		5 275	–					215	215	5 490	5 591	5 926
2.8 - Property Services		10 762	–					6 364	6 364	17 126	11 407	10 592
2.9 - Risk Management		4 941	–					(979)	(979)	3 963	5 238	5 552
2.10 - Security Services		28 083	–					35 872	35 872	63 955	15 155	(56 435)
Vote 3 - Community and Social Services		**73 544**	**–**	**–**	**–**	**–**	**–**	**176**	176	73 720	**72 010**	**76 331**
3.1 - Aged Care		138	–					271	271	409	147	155

3.2 - Animal Care and Diseases	596	–					–	–	596	632	670
3.3 - Cemeteries, Funeral Parlours and Crematoriums	6 507	–					(101)	(101)	6 406	6 781	7 187
3.4 - Community Halls and Facilities	33 190	–					(1 124)	(1 124)	32 065	35 181	37 292
3.5 - Libraries and Archives	32 057	–					(28)	(28)	32 030	28 151	29 840
3.6 - Literacy Programmes	1 056	–					1 157	1 157	2 213	1 119	1 186
3.7 - [Name of sub-vote]	–	–					–	–	–	–	–
3.8 - [Name of sub-vote]	–	–					–	–	–	–	–
3.9 - [Name of sub-vote]	–	–					–	–	–	–	–
3.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 4 - Sport and Recreation	**29 902**	–	–	–	–	–	**(344)**	(344)	29 557	**30 109**	**31 916**
4.1 - Community Parks (including Nurseries)	29 714	–					(541)	(541)	29 173	29 910	31 705
4.2 - Recreational Facilities	188	–					197	197	385	199	211
4.3 - Sports Grounds and Stadiums	–	–					–	–	–	–	–
4.4 - [Name of sub-vote]	–	–					–	–	–	–	–
4.5 - [Name of sub-vote]	–	–					–	–	–	–	–
4.6 - [Name of sub-vote]	–	–					–	–	–	–	–
4.7 - [Name of sub-vote]	–	–					–	–	–	–	–
4.8 - [Name of sub-vote]	–	–					–	–	–	–	–
4.9 - [Name of sub-vote]	–	–					–	–	–	–	–
4.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 5 - Public Safety	**4 231**	–	–	–	–	–	**1 969**	1 969	6 200	**4 485**	**4 754**
5.1 - Licensing and Control of Animals	–	–					–	–	–	–	–
5.2 - Police Forces, Traffic and Street Parking Control	4 231	–					1 969	1 969	6 200	4 485	4 754
5.3 - Licensing and Regulation	–	–					–	–	–	–	–
5.4 - [Name of sub-vote]	–	–					–	–	–	–	–

5.5 - [Name of sub-vote]	–	–					–	–	–	–	–
5.6 - [Name of sub-vote]	–	–					–	–	–	–	–
5.7 - [Name of sub-vote]	–	–					–	–	–	–	–
5.8 - [Name of sub-vote]	–	–					–	–	–	–	–
5.9 - [Name of sub-vote]	–	–					–	–	–	–	–
5.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 6 - Housing	**12 447**	**–**	**–**	**–**	**–**	**–**	**(528)**	(528)	11 920	**13 194**	**13 986**
6.1 - Housing	12 447	–					(528)	(528)	11 920	13 194	13 986
6.2 - [Name of sub-vote]	–	–					–	–	–	–	–
6.3 - [Name of sub-vote]	–	–					–	–	–	–	–
6.4 - [Name of sub-vote]	–	–					–	–	–	–	–
6.5 - [Name of sub-vote]	–	–					–	–	–	–	–
6.6 - [Name of sub-vote]	–	–					–	–	–	–	–
6.7 - [Name of sub-vote]	–	–					–	–	–	–	–
6.8 - [Name of sub-vote]	–	–					–	–	–	–	–
6.9 - [Name of sub-vote]	–	–					–	–	–	–	–
6.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 7 - Health	**3 135**	**–**	**–**	**–**	**–**	**–**	**(3 135)**	(3 135)	–	**3 323**	**3 522**
7.1 - Health Surveillance and Prevention of Communicable Diseases including immunizations	3 135	–					(3 135)	(3 135)	–	3 323	3 522
7.2 - Health Services	–	–					–	–	–	–	–
7.3 - [Name of sub-vote]	–	–					–	–	–	–	–
7.4 - [Name of sub-vote]	–	–					–	–	–	–	–
7.5 - [Name of sub-vote]	–	–					–	–	–	–	–
7.6 - [Name of sub-vote]	–	–					–	–	–	–	–

