

# FRANCES BAARD DISTRICT MUNICIPALITY



## ADJUSTMENT BUDGET

2025/2026

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# ***EXECUTIVE SUMMARY***

## **EXECUTIVE SUMMARY**

### **ADJUSTMENTS BUDGET IN RESPECT OF THE 2025/26 FINANCIAL YEAR**

#### **Background**

In terms of section 28 of the MFMA and guidelines from National Treasury, the district municipality is allowed to revise its approved annual budget through an adjustments budget based on the following criteria:

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- 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;
- may within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality; may authorize the utilization of projected savings in one vote towards spending under another vote;
- may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Regulation 23 and 29 of the MFMA further outlines processes to follow in order to authorize the unforeseen and unavoidable expenditures incurred by council.

#### **Operating expenditure**

The total operating expenditure was adjusted from R 183.3m to R184.6m which amount to a increase of R 1.3m. Adjustment was made to the following line item.

#### **Capital expenditure**

The total operating expenditure was adjusted from R 4.6m to R4.5m which amount to a decrease of R 0.50m. Adjustment was made to the following line item.

***MAYORAL SPEECH***



**BUDGET SPEECH 2025 - 2026**  
**FRANCES BAARD DISTRICT MUNICIPALITY**

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**Honourable Speaker,**  
**Honourable Executive Mayors and Speakers of our Local Municipalities,**  
**Honourable Councillors,**  
**Municipal Managers,**  
**Partners in Local Government,**  
**Members of the media,**  
**Distinguished Guests,**  
**Ladies and gentlemen,**

**Madam Speaker,**

It is once again an honour for me to present to you the budget for the 2025/26 financial year. This is our penultimate budget before we go to the local government elections next year. It is therefore important for us to reflect on what has been achieved by the current Council.

**Madam Speaker**, I ask for your indulgence as I reflect on the last four years in office:

- In 2021/22 assisted our local municipalities with grant funding to the total value of R32,6 million. R19,2 million was allocated for capital projects and R13,4 million was allocated for the operations and maintenance of municipal infrastructure to enhance service delivery.
- During 2022/23 financial year we allocated R6 million for capital projects and R12 million was allocated for operations and maintenance projects. This included R300 000 for maintenance of streetlights.
- In 2023/24 we allocated R400,000 to support Dikgatlong, Magareng and Phokwane local municipalities with electrical material and equipment (maintenance of streetlights). R23,5 million was allocated for capital projects and R9,55 million for operations and maintenance.
- During the 2024/25 financial year R15 million was allocated for operations & maintenance and R6 million for capital projects in the district.
- For the current financial year, for the first time the district received an amount of R4 million under the Energy Efficiency and Demand Side Management (EEDSM) grant. This is a new grant funding that the district received, and it is intended to implement energy efficient initiatives through replacing old HPS lights with new LED lights. This will assist our local municipalities with reducing electricity consumptions.
- The RRAMS programme has also been going strong as the three-year contract was completed successfully at the end of the June 2024 and a new three-contract was entered into in November 2024.
- Through EPWP we have set full time equivalent targets and have continuously managed to overachieve on these targets annually. We have implemented a brick production project in Dikgatlong local municipality, which led to the establishment of a

second project in the Magareng local municipality. The bricks produced at Dikgatlong are utilised by the municipality to maintain their pedestrian walkways.

- We have assisted Phokwane, Magareng and Dikgatlong local municipalities with the review of their Human Settlements Sector Plans and Chapters of the IDP on an annual basis.
- We continue to render municipal health and disaster management and fire fighting services in Phokwane, Magareng and Dikgatlong local municipalities. In the 2022/23 financial year we successfully constructed a fire station in Jan Kempdorp. The integrated waste management plan and air quality management plans were also reviewed in this period.
- Through LED and Tourism, we continued to promote our district in order to draw investment and to attract visitors. In 2021/22 we implemented a new technology savvy workshop which focussed on equipping tourism SMME's with new digital skills that will enable them to apply business technologies in their businesses and to boost business productivity and business data management as well as innovation. This programme has since been repeated annually.
- The municipal planning tribunal managed to process 123 land development applications over the past four years. We also assisted three our local municipalities with the review of their spatial development frameworks.

**Madam Speaker**, the GDP growth for South Africa is forecast at 1.1% in 2025 and on average only 1.8% between 2025 and 2027. It is predicted that over the next three years, South Africa's economy will grow at an average of 1.6%, a moderate improvement on the 1.4% average expected at the time of Medium-Term Budget Policy Statement (MTBPS). During the 2024 budget speech by the Minister of Finance, Mr Enoch Godongwana, said that the budgets tabled since 1994 have been about securing the goal of growing the economy, so that we can do more to address the inequalities and deprivation that still scar our society and undermine the promise of democracy.

**Madam Speaker**, as with previous budget preparation processes, this process sought to promote and encourage participatory democracy and this budget is a product of the hard work and dedication from both the administration and the council. It is a product of careful planning and forward thinking to ensure that we do not lose sight of the identified five-year Integrated Development Plan (IDP) priorities.

The Municipal Systems Act requires us to ensure financially and economically viable municipalities and essentially this is guided by the IDP, which is our principal strategic planning instrument. Through the IDP we identified the plans that we need to improve and accelerate service delivery.

**Madam Speaker**, fostering a conducive environment for entrepreneurs to thrive in, is imperative as it drives economic growth and job creation. Entrepreneurial opportunities are favourable conditions that create the need for a good or service or business. We have identified through the local economic development unit packaging of investment opportunities that focusses on promoting investment and business prospects. We will continue with the development of an inclusive economy through the emerging farmer development and women empowerment programmes as well as with the training of SMMEs on business management and leadership.

**Madam Speaker**, we continue to assist our local municipalities to deliver services to communities within the district through our shared services as follows:

- Through disaster management, we continue to assist community members who have been affected by disaster through our contingency fund.

- We have established local Disaster Advisory Forums to assist local municipalities to prepare for known risk and to implement disaster risk reduction programmes. We also continue to share important information on early warning signs and response and recovery activities through awareness programmes.
- Our building inspector and housing administrators continue to support and provide technical assistance to the local municipalities, without any cost to these municipalities. The district municipality also continues to assist three of our local municipalities in the annual review of their Human Settlements Sector Plans and the Chapters for their Integrated Development Plan (IDP's). We have extended the scope of our building inspector in Magareng local municipality to assist and support them with the evaluation and facilitate the approval of building plans and inspection of properties.
- We have assigned three engineering technicians to our three local municipalities, i.e. Dikgatlong, Magareng and Phokwane local municipalities. The engineering technicians provide technical support to the local municipalities, without any cost to these municipalities.

In the 2025/26 financial year the focus will be on operation and maintenance in the following areas:

- Maintenance of electrical infrastructure
- Maintenance of roads & storm water
- Maintenance of wastewater infrastructure
- Maintenance of water infrastructure

**Madam Speaker**, through the Expanded Public Works Programme (EPWP) the municipality managed to create 42 work opportunities in 2024/2025 financial year and our target for 2025/26 is 18 FTEs. The 18 FTEs will be created through the brick

production project in Dikgatlong and Magareng Local Municipalities and the youth entrepreneurship development programme. We have an official dedicated to the EPWP programme to assist and continue to identify further opportunities for job creation in the district.

Through its Environmental Management Framework, the municipality proactively identify areas of potential conflict between development proposals and critical/sensitive environments. The municipality currently renders municipal health services in Dikgatlong, Magareng and Phokwane local municipalities.

The FBDM and Sol Plaatje Municipality have signed a service level agreement, which will allow Sol Plaatje Municipality to continue to render municipal health services in their jurisdiction on behalf of the FBDM.

**Madam Speaker**, unfortunately successes also come with challenges, and we had our fair share of those over the years. Allow me to mention a few of them:

- Due to budget constraints the infrastructure allocations to the four local municipalities in the 2025/26 financial year will again concentrate on supporting the continued operations and maintenance of infrastructure.
- The smaller municipalities in the district are still struggling with financial and technical capacity constraints but despite this we are continuing to provide support in areas such as integrated development planning and financial management, amongst others.

The district priorities as identified in the IDP are:

1. Unemployment
2. Roads and storm water
3. Water and sanitation
4. Local economic development & Youth development

5. Lighting
6. Environment health management
7. Disaster management
8. Renewable energy
9. Upgrading of informal settlements
10. Bulk infrastructure
11. Education
12. Housing & land development
13. Land audit
14. Information and communications technology (ICT)
15. Cemetery
16. Health (clinics/hospitals)
17. Sport and recreational facilities
18. Security
19. Electricity
20. Social and community services.

**Madam Speaker**, our mandate as the district municipality dictates that we should provide the necessary support to our local municipalities to enable them to improve service delivery in their respective municipal areas. We must double our efforts to provide the necessary technical, financial, and administrative support to ensure that we help to turn around the situation at our local municipalities. It is therefore encouraging that we will get the necessary support from national and provincial government to achieve this through programmes such as the district development model, which will help us to address problems with service delivery by

allowing all spheres of government, from local municipalities to national government, to work together in a more effective and coordinated way. This will help to improve and focus planning, credible budgets and improve implementation of projects and programmes.

We will also continue to provide support through the shared service approach, that we have been employing over several years. We have a GIS shared service centre that has an established integrated web-based land viewing application and a fully operational GIS website. Through GIS we have completed land audits to verify assets in almost all our local municipalities to help improve billing systems and asset identification. We will be reviewing these systems to update information where changes might have occurred.

**Madam Speaker**, through internal audit we have ensured that we have an effective audit committee that serves not only the district municipality but also two of our local municipalities. Through risk management we offer guidance to the local municipalities to review internal and external risk factors and the legal unit is rendering legal support to municipalities, as they require or ask for our assistance in legal matters. Through communication we assist, especially our smaller local municipalities, with matters from media enquiries to formulating messages to educate and inform the public on the implementation of projects and programmes of the municipalities.

**Madam Speaker**, now we turn to the business of the day, as I ask your permission to allow me to take you through a more detailed presentation of how we propose to invest the funds that have been entrusted to us for the 2025/26 financial year and the two outer years, concluding in 2027/28. The major revenue streams that supported the programmes and activities of the district municipality remains to be government grants and subsidies and interest earned on external investments. The revenue budget for the 2025/26 financial year is **R 163,629m**. The operational budget is **R 186,038m** of which the capital budget is **R 3,4m**. We have a deficit of **R19,009m** that will have to be funded from our accumulated surplus.

The key focus areas of the budget include:

- Support to local municipalities with financial management;
- Environmental Health;
- Firefighting and disaster management;
- Local economic development and tourism;
- Spatial planning; and
- Infrastructure development – focussing specifically on operation and maintenance and housing.

The municipality will be allocating R 2,5m for each local municipality towards operation & maintenance of their municipal assets/projects. Additional R1.5 million will assist the Magareng & Dikgatlong local municipalities with revenue enhancement projects on billing issues.

**Madam Speaker**, as mentioned, grants and subsidies remain to be our biggest source of income and we are at R 150,269m for 2025/26, which is 95% of the total revenue. This dependency on grants and subsidies influences our expenditure.

The major grant funding that the district municipality is receiving from national government is as follows:

- |   |            |
|---|------------|
| • Equitable Share:                                    | R 143,719m |
| • Finance Management Grant:                           | R 1m       |
| • Energy Efficiency and Demand Side Management Grant: | R 4m       |
| • Rural Roads Asset Management System Grant:          | R 2,955m   |
| • EPWP:   | R 1,395m   |
| • Skills Grant:                                       | R 200,000  |

I wish to reiterate that this budget has been formulated with the utmost care and consideration for the needs of our key stakeholders, which are the community that we serve, and I want to assure you that we are committed to ensuring that this budget is utilised effectively and efficiently. As government it is important that we spend our allocated funds wisely to ensure that we better the living conditions of the people that we serve.

**Madam Speaker**, I want to thank all councillors who serve with me; indeed, we serve with diligence and honour. I want to also thank the administrative staff led by the Municipal Manager; your dedication to the development of our municipality, as well as the level of professionalism portrayed by all of you is noted as one of the important factors for the success of our municipality.

Finally, I want to thank the communities of our district for their continued support and trust in our administration. We look forward to working together to build a better and brighter future for our district.

**I THANK YOU.**

***BUDGET RELATED  
RESOLUTIONS***

**ITEM: COUN 03 01/2026**

**DEPARTMENT OF FINANCE: *MID-YEAR BUDGET AND PERFORMANCE REPORT & ADJUSTMENTS BUDGET IN RESPECT OF THE 2025/26 FINANCIAL YEAR***

(10/2/2/3) (OM) (COUNCIL MEETING: 21 JANUARY 2026)

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**The Acting Director: Finance reports as follows:**

The purpose of this report is to present the financial mid-year assessment report and adjustment budget to Council for consideration and adoption.

The accounting officer is required in terms of section 72 of the Municipal Finance Management Act (MFMA) by **25 January** of each year, to assess the performance of the district municipality during the first half of the financial year and report thereon to the Executive Mayor of the municipality, National Treasury and Provincial Treasury, considering:

- The monthly financial performance statements referred to in section 71 of the MFMA; and
- The municipality's service delivery performance as per approved Service Delivery and Budget Implementation Plan (SDBIP).

The mid-year report also include explanation of: -

- Any material variances from the municipality's projected revenue by source and expenditure per vote;
- Any variances from the SDBIP;
- Any remedial corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the approved budget; and
- A projection of the relevant municipality's revenue and expenditure for the rest of the financial year and revision from the initial projections.

An overview of the municipality's actual performance for the first six months of the year as well as projected revenue and expenditure for the rest of the financial year follows below:

**1. FINANCIAL POSITION & PERFORMANCE**

**1.1 MONTHLY YEAR TO DATE (YTD) PERFORMANCE REPORT**

The monthly report on the municipality's financial position and actual performance for the year to 31 December 2025 reflects on page 13 of the mid-year report.

## **1.2 PROJECTED ESTIMATES: REVENUE & EXPENDITURE - 2025/26**

In terms of section 71 of the MFMA, the following information must be taken into account when assessing the financial performance of the district municipality:

- Actual revenue per source;
- Actual expenditure per vote;
- Actual capital expenditure per vote; and
- The amount of any allocations received and the expenditure on those allocations.

The projected operating results as required reflect on pages 14-20 of the mid-year report.

## **1.3 ADJUSTMENT BUDGET 2025/26**

In terms of section 28 of the MFMA and guidelines from National Treasury, the district municipality is allowed to revise its approved annual budget through an adjustments budget based on the following criteria:

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- 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;
- may within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality; may authorize the utilization of projected savings in one vote towards spending under another vote;
- may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

The municipality did not receive any new appropriation of revenue at mid-term, however, there is a need to reduce the employee related costs budget for all the vacant positions from 01 July 2025 to 31 December 2025 as well as adjust the budget on the completed projects with savings. Furthermore, the municipality did not realise any major savings on both operational and capital expenditures, as a result, will not be making any allocation to our local municipalities. This annual exercise is critical in a way that it assist the municipality to improve its cash flow management. We are anticipating savings by the end of the financial year with completed project which might assist with allocations to our local municipalities. We continue to limit non-priority spending and implement stringent cost-containment measures, considering the operating deficit which the 2025/26 budget was adopted with.

In order to avoid any unauthorized expenditure as prescribed in terms of section 15 of the MFMA, it is recommended that council consider the adjustment budget attached as **(Bounded Separately)** for approval.

**The Municipal Manager, in consultation with the Acting Director: Finance, recommends as follows:**

### **RECOMMENDATIONS**

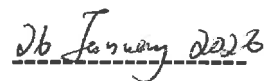
- 1. Council considers the content of the report.**
- 2. Council considers the approval of the adjustment budget as per recommended resolution tabled.**
- 3. Council resolves that the adjustment budget of Frances Baard District Municipality for the financial year 2025/26, and indicative for the projected outer years 2026/27 and 2027/28 be approved as set out in the following schedules:**
  - 3.1 Adjustment Budget Summary – Table B1 (Page 1);**
  - 3.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table B2 (Page 2-3);**
  - 3.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) Table B3 (Page 4-5);**
  - 3.4 Budgeted Financial Performance (revenue and expenditure) – Table B4 (Page 6);**
  - 3.5 Budgeted Capital Expenditure by vote and funding – Table B5 (Page 7-8);**
  - 3.6 Budgeted Financial Position – Table B6 (Page 9);**
  - 3.7 Budgeted Cash Flows Table B7 (Page 10);**
  - 3.8 Cash backed reserves/accumulated surplus reconciliation – Table B8 (Page 11);**
  - 3.9 Asset Management – Table B9 (Page 12-13); and**
  - 3.10 Basic service delivery measurement – Table B10 (Page 14).**
- 4. Council resolves that the other related supporting documentation to the approved budget be updated according to the adjustments made.**
- 5. Council resolves that a hard and electronic copy of the complete adjustment budget be submitted to National Treasury, Provincial Treasury and Department of Cooperative Governance, Human Settlement and Traditional Affairs respectively for information.**

## **RESOLVED**

1. Council considered the content of the report.
2. Council approved the adjustment budget as per recommended resolution tabled.
3. Council resolved that the adjustment budget of Frances Baard District Municipality for the financial year 2025/26, and indicative for the projected outer years 2026/27 and 2027/28 be approved as set out in the following schedules:
  - 3.1 Adjustment Budget Summary – Table B1 (Page 1);
  - 3.2 Budgeted Financial Performance (Revenue and Expenditure by standard Classification) –Table B2 (Page 2-3);
  - 3.3 Budgeted Financial Performance (revenue and expenditure by municipal vote) Table B3 (Page 4-5);
  - 3.4 Budgeted Financial Performance (revenue and expenditure) – Table B4 (Page 6);
  - 3.5 Budgeted Capital Expenditure by vote and funding – Table B5 (Page 7-8);
  - 3.6 Budgeted Financial Position – Table B6 (Page 9);
  - 3.7 Budgeted Cash Flows Table B7 (Page 10);
  - 3.8 Cash backed reserves/accumulated surplus reconciliation – Table B8 (Page 11);
  - 3.9 Asset Management – Table B9 (Page 12-13); and
    - a. Basic service delivery measurement – Table B10 (Page 14).
4. Council resolved that the other related supporting documentation to the approved budget be updated according to the adjustments made.
5. Council resolved that a hard and electronic copy of the complete adjustment budget be submitted to National Treasury, Provincial Treasury and Department of Cooperative Governance, Human Settlement and Traditional Affairs respectively for information.



