

Metsimaholo Local Municipality



ADJUSTMENT BUDGET REPORT FOR 2025/2026 FINANCIAL YEAR

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2. Mayor's Report

The report is tabled to Council in terms of Section 28(2) (Municipal Adjustments Budgets) as required in terms of the Municipal Finance Management Act 56 of 2003.

The Municipality's current fleet of tractors and ride-on machines has reached an average age of over 20 years. This has resulted in:

- Frequent mechanical breakdowns.
- Rising maintenance and repair costs; and
- Inability to meet scheduled service delivery programmes for grass cutting and facility maintenance.

Funds were duly allocated in the previous financial year for the procurement of tractors and a ride-on machine. A service provider was appointed in line with Supply Chain Management processes. However, due to administrative and procedural timelines, the transaction could not be finalized before year-end, necessitating the rollover of funds.

- **Operational Need:** The Parks and Recreation Division is mandated to maintain cemeteries, stadiums, entrances, family parks, and public open spaces. These services cannot be carried out effectively without reliable tractors and ride-on machines.
- **Appointed Service Provider:** The provider was lawfully appointed, and rollover approval ensures continuity without restarting the procurement process.
- **Service Delivery Impact:** Non-approval of the rollover would delay delivery, worsen service delivery backlogs, and negatively impact the community's access to safe, clean, and well-maintained facilities.
- **Cost Efficiency:** Procuring new equipment will reduce reliance on outsourced services, curb rising maintenance costs, and improve long-term sustainability.

The budget has been adjusted for employee compensation and specific expenditure line items related to the Political Office, including the Executive Mayor and Council Whip, as well as the Leitrim Substation.

3. RECOMMENDATION

1. That Council approve the Adjustment Budget for the 2025/2026 financial year.
.
2. That service delivery targets and performance indicators in the Service Delivery and Budget Implementation Plans be revised accordingly.
3. That upon approval of the Adjustment Budget by Council, the Chief Financial Officer must ensure that the Adjustment Budget is submitted to National and Provincial Treasury.

**FOR
ATTENTION**

Council

MM

CFO

4. Executive Summary

The 2025/2026 MTREF was approved by Council on 30 May 2025 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and applicable National Treasury guidelines.

Section 69(2) of the MFMA further stipulates that “*when necessary, the accounting officer must prepare an adjustment budget and submit it to the Executive Mayor for consideration and tabling in the municipal council*”.

Section 28(2)(b) of the MFMA provides guidelines on when and how an adjustments budget can be prepared. The guidelines are the following:

- A municipality may revise an approved annual budget through an adjustments budget.

The service delivery and budget implement plans will be adjusted accordingly.

	2025/26 Budget	2025/26 Adjustment Budget October 2025
	R'000	R'000
Operating revenue	2,102,301	2,102,301
Operating expenditure	1,931,935	1,931,865
Capital expenditure	163,207	164,937

5.1 Adjustment Budget Tables

FS204 Metsimaholo - Table B1 Adjustments Budget Summary - 31/10/2025

Description	Budget Year 2025/26									Budget Year	Budget Year
										+1 2026/27	+2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget Budget	Adjusted Budget Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	223 924	223 924	-	-	-	-	-	-	223 924	234 224	244 530
Service charges	1 364 359	1 364 359	-	-	-	-	-	-	1 364 359	1 439 413	1 502 747
Investment revenue	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	320 294	320 294	-	-	-	-	-	-	320 294	335 439	350 588
Other own revenue	193 725	193 725	-	-	-	-	-	-	193 725	202 635	211 551
Total Revenue (excluding capital transfers and contributions)	2 102 301	2 102 301	-	-	-	-	-	-	2 102 301	2 211 711	2 309 417
Employee costs	451 783	451 783	-	-	-	-	(80)	(80)	451 703	459 746	479 978
Remuneration of councillors	21 281	21 281	-	-	-	-	-	-	21 281	22 260	23 240
Depreciation & asset impairment	380 924	380 924	-	-	-	-	-	-	380 924	391 705	397 479
Finance charges	17 756	17 756	-	-	-	-	-	-	17 756	13 350	12 515
Inventory consumed and bulk purchases	715 149	715 149	-	-	-	-	-	-	715 149	804 454	826 988
Transfers and subsidies	898	898	-	-	-	-	(40)	(40)	858	939	981
Other expenditure	344 144	344 144	-	-	-	-	50	50	344 194	369 021	385 269
Total Expenditure	1 931 935	1 931 935	-	-	-	-	(70)	(70)	1 931 865	2 061 475	2 126 449
Surplus/(Deficit)	170 366	170 366	-	-	-	-	70	70	170 436	150 236	182 968
Transfers and subsidies - capital (monetary allocations)	82 456	82 456	-	-	-	-	-	-	82 456	84 922	91 239
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	252 822	252 822	-	-	-	-	70	70	252 892	235 158	274 206
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	252 822	252 822	-	-	-	-	70	70	252 892	235 158	274 206
Capital expenditure & funds sources											
Capital expenditure	163 207	163 207	-	-	-	-	1 730	1 730	164 937	110 773	119 879
Transfers recognised - capital	96 917	96 917	-	-	-	-	-	-	96 917	87 747	94 188
Borrowing	20 638	20 638	-	-	-	-	-	-	20 638	23 026	25 691
Internally generated funds	45 651	45 651	-	-	-	-	1 730	1 730	47 381	-	-
Total sources of capital funds	163 207	163 207	-	-	-	-	1 730	1 730	164 937	110 773	119 879
Financial position											
Total current assets	1 969 970	1 969 970	-	-	-	-	-	-	1 969 970	1 955 823	1 904 223
Total non current assets	2 030 052	2 030 052	-	-	-	-	1 730	1 730	2 031 782	1 978 014	1 19 879
Total current liabilities	1 225 321	1 225 321	-	-	-	-	-	-	1 225 321	1 279 236	1 279 236
Total non current liabilities	189 507	189 507	-	-	-	-	-	-	189 507	197 846	197 846
Community wealth/Equity	2 159 315	2 159 315	-	-	-	-	70	70	2 159 385	1 955 707	55 791
Cash flows											
Net cash from (used) operating	196 443	196 443	-	-	-	-	-	-	196 443	144 998	131 569
Net cash from (used) investing	(172 315)	(172 315)	-	-	-	-	-	-	(172 315)	(127 389)	(137 861)
Net cash from (used) financing	314	314	-	-	-	-	314	-	314	328	328
Cash/cash equivalents at the year end	159 950	159 950	-	-	-	-	-	-	159 950	177 887	171 922
Cash backing/surplus reconciliation											
Cash and investments available	407 437	407 437	-	-	-	-	-	-	407 437	407 999	356 399
Application of cash and investments	(59 852)	(73 132)	-	-	-	-	-	-	(73 132)	(57 161)	469
Balance - surplus (shortfall)	467 289	480 569	-	-	-	-	-	-	480 569	465 160	355 929
Asset Management											
Asset register summary (WDV)	1 693 640	1 693 640	-	-	-	-	1 730	1 730	1 695 370	1 641 602	119 879
Depreciation	88 313	88 313	-	-	-	-	-	-	88 313	92 376	96 442
Renewal and Upgrading of Existing Assets	123 611	123 611	-	-	-	-	-	-	123 611	100 773	109 427
Repairs and Maintenance	114 992	114 992	-	-	-	-	-	-	114 992	58 941	61 535
Free services											
Cost of Free Basic Services provided	163 191	88 912	-	-	-	-	-	-	163 191	167 281	171 373
Revenue cost of free services provided	155 354	155 354	-	-	-	-	-	-	155 354	162 500	169 650
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	2	-	-	-	-	-	-	-	2	2	2
Energy:	43	-	-	-	-	-	-	-	43	44	44
Refuse:	76	-	-	-	-	-	-	-	76	76	76