7.7 - [Name of sub-vote]	–	–					–	–	–	–	–
7.8 - [Name of sub-vote]	–	–					–	–	–	–	–
7.9 - [Name of sub-vote]	–	–					–	–	–	–	–
7.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 8 - Planning and Development	**36 019**	**–**	**–**	**–**	**–**	**–**	**14 693**	14 693	50 712	**38 070**	**40 366**
8.1 - Project Management Unit	12 119	–					22 018	22 018	34 137	16 047	17 023
8.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	5 365	–					(1 628)	(1 628)	3 737	5 687	6 028
8.3 - Economic Development/Planning	12 964	–					(6 352)	(6 352)	6 612	10 431	11 056
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer	5 571	–					655	655	6 226	5 905	6 259
8.5 - [Name of sub-vote]	–	–					–	–	–	–	–
8.6 - [Name of sub-vote]	–	–					–	–	–	–	–
8.7 - [Name of sub-vote]	–	–					–	–	–	–	–
8.8 - [Name of sub-vote]	–	–					–	–	–	–	–
8.9 - [Name of sub-vote]	–	–					–	–	–	–	–
8.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 9 - Road Transport	**175 102**	**–**	**–**	**–**	**–**	**–**	**(17 220)**	(17 220)	157 882	**185 971**	**197 261**
9.1 - Public Transport	14 759	–					(7 440)	(7 440)	7 319	17 778	18 854
9.2 - Roads	85 047	–					(1 876)	(1 876)	83 171	87 859	93 491
9.3 - Road and Traffic Regulation	75 296	–					(7 905)	(7 905)	67 392	80 333	84 917
9.4 - [Name of sub-vote]	–	–					–	–	–	–	–
9.5 - [Name of sub-vote]	–	–					–	–	–	–	–
9.6 - [Name of sub-vote]	–	–					–	–	–	–	–
9.7 - [Name of sub-vote]	–	–					–	–	–	–	–
9.8 - [Name of sub-vote]	–	–					–	–	–	–	–

9.9 - [Name of sub-vote]	–	–					–	–	–	–	–
9.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 10 - Energy Sources	**918 468**	**–**	**–**	**–**	**–**	**–**	**8 967**	8 967	927 435	**1 053 784**	**1 059 666**
10.1 - Electricity	918 468	–					8 967	8 967	927 435	1 053 784	1 059 666
10.2 - Street Lighting and Signal Systems	–	–					–	–	–	–	–
10.3 - [Name of sub-vote]	–	–					–	–	–	–	–
10.4 - [Name of sub-vote]	–	–					–	–	–	–	–
10.5 - [Name of sub-vote]	–	–					–	–	–	–	–
10.6 - [Name of sub-vote]	–	–					–	–	–	–	–
10.7 - [Name of sub-vote]	–	–					–	–	–	–	–
10.8 - [Name of sub-vote]	–	–					–	–	–	–	–
10.9 - [Name of sub-vote]	–	–					–	–	–	–	–
10.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 11 - Water Management	**654 481**	**–**	**–**	**–**	**–**	**–**	**(163 429)**	(163 429)	491 052	**718 330**	**783 370**
11.1 - Water Treatment	20 680	–					(8 849)	(8 849)	11 831	21 921	23 236
11.2 - Water Distribution	633 801	–					(154 580)	(154 580)	479 221	696 409	760 134
11.3 - Water Storage	–	–					–	–	–	–	–
11.4 - [Name of sub-vote]	–	–					–	–	–	–	–
11.5 - [Name of sub-vote]	–	–					–	–	–	–	–
11.6 - [Name of sub-vote]	–	–					–	–	–	–	–
11.7 - [Name of sub-vote]	–	–					–	–	–	–	–
11.8 - [Name of sub-vote]	–	–					–	–	–	–	–
11.9 - [Name of sub-vote]	–	–					–	–	–	–	–
11.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 12 - Waste Water Management	**142 533**	**–**	**–**	**–**	**–**	**–**	**9 152**	9 152	151 686	**168 438**	**168 003**