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Ms. Z.M. Bogatsu  
Municipal Manager



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Date

***ADJUSTMENT BUDGET  
PROPOSAL: OPERATIONAL***

## FRANCES BAARD DISTRICT MUNICIPALITY

## ADJUSTMENT BUDGET 2025/2026

## OPERATING EXPENDITURE

## COUNCIL AND EXECUTIVE

## Employee Related Cost

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00036/F0041/X045/R0445/001/1511	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	471 870	-314 570	157 300	Vacant Position.
O0001/IE00036/F0041/X045/R0445/001/1513	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	1 188 870	-471 974	716 896	Vacant Position.
O0001/IE00042/F0041/X045/R0445/001/1513	Empl : Staff > Social Contrib_Group Life Insurance	42 800	-22 784	20 016	Vacant Position.
O0001/IE00044/F0041/X045/R0445/001/1513	Empl : Staff > Social Contrib_Pension	214000	-84962.32	129 038	Vacant Position.
O0001/IE00121/F0041/X045/R0445/001/1513	Empl : Staff > Allowances_Cellular & Telephone	12 000	-6 000	6 000	Vacant Position.
O0001/IE00126/F0041/X045/R0445/001/1513	Empl : Staff > Allowances_Trav or Mot Veh	120 000	-80 000	40 000	Vacant Position.
O0001/IE01526/F0041/X045/R0445/001/1513	Empl : Staff > Allowances_Bonus	111 200	-33 596	77 604	Vacant Position.
O0001/IE01521/F0041/X081/R0445/001/1515	Empl : Staff > Allowances_Housing Benefits	13 370	2 144	15 514	New Application.
O0001/IE00121/F0041/X045/R0445/001/1523	Empl : Staff > Allowances_Cellular & Telephone	27 600	-12 000	15 600	Vacant Position.
O0001/IE00126/F0041/X045/R0445/001/1523	Empl : Staff > Allowances_Trav or Mot Veh	120 000	-80 000	40 000	Vacant Position.
O0001/IE00036/F0041/X049/R0445/001/2011	Empl : Staff > Salaries, Wages & Allowances_Basic Salary & Wages	920 950	-336 980	583 970	Vacant Position.
O0001/IE00042/F0041/X049/R0445/001/2011	Empl : Staff > Social Contrib_Group Life Insurance	21 290	-9 780	11 510	Vacant Position.
O0001/IE00121/F0041/X049/R0445/001/2011	Empl : Staff > Allowances_Cellular & Telephone	12 000	-4 500	7 500	Vacant Position.
O0001/IE01526/F0041/X049/R0445/001/2011	Empl : Staff > Allowances_Bonus	98 550	-40 500	58 050	Vacant Position.
O0001/IE06067/F0041/X049/R0445/001/2011	Empl : Snr Mgt > CFO_Social Contr - Medical	18 370	19 974	38 344	Acting Position.
O0001/IE06069/F0041/X049/R0445/001/2011	Empl : Snr Mgt > CFO_Social Contr - Pension	106 440	107 239	213 679	Acting Position.
O0001/IE06768/F0041/X049/R0445/001/2011	Empl : Snr Mgt > CFO_Allowance - Housing Benefits	6 690	7 351	14 041	Acting Position.
O0001/IE06772/F0041/X049/R0445/001/2011	Empl : Snr Mgt > CFO_Allowance - Trav or Mot Veh	74 520	74 520	149 040	Acting Position.
O0001/IE00043/F0041/X049/R0445/001/2015	Empl : Staff > Social Contrib_Medical	85 950	107 674	193 624	New Application.
O0001/IE01521/F0041/X049/R0445/001/2015	Empl : Staff > Allowances_Housing Benefits	13 370	14 713	28 083	New Application.
O0001/IE00042/F0041/X058/R0445/001/2017	Empl : Staff > Social Contrib_Group Life Insurance	92 290	-29 280	63 010	Vacant Position.
O0001/IE00121/F0041/X058/R0445/001/2017	Empl : Staff > Allowances_Cellular & Telephone	18 000	-6 000	12 000	Vacant Position.
O0001/IE00043/F0041/X052/R0445/001/2213	Empl : Staff > Social Contrib_Medical	102 930	25 604	128 534	New Application.

O0001/IE00126/F0041/X052/R0445/001/2213	Empl : Staff > Allowances_Trav or Mot Veh	120 000	-44 516	75 484	Vacant Position - only filled during Year.
O0001/IE01521/F0041/X051/R0445/001/2215	Empl : Staff > Allowances_Housing Benefits	26 750	11 863	38 613	New Application.
O0001/IE00043/F0041/X046/R0445/001/2217	Empl : Staff > Social Contrib_Medical	441 860	89 602	531 462	New Application.
O0001/IE01521/F0041/X046/R0445/001/2217	Empl : Staff > Allowances_Housing Benefits	40 120	12 545	52 665	New Application.
O0001/IE00043/F0041/X019/R0445/001/2221	Empl : Staff > Social Contrib_Medical	284 980	78 418	363 398	New Application.
O0001/IE00045/F0041/X019/R0445/001/2221	Empl : Staff > Social Contrib_Unemployment Insur	35 100	-12 426	22 674	Vacant Position.
O0001/IE03969/F0041/X019/R0445/001/2221	Empl : Staff > Service Related Benefits_Overtime - Non Structured	561 960	-264 250	297 710	Vacant Position.
O0001/IE00043/F0041/X096/R0445/001/2511	Empl : Staff > Social Contrib_Medical	28 190	26 953	55 143	New Application.
O0001/IE00042/F0041/X096/R0445/001/2523	Empl : Staff > Social Contrib_Group Life Insurance	38 070	-19 012	19 058	Vacant Position.
O0001/IE00044/F0041/X096/R0445/001/2523	Empl : Staff > Social Contrib_Pension	190 330	-69 617	120 713	Vacant Position.
O0001/IE00121/F0041/X096/R0445/001/2523	Empl : Staff > Allowances_Cellular & Telephone	12 000	-6 000	6 000	Vacant Position.
O0001/IE00126/F0041/X096/R0445/001/2523	Empl : Staff > Allowances_Trav or Mot Veh	120 000	-43 000	77 000	Vacant Position.
O0001/IE06198/F0041/X096/R0445/001/3011	Empl : Snr Mgt > Desig 232_Social Contr - Medical	13 800	22 257	36 057	Acting Position.
<b>Total: Employee Related Cost</b>		<b>5 806 220</b>	<b>-1 390 890</b>	<b>4 415 330</b>	

**Council and Executive**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00059/F0041/X044/R0445/001/1011	Registration fees	70 000	-20 000	50 000	To make provision for over expenditure.
O0001/IE00060/F0041/X044/R0445/001/1011	Op Cost:Travel & Subs > Domestic - Accomodation	200 000	70 000	270 000	To make provision for future expenditure.
O0001/IE00754/F0041/X044/R0445/001/1011	Advertising	6 000	-5 000	1 000	To make provision for over expenditure.
O0001/IE01583/F0041/X044/R0445/001/1011	Op Cost:Travel & Subs > Domestic - Road Transport	15000	5000	20 000	To make provision for future expenditure.
O0001/IE01581/F0041/X044/R0445/001/1011	Op Cost:Travel & Subs > Domestic - Air Transport	70 000	50 000	120 000	To make provision for over expenditure.
<b>Total: Council and Executive</b>		<b>361 000</b>	<b>100 000</b>	<b>461 000</b>	

<b>Total: Council and Executive</b>		<b>361 000</b>	<b>100 000</b>	<b>461 000</b>
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**Municipal Manager**

**Municipal Manager**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00060/F0041/X045/R0445/001/1511	Accommodation	35 000	35 000	70 000	Budget not enough to cover meetings to attend in the 3th and 4th quarter.
O0001/IE00677/F0041/X045/R0445/001/1511	Catering Services	15 000	5 000	20 000	Budget not enough to cover meetings to attend in the 3th and 4th quarter.
O0001/IE00534/F0041/X045/R0445/001/1511	Inventory	6 000	1 500	7 500	Budget not enough to cover meetings to attend in the 3th and 4th quarter.

<b>Total: Municipal Manager</b>		<b>35 000</b>	<b>35 000</b>	<b>70 000</b>	
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**Internal Audit**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00836/F0041/X081/R0445/001/1515	Outsourced audits	500 000	250 000	750 000	Note 1 the adjustment is required to ensure that the internal audit unit can execute the approved audit plans, which comprise four outsourced audits in total across FBDM and the 2 LMs.
<b>Total: Internal Audit</b>		<b>500 000</b>	<b>250 000</b>	<b>750 000</b>	

**Political Office**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O1251-1/IE00677/F0041/X045/R0446/001/1521	Catering Service: Commemorative Days	60 000	55 000	115 000	To make provision for future expenditure.
O1251-3/IE00813/F0041/X045/R0446/001/1521	Transport	75 000	-29 000	46 000	Decrease vote to make provision for over expenditure on other line items.
O1252-1/IE00677/F0041/X045/R0446/001/1521	Catering Service: GVB	100 000	-26 000	74 000	To cover over expenditure.
O1252-4/IE00419/F0041/X045/R0446/001/1521	Transfers & Subsidies	15 000	10 000	25 000	To make provision for material of back to school programme.
<b>Total: Political Office</b>		<b>250 000</b>	<b>10 000</b>	<b>260 000</b>	

**Youth Unit**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O1444-4/IE00811/F0041/X045/R0446/001/1523	Transport - Dept Activities > Events	7 000	1 500	8 500	To make provision for future expenditure.
O1444-5/IE00811/F0041/X045/R0446/001/1523	Transport - Dept Activities > Events	7 000	-1 500	5 500	To make provision for future expenditure.
<b>Total: Political Office</b>		<b>14 000</b>	<b>-</b>	<b>14 000</b>	

<b>Total: Municipal Manager</b>		<b>799 000</b>	<b>295 000</b>	<b>1 094 000</b>	
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**FINANCE DEPARTMENT****Finance: Budget Office**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00831/F1177/X049/R0445/001/2015	Actuarial	-	18 500	18 500	Correction of classification of actuarial services incurred.
O2809-2/IE00651/F1177/X049/R0446/001/2015	Contr : Contrac > Maintenance of Unspecified Assets	242 150	-18 500	223 650	Correction of classification of actuarial services incurred.
O2809-2/IE00651/F0041/X049/R0446/001/2015	Contr : Contrac > Maintenance of Unspecified Assets	3 396 083	506 087	3 902 170	Adjustment due to a need to improve the financial system through cloud.
<b>Total: Budget Office</b>		<b>3 638 233</b>	<b>506 087</b>	<b>4 144 320</b>	

**Pool Vehicle (Fleet)**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O1558-1/IE00650/F0041/X049/R0446/001/2019	Contr : Contrac > Maintenance of Equip (Other)	10 920	20 000	30 920	Budget will not be sufficient for quarter 3 and 4.
O1558-2/IE00650/F0041/X049/R0446/001/2019	Contr : Contrac > Maintenance of Equip (Repairs/Service)	634 750	-20 000	614 750	Budget will not be sufficient for quarter 3 and 4.
D0001/IE00517/F0001/X049/R0445/160/2019	Default	-1 984 006	-27 000	-2 011 006	Contra account for the motor vehicle usages adjustments for project management and advisory and housing.
<b>Total: Pool Vehicle (Fleet)</b>		<b>-1 338 336</b>	<b>-27 000</b>	<b>-1 365 336</b>	

<b>Total: Finance Department</b>	<b>2 299 897</b>	<b>479 087</b>	<b>2 778 984</b>
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**ADMINISTRATION DEPARTMENT****Administration: Information System**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O2805-1/IE00651/F0041/X052/R0446/001/2213	Computer Software	1 700 000	195 000	1 895 000	The additional amount requested will be used for the procurement of a cloud backup and Disaster Recovery (DR) solution, to ensure business continuity for ICT systems.
O2805-2/IE00651/F0041/X052/R0446/001/2213	Computer Network	13 000	200 000	213 000	For the Clean up of ICT network infrastructure, particularly the cabling , as it currently poses a high risk and has been highlighted by the insurer.
<b>Total: Information System</b>		<b>1 713 000</b>	<b>395 000</b>	<b>2 108 000</b>	

**Administration: HR**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00587/F0041/X051/R0445/001/2215	Resettlement Cost	150 000	50 000	200 000	The budget will not be sufficient for the remaining months.
<b>Total: HR</b>		<b>150 000</b>	<b>50 000</b>	<b>200 000</b>	

**Administration: Office Support**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0788-1/IE00649/F0041/X046/R0446/001/2217	Maint of Build & Facilities	1 055 000	-91 550	963 450	The budget is moved to install new aluminium doors which were incorrectly budgeted under maintenance.
<b>Total: Office Support</b>		<b>1 055 000</b>	<b>-91 550</b>	<b>963 450</b>	

**Environmental Health Services**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O1273-4/IE00677/F0041/X038/R0446/001/2219	Catering Services	6 000	6 000	12 000	Insufficient budget for remaining campaigns.
O1273-2/IE00677/F0041/X038/R0446/001/2219	Catering Services	6 000	6 000	12 000	Insufficient budget for remaining campaigns.
O1266-1/IE00677/F0041/X038/R0446/001/2219	Catering Services	6 000	6 000	12 000	Insufficient budget for remaining campaigns.

O0001/IE00675/F0041/X038/R0446/001/2219	Burial Services	16 000	12 000	28 000	The budget was depleted due to the high number of applications received for pauper funerals.
<b>Total: Environmental Health Services</b>		<b>34 000</b>	<b>30 000</b>	<b>64 000</b>	

**Fire and Disaster**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00059/F0041/X019/R0445/001/2221	Registrational Fees National	13 000	2 000	15 000	Budget was used to attend Annual Disaster Management Conference. The fire Conference will be held in 2026.
O0001/IE00144/F0041/X019/R0445/001/2221	Own Transport	36 500	5 000	41 500	Attending meetings as it rotates between the 5 districts.
O0001/IE00062/F0041/X019/R0445/001/2221	Food and Bev (served)	7 000	2 000	9 000	Attending meetings as it rotates between the 5 districts.
O0001/IE00583/F0041/X019/R0445/001/2221	Printing, Publications & Books	15 000	2 000	17 000	The DSTV of the Mayor is active since October 2025.
O0001/IE00060/F0041/X019/R0445/001/2221	Accomodation	20 000	7 000	27 000	62% of the budget used for the first half of he financial year.
O1264-1/IE00667/F0041/X019/R0446/001/2221	Voluntee Trainings	95 000	20 000	115 000	Project was advertised. No response on advert . Request quotation from service providers from SAQA unIT Standard and it surpasses the amount of R95 000.
O0001/IE00698/F0041/X019/R0445/001/2221	Security Services	1 600 000	358 000	1 958 000	Additional Services for the Jan Kempdorp fire Station and a new service provider to be appointed for FBDM premises.
O1557-9/IE00650/F0041/X019/R0446/001/2221	CCTV Cameras	-	-	-	New cctv under warrantee.
O1557-10/IE00650/F0041/X019/R0446/001/2221	Firefighting equipment and skid units	59 000	5 000	64 000	Need to service all fire detection systems on ythe FBDM premises.
O1557-11/IE00650/F0041/X019/R0446/001/2221	Access Control	56 400	18 000	74 400	Budget adjusted to current expenditure as per the new SLA.
O1265-4/IE01317/F0041/X019/R0446/001/2221	Contingency Fund	650 000	300 000	950 000	Increment in Request due to weather related incidents. Already spent 53% of current budget.
<b>Total: Fire and Disaster</b>		<b>2 551 900</b>	<b>719 000</b>	<b>3 270 900</b>	

<b>Total: Administration</b>	<b>5 503 900</b>	<b>1 102 450</b>	<b>6 606 350</b>
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**PLANNING AND DEVELOPMENT****LED**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O1303-1/IE00022/F0041/X096/R0446/001/2515	Machinery & Equipment	1 600 000	-20 000	1 580 000	Project activities to be listed for creation of allocated votes as per Mscoa classification.
O1303-1/IE00677/F0041/X096/R0446/001/2515	Catering	-	20 000	20 000	Project activities to be listed for creation of allocated votes as per Mscoa classification.
<b>Total: LED</b>		<b>1 600 000</b>	<b>-</b>	<b>1 600 000</b>	