5.2 Adjustment Budget Financial Performance: Standard Classification

FS204 Metsimaholo - Table B2 Adjustments Budget Financial Performance (functional classification) - 31/10/2025

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		290 462	290 462	-	-	-	-	-	-	290 462	305 650	319 488
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		290 462	290 462	-	-	-	-	-	-	290 462	305 650	319 488
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		254 543	254 543	-	-	-	-	-	-	254 543	266 140	277 743
Community and social services		761	761	-	-	-	-	-	-	761	796	831
Sport and recreation		2 922	2 922	-	-	-	-	-	-	2 922	2 944	2 966
Public safety		2 158	2 158	-	-	-	-	-	-	2 158	2 258	2 357
Housing		248 702	248 702	-	-	-	-	-	-	248 702	260 143	271 589
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		13 941	13 941	-	-	-	-	-	-	13 941	14 144	14 347
Planning and development		4 423	4 423	-	-	-	-	-	-	4 423	4 626	4 830
Road transport		9 518	9 518	-	-	-	-	-	-	9 518	9 518	9 517
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1 637 985	1 637 985	-	-	-	-	-	-	1 637 985	1 723 433	1 802 371
Energy sources		655 805	655 805	-	-	-	-	-	-	655 805	685 512	715 687
Water management		764 207	764 207	-	-	-	-	-	-	764 207	797 062	832 976
Waste water management		139 447	139 447	-	-	-	-	-	-	139 447	160 132	169 429
Waste management		78 525	78 525	-	-	-	-	-	-	78 525	80 728	84 280
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 196 931	2 196 931	-	-	-	-	-	-	2 196 931	2 309 367	2 413 950
Expenditure - Functional												
Governance and administration		447 532	447 532	-	-	-	-	10	10	447 542	300 951	375 806
Executive and council		91 374	91 374	-	-	-	-	10	10	91 384	66 443	83 247
Finance and administration		352 585	352 585	-	-	-	-	-	-	352 585	233 713	288 659
Internal audit		3 572	3 572	-	-	-	-	-	-	3 572	795	3 901
Community and public safety		222 949	222 949	-	-	-	-	-	-	222 949	217 915	211 644
Community and social services		8 762	8 762	-	-	-	-	-	-	8 762	9 111	9 512
Sport and recreation		51 914	51 914	-	-	-	-	-	-	51 914	51 892	53 785
Public safety		69 987	69 987	-	-	-	-	-	-	69 987	70 593	73 111
Housing		92 286	92 286	-	-	-	-	-	-	92 286	86 319	75 236
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		95 587	95 587	-	-	-	-	-	-	95 587	207 774	221 849
Planning and development		31 953	31 953	-	-	-	-	-	-	31 953	149 603	159 873
Road transport		63 634	63 634	-	-	-	-	-	-	63 634	58 171	61 976
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1 160 889	1 160 889	-	-	-	-	-	-	1 160 889	1 273 642	1 266 125
Energy sources		615 714	615 714	-	-	-	-	-	-	615 714	690 558	666 639
Water management		357 174	357 174	-	-	-	-	-	-	357 174	370 271	403 111
Waste water management		89 018	89 018	-	-	-	-	-	-	89 018	108 765	93 858
Waste management		98 983	98 983	-	-	-	-	-	-	98 983	104 049	102 517
Other		4 979	4 979	-	-	-	-	-	-	4 979	4 786	4 997
Total Expenditure - Functional	3	1 931 935	1 931 935	-	-	-	-	10	10	1 931 945	2 005 068	2 080 422
Surplus/ (Deficit) for the year		264 997	264 997	-	-	-	-	(10)	(10)	264 987	304 299	333 528

5.3 Adjustment Budget Financial Performance: Municipal vote

FS204 Metsimaholo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 31/10/2025

Vote Description <i>[Insert departmental structure etc]</i>	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		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		3 327	3 327	-	-	-	-	-	-	3 327	3 480	3 633
Vote 03 - Corporate Services		347	347	-	-	-	-	-	-	347	362	378
Vote 04 - Social Services		84 366	84 366	-	-	-	-	-	-	84 366	86 725	90 434
Vote 05 - Technical Services		1 568 978	1 568 978	-	-	-	-	-	-	1 568 978	1 652 223	1 727 609
Vote 06 - Financial Services		514 093	514 093	-	-	-	-	-	-	514 093	539 568	563 699
Vote 07 - Local Economic Development And Planning		25 821	25 821	-	-	-	-	-	-	25 821	27 009	28 197
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 196 931	2 196 931	-	-	-	-	-	-	2 196 931	2 309 367	2 413 950
Expenditure by Vote	1											
Vote 01 - Executive & Council		55 428	55 428	-	-	-	-	10	10	55 438	57 873	60 420
Vote 02 - Municipal Manager		131 492	131 492	-	-	-	-	(2 900)	(2 900)	128 592	237 499	250 072
Vote 03 - Corporate Services		71 171	71 171	-	-	-	-	2 900	2 900	74 071	65 612	68 477
Vote 04 - Social Services		232 276	232 276	-	-	-	-	-	-	232 276	233 166	240 642
Vote 05 - Technical Services		1 216 873	1 216 873	-	-	-	-	-	-	1 216 873	1 207 608	1 251 888
Vote 06 - Financial Services		173 830	173 830	-	-	-	-	-	-	173 830	163 611	167 478
Vote 07 - Local Economic Development And Planning		50 865	50 865	-	-	-	-	-	-	50 865	39 698	41 445
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 931 935	1 931 935	-	-	-	-	10	10	1 931 945	2 005 068	2 080 422
Surplus/ (Deficit) for the year	2	264 997	264 997	-	-	-	-	(10)	(10)	264 987	304 299	333 528

5.4 Adjustment Budget - Financial Performance: (revenue and expenditure)

FS204 Metsimaholo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 31/10/2025