12.1 - Sewerage	115 558	–					(22 859)	(22 859)	92 699	142 498	140 506
12.2 - Storm Water Management	24 473	–					(793)	(793)	23 680	25 941	27 497
12.3 - Waste Water Treatment	2 503	–					32 804	32 804	35 307	–	–
12.4 - [Name of sub-vote]	–	–					–	–	–	–	–
12.5 - [Name of sub-vote]	–	–					–	–	–	–	–
12.6 - [Name of sub-vote]	–	–					–	–	–	–	–
12.7 - [Name of sub-vote]	–	–					–	–	–	–	–
12.8 - [Name of sub-vote]	–	–					–	–	–	–	–
12.9 - [Name of sub-vote]	–	–					–	–	–	–	–
12.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 13 - Waste Management	**167 904**	**–**	**–**	**–**	**–**	**–**	**(30 859)**	(30 859)	137 045	**157 789**	**166 411**
13.1 - Solid Waste Disposal (Landfill Sites)	380	–					–	–	380	402	426
13.2 - Solid Waste Removal	167 524	–					(30 859)	(30 859)	136 665	157 387	165 985
13.3 - [Name of sub-vote]	–	–					–	–	–	–	–
13.4 - [Name of sub-vote]	–	–					–	–	–	–	–
13.5 - [Name of sub-vote]	–	–					–	–	–	–	–
13.6 - [Name of sub-vote]	–	–					–	–	–	–	–
13.7 - [Name of sub-vote]	–	–					–	–	–	–	–
13.8 - [Name of sub-vote]	–	–					–	–	–	–	–
13.9 - [Name of sub-vote]	–	–					–	–	–	–	–
13.10 - [Name of sub-vote]	–	–					–	–	–	–	–
Vote 14 - Internal Audit	**9 251**	**–**	**–**	**–**	**–**	**–**	**1 507**	1 507	10 758	**9 806**	**10 394**
14.1 - Governance Function	9 251	–					1 507	1 507	10 758	9 806	10 394
14.2 - [Name of sub-vote]	–	–					–	–	–	–	–
14.3 - [Name of sub-vote]	–	–					–	–	–	–	–

14.4 - [Name of sub-vote]		–	–					–	–	–	–	–
14.5 - [Name of sub-vote]		–	–					–	–	–	–	–
14.6 - [Name of sub-vote]		–	–					–	–	–	–	–
14.7 - [Name of sub-vote]		–	–					–	–	–	–	–
14.8 - [Name of sub-vote]		–	–					–	–	–	–	–
14.9 - [Name of sub-vote]		–	–					–	–	–	–	–
14.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Vote 15 - Other		**235 463**	**–**	**–**	**–**	**–**	**–**	**(71 340)**	(71 340)	164 123	**247 040**	**257 992**
15.1 - Tourism		–	–					–	–	–	–	–
15.2 - Valuation Service		222 779	–					(70 471)	(70 471)	152 308	233 695	245 847
15.3 - Marketing, Customer Relations, Publicity and Media Co-ordination		4 097	–					(686)	(686)	3 411	4 242	4 497
15.4 - Administrative and Corporate Support		8 587	–					(182)	(182)	8 405	9 102	7 648
15.5 - Agricultural		–	–					–	–	–	–	–
15.6 - [Name of sub-vote]		–	–					–	–	–	–	–
15.7 - [Name of sub-vote]		–	–					–	–	–	–	–
15.8 - [Name of sub-vote]		–	–					–	–	–	–	–
15.9 - [Name of sub-vote]		–	–					–	–	–	–	–
15.10 - [Name of sub-vote]		–	–					–	–	–	–	–
Total Expenditure by Vote	2	**2 762 021**	**–**	**–**	**–**	**–**	**–**	**(97 145)**	(97 145)	2 664 876	**3 021 063**	**3 077 016**
Surplus/ (Deficit) for the year	2	**260 579**	**–**	**–**	**–**	**–**	**–**	**(2 805)**	(2 805)	257 773	**252 284**	**189 460**

GT484 Merafong City - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	481 628	–	–	–	–	–	0	0	481 628	567 815	621 918
Service charges - Water	2	633 537	–	–	–	–	–	(122 366)	(122 366)	511 171	674 275	718 567
Service charges - Waste Water Management	2	102 355	–	–	–	–	–	–	–	102 355	107 897	113 715
Service charges - Waste Management	2	112 285	–	–	–	–	–	(4 771)	(4 771)	107 514	118 490	125 599
Sale of Goods and Rendering of Services		3 646	–					–	–	3 646	2 545	2 722
Agency services		17 695	–					(3 782)	(3 782)	13 912	22 532	23 884
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		192 599	–					(39 653)	(39 653)	152 946	203 068	215 252
Interest earned from Current and Non Current Assets		11 744	–					(5 878)	(5 878)	5 866	12 516	13 307
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					6 404	6 404	6 404	–	–
Rental from Fixed Assets		3 164	–					(1 546)	(1 546)	1 617	3 354	3 555
Licence and permits		2 069	–					(1 574)	(1 574)	495	556	589
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		3 201	–					(3 101)	(3 101)	100	6 093	6 459
Non-Exchange Revenue												
Property rates	2	582 735	–	–	–	–	–	113 108	113 108	648 175	612 371	649 113
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		31 290	–					9 775	9 775	41 065	39 567	41 941

Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		358 803	–					288	288	359 091	380 076	397 666
Interest		152 699	–					(2 313)	(2 313)	150 386	161 860	171 572
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		209 059	–					–	–	209 059	209 059	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**2 898 509**	**–**	**–**	**–**	**–**	**–**	**(55 410)**	**(55 410)**	**2 795 430**	**3 122 074**	**3 105 860**
<u>Expenditure By Type</u>	-											
Employee related costs		466 721	–	–	–	–	–	(14 002)	(14 002)	452 719	498 810	528 739
Remuneration of councillors		28 460	–					(0)	(0)	28 460	30 436	32 441
Bulk purchases - electricity		589 037	–	–	–	–	–	30 312	30 312	619 350	659 604	698 954
Inventory consumed		357 517	–	–	–	–	–	(156 140)	(156 140)	199 767	411 593	472 752
Debt impairment		730 363	–					(208 250)	(208 250)	522 112	786 882	818 327
Depreciation and amortisation		157 984	–					–	–	157 984	165 173	175 444
Interest		116 202	–					20 860	20 860	137 062	154 276	89 935
Contracted services		173 859	–	–	–	–	–	158 812	158 812	332 671	165 432	103 467
Transfers and subsidies		596	–					–	–	596	632	670
Irrecoverable debts written off		32 079	–					40 587	40 587	72 666	28 216	29 248
Operational costs		70 071	–					–	–	70 071	74 275	73 732
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		40 559	–					30 860	30 860	71 419	47 220	54 884
Total Expenditure		**2 763 448**	**–**	**–**	**–**	**–**	**–**	**(96 961)**	**(96 961)**	**2 664 876**	**3 022 549**	**3 078 592**

Surplus/(Deficit)		**135 061**	**–**	**–**	**–**	**–**	**–**	**41 552**	**41 552**	**130 554**	**99 525**	**27 268**
Transfers and subsidies - capital (monetary allocations)		124 091	–					3 128	3 128	127 219	151 272	160 617
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**259 152**	**–**	**–**	**–**	**–**	**–**	**44 680**	44 680	257 773	**250 798**	**187 885**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**259 152**	**–**	**–**	**–**	**–**	**–**	**44 680**	**44 680**	**257 773**	**250 798**	**187 885**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**259 152**	**–**	**–**	**–**	**–**	**–**	**44 680**	44 680	257 773	**250 798**	**187 885**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**259 152**	**–**	**–**	**–**	**–**	**–**	**44 680**	**44 680**	**257 773**	**250 798**	**187 885**

GT484 Merafong City - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be adjusted*	2											
Vote 1 - Municipal Manager		3 000	–	–	–	–	–	(3 000)	(3 000)	–	–	–
Vote 2 - Finance		–	–	–	–	–	–	–	–	–	–	–

Vote 3 - Community and Social Services		4 000	–	–	–	–	–	(2 329)	(2 329)	1 671	(5 300)	(5 618)
Vote 4 - Sport and Recreation		2 000	–	–	–	–	–	–	–	2 000	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Health		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Road Transport		44 533	–	–	–	–	–	11 322	11 322	55 855	(37 630)	(39 888)
Vote 10 - Energy Sources		44 601	–	–	–	–	–	(16 147)	(16 147)	28 453	(46 196)	(48 967)
Vote 11 - Water Management		39 980	–	–	–	–	–	(7 971)	(7 971)	32 009	(51 177)	(54 248)
Vote 12 - Waste Water Management		10 497	–	–	–	–	–	25 733	25 733	36 230	(46 637)	(49 435)
Vote 13 - Waste Management		6 500	–	–	–	–	–	(4 500)	(4 500)	2 000	(4 770)	(5 056)
Vote 14 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**155 111**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**158 219**	**(191 709)**	**(203 212)**
Total Capital Expenditure - Vote		**155 111**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**158 219**	**(191 709)**	**(203 212)**
Capital Expenditure - Functional												
Governance and administration		**3 000**	**–**	**–**	**–**	**–**	**–**	**(3 000)**	**(3 000)**	**–**	**–**	**–**
Executive and council		3 000	–					(3 000)	(3 000)	–	–	–
Finance and administration		–	–					–	–	–	–	–
Internal audit		–	–					–	–	–	–	–
Community and public safety		**6 000**	**–**	**–**	**–**	**–**	**–**	**(2 329)**	**(2 329)**	**3 671**	**(5 300)**	**(5 618)**
Community and social services		4 000	–					(2 329)	(2 329)	1 671	(5 300)	(5 618)
Sport and recreation		2 000	–					–	–	2 000	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–