**Tourism**

Vote no		Approved Budget 2024	Recommended Adjustments 2024	Proposed Adjustments 2024	Reason / Remarks
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O1355-8/IE00751/F0041/X087/R0446/001/2521	Advertising	20 000	18 000	38 000	The savings of R18000 from the event promoters business plan budget are to be reallocated to Advertising, Publicity, Tourism, and Marketing to cover the shortfall in available funds required for the 4th quarter advertisements.
O0001/IE00636/F0041/X087/R0446/001/2521	Event Promoters	270 000	-18 000	252 000	The savings of R18000 from the event promoters business plan budget are to be reallocated to Advertising, Publicity, Tourism, and Marketing to cover the shortfall in available funds required for the 4th quarter advertisements.
O1355-15/IE04291/F0041/X087/R0446/001/2521	CONTRA: CONTRAC EVENT PROMOTERS	-	91 000	91 000	A budget adjustment is required due to the negative responses received from the sponsors approached for business plan competition school equipment (development grant).
O0001/IE00143/F0041/X087/R0445/001/2521	Car Rental	2 500	12 000	14 500	The savings from the Event Promoters business plan budget are to be reallocated to car rental to cover the shortfall in available funds required for 4th quarter for car rental for 6 officials attending Indaba.
O0001/IE00636/F0041/X087/R0446/001/2521	Event promoters business plan competition	270 000	-12 000	258 000	The savings from the Event Promoters business plan budget are to be reallocated to car rental to cover the shortfall in available funds required for 4th quarter for car rental for 6 officials attending Indaba.
O0001/IE00061/F0041/X087/R0445/001/2521	Travel & Subs Domestic Daily Allowance	2 500	3 000	5 500	The available budget of R2500 under daily allowance is sufficient to cover daily subsistence requirements for five (5) Tourism Officials Attending indaba 2026. Approval is Requested for an amount of R3 000 to be moved from the own transport vote to Daily Allowance vote.
O1355-14/IE00144/F0041/X087/R0446/001/2521	Own transport	8 000	-3 000	5 000	The available budget of R2500 under daily allowance is sufficient to cover daily subsistence requirements for five (5) Tourism Officials Attending indaba 2026. Approval is Requested for an amount of R3 000 to be moved from the own transport vote to Daily Allowance vote.
O1355-2/IE00677/F0041/X087/R0446/001/2521	Catering services workshops	70 000	6 000	76 000	Adjustment budget required to make provision for the participation of additional schools in the 2026/27 preparation workshop.
O1355-3/IE00632/F0041/X087/R0446/001/2521	Awareness campaign	2 500	-1 020	1 480	An adjustment is required for the deduction of R1020 from the catering vote to be reallocated to the Event Promoters vote, due to overspending on marketing material for the event.
O1355-6/IE00636/F0041/X087/R0446/001/2521	Events Promoters (Awareness Campaign)	10 000	1 020	11 020	An adjustment is required for the deduction of 1020 from the catering vote to be reallocated to the Event Promoters vote, due to overspending on marketing material for the event.
<b>Total: Tourism</b>		<b>655 500</b>	<b>97 000</b>	<b>752 500</b>	

**Spatial Planning**

Vote no	Approved Budget 2024	Recommended Adjustments 2024	Proposed Adjustments 2024	Reason / Remarks
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O0001/IE00059/F0041/X096/R0445/001/2519	Op Cost: Registration Fees National	20 000	-4 000	16 000	O0001/IE00751/F0041/X096/R0445/001/2519 Op Cost: Advertisement, Publicity & Marketing Corporate & Municipal Activities has total budget over expenditure. The R4000 must be deducted fro this vote number (O0001/IE00059/F0041/X096/R0445/2519): Registration Fees National.
O0001/IE00751/F0041/X096/R0445/001/2519	Op Cost: Advertising, Publicity and Marketing, Corporate & Municipal Activities	1 000	4 000	5 000	O0001/IE00751/F0041/X096/R0445/001/2519 Op Cost: Advertisement, Publicity & Marketing Corporate & Municipal Activities has total budget over expenditure. The R4000 must be deducted fro this vote number (O0001/IE00059/F0041/X096/R0445/2519): Registration Fees National.
O0001/IE00751/F0041/X096/R0445/001/2519	Op Cost: Advertising, Publicity and Marketing, Corporate & Municipal Activities	1 000	200 000	201 000	The additional budget will be used for the gazetting of the Municipal Heath Bylaws.
O0001/IE00059/F0041/X096/R0445/001/2519	Op Cost: Registration Fees National	20 000	-3 000	17 000	O0001/IE01583/F0041/X096/R0445/001/2519: Op Cost: Travel & Sub Domestic - Rod Transport total budget R110.87 also add R3000 this vote. The R3000 must be deducted from this vote number (O0001/IE00059/F0041/R0445/001/2519): Registration Fees National to make provision for future travelling.
O0001/IE01583/F0041/X096/R0445/001/2519	Op: Cost Travel &Sub Domestic - Road Transport	4 000	3 000	7 000	O0001/IE01583/F0041/X096/R0445/001/2519: Op Cost: Travel & Sub Domestic - Rod Transport total budget R110.87 also add R3000 this vote. The R3000 must be deducted from this vote number. (O0001/IE00059/F0041/R0445/001/2519): Registration Fees National to make provision for future travelling.
<b>Total: Spatial Planning</b>		<b>46 000</b>	<b>200 000</b>	<b>246 000</b>	

<b>Total: Planning and Administration</b>		<b>2 301 500</b>	<b>297 000</b>	<b>2 598 500</b>
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## INFRASTRUCTURE

### Directorate: Infrastructure

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00060/F0041/X096/R0445/001/3011	Accommodation	21 000	3 000	24 000	To ensure suficient budget for the second semester.
O0001/IE01581/F0041/X096/R0445/001/3011	Air Transport	12 000	10 000	22 000	To ensure suficient budget to attend meetings for the second semester.
O0001/IE00059/F0041/X096/R0445/001/3011	Reg National	11 000	-2 500	8 500	Savings realised on the project.
O0001/IE00677/F0041/X096/R0445/001/3011	Catering Services	11 000	5 000	16 000	Oversight visit to be scheduled for 2026.
<b>Total: Director infrastructure</b>		<b>55 000</b>	<b>15 500</b>	<b>70 500</b>	

**Project Management and Advisory Service (PM & AS)**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O1624-2/IE00677/F15763/X096/R0446/001/3013	Catering Services	25 220	-2 500	22 720	To bring the budget in line with the DoRA grant allocation for the 2025/26 financial year. Budget will be sufficient.
O0001/IE00534/F15763/X096/R0446/001/3013	Inv Cons : Materials & Supplies	15 000	-6 100	8 900	To bring the budget in line with the DoRA grant allocation for the 2025/26 financial year. Budget will be sufficient.
O0001/IE00739/F15763/X096/R0446/001/3013	Inv Cons : Consumables > Zero Rated	5 000	-2 000	3 000	To bring the budget in line with the DoRA grant allocation for the 2025/26 financial year. Budget will be sufficient.
O1624-11/IE00059/F15763/X096/R0446/001/3013	Reg Fees > National	22 000	-12 000	10 000	Training session for this year were postponed.
O1624-1/IE00060/F15763/X096/R0446/001/3013	Accommodation	19 800	10 000	29 800	To ensure that there will be sufficient budget to attend all the scheduled meetings for PRAMS programme in the last semester of the financial year.
O1624-4/IE01581/F15763/X096/R0446/001/3013	Air Transport	13 200	-6 280	6 920	To ensure that there will be sufficient budget to attend all the scheduled meetings for PRAMS programme in the last semester of the financial year.
O1624-6/IE00061/F15763/X096/R0446/001/3013	Daily Allowance	2 200	2 000	4 200	To ensure that there will be sufficient budget to attend all the scheduled meetings for PRAMS programme in the last semester of the financial year.
O1624-7/IE00062/F15763/X096/R0446/001/3013	Food & Bev (Served)	3 630	3 720	7 350	To ensure that there will be sufficient budget to attend all the scheduled meetings for PRAMS programme in the last semester of the financial year.
O1624-10/IE00144/F15763/X096/R0446/001/3013	Own Transport	22 500	17 800	40 300	To ensure that there will be sufficient budget to attend all the scheduled meetings for PRAMS programme in the last semester of the financial year.
O1624-3/IE00144/F15763/X096/R0446/001/3013	Own Transport	24 750	-24 750	-	The votes were duplicated.
O1624-8/IE01583/F15763/X096/R0446/001/3013	Road Transport	4 950	-390	4 560	No car rental expected in the last semester of the financial year.
O0001/IE00061/F0041/X096/R0445/001/3013	Daily Allowance	4 000	1 000	5 000	To ensure that the budget is sufficient for quarter 3 and 4..
O0001/IE00060/F0041/X096/R0445/001/3013	Accommodation	30 000	12 000	42 000	To ensure that the budget is sufficient for quarter 3 and 4..
O0001/IE00062/F0041/X096/R0445/001/3013	Food & Bev (Served)	6 000	1 500	7 500	To ensure that the budget is sufficient for quarter 3 and 4..

O0001/IE00144/F0046/X096/R0445/001/3013	Own Transport	28 800	-8 800	20 000	Savings realised on the project.
D0001/IE00517/F0001/X096/R0445/147/3013	Default	128 000	12 000	140 000	To ensure that the budget is sufficient for quarter 3 and 4..
O0001/IE01581/F0041/X096/R0445/001/3013	Air Transport	24 000	7 000	31 000	To ensure that the funding for the next semester is sufficient.
O0001/IE00059/F0041/X096/R0445/001/3013	Reg Fees > National	22000	12000	34000	To enable early registration for conference of 2026.
O1257-8/IE010322/F0041/X096/R5354/001/3013	O&M Transfer Sol Plaatje	2 800 000	-300 000	2 500 000	To create the correct vote code according to mSCOA guidelines.
O1257-2/IE010322/F0041/X096/R0446/001/3013	T&S_OP_AIK_DM_NC_DC09_OPN MAIN_WD	-	300 000	300 000	To create the correct vote code according to mSCOA guidelines.
O0001/IE00036/F1169/X096/R0445/001/3013	Portion of salary of YEDP interns of FBDM	-	382 800	382 800	line with the GRnt allocation of R1 395 000 and mSCOA guidelines.
O1257-16/IE011910/F1169/X096/R0446/001/3013	TRANS_EXP: OPER. MON (EPWP)	800 000	212 200	1 012 200	line with the GRnt allocation of R1 395 000 and mSCOA guidelines.
O1257-11/IE013510/F0041/X096/R5357/001/3013	O&M Phokwane LM	2 500 000	-1 000 000	1 500 000	Phokwane LM requested funding to be used for capital project. Budget to be split between capital and O&M votes.
O1257-7/IE010322/F0041/X096/R5357/001/3013	Capital phokwane LM	-	1 000 000	1 000 000	Phokwane LM requested funding to be used for capital project. Budget to be split between capital and O&M votes.
<b>Total: Project Management and Advisory Service (PM &amp; AS)</b>		<b>6 501 050</b>	<b>611 200</b>	<b>7 112 250</b>	

**Housing**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
O0001/IE00022/F0041/X077/R0446/001/3017	Sector Plans	800 000	-248 000	552 000	Service provider was appointed for R552 000 including vat.
O0001/IE00738/F0041/X077/R0445/001/3017	Inv Cons : Consumables > Standard Rated	5 000	-5 000	-	Printer was defective and written off.
D0001/IE00517/F0001/X077/R0445/147/3017	Default	80 000	15 000	95 000	Additional weekly title deed handovers schedule untill March 2026.
<b>Total: Housing</b>		<b>885 000</b>	<b>-238 000</b>	<b>647 000</b>	

<b>Total: Infrastructure</b>		<b>7 441 050</b>	<b>388 700</b>	<b>7 829 750</b>
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<b>Total Adjustment Expenditure</b>		<b>24 512 567</b>	<b>1 271 347</b>	<b>25 783 914</b>
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***ADJUSTMENT BUDGET  
PROPOSAL: CAPITAL***

## FRANCES BAARD DISTRICT MUNICIPALITY

**ADJUSTMENT BUDGET 2025 / 2026****CAPITAL EXPENDITURE****Communication**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
C003-11/IA06193/F0002/X045/R0445/001/1517	LAPTOP	40 000	-40 000	-	All IT equipment must be moved to IT Unit.
<b>Total: Communication</b>		<b>40 000</b>	<b>-40 000</b>	<b>-</b>	

**Project Management and Advisory**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
C0003-22/IA06193/F0002/X096/R0445/001/3013	Laptop	25 000	-25 000	-	Capital purchases of 2024/25 financial year, and therefore is not required for the current year.
C0003-23/IA06193/F0002/X096/R0445/001/3013	Computer Monitor	10 000	-10 000	-	Capital purchases of 2024/25 financial year, and therefore is not required for the current year.
<b>Total: Project Management and Advisory</b>		<b>35 000</b>	<b>-35 000</b>	<b>-</b>	

**Office Support**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
C0076-14/IA06253/F0002/X046/R0445/001/2217	VACCUM CLEANER REPLACE	125 000	-25 000	100 000	The budget is moved to increase the Office Support Furniture (chairs).
C0076-15/IA06253/F0002/X046/R0446/001/2217	Furniture and office equipment	7 000	25 000	32 000	The reception area does not have office chairs currently and using visitors chairs. Other three officers are, namely the Manager: Office Support and two (2) Archive personnel .
C0347-4/IA11586/F0041/X046/R0445/001/2217	Building Plan Offices- Doors	-	91 550	91 550	The budget is moved to install new aluminium doors which were incorrectly budgeted under maintenance.
<b>Total: Office Support</b>		<b>132 000</b>	<b>91 550</b>	<b>223 550</b>	

**Administration: ICT**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
C0071-7/IA06193/F0002/X052/R0445/001/2213	Fire walls	250 000	100 000	350 000	The item description was incorrect. The amount has been adjusted and will now be used for procurement of an ICT firewall.
C0003-2/IA06193/F0002/X052/R0445/001/2213	New Laptop (Communications)	-	40 000	40 000	All IT equipment must be moved to IT Unit.
<b>Total: ICT</b>		<b>250 000</b>	<b>140 000</b>	<b>390 000</b>	

**Fire Fighting and Disaster Management**

Vote no		Approved Budget 2026	Recommended Adjustments 2026	Proposed Adjustments 2026	Reason / Remarks
C0004-10/IA06253/F0002/X019/R0445/001/2221	Decoder	320 000	-320 000	-	Correction of mSCOA classification.
C0347-2/IA11586/F0041/X019/R0445/001/2221	Building Offices- Tiling	-	98 000	98 000	Correction of mSCOA classification.
C0347-3/IA11586/F0041/X019/R0445/001/2221	Building Offices- Gates	-	25 000	25 000	The service provider has been appointed to supply and install the new tiles at the jankempsdorp fire station. This appointment results in a cost saving of R247 000.00. It is requested that a sliding gate constructed from devils fork be installed between the offices and the public works section. the purpose of the gate is the control access and prevent unauthorised movement into or out of the FBDM area from public works .The estimated cost for installing the gate is R25 000.
C0006-21/IA06313/F0002/X019/R0446/001/2221	High Pressure washer	25 000	-25 000	-	The fire station was given the high-pressure washer that had been used on the grader.
C0006-20/IA06313/F0002/X019/R0446/001/2221	High Pressure water tank	35 000	15 000	50 000	Cost estimation were made in consultation with the technical unit, and it was found that the current amount of R35 000 will not be sufficient to complete the project successfully.
<b>Total: Fire Fighting and Disaster Management</b>		<b>380 000</b>	<b>-207 000</b>	<b>173 000</b>	
<b>Total Adjustment Budget: Capital Expenditure</b>		<b>837 000</b>	<b>-50 450</b>	<b>786 550</b>	


***QUALITY CERTIFICATE***

DC9 Frances Baard District Municipality – Quality Certificate: Adjustment Budget 2025/26

I ZM Bogatsu, Municipal Manager of Frances Baard District Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: ZM Bogatsu

Municipal Manager of Frances Baard District Municipality (DC9)

Signature: 

Date: 26 January 2026

***BUDGET TABLES***

DC9 Frances Baard - 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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	10 130	-	-	-	-	-	-	-	10 130	10 637	11 168
Transfers recognised - operational	153 269	-	-	-	-	-	-	-	153 269	158 617	165 602
Other own revenue	230	-	-	-	-	-	-	-	230	242	254
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>163 629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>
Employee costs	98 870	-	-	-	-	-	(1 032)	(1 032)	97 838	102 908	106 648
Remuneration of councillors	11 771	-	-	-	-	-	-	-	11 771	11 771	11 771
Depreciation & asset impairment	6 187	-	-	-	-	-	-	-	6 207	5 816	5 857
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 202	-	-	-	-	-	(12)	(12)	2 190	2 195	1 761
Transfers and subsidies	18 443	-	-	-	-	-	613	613	19 056	6 573	6 706
Other expenditure	45 916	-	-	-	-	-	1 762	1 762	47 659	46 925	46 634
<b>Total Expenditure</b>	<b>183 388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 332</b>	<b>1 332</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/(Deficit)</b>	<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>4 565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50)</b>	<b>(50)</b>	<b>4 514</b>	<b>2 550</b>	<b>3 350</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 565	-	-	-	-	-	(50)	(50)	4 514	2 550	3 350
<b>Total sources of capital funds</b>	<b>4 565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50)</b>	<b>(50)</b>	<b>4 514</b>	<b>2 550</b>	<b>3 350</b>
<b>Financial position</b>											
Total current assets	146 315	-	-	-	-	-	11 036	11 036	157 352	163 001	167 127
Total non current assets	75 619	-	-	-	-	-	(1 322)	(1 322)	74 298	72 723	73 483
Total current liabilities	47 195	-	-	-	-	-	(6 415)	(6 415)	40 780	30 215	30 528
Total non current liabilities	31 853	-	-	-	-	-	2 896	2 896	34 749	34 749	34 749
Community wealth/Equity	<b>142 886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 234</b>	<b>13 234</b>	<b>156 120</b>	<b>170 517</b>	<b>174 858</b>
<b>Cash flows</b>											
Net cash from (used) operating	(139)	-	-	-	-	-	(3 997)	(3 997)	(4 137)	(338)	4 546
Net cash from (used) investing	(5 250)	-	-	-	-	-	305	305	(4 945)	(2 933)	(3 853)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>118 111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 184</b>	<b>22 184</b>	<b>140 295</b>	<b>146 105</b>	<b>150 070</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	118 096	-	-	-	-	-	22 174	22 174	140 270	146 480	150 444
Application of cash and investments	(22 208)	-	-	-	-	-	7 596	7 596	(14 612)	(25 179)	(24 868)
<b>Balance - surplus (shortfall)</b>	<b>140 304</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 578</b>	<b>14 578</b>	<b>154 882</b>	<b>171 659</b>	<b>175 312</b>
<b>Asset Management</b>											
Asset register summary (WDV)	67 700	-	-	-	-	-	(1 937)	(1 937)	65 762	64 188	64 948
Depreciation	6 187	-	-	-	-	-	-	-	6 187	5 796	5 837
Renewal and Upgrading of Existing Assets	3 177	-	-	-	-	-	215	215	3 391	-	-
Repairs and Maintenance	9 496	-	-	-	-	-	1 042	1 042	10 538	9 547	9 165
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC9 Frances Baard - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		155 279	-	-	-	-	-	-	-	155 279	161 404	168 795
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		155 279	-	-	-	-	-	-	-	155 279	161 404	168 795
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8 350	-	-	-	-	-	-	-	8 350	8 091	8 229
Planning and development		8 350	-	-	-	-	-	-	-	8 350	8 091	8 229
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	163 629	-	-	-	-	-	-	-	163 629	169 495	177 024
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		103 689	-	-	-	-	-	184	184	103 872	104 377	106 800
Executive and council		29 271	-	-	-	-	-	(954)	(954)	28 316	30 086	30 573
Finance and administration		70 664	-	-	-	-	-	886	886	71 549	70 489	72 328
Internal audit		3 754	-	-	-	-	-	252	252	4 006	3 801	3 899
<b>Community and public safety</b>		17 752	-	-	-	-	-	283	283	18 034	18 101	18 686
Community and social services		14 160	-	-	-	-	-	521	521	14 681	14 434	14 939
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		3 591	-	-	-	-	-	(238)	(238)	3 353	3 667	3 747
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		57 661	-	-	-	-	-	768	768	58 429	49 537	49 587
Planning and development		43 177	-	-	-	-	-	738	738	43 915	34 212	33 890
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		14 484	-	-	-	-	-	30	30	14 514	15 325	15 697
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		4 287	-	-	-	-	-	97	97	4 384	4 173	4 302
<b>Total Expenditure - Functional</b>	3	183 388	-	-	-	-	-	1 332	1 332	184 720	176 189	179 376
<b>Surplus/ (Deficit) for the year</b>		(19 759)	-	-	-	-	-	(1 332)	(1 332)	(21 091)	(6 694)	(2 352)