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	619 729	619 729	-	-	-	-	-	-	619 729	648 237	676 759
Service charges - Water	2	629 837	629 837	-	-	-	-	-	-	629 837	639 494	667 631
Service charges - Waste Water Management	2	67 012	67 012	-	-	-	-	-	-	67 012	101 703	106 178
Service charges - Waste Management	2	47 781	47 781	-	-	-	-	-	-	47 781	49 979	52 178
Sale of Goods and Rendering of Services		27 292	27 292	-	-	-	-	-	-	27 292	28 548	29 804
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		141 745	141 745	-	-	-	-	-	-	141 745	148 266	154 789
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-
Dividends		104	104	-	-	-	-	-	-	104	109	114
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 256	7 256	-	-	-	-	-	-	7 256	7 590	7 924
Special rating levies												
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		317	317	-	-	-	-	-	-	317	332	347
Non-Exchange Revenue												
Property rates	2	223 924	223 924	-	-	-	-	-	-	223 924	234 224	244 530
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 293	1 293	-	-	-	-	-	-	1 293	1 353	1 412
Licences or permits		292	292	-	-	-	-	-	-	292	305	319
Transfer and subsidies - Operational		320 294	320 294	-	-	-	-	-	-	320 294	335 439	350 588
Interest		10 264	10 264	-	-	-	-	-	-	10 264	10 736	11 208
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		5 161	5 161	-	-	-	-	-	-	5 161	5 396	5 634
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 102 301	2 102 301	-	-	-	-	-	-	2 102 301	2 211 711	2 309 417
Expenditure By Type												
Employee related costs		451 783	451 783	-	-	-	-	(80)	(80)	451 703	459 746	479 978
Remuneration of councillors		21 281	21 281	-	-	-	-	-	-	21 281	22 260	23 240
Bulk purchases - electricity		489 626	489 626	-	-	-	-	-	-	489 626	512 149	534 684
Inventory consumed		225 523	225 523	-	-	-	-	-	-	225 523	292 305	292 305
Debt impairment		292 611	292 611	-	-	-	-	-	-	292 611	299 328	301 037
Depreciation and amortisation		88 313	88 313	-	-	-	-	-	-	88 313	92 376	96 442
Interest		17 756	17 756	-	-	-	-	-	-	17 756	13 350	12 515
Contracted services		246 658	246 658	-	-	-	-	-	-	246 658	267 182	279 211
Transfers and subsidies		898	898	-	-	-	-	(40)	(40)	858	939	981
Irrecoverable debts written off		8 866	8 866	-	-	-	-	-	-	8 866	9 273	9 681
Operational costs		87 621	87 621	-	-	-	-	50	50	87 671	91 566	95 376
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Total Expenditure		1 931 935	1 931 935	-	-	-	-	(70)	(70)	1 931 865	2 061 475	2 126 449
Surplus/(Deficit)		170 366	170 366	-	-	-	-	70	70	170 436	150 236	182 968
Transfers and subsidies - capital (monetary allocations)		82 456	82 456	-	-	-	-	-	-	82 456	84 922	91 239
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		252 822	252 822	-	-	-	-	70	70	252 892	235 158	274 206
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		252 822	252 822	-	-	-	-	70	70	252 892	235 158	274 206
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		252 822	252 822	-	-	-	-	70	70	252 892	235 158	274 206
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	252 822	252 822	-	-	-	-	70	70	252 892	235 158	274 206

5.5 Adjustment Budget - Capital Expenditure: (municipal vote, standard classification and funding)

FS204 Metsimaholo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/09/2025

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		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		4 200	4 200	–	–	–	–	–	–	4 200	–	–
Vote 03 - Corporate Services		3 390	3 390	–	–	–	–	–	–	3 390	–	–
Vote 04 - Social Services		12 622	12 622	–	–	–	–	1 730	1 730	14 352	–	–
Vote 05 - Technical Services		121 277	121 277	–	–	–	–	–	–	121 277	87 747	94 188
Vote 06 - Financial Services		20 698	20 698	–	–	–	–	–	–	20 698	23 026	25 691
Vote 07 - Local Economic Development And Planning		1 020	1 020	–	–	–	–	–	–	1 020	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	163 207	163 207	–	–	–	–	1 730	1 730	164 937	110 773	119 879
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–
Vote 02 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 03 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 04 - Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 05 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 06 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
Vote 07 - Local Economic Development And Planning		–	–	–	–	–	–	–	–	–	–	–
Vote 08 -		–	–	–	–	–	–	–	–	–	–	–
Vote 09 -		–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote		163 207	163 207	–	–	–	–	1 730	1 730	164 937	110 773	119 879
Capital Expenditure - Functional												
Governance and administration		28 288	28 288	–	–	–	–	–	–	28 288	23 026	25 691
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		28 288	28 288	–	–	–	–	–	–	28 288	23 026	25 691
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		4 747	4 747	–	–	–	–	1 730	1 730	6 477	–	–
Community and social services		300	300	–	–	–	–	–	–	300	–	–
Sport and recreation		3 087	3 087	–	–	–	–	1 730	1 730	4 817	–	–
Public safety		1 360	1 360	–	–	–	–	–	–	1 360	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		21 928	21 928	–	–	–	–	–	–	21 928	58 747	61 386
Planning and development		20	20	–	–	–	–	–	–	20	–	–
Road transport		21 908	21 908	–	–	–	–	–	–	21 908	58 747	61 386
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		107 244	107 244	–	–	–	–	–	–	107 244	29 000	32 802
Energy sources		17 900	17 900	–	–	–	–	–	–	17 900	10 000	10 452
Water management		29 519	29 519	–	–	–	–	5 973	5 973	35 492	–	–
Waste water management		51 950	51 950	–	–	–	–	(5 973)	(5 973)	45 977	19 000	22 350
Waste management		7 875	7 875	–	–	–	–	–	–	7 875	–	–
Other		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Total Capital Expenditure - Functional	3	163 207	163 207	–	–	–	–	1 730	1 730	164 937	110 773	119 879
Funded by:												
National Government		94 446	94 446	–	–	–	–	–	–	94 446	87 747	94 188
Provincial Government		2 471	2 471	–	–	–	–	–	–	2 471	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	96 917	96 917	–	–	–	–	–	–	96 917	87 747	94 188
Borrowing		20 638	20 638	–	–	–	–	–	–	20 638	23 026	25 691
Internally generated funds		45 651	45 651	–	–	–	–	1 730	1 730	47 381	–	–
Total Capital Funding		163 207	163 207	–	–	–	–	1 730	1 730	164 937	110 773	119 879