Health		–	–					–	–	–	–	–
Economic and environmental services		**44 533**	**–**	**–**	**–**	**–**	**–**	**11 322**	**11 322**	**55 855**	**(37 630)**	**(39 888)**
Planning and development		–	–					–	–	–	–	–
Road transport		44 533	–					11 322	11 322	55 855	(37 630)	(39 888)
Environmental protection		–	–					–	–	–	–	–
Trading services		**101 578**	**–**	**–**	**–**	**–**	**–**	**(2 885)**	**(2 885)**	**98 692**	**(148 779)**	**(157 706)**
Energy sources		44 601	–					(16 147)	(16 147)	28 453	(46 196)	(48 967)
Water management		39 980	–					(7 971)	(7 971)	32 009	(51 177)	(54 248)
Waste water management		10 497	–					25 733	25 733	36 230	(46 637)	(49 435)
Waste management		6 500	–					(4 500)	(4 500)	2 000	(4 770)	(5 056)
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**155 111**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**158 219**	**(191 709)**	**(203 212)**
<u>Funded by:</u>												
National Government		124 111	–					5 061	5 061	129 172	(134 469)	(142 537)
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**124 111**	**–**	**–**	**–**	**–**	**–**	**5 061**	**5 061**	**129 172**	**(134 469)**	**(142 537)**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		31 000	–					(1 953)	(1 953)	29 047	(57 240)	(60 674)
Total Capital Funding		**155 111**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**158 219**	**(191 709)**	**(203 212)**

GT484 Merafong City - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		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
ASSETS												
Current assets												
Cash and cash equivalents		482 367	–					(288 328)	(288 328)	194 039	28 004	257 377
Trade and other receivables from exchange transactions	1	240 488	–	–	–	–	–	41 052	41 052	281 539	2 287 673	30 528
Receivables from non-exchange transactions	1	220 893	–	–	–	–	–	10 225	10 225	231 117	2 175 866	204 574
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		1 062	–	–	–	–	–	125 280	125 280	126 342	73 120	12 382
VAT		61 784	–					19 092	19 092	80 877	(46 211)	(40 088)
Other current assets		–	–					–	–	–	–	–
Total current assets		**1 006 593**	**–**	**–**	**–**	**–**	**–**	**(92 679)**	**(92 679)**	**913 915**	**4 518 452**	**464 773**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		217 300	–					–	–	217 300	(202 189)	22 491
Property, plant and equipment	3	2 978 912	–	–	–	–	–	3 108	3 108	2 982 020	(527 591)	(70 030)
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		136	–					–	–	136	(104)	14
Intangible assets		205	–					–	–	205	1 622	18
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–

Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**3 196 553**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**3 199 661**	**(728 262)**	**(47 507)**
TOTAL ASSETS		**4 203 146**	**–**	**–**	**–**	**–**	**–**	**(89 571)**	**(89 571)**	**4 113 575**	**3 790 190**	**417 267**
LIABILITIES												
Current liabilities	-											
Bank overdraft		51 960	–					–	–	51 960	112 494	122 143
Financial liabilities		13 521	–	–	–	–	–	–	–	13 521	(42 046)	(31 784)
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		1 072 734	–	–	–	–	–	41 408	41 408	1 114 142	3 259 088	3 654 165
Trade and other payables from non-exchange transactions		31 294	–	–	–	–	–	(288)	(288)	31 006	85 101	73 562
Provisions		33 466	–					–	–	33 466	105 755	78 669
VAT		(3 332)	–					(58 701)	(58 701)	(62 033)	(8 343)	(3 643)
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**1 199 643**	**–**	**–**	**–**	**–**	**–**	**(17 581)**	**(17 581)**	**1 182 062**	**3 512 049**	**3 893 112**
Non current liabilities												
Borrowing	1	17 535	–	–	–	–	–	–	–	17 535	42 207	45 717
Provisions	1	29 894	–	–	–	–	–	–	–	29 894	103 465	70 272
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		–	–					–	–	–	–	–
Total non current liabilities		**47 429**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**47 429**	**145 672**	**115 989**
TOTAL LIABILITIES		**1 247 072**	**–**	**–**	**–**	**–**	**–**	**(17 581)**	**(17 581)**	**1 229 491**	**3 657 721**	**4 009 102**
NET ASSETS	2	**2 956 074**	**–**	**–**	**–**	**–**	**–**	**(71 990)**	**(71 990)**	**2 884 084**	**132 469**	**(3 591 835)**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 281 324	–	–	–	–	–	44 680	44 680	2 326 004	(63 889)	(3 573 236)

Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**2 281 324**	**–**	**–**	**–**	**–**	**–**	**44 680**	**44 680**	**2 326 004**	**(63 889)**	**(3 573 236)**

GT484 Merafong City - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		408 037	–					62 465	62 465	470 502	428 790	454 517
Service charges		1 004 719	–					(150 845)	(150 845)	853 874	1 105 833	1 192 624
Other revenue		64 329	–					4 898	4 898	69 227	80 695	85 565
Transfers and Subsidies - Operational	1	334 256	–					0	0	334 256	360 921	366 071
Transfers and Subsidies - Capital	1	124 091	–					3 128	3 128	127 219	151 272	160 617
Interest		11 744	–					(5 878)	(5 878)	5 866	12 516	13 307
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(1 319 831)	–					(171 850)	(171 850)	(1 491 681)	(2 207 247)	(2 361 397)
Finance charges		(114 200)	–					(21 308)	(21 308)	(135 509)	(150 032)	(85 437)
Transfers and Subsidies	1	(596)	–					–	–	(596)	(632)	(670)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**512 549**	**–**	**–**	**–**	**–**	**–**	**(279 391)**	**(279 391)**	**233 158**	**(217 885)**	**(174 803)**
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		(189 663)	–					(10 765)	(10 765)	(200 428)	196 143	207 912
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(189 663)**	**–**	**–**	**–**	**–**	**–**	**(10 765)**	**(10 765)**	**(200 428)**	**196 143**	**207 912**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**322 887**	**–**	**–**	**–**	**–**	**–**	**(290 156)**	**(290 156)**	**32 730**	**(21 742)**	**33 109**
Cash/cash equivalents at the year begin:	2	158 032	–					–	–	158 032	(146 397)	16 357
Cash/cash equivalents at the year end:	2	480 919	–	–	–	–	–	(290 156)	(290 156)	190 762	(168 139)	49 466

GT484 Merafong City - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Cash and investments available												
Cash/cash equivalents at the year end	1	480 919	–	–	–	–	–	(290 156)	(290 156)	190 762	(168 139)	49 466
Other current investments > 90 days		(50 512)	–	–	–	–	–	1 829	1 829	(48 683)	83 649	85 769
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**430 407**	**–**	**–**	**–**	**–**	**–**	**(288 328)**	**(288 328)**	**142 079**	**(84 490)**	**135 234**
Applications of cash and investments												
Unspent conditional transfers		31 294	–	–	–	–	–	(288)	(288)	31 006	85 101	73 562
Unspent borrowing									–	–		
Statutory requirements		(75 678)	–					(78 097)	(78 097)	(153 775)	26 672	26 672
Other working capital requirements	2	726 873	–					13 229	13 229	740 102	(91 078)	3 477 397
Other provisions		33 466	–					–	–	33 466	105 755	105 755
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**715 955**	**–**	**–**	**–**	**–**	**–**	**(65 156)**	**(65 156)**	**650 798**	**126 449**	**3 683 386**
Surplus(shortfall)		**(285 548)**	**–**	**–**	**–**	**–**	**–**	**(223 171)**	**(223 171)**	**(508 719)**	**(210 939)**	**(3 548 152)**

GT484 Merafong City - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	**148 611**	**–**	**–**	**–**	**–**	**–**	**(3 521)**	**(3 521)**	**145 090**	**(166 199)**	**(176 171)**
Roads Infrastructure		44 533	–	–	–	–	–	11 322	11 322	55 855	(37 630)	(39 888)
Storm water Infrastructure		5 000	–	–	–	–	–	5 422	5 422	10 422	(5 300)	(5 618)
Electrical Infrastructure		44 601	–	–	–	–	–	(16 147)	(16 147)	28 453	(25 986)	(27 545)
Water Supply Infrastructure		36 980	–	–	–	–	–	(10 870)	(10 870)	26 110	(51 177)	(54 248)
Sanitation Infrastructure		3 997	–	–	–	–	–	5 052	5 052	9 049	(41 337)	(43 817)
Solid Waste Infrastructure		4 500	–	–	–	–	–	(4 500)	(4 500)	–	(4 770)	(5 056)
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		139 611	–	–	–	–	–	(9 721)	(9 721)	129 890	(166 199)	(176 171)
Community Facilities		4 000	–	–	–	–	–	(800)	(800)	3 200	–	–
Sport and Recreation Facilities		2 000	–	–	–	–	–	–	–	2 000	–	–
Community Assets		6 000	–	–	–	–	–	(800)	(800)	5 200	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	10 000	10 000	10 000	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–