DC9 Frances Baard - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

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	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		155 279	-	-	-	-	-	-	-	155 279	161 404	168 795
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		8 350	-	-	-	-	-	-	-	8 350	8 091	8 229
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>163 629</b>	-	-	-	-	-	-	-	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		15 569	-	-	-	-	-	100	100	15 669	15 569	15 569
Vote 2 - MUNICIPAL MANAGER		23 586	-	-	-	-	-	(802)	(802)	22 784	24 659	25 457
Vote 3 - BUDGET AND TREASURY		32 070	-	-	-	-	-	437	437	32 507	30 967	31 697
Vote 4 - CORPORATE SERVICES		61 108	-	-	-	-	-	999	999	62 107	62 941	64 714
Vote 5 - PLANNING AND DEVELOPMENT		47 464	-	-	-	-	-	835	835	48 299	38 385	38 193
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 591	-	-	-	-	-	(238)	(238)	3 353	3 667	3 747
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>183 388</b>	-	-	-	-	-	<b>1 332</b>	<b>1 332</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(19 759)</b>	-	-	-	-	-	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>

DC9 Frances Baard - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

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	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - MUNICIPAL MANAGER</b>		-	-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-	-	-
2.2 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
2.3 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
2.4 - Risk Management		-	-	-	-	-	-	-	-	-	-	-
2.5 - Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - BUDGET AND TREASURY</b>		155 279	-	-	-	-	-	-	-	155 279	161 404	168 795
3.1 - Finance		155 279	-	-	-	-	-	-	-	155 279	161 404	168 795
3.2 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
3.3 - Fleet Management		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - CORPORATE SERVICES</b>		-	-	-	-	-	-	-	-	-	-	-
4.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-
4.2 - Information Technology		-	-	-	-	-	-	-	-	-	-	-
4.3 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
4.4 - Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
4.5 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - PLANNING AND DEVELOPMENT</b>		8 350	-	-	-	-	-	-	-	8 350	8 091	8 229
5.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		8 350	-	-	-	-	-	-	-	8 350	8 091	8 229
5.2 - Tourism		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - PROJECT MAN AND ADVISORY SERVICES</b>		-	-	-	-	-	-	-	-	-	-	-
6.1 - Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	163 629	-	-	-	-	-	-	-	163 629	169 495	177 024
<b>Expenditure by Vote</b>	1											
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		15 569	-	-	-	-	-	100	100	15 669	15 569	15 569
1.1 - Mayor and Council		15 569	-	-	-	-	-	100	100	15 669	15 569	15 569
<b>Vote 2 - MUNICIPAL MANAGER</b>		23 586	-	-	-	-	-	(802)	(802)	22 784	24 659	25 457
2.1 - Municipal Manager, Town Secretary and Chief Executive Officer		13 702	-	-	-	-	-	(1 054)	(1 054)	12 648	14 517	15 004
2.2 - Governance Function		3 754	-	-	-	-	-	252	252	4 006	3 801	3 899
2.3 - Legal Services		1 827	-	-	-	-	-	-	-	1 827	1 887	1 945
2.4 - Risk Management		1 518	-	-	-	-	-	-	-	1 518	1 571	1 625
2.5 - Marketing, Customer Relations, Publicity and Media		2 785	-	-	-	-	-	-	-	2 785	2 883	2 984
<b>Vote 3 - BUDGET AND TREASURY</b>		32 070	-	-	-	-	-	437	437	32 507	30 967	31 697
3.1 - Finance		27 806	-	-	-	-	-	472	472	28 279	26 629	27 129
3.2 - Supply Chain Management		4 264	-	-	-	-	-	(35)	(35)	4 229	4 338	4 567
3.3 - Fleet Management		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - CORPORATE SERVICES</b>		61 108	-	-	-	-	-	999	999	62 107	62 941	64 714
4.1 - Administrative and Corporate Support		19 848	-	-	-	-	-	11	11	19 859	20 354	20 828
4.2 - Information Technology		5 886	-	-	-	-	-	376	376	6 262	6 083	6 284
4.3 - Human Resources		6 729	-	-	-	-	-	62	62	6 791	6 745	6 966
4.4 - Coastal Protection		14 484	-	-	-	-	-	30	30	14 514	15 325	15 697
4.5 - Disaster Management		14 160	-	-	-	-	-	521	521	14 681	14 434	14 939
<b>Vote 5 - PLANNING AND DEVELOPMENT</b>		47 464	-	-	-	-	-	835	835	48 299	38 385	38 193
5.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		43 177	-	-	-	-	-	738	738	43 915	34 212	33 890
5.2 - Tourism		4 287	-	-	-	-	-	97	97	4 384	4 173	4 302
<b>Vote 6 - PROJECT MAN AND ADVISORY SERVICES</b>		3 591	-	-	-	-	-	(238)	(238)	3 353	3 667	3 747
6.1 - Housing		3 591	-	-	-	-	-	(238)	(238)	3 353	3 667	3 747
<b>Total Expenditure by Vote</b>	2	183 388	-	-	-	-	-	1 332	1 332	184 720	176 189	179 376
<b>Surplus/ (Deficit) for the year</b>	2	(19 759)	-	-	-	-	-	(1 332)	(1 332)	(21 091)	(6 694)	(2 352)

DC9 Frances Baard - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
<b>R thousands</b>	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		80	-	-	-	-	-	-	-	80	84	88
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		10 130	-	-	-	-	-	-	-	10 130	10 637	11 168
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		150	-	-	-	-	-	-	-	150	158	165
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		153 269	-	-	-	-	-	-	-	153 269	158 617	165 602
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>163 629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>
<b>Expenditure By Type</b>												
Employee related costs		98 870	-	-	-	-	-	(1 032)	(1 032)	97 838	102 908	106 648
Remuneration of councillors		11 771	-	-	-	-	-	-	-	11 771	11 771	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		2 202	-	-	-	-	-	(12)	(12)	2 190	2 195	1 761
Debt impairment		20	-	-	-	-	-	-	-	20	20	20
Depreciation and amortisation		6 187	-	-	-	-	-	-	-	6 187	5 796	5 837
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		28 006	-	-	-	-	-	1 333	1 333	29 338	28 501	27 584
Transfers and subsidies		18 443	-	-	-	-	-	613	613	19 056	6 573	6 706
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		15 537	-	-	-	-	-	429	429	15 966	16 071	16 697
Losses on disposal of Assets		54	-	-	-	-	-	-	-	54	54	54
Other Losses		2 300	-	-	-	-	-	-	-	2 300	2 300	2 300
<b>Total Expenditure</b>		<b>183 388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 332</b>	<b>1 332</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/(Deficit)</b>		<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	<b>(19 759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>

DC9 Frances Baard - 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
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		194	-	-	-	-	-	(40)	(40)	154	-	-
Vote 3 - BUDGET AND TREASURY		2 773	-	-	-	-	-	-	-	2 773	2 550	2 250
Vote 4 - CORPORATE SERVICES		1 553	-	-	-	-	-	25	25	1 577	-	1 100
Vote 5 - PLANNING AND DEVELOPMENT		45	-	-	-	-	-	(35)	(35)	10	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		4 565	-	-	-	-	-	(50)	(50)	4 514	2 550	3 350
<b>Total Capital Expenditure - Vote</b>		4 565	-	-	-	-	-	(50)	(50)	4 514	2 550	3 350
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		4 134	-	-	-	-	-	192	192	4 325	2 550	3 350
Executive and council		194	-	-	-	-	-	(40)	(40)	154	-	-
Finance and administration		3 940	-	-	-	-	-	232	232	4 171	2 550	3 350
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		386	-	-	-	-	-	(207)	(207)	179	-	-
Community and social services		386	-	-	-	-	-	(207)	(207)	179	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		45	-	-	-	-	-	(35)	(35)	10	-	-
Planning and development		45	-	-	-	-	-	(35)	(35)	10	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	4 565	-	-	-	-	-	(50)	(50)	4 514	2 550	3 350
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	4	4 565	-	-	-	-	-	(50)	(50)	4 514	2 550	3 350
<b>Total Capital Funding</b>		4 565	-	-	-	-	-	(50)	(50)	4 514	2 550	3 350

DC9 Frances Baard - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

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	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Capital expenditure - Municipal Vote</b>												
<b>Multi-year expenditure appropriation</b>	2											
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - MUNICIPAL MANAGER</b>		-	-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-	-	-
2.2 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
2.3 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
2.4 - Risk Management		-	-	-	-	-	-	-	-	-	-	-
2.5 - Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - BUDGET AND TREASURY</b>		-	-	-	-	-	-	-	-	-	-	-
3.1 - Finance		-	-	-	-	-	-	-	-	-	-	-
3.2 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
3.3 - Fleet Management		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - CORPORATE SERVICES</b>		-	-	-	-	-	-	-	-	-	-	-
4.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-
4.2 - Information Technology		-	-	-	-	-	-	-	-	-	-	-
4.3 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
4.4 - Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
4.5 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - PLANNING AND DEVELOPMENT</b>		-	-	-	-	-	-	-	-	-	-	-
5.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-	-	-
5.2 - Tourism		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - PROJECT MAN AND ADVISORY SERVICES</b>		-	-	-	-	-	-	-	-	-	-	-
6.1 - Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>	2											
<b>Single-year expenditure appropriation</b>												
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - MUNICIPAL MANAGER</b>		194	-	-	-	-	(40)	(40)	(40)	154	-	-
2.1 - Municipal Manager, Town Secretary and Chief Executive		194	-	-	-	-	(40)	(40)	(40)	154	-	-
2.2 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
2.3 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
2.4 - Risk Management		-	-	-	-	-	-	-	-	-	-	-
2.5 - Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - BUDGET AND TREASURY</b>		2 773	-	-	-	-	-	-	-	2 773	2 550	2 250
3.1 - Finance		2 023	-	-	-	-	-	-	-	2 023	2 550	2 250
3.2 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
3.3 - Fleet Management		750	-	-	-	-	-	-	-	750	-	-
<b>Vote 4 - CORPORATE SERVICES</b>		1 553	-	-	-	-	25	25	25	1 577	-	1 100
4.1 - Administrative and Corporate Support		467	-	-	-	-	92	92	92	559	-	-
4.2 - Information Technology		700	-	-	-	-	140	140	140	840	-	1 100
4.3 - Human Resources		-	-	-	-	-	-	-	-	-	-	-
4.4 - Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
4.5 - Disaster Management		386	-	-	-	-	(207)	(207)	(207)	179	-	-
<b>Vote 5 - PLANNING AND DEVELOPMENT</b>		45	-	-	-	-	(35)	(35)	(35)	10	-	-
5.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		45	-	-	-	-	(35)	(35)	(35)	10	-	-
5.2 - Tourism		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - PROJECT MAN AND ADVISORY SERVICES</b>		-	-	-	-	-	-	-	-	-	-	-
6.1 - Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		4 565	-	-	-	-	(50)	(50)	(50)	4 514	2 550	3 350
<b>Total Capital Expenditure</b>		4 565	-	-	-	-	(50)	(50)	(50)	4 514	2 550	3 350

DC9 Frances Baard - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		118 096	-					22 174	22 174	140 270	146 090	150 055
Trade and other receivables from exchange transactions	1	8 706	-	-	-	-	-	(1 592)	(1 592)	7 114	7 114	7 114
Receivables from non-exchange transactions	1	389	-	-	-	-	-	0	0	389	389	389
Current portion of non-current receivables	2	611	-	-	-	-	-	60	60	671	671	671
Inventory		567	-	-	-	-	-	7	7	574	805	971
VAT		17 284	-	-	-	-	-	(9 159)	(9 159)	8 126	7 724	7 719
Other current assets		662	-	-	-	-	-	(453)	(453)	209	209	209
<b>Total current assets</b>		<b>146 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 036</b>	<b>11 036</b>	<b>157 352</b>	<b>163 001</b>	<b>167 127</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	69 668	-	-	-	-	-	(2 087)	(2 087)	67 582	65 567	65 267
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		631	-	-	-	-	-	-	-	631	631	631
Intangible assets		(417)	-	-	-	-	-	149	149	(268)	172	1 232
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		5 728	-	-	-	-	-	578	578	6 306	6 306	6 306
Other non-current assets		9	-	-	-	-	-	38	38	46	46	46
<b>Total non current assets</b>		<b>75 619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 322)</b>	<b>(1 322)</b>	<b>74 298</b>	<b>72 723</b>	<b>73 483</b>
<b>TOTAL ASSETS</b>		<b>221 934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 715</b>	<b>9 715</b>	<b>231 649</b>	<b>235 725</b>	<b>240 610</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		4	-	-	-	-	-	3	3	7	7	7
Trade and other payables from exchange transactions		18 951	-	-	-	-	-	2 836	2 836	21 787	11 220	11 531
Trade and other payables from non-exchange transactions		1 911	-	-	-	-	-	77	77	1 988	1 988	1 988
Provisions		17 306	-	-	-	-	-	84	84	17 390	17 390	17 390
VAT		9 023	-	-	-	-	-	(9 415)	(9 415)	(392)	(391)	(389)
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>47 195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 415)</b>	<b>(6 415)</b>	<b>40 780</b>	<b>30 215</b>	<b>30 528</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	3 000	-	-	-	-	-	116	116	3 116	3 116	3 116
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		28 853	-	-	-	-	-	2 780	2 780	31 633	31 633	31 633
<b>Total non current liabilities</b>		<b>31 853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 896</b>	<b>2 896</b>	<b>34 749</b>	<b>34 749</b>	<b>34 749</b>
<b>TOTAL LIABILITIES</b>		<b>79 048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 519)</b>	<b>(3 519)</b>	<b>75 529</b>	<b>64 964</b>	<b>65 277</b>
<b>NET ASSETS</b>	2	<b>142 886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 234</b>	<b>13 234</b>	<b>156 120</b>	<b>170 761</b>	<b>175 333</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		100 313	-	-	-	-	-	14 282	14 282	114 595	128 992	133 333
Funds and Reserves		42 573	-	-	-	-	-	(1 048)	(1 048)	41 525	41 525	41 525
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>142 886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 234</b>	<b>13 234</b>	<b>156 120</b>	<b>170 517</b>	<b>174 858</b>

DC9 Frances Baard - 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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-						-	-	-	-
Service charges		-	-						-	-	-	-
Other revenue		265	-						-	265	278	292
Transfers and Subsidies - Operational	1	153 269	-						-	153 269	158 617	165 602
Transfers and Subsidies - Capital	1	-	-						-	-	-	-
Interest		10 130	-						-	10 130	10 637	11 168
Dividends		-	-						-	-	-	-
<b>Payments</b>												
Suppliers and employees		(156 775)	-						(3 785)	(3 785)	(164 341)	(166 988)
Finance charges		-	-						-	-	-	-
Transfers and Subsidies	1	(7 028)	-						(212)	(212)	(5 528)	(5 528)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(139)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 997)</b>	<b>(3 997)</b>	<b>(4 137)</b>	<b>4 546</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-						-	-	-	-
Decrease (increase) in non-current receivables		-	-						-	-	-	-
Decrease (increase) in non-current investments		-	-						-	-	-	-
<b>Payments</b>												
Capital assets		(5 250)	-						305	305	(4 945)	(3 853)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(5 250)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305</b>	<b>305</b>	<b>(4 945)</b>	<b>(3 853)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-						-	-	-	-
Borrowing long term/refinancing		-	-						-	-	-	-
Increase (decrease) in consumer deposits		-	-						-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-						-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(5 389)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 693)</b>	<b>(3 693)</b>	<b>(9 081)</b>	<b>694</b>
Cash/cash equivalents at the year begin:	2	123 499	-						25 876	25 876	149 376	149 376
Cash/cash equivalents at the year end:	2	118 111	-						22 184	22 184	140 295	150 070