5.6 Adjustment Budget – Financial Position

FS204 Metsimaholo - Table B6 Adjustments Budget Financial Position - 31/10/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		379 434	379 434	–	–	–	–	–	–	379 434	380 985	380 985
Trade and other receivables from ex change transacti	1	703 824	703 824	–	–	–	–	–	–	703 824	734 088	734 088
Receivables from non-ex change transactions	1	28 003	28 003	–	–	–	–	–	–	28 003	27 014	(24 586)
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		79 927	79 927	–	–	–	–	–	–	79 927	1 465	1 465
VAT		764 380	764 380	–	–	–	–	–	–	764 380	797 249	797 249
Other current assets		14 402	14 402	–	–	–	–	–	–	14 402	15 022	15 022
Total current assets		1 969 970	1 969 970	–	–	–	–	–	–	1 969 970	1 955 823	1 904 223
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		236 165	236 165	–	–	–	–	–	–	236 165	236 165	–
Property , plant and equipment	3	1 783 362	1 783 362	–	–	–	–	1 730	1 730	1 785 092	1 730 928	119 879
Biological assets									–	–		
Living and non-living resources									–	–		
Heritage assets		4 428	4 428	–	–	–	–	–	–	4 428	4 428	–
Intangible assets		6 052	6 052	–	–	–	–	–	–	6 052	6 448	–
Trade and other receivables from ex change transactions									–	–		
Non-current receivables from non-ex change transactions		45	45	–	–	–	–	–	–	45	45	–
Other non-current assets									–	–		
Total non current assets		2 030 052	2 030 052	–	–	–	–	1 730	1 730	2 031 782	1 978 014	119 879
TOTAL ASSETS		4 000 022	4 000 022	–	–	–	–	1 730	1 730	4 001 752	3 933 837	2 024 102
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		29 712	29 712	–	–	–	–	–	–	29 712	31 019	31 019
Trade and other payables from ex change transactions		333 198	333 198	–	–	–	–	–	–	333 198	347 859	347 859
Trade and other payables from non-ex change transactions				–	–	–	–	–	–	–	–	–
Provisions		4 557	4 557	–	–	–	–	–	–	4 557	4 757	4 757
VAT		857 855	857 855	–	–	–	–	–	–	857 855	895 601	895 601
Other current liabilities									–	–		
Total current liabilities		1 225 321	1 225 321	–	–	–	–	–	–	1 225 321	1 279 236	1 279 236
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	189 507	189 507	–	–	–	–	–	–	189 507	197 846	197 846
Long term portion of trade payables		–	–							–	–	–
Other non-current liabilities									–	–		
Total non current liabilities		189 507	189 507	–	–	–	–	–	–	189 507	197 846	197 846
TOTAL LIABILITIES		1 414 829	1 414 829	–	–	–	–	–	–	1 414 829	1 477 081	1 477 081
NET ASSETS	2	2 585 193	2 585 193	–	–	–	–	1 730	1 730	2 586 923	2 456 756	547 020
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 159 315	2 159 315	–	–	–	–	(30)	(30)	2 159 285	1 955 707	55 791
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other									–	–		
TOTAL COMMUNITY WEALTH/EQUITY		2 159 315	2 159 315	–	–	–	–	(30)	(30)	2 159 285	1 955 707	55 791

5.7 Adjustment Budget Statement – Cash Flow

FS204 Metsimaholo - Table B7 Adjustments Budget Cash Flows - 31/10/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		174 970	174 970	–	–	–	–	–	–	174 970	182 494	182 494
Service charges		993 400	993 400	–	–	–	–	–	–	993 400	1 036 679	1 045 335
Other revenue		273 132	273 132	–	–	–	–	–	–	273 132	281 448	257 862
Transfers and Subsidies - Operational	1	321 127	321 127	–	–	–	–	–	–	321 127	337 730	352 655
Transfers and Subsidies - Capital	1	(72 110)	(72 110)	–	–	–	–	–	–	(72 110)	(75 283)	(75 283)
Interest		14 156	14 156	–	–	–	–	–	–	14 156	–	–
Dividends		104	104	–	–	–	–	–	–	104	109	114
Payments												
Suppliers and employees		(1 504 152)	(1 504 152)	–	–	–	–	–	–	(1 504 152)	(1 613 811)	(1 627 240)
Finance charges		(4 184)	(4 184)	–	–	–	–	–	–	(4 184)	(4 368)	(4 368)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		196 443	196 443	–	–	–	–	–	–	196 443	144 998	131 569
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		(172 315)	(172 315)	–	–	–	–	–	–	(172 315)	(127 389)	(137 861)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(172 315)	(172 315)	–	–	–	–	–	–	(172 315)	(127 389)	(137 861)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		314	314	–	–	–	–	–	–	314	328	328
Payments												
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		314	314	–	–	–	–	–	–	314	328	328
NET INCREASE/ (DECREASE) IN CASH HELD		24 443	24 443	–	–	–	–	–	–	24 443	17 936	(5 964)
Cash/cash equivalents at the year begin:	2	135 508	135 508	–	–	–	–	–	–	135 508	159 950	177 887
Cash/cash equivalents at the year end:	2	159 950	159 950	–	–	–	–	–	–	159 950	177 887	171 922

5.8. Adjustment Budget - Cash backed reserves/accumulated surplus reconciliation

FS204 Metsimaholo - Table B8 Cash backed reserves/accumulated surplus reconciliation - 31/10/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	159 950	159 950	–	–	–	–	–	–	159 950	177 887	171 922
Other current investments > 90 days		247 486	247 486	–	–	–	–	–	–	247 486	230 112	184 477
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		407 437	407 437	–	–	–	–	–	–	407 437	407 999	356 399
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing		13 280	–	–	–	–	–	–	–	13 280	10 892	8 227
Statutory requirements		93 475	93 475	–	–	–	–	–	–	93 475	98 352	98 352
Other working capital requirements	2	(171 163)	(171 163)	–	–	–	–	–	–	(171 163)	(171 162)	(110 867)
Other provisions		4 557	4 557	–	–	–	–	–	–	4 557	4 757	4 757
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(59 852)	(73 132)	–	–	–	–	–	–	(59 852)	(57 161)	469
Surplus(shortfall)		467 289	480 569	–	–	–	–	–	–	467 289	465 160	355 929

5.9 Adjustment Budget - Asset Management

FS204 Metsimaholo - Table B9 Asset Management - 31/10/2025

[illegible]

Total Renewal of Existing Assets to be adjusted	2	98 963	98 963	-	-	-	-	-	-	98 963	42 026	48 041
Roads Infrastructure		21 908	21 908	-	-	-	-	-	-	21 908	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 500	4 500	-	-	-	-	-	-	4 500	-	-
Water Supply Infrastructure		3 971	3 971	-	-	-	-	5 973	5 973	9 944	-	-
Sanitation Infrastructure		41 344	41 344	-	-	-	-	(5 973)	(5 973)	35 371	19 000	22 350
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		71 723	71 723	-	-	-	-	-	-	71 723	19 000	22 350
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		3 150	3 150	-	-	-	-	-	-	3 150	-	-
Furniture and Office Equipment		2 990	2 990	-	-	-	-	-	-	2 990	-	-
Machinery and Equipment		462	462	-	-	-	-	-	-	462	-	-
Transport Assets		20 638	20 638	-	-	-	-	-	-	20 638	23 026	25 691
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

[illegible]