Other Assets	6	–	–	–	–	–	–	10 000	10 000	10 000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		3 000	–	–	–	–	–	(3 000)	(3 000)	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	**2 000**	**–**	**–**	**–**	**–**	**–**	**(1 529)**	**(1 529)**	**471**	**(5 300)**	**(5 618)**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 000	–	–	–	–	–	(1 529)	(1 529)	471	(5 300)	(5 618)
Community Assets		2 000	–	–	–	–	–	(1 529)	(1 529)	471	(5 300)	(5 618)
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

<u>Total Upgrading of Existing Assets</u> *to be adjusted*	<u>2a</u>	**4 500**	**–**	**–**	**–**	**–**	**–**	**8 158**	**8 158**	**12 658**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 500	–	–	–	–	–	230	230	1 730	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 000	–	–	–	–	–	2 899	2 899	5 899	–	–
Sanitation Infrastructure		–	–	–	–	–	–	5 028	5 028	5 028	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		4 500	–	–	–	–	–	8 158	8 158	12 658	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–

Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	- 4	155 111	–	–	–	–	–	3 108	3 108	158 219	(171 499)	(181 789)
Roads Infrastructure		44 533	–	–	–	–	–	11 322	11 322	55 855	(37 630)	(39 888)
Storm water Infrastructure		6 500	–	–	–	–	–	5 653	5 653	12 153	(5 300)	(5 618)
Electrical Infrastructure		44 601	–	–	–	–	–	(16 147)	(16 147)	28 453	(25 986)	(27 545)
Water Supply Infrastructure		39 980	–	–	–	–	–	(7 971)	(7 971)	32 009	(51 177)	(54 248)
Sanitation Infrastructure		3 997	–	–	–	–	–	10 080	10 080	14 077	(41 337)	(43 817)
Solid Waste Infrastructure		4 500	–	–	–	–	–	(4 500)	(4 500)	–	(4 770)	(5 056)
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		144 111	–	–	–	–	–	(1 563)	(1 563)	142 548	(166 199)	(176 171)
Community Facilities		4 000	–	–	–	–	–	(800)	(800)	3 200	–	–
Sport and Recreation Facilities		4 000	–	–	–	–	–	(1 529)	(1 529)	2 471	(5 300)	(5 618)
Community Assets		8 000	–	–	–	–	–	(2 329)	(2 329)	5 671	(5 300)	(5 618)
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–

Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	10 000	10 000	10 000	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	10 000	10 000	10 000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		3 000	–	–	–	–	–	(3 000)	(3 000)	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**155 111**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**158 219**	**(171 499)**	**(181 789)**
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 875 287	–	–	–	–	–	3 108	3 108	2 878 395	(722 509)	(59 336)
Roads Infrastructure		950 852	–					11 322	11 322	962 174	137 105	(24 205)
Storm water Infrastructure		440 714	–					5 653	5 653	446 366	(460 068)	24 023
Electrical Infrastructure		373 899	–					(16 147)	(16 147)	357 752	(66 878)	(19 065)

Water Supply Infrastructure		478 589	–					(7 971)	(7 971)	470 618	(136 472)	(19 668)
Sanitation Infrastructure		207 851	–					10 080	10 080	217 931	57 470	(22 873)
Solid Waste Infrastructure		16 719	–					(4 500)	(4 500)	12 219	(7 744)	(4 772)
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					–	–	–	–	–
Infrastructure		2 468 624	–	–	–	–	–	(1 563)	(1 563)	2 467 061	(476 586)	(66 560)
Community Assets		204 205	–					(2 329)	(2 329)	201 876	(25 978)	5 131
Heritage Assets		136	–					–	–	136	(104)	14
Investment properties		217 300	–					–	–	217 300	(202 189)	22 491
Other Assets		–	–					10 000	10 000	10 000	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		205	–					–	–	205	1 622	18
Computer Equipment		(1 632)	–					–	–	(1 632)	(1 730)	(1 834)
Furniture and Office Equipment		(11 121)	–					–	–	(11 121)	(11 788)	(12 495)
Machinery and Equipment		(2 900)	–					–	–	(2 900)	(3 074)	(3 258)
Transport Assets		471	–					(3 000)	(3 000)	(2 529)	(2 681)	(2 842)
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**2 875 287**	**–**	**–**	**–**	**–**	**–**	**3 108**	**3 108**	**2 878 395**	**(722 509)**	**(59 336)**