DC9 Frances Baard - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	118 111	-	-	-	-	-	22 184	22 184	140 295	146 105	150 070
Other current investments > 90 days		(15)	-	-	-	-	-	(10)	(10)	(25)	374	374
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>118 096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 174</b>	<b>22 174</b>	<b>140 270</b>	<b>146 480</b>	<b>150 444</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		1 911	-	-	-	-	-	77	77	1 988	1 988	1 988
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(32 076)	-					7 519	7 519	(24 558)	(35 125)	(34 813)
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		7 957	-					-	-	7 957	7 957	7 957
<b>Total Application of cash and investments:</b>		<b>(22 208)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 596</b>	<b>7 596</b>	<b>(14 612)</b>	<b>(25 179)</b>	<b>(24 868)</b>
<b>Surplus(shortfall)</b>		<b>140 304</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 578</b>	<b>14 578</b>	<b>154 882</b>	<b>171 659</b>	<b>175 312</b>



DC9 Frances Baard - 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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)	2								-	-		
Using public tap (at least min.service level)									-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3	0							-	-	0	
Other water supply (< min.service level)	3.4	0							-	-	0	
No water supply		0							-	-	0	
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet									-	-		
Other toilet provisions (< min.service level)		0							-	-	0	
No toilet provisions		0							-	-	0	
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
Removed at least once a week (min.service)									-	-		
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	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)									-	-		
<i>Informal Settlements</i>												
<b>Cost of Free Basic Services provided (R'000)</b>	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)									-	-		
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
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)									-	-		
<b>Revenue cost of free services provided (R'000)</b>	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)									-	-		
Water (in excess of 6 kilolitres per indigent household per month)									-	-		
Sanitation (in excess of free sanitation service to indigent households)									-	-		
Electricity/other energy (in excess of 50 kwh per indigent household per month)									-	-		
Refuse (in excess of one removal a week for indigent households)									-	-		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
<b>Total revenue cost of subsidised services provided</b>	6											

***OTHER RELATED SUPPORTING  
DOCUMENTATION***

DC9 Frances Baard - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>REVENUE ITEMS</b>												
<b>Non-exchange revenue by source</b>												
<b>Property rates</b>												
Total Property Rates		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
<b>Net Property Rates</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Exchange revenue service charges</b>												
<b>Service charges - Electricity</b>												
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Electricity</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Service charges - Water</b>												
Total Service charges - water		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Water</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Water Management</b>												
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Waste Water Management</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Management</b>												
Total refuse removal revenue		-	-	-	-	-	-	-	-	-	-	-
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Management</b>		-	-	-	-	-	-	-	-	-	-	-
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		66 628	-	-	-	-	-	(747)	(747)	65 881	69 921	72 721
Pension and UIF Contributions		11 031	-	-	-	-	-	(149)	(149)	10 882	11 456	11 904
Medical Aid Contributions		3 161	-	-	-	-	-	370	370	3 532	3 161	3 161
Overtime		864	-	-	-	-	-	(264)	(264)	600	892	921
Performance Bonus		5 957	-	-	-	-	-	(74)	(74)	5 883	6 142	6 335
Motor Vehicle Allowance		3 396	-	-	-	-	-	(173)	(173)	3 223	3 396	3 396
Cellphone Allowance		563	-	-	-	-	-	(35)	(35)	528	560	541
Housing Allowances		501	-	-	-	-	-	49	49	550	501	501
Other benefits and allowances		30	-	-	-	-	-	(1)	(1)	29	29	29
Payments in lieu of leave		2 923	-	-	-	-	-	(10)	(10)	2 913	3 033	3 143
Long service awards		206	-	-	-	-	-	-	-	206	207	385
Post-retirement benefit obligations		3 609	-	-	-	-	-	-	-	3 609	3 609	3 609
Entertainment		-	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>98 870</b>	-	-	-	-	-	<b>(1 032)</b>	<b>(1 032)</b>	<b>97 838</b>	<b>102 908</b>	<b>106 648</b>
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>		<b>98 870</b>	-	-	-	-	-	<b>(1 032)</b>	<b>(1 032)</b>	<b>97 838</b>	<b>102 908</b>	<b>106 648</b>
<b>Depreciation and amortisation</b>												
Depreciation of Property, Plant & Equipment		5 207	-	-	-	-	-	-	-	5 207	5 257	5 257
Lease amortisation		979	-	-	-	-	-	-	-	979	539	579
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation and amortisation</b>		<b>6 187</b>	-	-	-	-	-	-	-	<b>6 187</b>	<b>5 796</b>	<b>5 837</b>
<b>Bulk purchases</b>												
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
<b>Total bulk purchases</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers and grants</b>												
Cash transfers and grants		15 943	-	-	-	-	-	-	-	15 943	-	-
Non-cash transfers and grants		2 500	-	-	-	-	-	613	613	3 113	6 573	6 706
<b>Total transfers and grants</b>		<b>18 443</b>	-	-	-	-	-	<b>613</b>	<b>613</b>	<b>19 056</b>	<b>6 573</b>	<b>6 706</b>
<b>Contracted services</b>												
Outsourced Services		8 954	-	-	-	-	-	183	183	9 137	9 073	9 195
Consultants and Professional Services		5 991	-	-	-	-	-	119	119	6 109	6 839	6 132
Contractors		13 060	-	-	-	-	-	1 032	1 032	14 092	12 589	12 256
<b>Total contracted services</b>		<b>28 006</b>	-	-	-	-	-	<b>1 333</b>	<b>1 333</b>	<b>29 338</b>	<b>28 501</b>	<b>27 584</b>
<b>Operational Costs</b>												
Collection costs		-	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		3 000	-	-	-	-	-	-	-	3 000	3 000	3 000
Other Operational Costs		12 537	-	-	-	-	-	429	429	12 966	13 071	13 697
<b>Total Other Operational Costs</b>		<b>15 537</b>	-	-	-	-	-	<b>429</b>	<b>429</b>	<b>15 966</b>	<b>16 071</b>	<b>16 697</b>
<b>Repairs and Maintenance by Expenditure Item</b>												
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		9 496	-	-	-	-	-	-	-	9 496	9 547	9 165
Contracted Services		-	-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		<b>9 496</b>	-	-	-	-	-	-	-	<b>9 496</b>	<b>9 547</b>	<b>9 165</b>
<b>Inventory Consumed</b>												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		2 202	-	-	-	-	-	(12)	(12)	2 190	2 195	1 761
<b>Total Inventory Consumed &amp; Other Material</b>		<b>2 202</b>	-	-	-	-	-	<b>(12)</b>	<b>(12)</b>	<b>2 190</b>	<b>2 195</b>	<b>1 761</b>



DC9 Frances Baard - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	
<b>Vote 1 - vote name</b>													
Function 1 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>													
Sub-function 2 - (name)													
<i>Insert measure/s description</i>													
Sub-function 3 - (name)													
<i>Insert measure/s description</i>													
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>													
Sub-function 2 - (name)													
<i>Insert measure/s description</i>													
Sub-function 3 - (name)													
<i>Insert measure/s description</i>													
<b>Vote 2 - vote name</b>													
Function 1 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>													
Sub-function 2 - (name)													
<i>Insert measure/s description</i>													
Sub-function 3 - (name)													
<i>Insert measure/s description</i>													
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>													
Sub-function 2 - (name)													
<i>Insert measure/s description</i>													
Sub-function 3 - (name)													
<i>Insert measure/s description</i>													
<b>Vote 3 - vote name</b>													
Function 1 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>													
Sub-function 2 - (name)													
<i>Insert measure/s description</i>													
Sub-function 3 - (name)													
<i>Insert measure/s description</i>													
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>													
Sub-function 2 - (name)													
<i>Insert measure/s description</i>													
Sub-function 3 - (name)													
<i>Insert measure/s description</i>													
And so on for the rest of the Votes													

DC9 Frances Baard - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				310.0%	0.0%	385.9%	539.5%	547.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				310.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.5	0.0	3.4	4.8	4.9
<b>Revenue Management</b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				16.8%	0.0%	10.3%	9.9%	9.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					25.3%	0.0%	16.7%	8.8%	8.7%
<b>Other Indicators</b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				60.4%	0.0%	59.8%	60.7%	60.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				5.8%	0.0%	6.4%	5.6%	5.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				1.4%	0.0%	1.4%	1.3%	1.0%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				818145.0%	0.0%	818145.0%	847475.0%	885119.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5.3%	0.0%	4.3%	4.2%	4.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0



DC9 Frances Baard - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				118 111	-	140 295	146 105	150 070
Cash + investments at the yr end less applications - R'000	2	18(1)b				140 304	-	154 882	171 659	175 312
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(19 759)	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-1.0%	-1.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	330.6%	0.0%	330.6%	330.6%	330.6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							0.0%	1.0%
Long term receivables % change - incr(decr)	12	18(1)a							-48.5%	2.8%
R&M % of Property Plant & Equipment	13	20(1)(vi)				14.0%	0.0%	16.0%	14.9%	14.1%
Asset renewal % of capital budget	14	20(1)(vi)				49.4%	0.0%	51.1%	0.0%	0.0%

DC9 Frances Baard - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	
R thousands									
<b>RECEIPTS:</b>	1, 2								
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>		9 350	-	-	-	-	9 350	9 291	9 529
		-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management	-	4 000	-	-	-	-	4 000	5 000	5 000
EPWP Incentive	-	1 395	-	-	-	-	1 395	-	-
Finance Management	-	1 000	-	-	-	-	1 000	1 200	1 300
Rural Road Asset Management Systems Grant	-	2 955	-	-	-	-	2 955	3 091	3 229
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	4								
	5								
<b>District Municipality:</b>		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		200	-	-	-	-	200	200	200
National Departmental Agencies_Education, Training and Deve	-	200	-	-	-	-	200	200	200
<b>Total Operating Transfers and Grants</b>	6	9 550	-	-	-	-	9 550	9 491	9 729
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-
[insert description]									
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-
[insert description]									
<b>Total Capital Transfers and Grants</b>	6	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		9 550	-	-	-	-	9 550	9 491	9 729

DC9 Frances Baard - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		9 350	-	-	-	-	-	9 350	9 291	9 529
Energy Efficiency and Demand Side Management Grant	-	4 000	-	-	-	-	-	4 000	5 000	5 000
Expanded Public Works Programme Integrated Grant	-	1 395	-	-	-	-	-	1 395	-	-
Local Government Financial Management Grant	-	1 000	-	-	-	-	-	1 000	1 200	1 300
Rural Road Asset Management Systems Grant	-	2 955	-	-	-	-	-	2 955	3 091	3 229
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		200	-	-	-	-	-	200	200	200
National Departmental Agencies-Education, Training and Development F	-	200	-	-	-	-	-	200	200	200
<b>Total operating expenditure of Transfers and Grants:</b>		9 550	-	-	-	-	-	9 550	9 491	9 729
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		9 550	-	-	-	-	-	9 550	9 491	9 729

DC9 Frances Baard - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2025/26						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
<b>R thousands</b>									
<b>Operating transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year									
Current year receipts		(9 350)	-	-	-	-	-	(9 350)	(9 291)
Repayment of grants									
<b>Conditions met - transferred to revenue</b>		<b>(18 700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18 700)</b>	<b>(18 582)</b>
Conditions still to be met - transferred to liabilities		9 350	-	-	-	-	-	9 350	9 291
<b>Provincial Government:</b>									
Balance unspent at beginning of the year									
Current year receipts		-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts		-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts		(200)	-	-	-	-	-	(200)	(200)
<b>Conditions met - transferred to revenue</b>		<b>(400)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>	<b>(400)</b>
Conditions still to be met - transferred to liabilities		200	-	-	-	-	-	200	200
<b>Total operating transfers and grants revenue</b>		<b>(19 100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19 100)</b>	<b>(18 982)</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>9 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 550</b>	<b>9 491</b>
<b>Capital transfers and grants:</b>									
<b>National Government:</b>									
Balance unspent at beginning of the year									
Current year receipts		-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
<b>Provincial Government:</b>									
Balance unspent at beginning of the year									
Current year receipts		-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
<b>District Municipality:</b>									
Balance unspent at beginning of the year									
Current year receipts		-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
<b>Other grant providers:</b>									
Balance unspent at beginning of the year									
Current year receipts		-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital transfers and grants - CTBM</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>(19 100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19 100)</b>	<b>(18 982)</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>9 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 550</b>	<b>9 491</b>

DC9 Frances Baard - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

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
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
<b>R thousands</b>												
<b>Cash transfers to other municipalities</b>												
[insert description]	1	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2	15 278	-	-	-	-	-	1 212	1 212	16 490	5 858	5 891
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		15 278	-	-	-	-	-	1 212	1 212	16 490	5 858	5 891
<b>Cash transfers to other Organs of State</b>												
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>												
[insert description]	4	15	-	-	-	-	-	101	101	116	15	15
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		15	-	-	-	-	-	101	101	116	15	15
<b>Groups of Individuals</b>												
[insert description]		650	-	-	-	-	-	300	300	950	700	800
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		650	-	-	-	-	-	300	300	950	700	800
<b>TOTAL CASH TRANSFERS</b>	5	15 943	-	-	-	-	-	1 313	1 313	16 606	5 873	5 906
<b>Non-cash transfers to other municipalities</b>												
[insert description]	1	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Entities/Other External Mechanisms</b>												
[insert description]	2	2 500	-	-	-	-	-	(1 000)	(1 000)	1 500	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		2 500	-	-	-	-	-	(1 000)	(1 000)	1 500	-	-
<b>Non-cash transfers to other Organs of State</b>												
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>												
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>												
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS</b>	5	2 500	-	-	-	-	-	(1 000)	(1 000)	1 500	-	-
<b>TOTAL TRANSFERS</b>		18 443	-	-	-	-	-	313	313	18 106	5 873	5 906

DC9 Frances Baard - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26										% change
		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		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		11 116	-								11 116	0.0%
Pension and UIF Contributions		-	-								-	
Medical Aid Contributions		-	-								-	
Motor Vehicle Allowance		-	-								-	
Cellphone Allowance		655	-								655	
Housing Allowances		-	-								-	
Other benefits and allowances		-	-								-	
<b>Sub Total - Councillors</b>		<b>11 771</b>	<b>-</b>								<b>11 771</b>	<b>0.0%</b>
<b>% increase</b>			<b>(0)</b>									
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		6 886	-								6 886	0.0%
Pension and UIF Contributions		248	-					107		107	355	43.3%
Medical Aid Contributions		32	-					42		42	74	131.3%
Overtime		-	-					-		-	-	
Performance Bonus		862	-					-		-	862	
Motor Vehicle Allowance		402	-					75		75	476	18.6%
Cellphone Allowance		150	-					-		-	150	0.0%
Housing Allowances		20	-					7		7	27	
Other benefits and allowances		1	-					-		-	1	
Payments in lieu of leave		259	-					-		-	259	
Long service awards		-	-					-		-	-	
Post-retirement benefit obligations		-	-					-		-	-	
Entertainment		-	-					-		-	-	
Scarcity		-	-					-		-	-	
Acting and post related allowance		-	-					-		-	-	
In kind benefits		-	-					-		-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 860</b>	<b>-</b>					<b>231</b>		<b>231</b>	<b>9 091</b>	<b>2.6%</b>
<b>% increase</b>			<b>(0)</b>								<b>0</b>	
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		59 741	-					(747)		(747)	58 995	-1.2%
Pension and UIF Contributions		10 783	-					(256)		(256)	10 527	-2.4%
Medical Aid Contributions		3 129	-					328		328	3 457	10.5%
Overtime		864	-					(264)		(264)	600	-30.6%
Performance Bonus		5 095	-					(74)		(74)	5 021	
Motor Vehicle Allowance		2 995	-					(248)		(248)	2 747	-8.3%
Cellphone Allowance		413	-					(35)		(35)	378	-8.4%
Housing Allowances		481	-					41		41	523	
Other benefits and allowances		29	-					(1)		(1)	28	
Payments in lieu of leave		2 664	-					(10)		(10)	2 655	-0.4%
Long service awards		206	-					-		-	206	0.0%
Post-retirement benefit obligations		3 609	-					-		-	3 609	0.0%
Entertainment		-	-					-		-	-	
Scarcity		-	-					-		-	-	
Acting and post related allowance		-	-					-		-	-	
In kind benefits		-	-					-		-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>90 010</b>	<b>-</b>					<b>(1 264)</b>		<b>(1 264)</b>	<b>88 747</b>	<b>-1.4%</b>
<b>% increase</b>												
<b>Total Parent Municipality</b>		<b>110 641</b>	<b>-</b>					<b>(1 032)</b>		<b>(1 032)</b>	<b>109 609</b>	<b>-0.9%</b>
<b>Board Members of Entities</b>												
Basic Salaries and Wages		-	-					-		-	-	
Pension and UIF Contributions		-	-					-		-	-	
Medical Aid Contributions		-	-					-		-	-	
Overtime		-	-					-		-	-	
Performance Bonus		-	-					-		-	-	
Motor Vehicle Allowance		-	-					-		-	-	
Cellphone Allowance		-	-					-		-	-	
Housing Allowances		-	-					-		-	-	
Other benefits and allowances		-	-					-		-	-	
Board Fees		-	-					-		-	-	
Payments in lieu of leave		-	-					-		-	-	
Long service awards		-	-					-		-	-	
Post-retirement benefit obligations		-	-					-		-	-	
Entertainment		-	-					-		-	-	
Scarcity		-	-					-		-	-	
Acting and post related allowance		-	-					-		-	-	
In kind benefits		-	-					-		-	-	
<b>Sub Total - Board Members of Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>		<b>-</b>	<b>-</b>	
<b>% increase</b>												
<b>Senior Managers of Entities</b>												
Basic Salaries and Wages		-	-					-		-	-	
Pension and UIF Contributions		-	-					-		-	-	
Medical Aid Contributions		-	-					-		-	-	
Overtime		-	-					-		-	-	
Performance Bonus		-	-					-		-	-	
Motor Vehicle Allowance		-	-					-		-	-	
Cellphone Allowance		-	-					-		-	-	
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		-	-					-		-	-	
In kind benefits		-	-					-		-	-	
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>		<b>-</b>	<b>-</b>	
<b>% increase</b>												
<b>Other Staff of Entities</b>												
Basic Salaries and Wages		-	-					-		-	-	
Pension and UIF Contributions		-	-					-		-	-	
Medical Aid Contributions		-	-					-		-	-	
Overtime		-	-					-		-	-	
Performance Bonus		-	-					-		-	-	
Motor Vehicle Allowance		-	-					-		-	-	
Cellphone Allowance		-	-					-		-	-	
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		-	-					-		-	-	
In kind benefits		-	-					-		-	-	
<b>Sub Total - Other Staff of Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>		<b>-</b>	<b>-</b>	
<b>% increase</b>												
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>					<b>-</b>		<b>-</b>	<b>-</b>	
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>110 641</b>	<b>-</b>					<b>(1 032)</b>		<b>(1 032)</b>	<b>109 609</b>	<b>-0.9%</b>
<b>% increase</b>												
<b>TOTAL MANAGERS AND STAFF</b>		<b>98 870</b>	<b>-</b>					<b>(1 032)</b>		<b>(1 032)</b>	<b>97 838</b>	<b>-1.0%</b>