Total Capital Expenditure to be adjusted	4	163 207	163 207	-	-	-	-	1 730	1 730	164 937	110 773	119 879
Roads Infrastructure		24 908	24 908	-	-	-	-	(1 600)	(1 600)	23 308	58 747	61 386
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 900	14 900	-	-	-	-	1 600	1 600	16 500	10 000	10 452
Water Supply Infrastructure		29 369	29 369	-	-	-	-	5 973	5 973	35 342	-	-
Sanitation Infrastructure		52 950	52 950	-	-	-	-	(5 973)	(5 973)	46 977	19 000	22 350
Solid Waste Infrastructure		7 500	7 500	-	-	-	-	-	-	7 500	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 050	1 050	-	-	-	-	-	-	1 050	-	-
Infrastructure		130 677	130 677	-	-	-	-	-	-	130 677	87 747	94 188
Community Facilities		2 441	2 441	-	-	-	-	1 730	1 730	4 171	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		2 441	2 441	-	-	-	-	1 730	1 730	4 171	-	-
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		3 150	3 150	-	-	-	-	-	-	3 150	-	-
Furniture and Office Equipment		4 350	4 350	-	-	-	-	-	-	4 350	-	-
Machinery and Equipment		1 951	1 951	-	-	-	-	-	-	1 951	-	-
Transport Assets		20 638	20 638	-	-	-	-	-	-	20 638	23 026	25 691
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	163 207	163 207	-	-	-	-	1 730	1 730	164 937	110 773	119 879
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 693 640	1 693 640	-	-	-	-	1 730	1 730	1 695 370	1 641 602	119 879
Roads Infrastructure		383 664	383 664	-	-	-	-	(1 600)	(1 600)	382 064	417 503	61 386
Storm water Infrastructure		12 215	12 215	-	-	-	-	-	-	12 215	12 215	-
Electrical Infrastructure		343 395	343 395	-	-	-	-	1 600	1 600	344 995	338 495	10 452
Water Supply Infrastructure		238 075	238 075	-	-	-	-	5 973	5 973	244 047	208 705	-
Sanitation Infrastructure		226 500	226 500	-	-	-	-	(5 973)	(5 973)	220 527	192 550	22 350
Solid Waste Infrastructure		7 804	7 804	-	-	-	-	-	-	7 804	304	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 500	1 500	-	-	-	-	-	-	1 500	450	-
Infrastructure		1 213 152	1 213 152	-	-	-	-	-	-	1 213 152	1 170 223	94 188
Community Assets		143 666	143 666	-	-	-	-	1 730	1 730	145 396	141 225	-
Heritage Assets		10 480	10 480	-	-	-	-	-	-	10 480	10 876	-
Investment properties		236 165	236 165	-	-	-	-	-	-	236 165	236 165	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		5 531	5 531	-	-	-	-	-	-	5 531	2 381	-
Furniture and Office Equipment		5 404	5 404	-	-	-	-	-	-	5 404	1 054	-
Machinery and Equipment		7 884	7 884	-	-	-	-	-	-	7 884	5 933	-
Transport Assets		70 858	70 858	-	-	-	-	-	-	70 858	73 247	25 691
Land		500	500	-	-	-	-	-	-	500	500	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 693 640	1 693 640	-	-	-	-	1 730	1 730	1 695 370	1 641 602	119 879

EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		88 313	88 313	-	-	-	-	-	-	88 313	92 376	96 442
Repairs and Maintenance by asset class		114 992	114 992	-	-	-	-	-	-	114 992	58 941	61 535
Roads Infrastructure		1 973	1 973	-	-	-	-	-	-	1 973	2 064	2 155
Storm water Infrastructure		5 231	5 231	-	-	-	-	-	-	5 231	242	252
Electrical Infrastructure		18 642	18 642	-	-	-	-	-	-	18 642	19 500	20 358
Water Supply Infrastructure		3 164	3 164	-	-	-	-	-	-	3 164	3 295	3 440
Sanitation Infrastructure		9 725	9 725	-	-	-	-	-	-	9 725	10 172	10 620
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		38 735	38 735	-	-	-	-	-	-	38 735	35 272	36 824
Community Facilities		829	829	-	-	-	-	-	-	829	867	906
Sport and Recreation Facilities		290	290	-	-	-	-	-	-	290	304	317
Community Assets		1 119	1 119	-	-	-	-	-	-	1 119	1 171	1 223
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		58 069	58 069	-	-	-	-	-	-	58 069	4 652	4 857
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		58 069	58 069	-	-	-	-	-	-	58 069	4 652	4 857
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 043	1 043	-	-	-	-	-	-	1 043	1 091	1 139
Intangible Assets		1 043	1 043	-	-	-	-	-	-	1 043	1 091	1 139
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		8 469	8 469	-	-	-	-	-	-	8 469	8 858	9 248
Machinery and Equipment		701	701	-	-	-	-	-	-	701	733	766
Transport Assets		6 857	6 857	-	-	-	-	-	-	6 857	7 163	7 479
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		203 305	203 305	-	-	-	-	-	-	203 305	151 317	157 977
Renewal and upgrading of Existing Assets as % of total		75.7%	75.7%							74.9%	91.0%	91.3%
Renewal and upgrading of Existing Assets as % of depreciation		140.0%	140.0%							140.0%	109.1%	113.5%
R&M as a % of PPE		6.8%	6.8%							6.8%	3.6%	51.3%
Renewal and upgrading and R&M as a % of PPE		14.1%	14.1%							14.1%	9.7%	142.6%

6 Debtors' analysis

FS204 Metsimaholo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	119 794	33 806	36 505	35 097	25 371	42 117	201 657	1 870 232	2 364 578	2 174 473	856	12 110
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 708	7 072	5 577	6 389	5 988	6 661	36 989	141 927	243 311	197 954	470	5 519
Receivables from Non-exchange Transactions - Property Rates	1400	27 627	10 639	6 313	6 164	5 629	5 585	24 534	223 958	310 447	265 869	1 749	9 163
Receivables from Exchange Transactions - Waste Water Management	1500	9 144	2 416	2 179	2 038	2 018	2 000	12 079	93 751	125 626	111 886	–	–
Receivables from Exchange Transactions - Waste Management	1600	9 314	3 650	3 391	3 255	3 214	3 197	19 214	151 086	196 322	179 968	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700									–	–		
Interest on Arrear Debtor Accounts	1810	27 130	13 478	13 242	13 446	13 200	12 943	75 644	461 289	630 372	576 522	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	6 662	1 760	891	1 287	1 520	848	6 685	157 938	177 591	168 278	–	–
Total By Income Source	2000	232 377	72 820	68 098	67 676	56 940	73 351	376 802	3 100 181	4 048 246	3 674 951	3 075	26 792
2024/25 - totals only		#####	74645349	83260136	81743154	61003124	63601815	#####	#####	3 559 228	3 196 545	0	24860704
Debtors Age Analysis By Customer Group													
Organs of State	2200	12 456	6 091	5 426	5 915	4 944	5 557	26 763	92 058	159 210	135 237	–	–
Commercial	2300	67 263	6 850	5 540	6 333	5 594	5 530	29 672	190 010	316 792	237 139	–	–
Households	2400	152 658	59 880	57 132	55 428	46 402	62 264	320 366	2 818 114	3 572 244	3 302 574	–	–
Other	2500									–	–		
Total By Customer Group	2600	232 377	72 820	68 098	67 676	56 940	73 351	376 802	3 100 181	4 048 246	3 674 951	–	–

7. Allocation and grant receipts and expenditure

FS204 Metsimaholo - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 31/10/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		320 294	320 294	-	-	-	-	320 294	335 439	350 588
Local Government Equitable Share		313 545	313 545	-	-	-	-	313 545	329 814	344 739
Expanded Public Works Programme Integrated Grant		1 348	1 348	-	-	-	-	1 348	-	-
Local Government Financial Management Grant		2 700	2 700	-	-	-	-	2 700	2 800	2 900
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		2 701	2 701	-	-	-	-	2 701	2 825	2 949
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Local Government Water and Related Service SETA		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	320 294	320 294	-	-	-	-	320 294	335 439	350 588
<u>Capital Transfers and Grants</u>										
National Government:		72 110	72 110	-	-	-	-	72 110	75 283	75 283
Integrated National Electrification Programme Grant		10 460	10 460	-	-	-	-	10 460	10 920	10 920
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		39 725	39 725	-	-	-	-	39 725	41 473	41 473
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		21 925	21 925	-	-	-	-	21 925	22 890	22 890
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	72 110	72 110	-	-	-	-	72 110	75 283	75 283
TOTAL RECEIPTS OF TRANSFERS & GRANTS		392 404	392 404	-	-	-	-	392 404	410 722	425 872