EXPENDITURE OTHER ITEMS		164 431	–	–	–	–	–	12 584	12 584	177 015	168 294	178 751
Depreciation & asset impairment		157 984	–	–	–	–	–	–	–	157 984	165 173	175 444
Repairs and Maintenance by asset class	3	**6 447**	**–**	**–**	**–**	**–**	**–**	**12 584**	**12 584**	**19 031**	**3 120**	**3 308**
Roads Infrastructure		1 275	–	–	–	–	–	(361)	(361)	914	1 351	1 433
Storm water Infrastructure		–	–	–	–	–	–	783	783	783	–	–
Electrical Infrastructure		306	–	–	–	–	–	119	119	425	324	344
Water Supply Infrastructure		2 363	–	–	–	–	–	(1 186)	(1 186)	1 177	1 445	1 531
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		2 503	–	–	–	–	–	13 229	13 229	15 732	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		6 447	–	–	–	–	–	12 584	12 584	19 031	3 120	3 308
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–

Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**164 431**	**–**	**–**	**–**	**–**	**–**	**12 584**	**12 584**	**177 015**	**168 294**	**178 751**
Renewal and upgrading of Existing Assets as % of total capex		*4.2%*	*0.0%*							*8.3%*	*3.1%*	*3.1%*
Renewal and upgrading of Existing Assets as % of deprecn"		*4.1%*	*0.0%*							*8.3%*	*-3.2%*	*-3.2%*
R&M as a % of PPE		*0.2%*	*0.0%*							*0.7%*	*-0.4%*	*-5.6%*
Renewal and upgrading and R&M as a % of PPE		*0.5%*	*0.0%*							*1.1%*	*0.3%*	*3.9%*

GT484 Merafong City - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
<u>**Household service targets**</u>	1											
<u>Water:</u>												
Piped water inside dwelling									–	–		
Piped water inside yard (but not in dwelling)									–	–		
Using public tap (at least min.service level)	2								–	–		
Other water supply (at least min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	0							–	–	0	
Other water supply (< min.service level)	3,4	0							–	–	0	
No water supply		0							–	–	0	
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
<u>Sanitation/sewerage:</u>												
Flush toilet (connected to sewerage)									–	–		
Flush toilet (with septic tank)									–	–		
Chemical toilet									–	–		
Pit toilet (ventilated)									–	–		
Other toilet provisions (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–

Bucket toilet									–	–		
Other toilet provisions (< min.service level)		0							–	–	0	
No toilet provisions		0							–	–	0	
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
<u>Energy:</u>												
Electricity (at least min. service level)									–	–		
Electricity - prepaid (> min.service level)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									–	–		
Electricity - prepaid (< min. service level)									–	–		
Other energy sources									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
<u>Refuse:</u>												
Removed at least once a week (min.service)									–	–		
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									–	–		
Using communal refuse dump									–	–		
Using own refuse dump									–	–		
Other rubbish disposal									–	–		
No rubbish disposal									–	–		
Below Minimum Servic Level sub-total		–	–	–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–	–	–
<u>Households receiving Free Basic Service</u>	15											

Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–	–	–
Highest level of free service provided												
Property rates (R'000 value threshold)		–							–	–	–	
Water (kilolitres per household per month)									–	–		
Sanitation (kilolitres per household per month)									–	–		
Sanitation (Rand per household per month)									–	–		
Electricity (kw per household per month)									–	–		
Refuse (average litres per week)									–	–		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	(23 834)	(23 834)	(23 834)	–	–
Water (in excess of 6 kilolitres per indigent household per month)		4 520	–	–	–	–	–	–	–	4 520	5 257	6 061
Sanitation (in excess of free sanitation service to indigent households)		7 622	–	–	–	–	–	–	–	7 622	8 346	9 139
Electricity/other energy (in excess of 50 kwh per indigent household per month)		5 969	–	–	–	–	–	–	–	5 969	6 660	7 511

Refuse (in excess of one removal a week for indigent households)		9 747	–	–	–	–	–	–	–	9 747	10 332	10 952
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		27 857	**–**	**–**	**–**	**–**	**–**	**(23 834)**	**(23 834)**	**4 023**	**30 594**	**33 662**