DC9 Frances Baard - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		60 554	830	302	1 050	958	903	-	-	-	-	-	-	90 682	155 279	161 404
Vote 4 - CORPORATE SERVICES		696	696	696	696	696	696	-	-	-	-	-	-	4 175	8 350	8 091
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERV		34	-	495	-	2 928	1 006	-	-	-	-	-	-	(4 463)	-	-
<b>Total Revenue by Vote</b>		<b>61 284</b>	<b>1 525</b>	<b>1 493</b>	<b>1 745</b>	<b>4 582</b>	<b>2 605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90 394</b>	<b>163 629</b>	<b>169 495</b>
<b>Expenditure by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		502	727	754	728	1 949	673	1 306	1 306	1 306	1 306	1 306	3 807	15 669	15 569	15 569
Vote 2 - MUNICIPAL MANAGER		1 288	1 342	1 475	1 447	1 456	1 411	1 899	1 899	1 899	1 899	1 899	4 872	22 784	24 659	25 457
Vote 3 - BUDGET AND TREASURY		897	2 553	977	2 017	2 107	2 295	2 709	2 709	2 709	2 709	2 709	8 117	32 507	30 967	31 697
Vote 4 - CORPORATE SERVICES		3 762	2 709	3 266	4 861	3 171	7 297	9 201	9 201	9 201	9 201	9 201	39 339	110 406	101 327	102 907
Vote 5 - PLANNING AND DEVELOPMENT		3 762	2 709	3 266	4 861	3 171	7 297	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERV		1 616	2 691	3 996	5 459	3 731	4 830	279	279	279	279	279	(20 366)	3 353	3 667	3 747
<b>Total Expenditure by Vote</b>		<b>11 826</b>	<b>12 732</b>	<b>13 734</b>	<b>19 372</b>	<b>15 584</b>	<b>23 802</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>35 769</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/ (Deficit)</b>		<b>49 458</b>	<b>(11 206)</b>	<b>(12 240)</b>	<b>(17 627)</b>	<b>(11 002)</b>	<b>(21 197)</b>	<b>(15 393)</b>	<b>(15 393)</b>	<b>(15 393)</b>	<b>(15 393)</b>	<b>(15 393)</b>	<b>54 625</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>

DC9 Frances Baard - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure		
		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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<i>Governance and administration</i>		60 554	830	302	1 050	958	903	12 940	12 940	12 940	12 940	12 940	25 983	155 279	161 404	168 795
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		60 554	830	302	1 050	958	903	12 940	12 940	12 940	12 940	12 940	25 983	155 279	161 404	168 795
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34	696	495	696	2 928	1 006	696	696	696	696	696	(984)	8 350	8 091	8 229
Planning and development		34	696	495	696	2 928	1 006	696	696	696	696	696	(984)	8 350	8 091	8 229
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>60 588</b>	<b>1 525</b>	<b>797</b>	<b>1 745</b>	<b>3 886</b>	<b>1 909</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>24 999</b>	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>
<b>Expenditure - Functional</b>																
<i>Governance and administration</i>		5 232	5 898	4 981	7 591	7 112	5 748	8 656	8 656	8 656	8 656	8 656	24 030	103 872	104 377	106 800
Executive and council		1 179	1 497	1 581	1 575	2 738	1 421	2 360	2 360	2 360	2 360	2 360	6 528	28 316	30 086	30 573
Finance and administration		3 827	4 293	3 221	5 879	4 202	4 137	5 962	5 962	5 962	5 962	5 962	16 178	71 549	70 489	72 328
Internal audit		226	108	180	137	172	190	334	334	334	334	334	1 325	4 006	3 801	3 899
<i>Community and public safety</i>		860	954	979	923	994	894	1 503	1 503	1 503	1 503	1 503	4 917	18 034	18 101	18 686
Community and social services		649	717	744	731	785	677	1 223	1 223	1 223	1 223	1 223	4 262	14 681	14 434	14 939
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		211	237	235	192	209	217	279	279	279	279	279	655	3 353	3 667	3 747
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 011	3 230	4 493	5 965	4 308	8 598	4 869	4 869	4 869	4 869	4 869	5 478	58 429	49 537	49 587
Planning and development		1 444	2 513	3 746	5 234	3 522	3 348	3 660	3 660	3 660	3 660	3 660	5 810	43 915	34 212	33 890
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		567	717	747	731	786	5 251	1 210	1 210	1 210	1 210	1 210	(332)	14 514	15 325	15 697
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		172	178	250	225	209	1 482	365	365	365	365	365	42	4 384	4 173	4 302
<b>Total Expenditure - Functional</b>		<b>8 275</b>	<b>10 259</b>	<b>10 703</b>	<b>14 703</b>	<b>12 623</b>	<b>16 723</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>34 467</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/ (Deficit) 1.</b>		<b>52 313</b>	<b>(8 734)</b>	<b>(9 906)</b>	<b>(12 958)</b>	<b>(8 736)</b>	<b>(14 813)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(9 469)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>

DC9 Frances Baard - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services		8	8	2	2	2	2	7	7	7	7	7	80	84	88	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets		605	797	192	1 022	884	789	844	844	844	844	844	1 620	10 130	10 637	11 168
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		25	25	25	25	29	27	13	13	13	13	13	(69)	150	158	165
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		59 951	12 772	578	12 772	2 971	1 091	12 772	12 772	12 772	12 772	12 772	(728)	153 269	158 617	165 602
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																
<b>Total Revenue</b>		<b>630</b>	<b>13 602</b>	<b>797</b>	<b>13 822</b>	<b>3 886</b>	<b>1 909</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>823</b>	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>
<b>Expenditure By Type</b>																
Employee related costs		6 084	6 559	6 610	6 606	6 658	6 753	8 153	8 153	8 153	8 153	8 153	17 802	97 838	102 908	106 648
Remuneration of councillors		478	670	653	661	653	665	981	981	981	981	981	3 086	11 771	11 771	11 771
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		40	81	11	46	178	23	183	183	183	183	183	898	2 190	2 195	1 761
Debt impairment		2	2	2	2	2	2	2	2	2	2	2	2	20	20	20
Depreciation and amortisation		516	516	516	516	516	516	516	516	516	516	516	516	6 187	5 796	5 837
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		191	696	2 119	3 230	658	2 301	2 445	2 445	2 445	2 445	2 445	7 918	29 338	28 501	27 584
Transfers and subsidies		31	2 007	500	2 980	1 747	5 683	1 588	1 588	1 588	1 588	1 588	(1 832)	19 056	6 573	6 706
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		1 451	242	810	1 179	2 729	1 298	1 331	1 331	1 331	1 331	1 331	1 605	15 966	16 071	16 697
Losses on disposal of Assets		4	4	4	4	4	4	4	4	4	4	4	4	54	54	54
Other Losses		192	192	192	192	192	192	192	192	192	192	192	192	2 300	2 300	2 300
<b>Total Expenditure</b>		<b>8 988</b>	<b>10 968</b>	<b>11 416</b>	<b>15 417</b>	<b>13 336</b>	<b>17 436</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>15 393</b>	<b>30 192</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/(Deficit)</b>		<b>(8 359)</b>	<b>2 634</b>	<b>(10 619)</b>	<b>(1 595)</b>	<b>(9 450)</b>	<b>(15 527)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(29 369)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(8 359)</b>	<b>2 634</b>	<b>(10 619)</b>	<b>(1 595)</b>	<b>(9 450)</b>	<b>(15 527)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(1 758)</b>	<b>(29 369)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>

DC9 Frances Baard - Supporting Table SB15 Adjustments Budget - monthly cash flow -

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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>	###																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		14	14	14	14	14	14	14	14	14	14	14	14	173	181	190	
Interest earned - external investments		844	844	844	844	844	844	844	844	844	844	844	10 130	10 637	11 168		
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational		12 772	12 772	12 772	12 772	12 772	(47 149)	12 772	12 772	12 772	12 772	12 772	72 694	153 269	158 617	165 602	
Other revenue		8	8	8	8	8	8	8	8	8	8	8	8	92	97	101	
<b>Cash Receipts by Source</b>		<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>(46 283)</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>73 560</b>	<b>163 664</b>	<b>169 531</b>	<b>177 062</b>	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>(46 283)</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>13 639</b>	<b>73 560</b>	<b>163 664</b>	<b>169 531</b>	<b>177 062</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		6 401	6 629	6 671	6 853	10 752	6 897	7 908	7 908	7 908	7 908	7 908	10 952	94 893	99 995	103 586	
Remuneration of councillors		981	981	981	981	981	981	981	981	981	981	981	981	11 771	11 771	11 771	
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Acquisitions - water & other inventory	###	233	233	233	233	233	233	233	233	233	233	233	2 799	2 790	2 216		
Contracted services		2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	2 812	33 739	32 776	31 721		
Transfers and grants - other municipalities		603	603	603	603	603	603	603	603	603	603	603	7 240	5 528	5 528		
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		(84)	(298)	(799)	(2 943)	(907)	(1 574)	1 409	1 409	1 409	1 409	1 409	16 468	16 908	17 009	17 694	
<b>Cash Payments by Type</b>		<b>10 946</b>	<b>11 160</b>	<b>10 501</b>	<b>8 539</b>	<b>14 474</b>	<b>9 953</b>	<b>13 946</b>	<b>13 946</b>	<b>13 946</b>	<b>13 946</b>	<b>13 946</b>	<b>32 049</b>	<b>167 350</b>	<b>169 869</b>	<b>172 516</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		412	412	412	412	412	244	412	412	412	412	412	580	4 945	2 933	3 853	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		38	38	38	38	38	280	38	38	38	38	38	(205)	450	-	-	
<b>Total Cash Payments by Type</b>		<b>11 395</b>	<b>11 610</b>	<b>10 950</b>	<b>8 988</b>	<b>14 924</b>	<b>10 477</b>	<b>14 395</b>	<b>14 395</b>	<b>14 395</b>	<b>14 395</b>	<b>14 395</b>	<b>32 424</b>	<b>172 745</b>	<b>172 802</b>	<b>176 368</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>2 244</b>	<b>2 029</b>	<b>2 688</b>	<b>4 650</b>	<b>(1 285)</b>	<b>(56 760)</b>	<b>(757)</b>	<b>(757)</b>	<b>(757)</b>	<b>(757)</b>	<b>(757)</b>	<b>41 136</b>	<b>(9 081)</b>	<b>(3 270)</b>	<b>694</b>	
Cash/cash equivalents at the month/year beginning:		149 376	151 620	153 649	156 337	160 967	159 702	102 942	102 185	101 429	100 672	99 915	99 158	149 376	140 295	137 024	
Cash/cash equivalents at the month/year end:		151 620	153 649	156 337	160 967	159 702	102 942	102 185	101 429	100 672	99 915	99 158	140 295	140 295	137 024	137 718	

DC9 Frances Baard - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>	###															
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		13	15	2	13	13	13	-	-	-	-	-	86	154	-	-
Vote 3 - BUDGET AND TREASURY		231	14	231	231	231	231	-	-	-	-	-	1 604	2 773	2 550	2 250
Vote 4 - CORPORATE SERVICES		131	131	131	131	131	71	-	-	-	-	-	849	1 577	-	1 100
Vote 5 - PLANNING AND DEVELOPMENT		1	1	1	1	1	71	-	-	-	-	-	(65)	10	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	376	161	365	376	376	386	-	-	-	-	-	2 474	4 514	2 550	3 350
<b>Total Capital Expenditure</b>	###	376	161	365	376	376	386	-	-	-	-	-	2 474	4 514	2 550	3 350

DC9 Frances Baard - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Forecasts		
		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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		360	28	350	360	360	360	360	360	360	360	360	703	4 325	2 550	3 350
Executive and council		13	15	2	13	13	13	13	13	13	13	13	22	154	-	-
Finance and administration		348	14	348	348	348	348	348	348	348	348	348	681	4 171	2 550	3 350
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		15	15	15	15	15	71	15	15	15	15	15	(41)	179	-	-
Community and social services		15	15	15	15	15	71	15	15	15	15	15	(41)	179	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1	1	1	1	1	1	1	1	1	1	1	1	10	-	-
Planning and development		1	1	1	1	1	1	1	1	1	1	1	1	10	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		376	44	365	376	376	432	376	376	376	376	376	663	4 514	2 550	3 350

DC9 Frances Baard - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	1 100
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	1 100
<b>Computer Equipment</b>		90	-	-	-	-	-	(35)	(35)	55	-	-
Computer Equipment		90	-	-	-	-	-	(35)	(35)	55	-	-
<b>Furniture and Office Equipment</b>		482	-	-	-	-	-	(320)	(320)	162	-	-
Furniture and Office Equipment		482	-	-	-	-	-	(320)	(320)	162	-	-
<b>Machinery and Equipment</b>		66	-	-	-	-	-	(10)	(10)	56	-	-
Machinery and Equipment		66	-	-	-	-	-	(10)	(10)	56	-	-
<b>Transport Assets</b>		750	-	-	-	-	-	-	-	750	-	-
Transport Assets		750	-	-	-	-	-	-	-	750	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	1 388	-	-	-	-	-	(365)	(365)	1 023	-	1 100

DC9 Frances Baard - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		5	-	-	-	-	-	-	-	5	-	-
Computer Equipment		5	-	-	-	-	-	-	-	5	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		250	-	-	-	-	-	-	-	250	-	-
Machinery and Equipment		250	-	-	-	-	-	-	-	250	-	-
<b>Transport Assets</b>		2 000	-	-	-	-	-	-	-	2 000	-	-
Transport Assets		2 000	-	-	-	-	-	-	-	2 000	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	2 255	-	-	-	-	-	-	-	2 255	-	-

DC9 Frances Baard - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		30	-	-	-	-	-	-	-	30	30	30
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		30	-	-	-	-	-	-	-	30	30	30
Data Centres		30	-	-	-	-	-	-	-	30	30	30
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 510	-	-	-	-	-	(92)	(92)	1 418	1 517	849
Operational Buildings		1 510	-	-	-	-	-	(92)	(92)	1 418	1 517	849
Municipal Offices		45	-	-	-	-	-	-	-	45	47	49
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		1 465	-	-	-	-	-	(92)	(92)	1 373	1 470	800
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		5 989	-	-	-	-	-	1 110	1 110	7 100	6 295	6 503
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		5 989	-	-	-	-	-	1 110	1 110	7 100	6 295	6 503
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		1 721	-	-	-	-	-	395	395	2 116	1 821	1 921
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		4 268	-	-	-	-	-	715	715	4 984	4 474	4 582
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		377	-	-	-	-	-	-	-	377	368	380
Furniture and Office Equipment		377	-	-	-	-	-	-	-	377	368	380
<b>Machinery and Equipment</b>		945	-	-	-	-	-	23	23	968	974	1 022
Machinery and Equipment		945	-	-	-	-	-	23	23	968	974	1 022
<b>Transport Assets</b>		646	-	-	-	-	-	-	-	646	363	381
Transport Assets		646	-	-	-	-	-	-	-	646	363	381
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	9 496	-	-	-	-	-	1 042	1 042	10 538	9 547	9 165

DC9 Frances Baard - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 840	-	-	-	-	-	-	-	1 840	1 840	1 840
Operational Buildings		1 840	-	-	-	-	-	-	-	1 840	1 840	1 840
Municipal Offices		1 840	-	-	-	-	-	-	-	1 840	1 840	1 840
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		979	-	-	-	-	-	-	-	979	539	579
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		979	-	-	-	-	-	-	-	979	539	579
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		979	-	-	-	-	-	-	-	979	539	579
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		824	-	-	-	-	-	-	-	824	824	824
Computer Equipment		824	-	-	-	-	-	-	-	824	824	824
<b>Furniture and Office Equipment</b>		473	-	-	-	-	-	-	-	473	473	473
Furniture and Office Equipment		473	-	-	-	-	-	-	-	473	473	473
<b>Machinery and Equipment</b>		1 357	-	-	-	-	-	-	-	1 357	1 357	1 357
Machinery and Equipment		1 357	-	-	-	-	-	-	-	1 357	1 357	1 357
<b>Transport Assets</b>		714	-	-	-	-	-	-	-	714	764	764
Transport Assets		714	-	-	-	-	-	-	-	714	764	764
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	6 187	-	-	-	-	-	-	-	6 187	5 796	5 837

DC9 Frances Baard - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	215	215	215	-	-
Operational Buildings		-	-	-	-	-	-	215	215	215	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	215	215	215	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		450	-	-	-	-	-	-	-	450	-	-
Computer Equipment		450	-	-	-	-	-	-	-	450	-	-
<b>Furniture and Office Equipment</b>		142	-	-	-	-	-	-	-	142	-	-
Furniture and Office Equipment		142	-	-	-	-	-	-	-	142	-	-
<b>Machinery and Equipment</b>		330	-	-	-	-	-	-	-	330	-	-
Machinery and Equipment		330	-	-	-	-	-	-	-	330	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	922	-	-	-	-	-	215	215	1 136	-	-