FS204 Metsimaholo - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 31/10/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		320 294	320 294	-	-	-	-	320 294	338 318	353 257
Equitable Share		313 545	313 545	-	-	-	-	313 545	333 132	347 866
Expanded Public Works Programme Integrated Grant		1 348	1 348	-	-	-	-	1 348	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		2 700	2 700	-	-	-	-	2 700	2 800	2 900
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		2 701	2 701	-	-	-	-	2 701	2 387	2 492
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		78	78	-	-	-	-	78	82	85
Local Government Water and Related Service SETA		78	78	-	-	-	-	78	82	85
Unspecified		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		320 372	320 372	-	-	-	-	320 372	338 400	353 343
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		94 446	94 446	-	-	-	-	94 446	87 747	94 188
Integrated National Electrification Programme Grant		10 000	10 000	-	-	-	-	10 000	10 000	10 452
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		63 592	63 592	-	-	-	-	63 592	58 747	61 386
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		20 854	20 854	-	-	-	-	20 854	19 000	22 350
Provincial Government:		2 471	2 471	-	-	-	-	2 471	-	-
Infrastructure Grant		2 471	2 471	-	-	-	-	2 471	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Buildings and Construction		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Human Settlement Re-development Programme		-	-	-	-	-	-	-	-	-
Production		-	-	-	-	-	-	-	-	-
South Africa Sport Commission		-	-	-	-	-	-	-	-	-
South Africa Tourism		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		96 917	96 917	-	-	-	-	96 917	87 747	94 188
Total capital expenditure of Transfers and Grants		417 290	417 290	-	-	-	-	417 290	426 147	447 531

8. Allocations or grants made by the municipality

Refer to Operating revenue adjustments.

The threshold to qualify as indigent was approved by Council as household income of 2 times state old age pension plus R1 500. (This only applies to residential households)

The benefit received on a monthly basis is as follows:-

- 50kWh free electricity per household and basic charges
- 6 kilolitres of free water and basic water charges
- Subsidy of R50.00 per month for assessment rates
- Free sanitation and basic charges
- Free refuse removal

9.Councillor allowance and employee benefit

FS204 Metsimaholo - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 31/10/2025

Summary of remuneration	Ref	Budget Year 2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 799	15 799			-		-	-	15 799
Pension and UIF Contributions								-	-	-
Medical Aid Contributions								-	-	-
Motor Vehicle Allowance								-	-	-
Cellphone Allowance		1 818	1 818			-		-	-	1 818
Housing Allowances		-	-			-		-	-	-
Other benefits and allowances		3 664	3 664			-		-	-	3 664
Sub Total - Councillors		21 281	21 281			-		-	-	21 281
% increase			-							-
Senior Managers of the Municipality										
Basic Salaries and Wages		9 314	9 314	-		-		-	-	9 314
Pension and UIF Contributions		12	12	-		-		-	-	12
Medical Aid Contributions								-	-	-
Overtime								-	-	-
Performance Bonus		-	-	-		-		-	-	-
Motor Vehicle Allowance		1 535	1 535	-		-		-	-	1 535
Cellphone Allowance		190	190	-		-		-	-	190
Housing Allowances		-	-	-		-		-	-	-
Other benefits and allowances								-	-	-
Payments in lieu of leave		-	-	-		-		-	-	-
Long service awards								-	-	-
Post-retirement benefit obligations		-	-	-		-		-	-	-
Entertainment		-	-	-		-		-	-	-
Scarcity								-	-	-
Acting and post related allowance		1 069	1 069	-		-		-	-	1 069
In kind benefits								-	-	-
Sub Total - Senior Managers of Municipality		12 120	12 120	-		-		-	-	12 120
% increase			-							-
Other Municipal Staff										
Basic Salaries and Wages		247 190	247 190	-	-	-	-	(50)	(50)	247 140
Pension and UIF Contributions		43 203	43 203	-	-	-	-	-	-	43 203
Medical Aid Contributions		28 639	28 639	-	-	-	-	-	-	28 639
Overtime		43 717	43 717	-	-	-	-	50	50	43 767
Performance Bonus		23 449	23 449	-	-	-	-	20	20	23 469
Motor Vehicle Allowance		32 044	32 044	-	-	-	-	-	-	32 044
Cellphone Allowance		2 247	2 247	-	-	-	-	-	-	2 247
Housing Allowances		1 669	1 669	-	-	-	-	-	-	1 669
Other benefits and allowances		7 478	7 478	-	-	-	-	-	-	7 478
Payments in lieu of leave		2 322	2 322	-	-	-	-	-	-	2 322
Long service awards		76	76	-	-	-	-	-	-	76
Post-retirement benefit obligations		2 916	2 916	-	-	-	-	-	-	2 916
Entertainment								-	-	-
Scarcity								-	-	-
Acting and post related allowance		4 713	4 713	-	-	-	-	-	-	4 713
In kind benefits								-	-	-
Sub Total - Other Municipal Staff		439 662	439 662	-	-	-	-	20	20	439 682
% increase										
Total Parent Municipality		473 064	473 064	-	-	-	-	20	20	473 084
TOTAL SALARY, ALLOWANCES & BENEFITS		473 064	473 064	-	-	-	-	20	20	473 084
% increase										
TOTAL MANAGERS AND STAFF		451 783	451 783	-	-	-	-	20	20	451 803

10. Adjustments to the Service Delivery and Budget Implementation Plan

Adjusted SDBIP will be submitted to Executive Mayor and be in line with Adjusted budget for 2025/2026

11. Other supporting documentation

Adjustments Budget - monthly revenue and expenditure

FS204 Metsimaholo - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 31/10/2025

Description	Ref	Budget Year 2025/26											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		41 324	43 859	39 579	14 258	51 644	51 644	51 644	51 644	51 644	51 644	51 644	119 201	619 729	648 237	676 759
Service charges - Water		38 729	38 509	49 954	2	52 486	52 486	52 486	52 486	52 486	52 486	52 486	135 238	629 837	639 494	667 631
Service charges - Waste Water Management		6 534	5 601	6 970	6	6 599	6 599	6 599	6 599	6 599	6 599	6 599	1 709	67 012	101 703	106 178
Service charges - Waste Management		5 154	5 038	5 038	–	3 982	3 982	3 982	3 982	3 982	3 982	3 982	4 680	47 781	49 979	52 178
Agency services													–	–	–	–
Interest													–	–	–	–
Interest earned from Receivables		11 461	11 590	11 391	–	11 812	11 812	11 812	11 812	11 812	11 812	11 812	24 618	141 745	148 266	154 789
Interest earned from Current and Non Current Assets		–	–	–	1 421	–	–	–	–	–	–	–	(1 421)	–	–	–
Dividends		–	–	–	–	9	9	9	9	9	9	9	43	104	109	114
Rent on Land													–	–	–	–
Rental from Fixed Assets		622	578	593	7	605	605	605	605	605	605	605	1 223	7 256	7 590	7 924
Licence and permits													–	–	–	–
Special rating levies													317	317	332	347
Operational Revenue		13	7	6	–	26	26	26	26	26	26	26	106	317	332	347
Non-Exchange Revenue																
Property rates		23 941	19 227	19 561	–	18 660	18 660	18 660	18 660	18 660	18 660	18 660	30 572	223 924	234 224	244 530
Surcharges and Taxes													–	–	–	–
Fines, penalties and forfeits		97	95	81	30	108	108	108	108	108	108	108	236	1 293	1 353	1 412
Licences or permits		10	1	1	–	24	24	24	24	24	24	24	110	292	305	319
Transfer and subsidies - Operational		130 804	2 938	897	–	26 691	26 691	26 691	26 691	26 691	26 691	26 691	(1 183)	320 294	335 439	350 588
Interest		2 033	1 935	2 063	–	855	855	855	855	855	855	855	(1 754)	10 264	10 736	11 208
Fuel Levy													–	–	–	–
Operational Revenue		205	206	205	–	430	430	430	430	430	430	430	1 534	5 161	5 396	5 634
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations													–	–	–	–
Total Revenue		261 099	129 935	136 558	15 789	176 206	176 206	176 206	176 206	176 206	176 206	176 206	315 229	2 102 619	2 212 043	2 309 763

Expenditure By Type															
Employee related costs	36 181	36 580	37 905	0	37 639	37 639	37 639	37 639	37 639	37 639	37 639	77 565	451 703	459 746	479 978
Remuneration of councillors	1 937	1 955	1 859	–	1 773	1 773	1 773	1 773	1 773	1 773	1 773	3 116	21 281	22 260	23 240
Bulk purchases - electricity	–	54 370	53 364	35 509	40 802	40 802	40 802	40 802	40 802	40 802	40 802	60 768	489 626	512 149	534 684
Inventory consumed	13 824	13 926	21 747	19 139	18 803	18 803	18 803	18 803	18 803	18 803	18 803	25 268	225 523	292 305	292 305
Debt impairment	24 384	24 384	24 384	–	24 384	24 384	24 384	24 384	24 384	24 384	24 384	48 769	292 611	299 328	301 037
Depreciation and amortisation	–	–	–	–	7 359	7 359	7 359	7 359	7 359	7 359	7 359	36 796	88 313	92 376	96 442
Interest	–	–	–	–	1 480	1 480	1 480	1 480	1 480	1 480	1 480	7 398	17 756	13 350	12 515
Contracted services	8	5 729	6 190	7 246	20 555	20 555	20 555	20 555	20 555	20 555	20 555	83 600	246 658	267 182	279 211
Transfers and subsidies	–	–	–	–	70	70	70	70	70	70	70	365	858	939	981
Irrecoverable debts written off	–	10	118	–	739	739	739	739	739	739	739	3 566	8 866	9 273	9 681
Operational costs	5 421	3 444	5 249	1 653	7 307	7 307	7 307	7 307	7 307	7 307	7 307	20 752	87 671	91 566	95 376
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	83	83	83	83	83	83	83	417	1 000	1 000	1 000
Total Expenditure	81 756	140 399	150 816	63 548	160 995	160 995	160 995	160 995	160 995	160 995	160 995	368 381	1 931 865	2 061 475	2 126 449
Surplus/(Deficit)	179 344	(10 464)	(14 257)	(47 759)	15 211	15 211	15 211	15 211	15 211	15 211	15 211	(53 152)	170 754	150 568	183 314
Transfers and subsidies - capital (monetary allocations)	–	–	1 215	–	6 871	6 871	6 871	6 871	6 871	6 871	6 871	33 142	82 456	84 922	91 239
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	179 344	(10 464)	(13 043)	(47 759)	22 082	22 082	22 082	22 082	22 082	22 082	22 082	(20 010)	253 210	235 490	274 553

Adjustments Budget - monthly cash flow

FS204 Metsimaholo - Supporting Table SB15 Adjustments Budget - monthly cash flow - 31/10/2025

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		12 482	13 695	12 964	–	14 581	14 581	14 581	14 581	14 581	14 581	14 581	33 764	174 970	182 494	182 494
Service charges - electricity revenue		36 204	37 959	36 007	–	32 846	32 846	32 846	32 846	32 846	32 846	32 846	54 061	394 155	411 658	420 174
Service charges - water revenue		19 005	18 148	17 584	–	40 161	40 161	40 161	40 161	40 161	40 161	40 161	146 065	481 927	502 654	502 756
Service charges - sanitation revenue		3 809	4 200	2 514	–	6 383	6 383	6 383	6 383	6 383	6 383	6 383	21 393	76 599	79 893	79 898
Service charges - refuse		1 939	1 852	1 885	–	3 393	3 393	3 393	3 393	3 393	3 393	3 393	11 291	40 721	42 474	42 507
Rental of facilities and equipment		621	572	593	–	592	592	592	592	592	592	592	1 174	7 103	7 430	7 756
Interest earned - external investments		–	–	–	–	1 180	1 180	1 180	1 180	1 180	1 180	1 180	5 898	14 156	–	–
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	9	9	9	9	9	9	9	43	104	109	114
Fines, penalties and forfeits		1	2	3	–	160	160	160	160	160	160	160	795	1 919	2 004	2 032
Licences and permits		10	1	1	–	24	24	24	24	24	24	24	110	292	305	319
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		130 944	337	5 182	–	26 761	26 761	26 761	26 761	26 761	26 761	26 761	(2 660)	321 127	337 730	352 655
Other revenue		18 615	66 574	22 873	–	21 985	21 985	21 985	21 985	21 985	21 985	21 985	1 863	263 818	271 709	247 755
Cash Receipts by Source		223 629	143 339	99 607	–	148 074	148 074	148 074	148 074	148 074	148 074	148 074	273 796	1 776 890	1 838 460	1 838 460

Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		8 961	4 500	–	–	6 009	6 009	6 009	6 009	6 009	6 009	6 009	16 585	72 110	75 283	75 283
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													–			
Proceeds on Disposal of Fix ed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans													–			
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		258	109	151	–	26	26	26	26	26	26	26	(387)	314	328	328
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current inv estments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		232 848	147 947	99 758	–	154 110	154 110	154 110	154 110	154 110	154 110	154 110	289 994	1 849 314	1 914 071	1 914 071
Cash Payments by Type																
Employee related costs		15 084	3 734	(10 867)	–	38 978	38 978	38 978	38 978	38 978	38 978	38 978	186 937	467 733	488 313	488 313
Remuneration of councillors													–			
Finance charges		–	–	–	–	349	349	349	349	349	349	349	1 743	4 184	4 368	4 368
Bulk purchases - Electricity	2	60 660	62 525	61 369	–	41 851	41 851	41 851	41 851	41 851	41 851	41 851	12 112	489 626	512 149	534 684
Acquisitions - water & other inventory	3	14 223	19 818	2 069	–	22 622	22 622	22 622	22 622	22 622	22 622	22 622	110 624	305 088	293 393	293 393
Contracted services		(3 394)	2 891	(6 934)	–	11 324	11 324	11 324	11 324	11 324	11 324	11 324	64 057	135 889	187 526	178 421
Transfers and grants - other municipalities													–			
Transfers and grants - other													–			
Other expenditure		94 741	(7 195)	(14 847)	–	10 309	10 309	10 309	10 309	10 309	10 309	10 309	(21 151)	123 712	129 154	129 154
Cash Payments by Type		181 313	81 774	30 790	–	125 433	125 433	125 433	125 433	125 433	125 433	125 433	354 322	1 526 231	1 614 903	1 628 332
Other Cash Flows/Payments by Type																
Capital assets		6 507	–	9 546	–	14 360	14 360	14 360	14 360	14 360	14 360	14 360	55 745	172 315	127 389	137 861
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flow s/Pay ments		6 953	1 123	310	–	262	262	262	262	262	262	262	(7 079)	3 138	3 276	3 276
Total Cash Payments by Type		194 773	82 897	40 646	–	140 054	140 054	140 054	140 054	140 054	140 054	140 054	402 987	1 701 683	1 745 568	1 769 469
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equiv alents at the month/year beginning:		82 888	120 963	186 013	245 125	245 125	259 181	273 236	287 291	301 347	315 402	329 457	343 512	82 888	230 519	399 021
Cash/cash equiv alents at the month/year end:		120 963	186 013	245 125	245 125	259 181	273 236	287 291	301 347	315 402	329 457	343 512	230 519	230 519	399 021	543 623

Description		Ref	Budget Year 2025/26									Budget Year	Budget Year
			Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
			Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands			A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class													
Infrastructure			34 306	34 306	-	-	-	-	-	-	34 306	10 000	10 452
Roads Infrastructure			3 000	3 000	-	-	-	-	(1 600)	(1 600)	1 400	-	-
Roads			-	-	-	-	-	-	-	-	-	-	-
Road Structures			-	-	-	-	-	-	-	-	-	-	-
Road Furniture			3 000	3 000	-	-	-	-	(1 600)	(1 600)	1 400	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			10 400	10 400	-	-	-	-	1 600	1 600	12 000	10 000	10 452
Power Plants			-	-	-	-	-	-	-	-	-	-	-
HV Substations			400	400	-	-	-	-	1 600	1 600	2 000	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-	-	-
LV Networks			10 000	10 000	-	-	-	-	-	-	10 000	10 000	10 452
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			750	750	-	-	-	-	-	-	750	-	-
Dams and Weirs			-	-	-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-	-	-
Capital Spares			750	750	-	-	-	-	-	-	750	-	-
Sanitation Infrastructure			11 606	11 606	-	-	-	-	-	-	11 606	-	-
Pump Station			-	-	-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities			11 606	11 606	-	-	-	-	-	-	11 606	-	-
Capital Spares			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			7 500	7 500	-	-	-	-	-	-	7 500	-	-
Landfill Sites			7 500	7 500	-	-	-	-	-	-	7 500	-	-

[illegible]

Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property												
Unimproved Property												
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property												
Unimproved Property												
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes												
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications												
Unspecified												
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	1 360	1 360	-	-	-	-	-	-	1 360	-	-	-
Furniture and Office Equipment	1 360	1 360	-	-	-	-	-	-	1 360	-	-	-
Machinery and Equipment	1 489	1 489	-	-	-	-	-	-	1 489	-	-	-
Machinery and Equipment	1 489	1 489	-	-	-	-	-	-	1 489	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals												
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection												
Zoological plants and animals												
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection												
Zoological plants and animals												
Total Capital Expenditure on new assets to be adjusted	1	39 596	39 596	-	-	-	-	1 730	1 730	41 326	10 000	10 452

FS204 Metsimaholo - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 31/10/2025

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2026/27	+2 2027/28
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		71 723	71 723	-	-	-	-	-	-	71 723	19 000	22 350
Roads Infrastructure		21 908	21 908	-	-	-	-	-	-	21 908	-	-
Roads		21 908	21 908	-	-	-	-	-	-	21 908	-	-
Road Structures				-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares				-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection				-	-	-	-	-	-	-	-	-
Storm water Conveyance				-	-	-	-	-	-	-	-	-
Attenuation				-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 500	4 500	-	-	-	-	-	-	4 500	-	-
Power Plants				-	-	-	-	-	-	-	-	-
HV Substations				-	-	-	-	-	-	-	-	-
HV Switching Station				-	-	-	-	-	-	-	-	-
HV Transmission Conductors				-	-	-	-	-	-	-	-	-
MV Substations				-	-	-	-	-	-	-	-	-
MV Switching Stations				-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks				-	-	-	-	-	-	-	-	-
Capital Spares		4 500	4 500	-	-	-	-	-	-	4 500	-	-
Water Supply Infrastructure		3 971	3 971	-	-	-	-	5 973	5 973	9 944	-	-
Dams and Weirs				-	-	-	-	-	-	-	-	-
Boreholes				-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations				-	-	-	-	-	-	-	-	-
Water Treatment Works		1 500	1 500	-	-	-	-	5 973	5 973	7 473	-	-
Bulk Mains		2 471	2 471	-	-	-	-	-	-	2 471	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points				-	-	-	-	-	-	-	-	-
PRV Stations				-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		41 344	41 344	-	-	-	-	(5 973)	(5 973)	35 371	19 000	22 350
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation				-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		40 344	40 344	-	-	-	-	(5 973)	(5 973)	34 371	19 000	22 350
Outfall Sewers				-	-	-	-	-	-	-	-	-
Toilet Facilities				-	-	-	-	-	-	-	-	-
Capital Spares		1 000	1 000	-	-	-	-	-	-	1 000	-	-

[illegible]

Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licenses									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications									-	-		
Unspecified									-	-		
Computer Equipment	3 150	3 150	-	-	-	-	-	-	-	3 150	-	-
Computer Equipment	3 150	3 150	-	-	-	-	-	-	-	3 150	-	-
Furniture and Office Equipment	2 990	2 990	-	-	-	-	-	-	-	2 990	-	-
Furniture and Office Equipment	2 990	2 990	-	-	-	-	-	-	-	2 990	-	-
Machinery and Equipment	462	462	-	-	-	-	-	-	-	462	-	-
Machinery and Equipment	462	462	-	-	-	-	-	-	-	462	-	-
Transport Assets	20 638	20 638	-	-	-	-	-	-	-	20 638	23 026	25 691
Transport Assets	20 638	20 638	-	-	-	-	-	-	-	20 638	23 026	25 691
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection									-	-		
Zoological plants and animals									-	-		
Total Capital Expenditure on renewal of existing assets to be	1	98 963	98 963	-	-	-	-	-	-	98 963	42 026	48 041

13. Quality Report

Municipal Manager's Quality Certification

QUALITY CERTIFICATE	
I Fusi John Motloun , the Municipal Manager of Metsimaholo Local Municipality, hereby certify that - (mark as appropriate)	
☐	The monthly budget statement
☐	Quarterly report on the implementation of the budget and financial state of affairs of the municipality
☐	Mid-year budget and performance assessment
☒	Adjustment Budget
for 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.	
Signature	_____
Print Name: Mr. F.J Motloun Municipal Manager of Metsimaholo Local Municipality – FS204	
Date	_____

(signed copy submitted to Treasury)