DC9 Frances Baard - Supporting Table SB20 Not required -

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
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-

***SERVICE DELIVERY AND  
BUDGET IMPLEMENTATION  
PLAN***

# FRANCES BAARD DISTRICT MUNICIPALITY



## AMENDED SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2025 / 2026

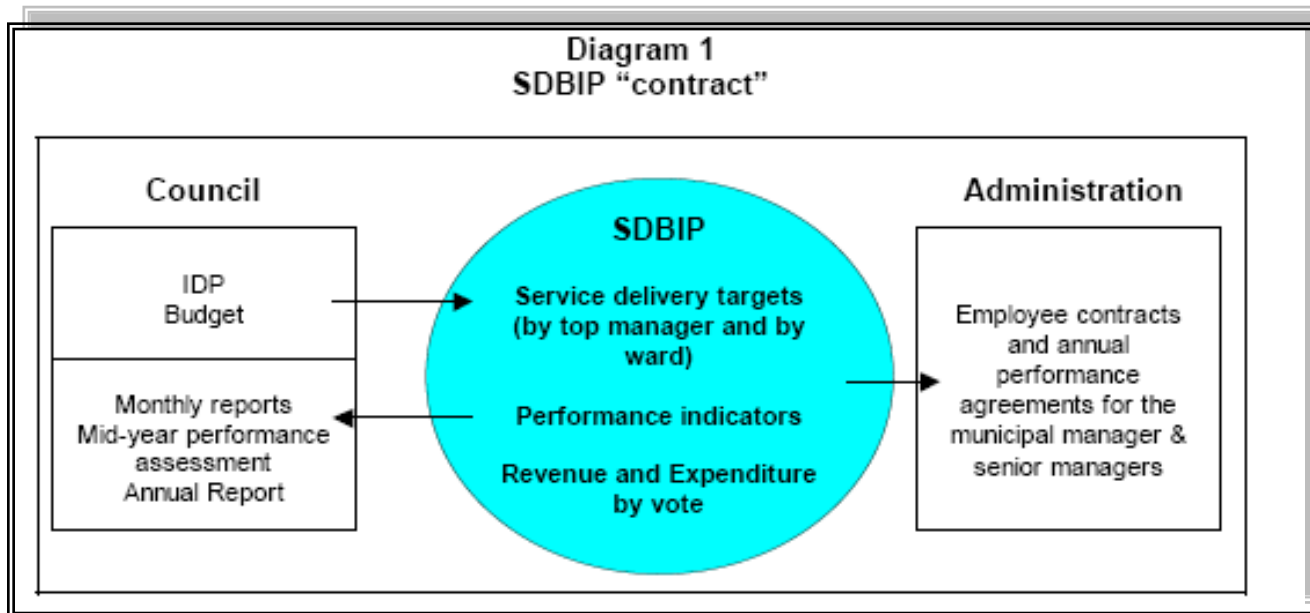
AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

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## 1. INTRODUCTION

The Service Delivery and Budget Implementation Plan (SDBIP) seek to promote municipal accountability and transparency and is an important instrument for service delivery and budget monitoring and evaluation. The SDBIP is a partnership contract between the administration, council and community, which expresses the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration over the next twelve (12) months.



## AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

Chapter 1 of the Municipal Finance Management Act, (Act 56 of 2003) (MFMA) defines the SDBIP as a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of services and the execution of its annual budget which must include (as part of the top-layer) the following:

(a) Projections for each month:

- Revenue to be collected, by source, and
- Operational and capital expenditure, by vote.

(b) Service delivery targets and performance indicators for each quarter.

In terms of National Treasury's Circular No.13 the SDBIP must provide a picture of service delivery areas, budget allocations and enable monitoring and evaluation. It specifically requires the SDBIP to include:

- Monthly projections of revenue to be collected for each source;
- Monthly projections of expenditure (operating and capital) and revenue for each vote;
- Quarterly projections of service delivery targets and performance indicators for each vote;
- Information for expenditure and delivery; and a
- Detailed capital works plan.

In terms of sections 69(3) (a) and (b) of the MFMA the accounting officer of a municipality must submit to the mayor within 14 days after the approval of an annual budget, a draft SDBIP for the budget year and drafts of the annual performance agreements as required in terms of section 57(1) (b) of the Municipal Systems Act (MSA) for the municipal manager and all senior managers. Furthermore, according to section 53(1) (c) (ii) and (iii) of the MFMA, the Executive Mayor is expected to approve the SDBIP within 28 days after the approval of the budget.

This coincides with the need to table at Council, drafts of the annual performance agreements for the municipal manager and all senior managers as required in terms of section 57(1) (b) of the MSA.

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The process leading to the draft Budget, IDP and business plans, which have an important bearing on the finalization of the SDBIP, includes the following elements:

- Departmental operational plans/departmental SDBIPs. These departmental SDBIPs provide the detailed plans and targets according to which the departments' performance will be monitored.
- The departmental SDBIP's/operational plans contain performance plans of line managers. The performance plans were formulated in terms of the IDP sector plans and the operational mandates relevant to each department. The performance plans form the basis for the signing of the annual performance agreements of the municipal manager and senior managers. The SDBIP represents the key performance targets as captured across core departments.

The structure of the FBDM's 2025/26 SDBIP in the table below considers the pertinent legal requirements:

SECTION	DESCRIPTION
Introduction	<ul style="list-style-type: none"> <li>• Legislative description of the SDBIP</li> <li>• Components of the SDBIP</li> </ul>
Capital Works Plan	<ul style="list-style-type: none"> <li>• Three-year capital works plan</li> <li>• Spatial Development Framework</li> <li>• A list of key capital projects to be implemented in the budget year broken down according to municipalities</li> </ul>
High level Service Delivery Breakdown	<ul style="list-style-type: none"> <li>• Municipal score card showing KPI's and targets</li> </ul>
Budget Implementation Plan for 2025/26	<ul style="list-style-type: none"> <li>• Monthly projections of revenue to be collected by source</li> <li>• Monthly projections of expenditure of operating, and revenue for each vote</li> <li>• Monthly projection of capital by vote</li> </ul>
Conclusion	<ul style="list-style-type: none"> <li>• SDBIP as significant monitoring tool</li> </ul>

## AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

The budget implementation section of the SDBIP is categorised in terms of votes as prescribed by the MFMA. In the case of the FBDM, votes indicate a budget allocation for core administration.

- Executive and Council
- Budget and Treasury
- Corporate Services
- Planning and Development
- Project Management and Advisory Services

### **2. CAPITAL WORKS PLAN**

The capital budget of FBDM is focused on own capital expenditure needs such as computer equipment, upgrading of buildings, etc. and not so much on infrastructure services.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

**2.1 Three-Year Capital Projects**

The table below outlines the medium-term capital budget of the FBDM. Total capital amounts to R4.5m.

**DC9 Frances Baard - Table B5 Adjustments Capital Expenditure Budget by vote and funding -**

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		194	-	-	-	-	-	(40)	(40)	154	-	-
Vote 3 - BUDGET AND TREASURY		2 773	-	-	-	-	-	-	-	2 773	2 550	2 250
Vote 4 - CORPORATE SERVICES		1 553	-	-	-	-	-	25	25	1 577	-	1 100
Vote 5 - PLANNING AND DEVELOPMENT		45	-	-	-	-	-	(35)	(35)	10	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>4 565</b>	-	-	-	-	-	<b>(50)</b>	<b>(50)</b>	<b>4 514</b>	<b>2 550</b>	<b>3 350</b>
<b>Total Capital Expenditure - Vote</b>		<b>4 565</b>	-	-	-	-	-	<b>(50)</b>	<b>(50)</b>	<b>4 514</b>	<b>2 550</b>	<b>3 350</b>

## **2.2 Spatial Development Framework**

A summary of the Spatial Development Framework (SDF) has been provided herewith. It highlights background to the SDF, the main issues identified by the SDF and objectives, strategies and projects formulated to address these spatial challenges.

Municipalities are required by the provisions of Section 26(e) of the Municipal Systems Act 2000 to prepare and adopt a SDF for their municipal area as part of the Integrated Development Plan. The objectives of SDF are clearly articulated under Section 4 of the Local

Government: Municipal Planning and Performance Management Regulations 2001 and Section 18 of the Spatial Planning and Land Use Management Act 16 of 2013. The Spatial Planning and Land Use Act 16 of 2013 is the legislation and government policy that give municipalities the responsibility of preparing and adopting Spatial Development Frameworks for municipalities.

The Spatial Development Framework (SDF) of Frances Baard District Municipality (FBDM) was reviewed and adopted by Council on the 28 July 2021 and gazetted on the 9<sup>th</sup> of August 2021.

## **2.3 Spatial Planning Issues**

One of the principal objectives of SDF is the promotion of sustainable human settlement development. However, there are a number of factors in the FBDM region that pose to undermine the sustainable development of the region, namely: -

- Population increase: All the municipalities in the district are experiencing an increase in population; The Sol Plaatje Local Municipality increased the most, in terms of population, with an average annual growth rate of 2.0%, the Magareng Local Municipality had the second highest growth in terms of its population, with an average annual growth Sol plaatje LM 2.00% Dikgatlong LM 1.61% Magareng LM 1.72% Phokwane LM 1.17% Frances Baard DM 1.80% AVERAGE ANNUAL GROWTH (%) 16 rate of 1.7%. The Phokwane Local Municipality had the lowest average annual growth rate of 1.17% relative to the other within the Frances Baard District Municipality.
- Dilapidated and obsolete infrastructure within the district.
- The urban settlements in the district are not integrated, compact and densified which creates sprawling and expensive to provide bulk services.

## AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

- Gradual spatial restructuring to prioritise highly competitive economic sectors in the district such as agriculture, manufacturing, tourism, and mining.
- Lack of the developments that are nodal, transit and pedestrian oriented.
- Poor local land management problems, caused by poor agricultural practices and mining.
- Mines are poorly rehabilitated as evidenced by various open quarries and pits in the FBDM region.
- Local Municipalities lacks resources and are embedded with weak institutional capacity to implement and enforce the approve plans such as Land Use Scheme and Spatial Development Frameworks (SDF's).
- Lack of the diversification of the district economy.
- Local Municipalities gradually update the change in the land use rights or zones, which lead to the mismatch of the deed's information and land use on the ground.
- Growing demand on bulk services due to population increase.

### ***2.4 Capital Projects to category B municipalities for 2025/26***

Circular 13 of the MFMA calls for the provision of detailed capital works plans to ensure sufficient detail to measure and monitor delivery of infrastructure projects. It must be appreciated that the breakdown of the capital works plan, is helpful in terms of showing the spread of FBDM's intervention in its provision of services.

This section provides a breakdown of capital expenditure across the FBDM. The capital projects for 2025/26 are broken down according to category B municipalities in the District.

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Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>OPERATIONAL: O&amp;M</b>									
<i>Dikgatlong Municipality (NC092)</i>	3 300	2 800	1 800	2 500	3 500	3 500	2 500	-	-
<i>Magareng Municipality (NC093)</i>	4 603	3 305	3 053	2 500	2 500	2 500	2 500	-	-
<i>Phokwane Municipality (NC094)</i>	2 631	2 800	2 499	2 500	3 500	3 500	2 500	-	-
<i>Sol Plaatje Municipality (NC091)</i>	2 700	2 800	2 800	2 500	5 500	5 500	2 500	-	-
<b>CAPITAL</b>									
<i>(NC092) Dikgatlong Municipality</i>	3 500	3 500	5 500	-	2 000	2 000	-	-	-
<i>(NC093) Magareng Municipality</i>	3 696	1 500	4 745	-	2 000	2 000	-	-	-
<i>(NC094) Phokwane Municipality</i>	3 500	4 647	7 300	-	2 000	2 000	-	-	-
<i>(NC091) Sol Plaatje Municipality</i>	3 500	-	6 000	-	-	-	-	-	-
<b>Total Operational and Capital</b>	<b>27 430</b>	<b>21 352</b>	<b>33 698</b>	<b>10 000</b>	<b>21 000</b>	<b>21 000</b>	<b>10 000</b>	<b>-</b>	<b>-</b>

### 3. HIGH-LEVEL SERVICE DELIVERY BREAKDOWN

The FBDM is required in terms of the SDBIP, to provide non-financial measurable performance objectives in the form of service delivery targets and other performance indicators. Service delivery targets relate to the level and standard of services being provided to the community. It also includes targets for the reductions in backlogs of basic services according to Circular 13 of the MFMA. The SDBIP provides high level but condensed public information on service delivery to all stakeholders within and outside the district.

The SDBIP is conceptualized as a layered plan dealing with consolidated service targets and in-year deadlines and linking such targets and deadlines to top management. The Municipal Score Card represents a consolidation of all the FBDM detailed service delivery targets and performance indicators as captured in the operational plans, the performance plans and score cards of the managers in the various departments of the municipality.

In terms of the objectives, strategies and projects as listed in the IDP and the budget, Frances Baard District Municipality commits itself as follows:

**3.1 MUNICIPAL STRATEGIC OBJECTIVES:**

1. To provide sustainable municipal services in the district;
2. To implement municipal institutional development and transformation in the district;
3. To promote local economic development in the district;
4. To promote municipal financial viability and management in the district; and
5. To promote and implement good democratic governance and public participation in the district.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

**3.2 FBDM PERFORMANCE PLAN / OPERATIONAL PLAN / SCORE CARD - 2025/26 Financial Year:**

FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026											
KEY PERFORMANCE AREA (KPA)	KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections					
		30/06/2025	2025/2026	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.		
<b>KPA 1: SUSTAINABLE MUNICIPAL INFRASTRUCTURE AND BASIC SERVICE DELIVERY.</b>											
<i>Programme Management and Advisory Services</i>											
1	<i>To assist LMs with infrastructure upgrading, operations and maintenance</i>	1.1	Number of municipalities assisted with the finalisation of prioritised project lists to guide the upgrading, operations and maintenance of infrastructure in the district	Infrastructure needs list of LMs for 2025/26	4x Project lists from the LMs for 2026/27	Project lists	List of projects from LMs	-	-	-	4
		1.2	Amount spent on support for operations and maintenance of infrastructure in the LMs (O&M)	Spent R of the allocated budget	Total spending of annual allocated budget R	Amount spent (R)	Quarterly reports	-	-	-	-
		1.3	Number of monitoring reports developed to support with infrastructure operations and maintenance in the LMs	Monitoring reports	4 Monitoring reports	Number of monitoring reports	4x Reports	1	1	1	1
2	<i>To create job opportunities for the unemployed through the promotion of EPWP principles</i>	2.1	Number of Full-Time Equivalents (FTEs) created as per DORA	FTEs created in 2024/25	18 FTEs	Number of FTEs created	Quarterly reports	6	5	4	3
3	<i>To support improved infrastructure planning in the district</i>	3.1	Percentage progress on the implementation of the RRAMS project to support improved infrastructure planning in the LMs as per the annual business plan	100% Implemented business plan	100% Implementation of the approved business plan	% Progress on implementation	Quarterly reports	100%	100%	100%	100%
4	<i>To support the provision of potable water, sanitation facilities, electricity and streets and storm water households in the district</i>	4.1	Amount spent on support for capital infrastructure projects in the LMs	Spent R of the allocated budget	Total spending of annual allocated budget R	Amount spent (R)	Quarterly Reports	-	-	-	-
		4.2	Number of monitoring reports developed to support with capital infrastructure projects in the LMs	4x Monitoring reports	2 Monitoring reports submitted to Council	Number of monitoring reports submitted	2x Reports	-	-	1	1
5	<i>To implement Energy Efficiency and Demand Side Management (EEDSM) initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency</i>	5.1	Percentage implementation of the EEDSM project as per the annual business plan	100% Implemented business plan	100% Implementation of the business plan	% Progress on implementation	Quarterly reports	100%	100%	100%	100%
<b>Housing Unit</b>											
5	<i>To facilitate the reduction of the Housing backlog</i>	5.1	Number of Human Settlement sector-plans reviewed	Sector plans reviewed	4x Sector plans reviewed	Number of sector plans reviewed	Draft sector plans	-	-	-	4
		5.2	Number of progress reports for the facilitation of the subsidy application process	4x Progress Reports	4x Progress reports	Number of reports	4x Reports	1	1	1	1
6	<i>Monitoring of human settlements development in 3 LMs</i>	6.1	Number of accreditation reports submitted to COGHSTA and National Department of Human Settlements	16x Reports	16x reports	Number of reports	Monthly & Quarterly Reports	4	4	4	4

**AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**

<b>FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026</b>											
<b>KEY PERFORMANCE AREA (KPA)</b>		<b>KEY PERFORMANCE INDICATORS (KPIs)</b>	<b>Baseline</b>	<b>Annual Targets</b>	<b>Measure</b>	<b>Verification</b>	<b>Quarterly Projections</b>				
<b>IDP OBJECTIVES</b>			<b>30/06/2025</b>	<b>2025/2026</b>	<b>Unit</b>	<b>PoE</b>	<b>1st Qtr.</b>	<b>2nd Qtr.</b>	<b>3rd Qtr.</b>	<b>4th Qtr.</b>	
<b>KPA 2: LOCAL ECONOMIC DEVELOPMENT (LED)</b>											
<i>Local Economic Development Unit</i>											
7	<b>To support the development of a diverse and innovation driven local economies</b>	7.1	Number of programmes completed aimed at the diversification of the district economy	2x Programme Implemented	2x Programmes	Number of programmes completed	Quarterly Reports	-	-	1	1
8	<b>To support the development of learning and skilful economies</b>	8.1	Number of programmes completed aimed at developing learning and skilful economies	1x Programme Implemented	2x Programmes	Number of programmes completed	Quarterly Reports	-	1	-	1
9	<b>To facilitate the development and support of enterprises</b>	9.1	Number of programmes completed aimed at developing enterprises	50% Completion	1x Programmes	Number of programmes completed	Quarterly Reports	-	-	-	1
10	<b>To facilitate the development of inclusive local economies</b>	10.1	Number of evaluations conducted aimed at developing inclusive economies	4x Evaluations conducted	4x Evaluations	Number of evaluations	Quarterly Reports	-	-	-	4
<i>Tourism Unit</i>											
11	<b>To promote tourism in the Frances Baard District</b>	11.1	Number of programmes completed aimed at upgrading, restoration and promoting tourist attractions	6x Implemented planned programmes	6x Programmes	Number of programmes completed	Quarterly Reports	1	3	1	1
		11.2	Percentage implementation of annual action plan to facilitate strategic partnerships and participation of tourism role players	100% Implemented action plan	100% Implementation of the action plan	% Implementation	Quarterly Reports	100%	100%	100%	100%

**AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**

**FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026**

KEY PERFORMANCE AREA (KPA)		KEY PERFORMANCE INDICATORS (KPIs)	Baseline	Annual Targets	Measure	Verification	Quarterly Projections				
IDP OBJECTIVES			30/06/2025	2025/2026	Unit	PoE	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	
<b>KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION.</b>											
<i>Environmental Health Management</i>											
12	<b>To monitor and enforce national environmental health norms and standards in the Frances Baard district</b>	12.1	Percentage Implementation of municipal health by-laws	0	100% Implementation of by-laws	Percentage implementation	Monthly reports	-	-	-	100%
		12.2	Number of water samples collected and analysed to monitor water quality	water samples collected and analysed	samples collected	Number of samples collected and analysed	Monthly reports	120	120	120	120
		12.3	Number of inspections at food premises to determine food safety	Inspections at food premises	inspections completed	Number of inspections conducted	Monthly reports	189	189	189	189
		12.4	Number of surface swabs collected for analyses for diseases and other health risks	Surface swabs collected to analyse	swabs collected	Number of surface swabs collected & analysed	Quarterly reports	45	45	45	45
		12.5	Number of food handlers trained on environmental health requirements	Food handlers trained	food handlers trained	Number of food handlers trained	Monthly reports	105	105	105	105
		12.6	Number of inspections conducted at non-food premises to determine health safety	Inspections conducted at non-food premises	inspections	Number of inspections conducted	Monthly reports	98	98	98	98
		12.7	Percentage progress on the implementation of the environmental health tariff policy	0	Developed policy	Percentage implementation	Quarterly reports	-	-	-	100%
13	<b>To implement and monitor environmental planning and management in the Frances Baard district</b>	13.1	Number of awareness campaigns conducted	Awareness campaigns implemented	84 awareness campaigns implemented	Number of campaigns implemented	Monthly reports	21	21	21	21
		13.2	Number of environmental calendar days celebrated	Environmental calendar days celebrated	7 environmental calendar days celebrated	Number of days celebrated	Quarterly reports	3	2	1	1
		13.3	Number of atmospheric emissions inventory updates performed	4 Atmospheric emissions inventory updates	4 updates performed	Number of updates performed	Quarterly reports	1	1	1	1
		13.4	Number of ambient air quality monitoring reports	Ambient air quality monitoring reports	4 monitoring reports	Number of reports	Quarterly reports	1	1	1	1
		13.5	Percentage implementation of the climate change project	0	Implemented climate change project	Percentage implementation	Quarterly reports	100%	100%	-	-

**AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**

<b>FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026</b>											
<b>KEY PERFORMANCE AREA (KPA)</b>			<b>KEY PERFORMANCE INDICATORS (KPIs)</b>	<b>Baseline</b>	<b>Annual Targets</b>	<b>Measure</b>	<b>Verification</b>	<b>Quarterly Projections</b>			
<b>IDP OBJECTIVES</b>				<b>30/06/2025</b>	<b>2025/2026</b>	<b>Unit</b>	<b>PoE</b>	<b>1st Qtr.</b>	<b>2nd Qtr.</b>	<b>3rd Qtr.</b>	<b>4th Qtr.</b>
<b>KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION continued...</b>											
<b>Disaster Management</b>											
14	<b>To support 3 Local Municipalities by creating institutional capacity for disaster management</b>	14.1	Number of volunteers trained in Disaster risk management	20x Volunteers trained	20 volunteers trained	Number of volunteers trained	Quarterly reports	-	-	20	-
15	<b>To reduce risks and build resilience for all communities within the district</b>	15.1	Number of awareness programmes conducted within the district	6x Awareness programmes	4x awareness programmes	Number of awareness programmes	Quarterly reports	1	1	1	1
16	<b>To assist local municipalities by implementing response and recovery mechanisms as per national disaster management framework</b>	16.1	Percentage response to requests on disastrous incidents in the local municipalities.	100% Response	100% response to all requests received	% Assistance	Quarterly reports	100%	100%	100%	100%
17	<b>To develop institutional capacity and acquire resources for firefighting services for 3 local municipalities in the district</b>	17.1	Percentage securing and maintenance of firefighting equipment for 3x LMs	70% Maintained fire fighting equipment	100% maintenance	% Maintenance	Monthly reports	100%	100%	100%	100%
18	<b>To safeguard Councils assets by continuously maintaining and upgrading physical security systems</b>	18.1	Percentage implementation of the security maintenance agreements	88% Maintained	100% Implementation	% progress	Monthly reports	100%	100%	100%	100%
<b>Human Resource Management</b>											
19	<b>To comply with legislative requirements relating to human resource management and development</b>	19.1	Percentage compliance with HRM &D reporting requirements	100% Implementation	100% Implementation of HR Development & Management	% Implementation	Quarterly reports	100%	100%	100%	100%
20	<b>To provide HR management and development support to LMs</b>	20.1	Percentage implementation of the annual HR support plan	100% Support provided	100%	% support	Quarterly reports	-	100%	-	100%
<b>Records Management and Office support</b>											
21	<b>To comply with the Provincial Archives Act, the promotion of access to information act, and the protection of personal information act at Frances Baard District Municipality and support LMs towards compliance</b>	21.1	Percentage implementation of the annual records management and advisory plan	100% Implemented plan	100% Implementation of the plan	% Implementation	Quarterly reports	100%	100%	100%	100%
		21.2	Percentage implementation of the annual records management and advisory support plan	100% Implemented plan	100% support	% Support	Quarterly reports	100%	100%	100%	100%
22	<b>To provide effective and efficient office support functions</b>	22.1	Percentage implementation of the office support plan	100% Implemented plan	100%	% Implementation	Quarterly reports	100%	100%	100%	100%
23	<b>To provide effective and cost efficient office support services</b>	23.1	Percentage maintenance of the municipal building	100% Maintained	100% maintenance	% Maintenance	Quarterly reports	100%	100%	100%	100%

**AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**

<b>FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026</b>											
<b>KEY PERFORMANCE AREA (KPA)</b>		<b>KEY PERFORMANCE INDICATORS (KPIs)</b>	<b>Baseline</b>	<b>Annual Targets</b>	<b>Measure</b>	<b>Verification</b>	<b>Quarterly Projections</b>				
<b>IDP OBJECTIVES</b>			<b>30/06/2025</b>	<b>2025/2026</b>	<b>Unit</b>	<b>PoE</b>	<b>1st Qtr.</b>	<b>2nd Qtr.</b>	<b>3rd Qtr.</b>	<b>4th Qtr.</b>	
<b>KPA 3: INSTITUTIONAL DEVELOPMENT AND TRANSFORMATION continued..</b>											
<i>Information Communication Technology (ICT)</i>											
24	<b>To upgrade obsolete ICT infrastructure and implement agile ICT solutions within the district.</b>	24.1	Percentage upgrading of ICT infrastructure and implementation of ICT solutions	83% Implemented ICT solutions	100% Upgrading & implementation of ICT systems	% Upgrading & Implementation	Quarterly reports	100%	100%	100%	100%
25	<b>To provide technical support to three local municipalities.</b>	25.1	Percentage implementation of the annual support plan	100%	100% implementation	% Implementation	Quarterly reports	100%	100%	100%	100%
<i>Integrated Development Planning (IDP)</i>											
26	<b>To develop and review the district municipality's IDP in compliance with legislation</b>	26.1	Percentage development and review of the district IDP	Adopted 2025/26 IDP	Adopted 2026/27 district IDP	% Progress	Quarterly reports	100%	100%	100%	100%
27	<b>To support the local municipalities in the preparation and review of their IDPs</b>	27.1	Percentage implementation of the annual support plan	100% Support provided	100% implementation of the 2025/26 support plan	% Progress	Quarterly Reports	100%	100%	100%	100%
<i>Performance Management System (PMS)</i>											
28	<b>To maintain a functional performance management system in FBDM</b>	28.1	Percentage compliance on PMS in FBDM	100% Compliance	100% Implementation of the annual plan	% Implementation	Quarterly reports	100%	100%	100%	100%
29	<b>To provide assistance &amp; support local municipalities with performance management in the district</b>	29.1	Percentage implementation of the annual support plan	100% Support provided	100% implementation of the annual support plan	% Progress	Quarterly reports	100%	-	-	100%
<i>Geographic Information System</i>											
30	<b>To promote the use of GIS as a tool in the district</b>	30.1	Percentage access and maintenance of GIS in the district	100% Access & Maintenance	Land Audit	% Progress	Quarterly reports	100%	100%	100%	100%
<i>Spatial Planning</i>											
31	<b>To facilitate the development of urban and rural areas in accordance with the relevant legislation</b>	31.1	Percentage of land development applications received from LMs processed	100% Processed applications	100% Processed applications received	% Progress	Quarterly reports	100%	100%	100%	100%
		31.2	Percentage progress of township establishment and registration.	0	100% Established and registered township	% Progress	Quarterly reports	100%	100%	100%	100%

**AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**

<b>FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026</b>											
<b>KEY PERFORMANCE AREA (KPA)</b>		<b>KEY PERFORMANCE INDICATORS (KPIs)</b>	<b>Baseline</b>	<b>Annual Targets</b>	<b>Measure</b>	<b>Verification</b>	<b>Quarterly Projections</b>				
<b>IDP OBJECTIVES</b>			<b>30/06/2025</b>	<b>2025/2026</b>	<b>Unit</b>	<b>PoE</b>	<b>1st Qtr.</b>	<b>2nd Qtr.</b>	<b>3rd Qtr.</b>	<b>4th Qtr.</b>	
<b>KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION</b>											
<b>Communication and Media</b>											
32	<i>To keep the public informed on government activities in the district</i>	32.1	Percentage implementation of an annual action plan	100% Implemented plan	100% implementation of the action plan	% Progress on implementation of action plan	Quarterly reports	100%	100%	100%	100%
33	<i>To improve internal communication through the implementation of the internal communication plan</i>	33.1	Percentage implementation of the internal communication plan	100% Implemented plan	100% implementation of 2025/26 communication plan	% Implementation of the communication plan	Quarterly reports	100%	100%	100%	100%
<b>Risk Management</b>											
34	<i>To manage risk activities in FBDM and two Local Municipalities</i>	34.1	Percentage implementation of the risk management plan for FBDM, MLM & DLM	100% Risk implementation plan	100% Implementation	% Implementation of plan	Quarterly reports	100%	100%	100%	100%
35	<i>To prevent and manage fraud and corruption in FBDM and two Local Municipalities</i>	35.1	Percentage implementation of a fraud management plan for FBDM, MLM & DLM	100% Fraud implementation plan	100% Implementation	% Implementation of plan	Quarterly reports	100%	100%	100%	100%
<b>Internal Audit</b>											
36	<i>To evaluate the adequacy and effectiveness of control processes and assessment of compliance with legislation in FBDM and 2 LMs</i>	36.1	Percentage implementation of the annual audit plans (FBDM, DLM and MLM)	100% Implemented audit plans	100% Implementation of the audit plans	% Implementation	Quarterly reports	100%	100%	100%	100%
<b>Legal and Compliance Services</b>											
37	<i>Provision of legal services to FBDM and assistance to local municipalities upon request</i>	37.1	Percentage provision of legal advisory and compliance services in the district	100% compliance	100%	% Compliance	Litigation register	100%	100%	100%	100%
38	<i>Provision of sound legal binding contracts in the district</i>	38.1	Percentage provision of legal contract services	100% provision provided	100%	% Provision	Contract register	100%	100%	100%	100%
<b>Council and Committee Services</b>											
39	<i>To ensure an effective and efficient functioning of council and its committees</i>	39.1	Percentage facilitation of council and its committee meetings	100% facilitation	100% facilitation of committees and council meetings	% Compliance	Signed agendas and minutes of Council and committee meetings	100%	100%	100%	100%

**AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026**

<b>FBDM PERFORMANCE PLAN / SCORE-CARD - 2025/2026</b>											
<b>KEY PERFORMANCE AREA (KPA)</b>		<b>KEY PERFORMANCE INDICATORS (KPIs)</b>	<b>Baseline</b>	<b>Annual Targets</b>	<b>Measure</b>	<b>Verification</b>	<b>Quarterly Projections</b>				
<b>IDP OBJECTIVES</b>			<b>30/06/2025</b>	<b>2025/2026</b>	<b>Unit</b>	<b>PoE</b>	<b>1st Qtr.</b>	<b>2nd Qtr.</b>	<b>3rd Qtr.</b>	<b>4th Qtr.</b>	
<b>KPA 4: GOOD GOVERNANCE AND PUBLIC PARTICIPATION continued...</b>											
<i>Youth Services</i>											
40	<b>To facilitate and coordinate youth development in the district</b>	40.1	Number of stakeholders engagement platforms facilitated	1 stakeholder engagement facilitated	4 Platforms	Number of platforms	Quarterly Reports	1	1	1	1
		40.2	Percentage coordination of youth development programmes	0	100% Coordination	% Progress	Quarterly Reports	100%	100%	100%	100%
<i>Special Programmes</i>											
41	<b>To facilitate and coordinate special programmes in the district</b>	41.1	Percentage facilitation and coordination of special programmes in the district	70% completion of programmes	100% Implementation of approved programmes	% Progress	Quarterly Reports	100%	100%	100%	100%
<b>KPA 5: MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT.</b>											
<i>Budget and Treasury</i>											
42	<b>To ensure compliance to all accounting and legislative reporting requirements</b>	42.1	Percentage compliance to budgeting and reporting requirements	100% Compliance	100%	% Compliance	Monthly and Quarterly reports	100%	100%	100%	100%
43	<b>To ensure sound financial management practices according to National Treasury guidelines</b>	43.1	Percentage implementation of sound financial management ( revenue& expenditure)	100% Implementation	100%	% Compliance	Monthly and Quarterly reports	100%	100%	100%	100%
44	<b>To ensure implementation of supply chain management policies and related prescripts</b>	44.1	Percentage compliance with treasury supply chain management system	100% Compliance	100% implementation of the support required	% Compliance	Quarterly reports	100%	100%	100%	100%
45	<b>To provide financial management support to Local Municipalities in the district</b>	45.1	Percentage financial management support provided to LMs	100% Support provided	100%	% Support	Monthly and Quarterly reports	-	-	100%	100%

**4. BUDGET IMPLEMENTATION PLAN FOR 2025/26**

In respect of the budget implementation component of the SDBIP, circular 13 requires a breakdown by monthly projections of revenue to be collected for each source and monthly projections of operational and capital expenditure and revenue for each vote.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

**4.1 Monthly projections of revenue and expenditure by vote**

The anticipated revenue for the 2025/26 financial year amounts to R 163,629m and the expenditure amounts to R 184,720m. The table below provides a summary of the monthly projections for revenue and expenditure per vote.

**DC9 Frances Baard - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -**

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		
<b>Revenue by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		155 279	-	-	-	-	-	-	-	155 279	161 404	168 795
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		8 350	-	-	-	-	-	-	-	8 350	8 091	8 229
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>163 629</b>	-	-	-	-	-	-	-	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		15 569	-	-	-	-	-	100	100	15 669	15 569	15 569
Vote 2 - MUNICIPAL MANAGER		23 586	-	-	-	-	-	(802)	(802)	22 784	24 659	25 457
Vote 3 - BUDGET AND TREASURY		32 070	-	-	-	-	-	437	437	32 507	30 967	31 697
Vote 4 - CORPORATE SERVICES		61 108	-	-	-	-	-	999	999	62 107	62 941	64 714
Vote 5 - PLANNING AND DEVELOPMENT		47 464	-	-	-	-	-	835	835	48 299	38 385	38 193
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		3 591	-	-	-	-	-	(238)	(238)	3 353	3 667	3 747
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>183 388</b>	-	-	-	-	-	<b>1 332</b>	<b>1 332</b>	<b>184 720</b>	<b>176 189</b>	<b>179 376</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(19 759)</b>	-	-	-	-	-	<b>(1 332)</b>	<b>(1 332)</b>	<b>(21 091)</b>	<b>(6 694)</b>	<b>(2 352)</b>

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

**4.2 Monthly projections: Capital expenditure by vote**

The FBDM envisages a spending of R4.5m on the capital budget for 2025/26 financial year. The capital budget will be funded from surplus cash. This is followed by monthly projections for the 2025/26 financial year for each vote.

DC9 Frances Baard - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

Description - Municipal Vote	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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Multi-year expenditure appropriation</b>	1																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure appropriation</b>																	
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		13	15	2	13	13	13	-	-	-	-	-	86	154	-	-	-
Vote 3 - BUDGET AND TREASURY		231	14	231	231	231	231	-	-	-	-	-	1 604	2 773	2 550	2 250	-
Vote 4 - CORPORATE SERVICES		131	131	131	131	131	71	-	-	-	-	-	849	1 577	-	1 100	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	71	-	-	-	-	-	(71)	-	-	-	-
Vote 6 - PROJECT MAN AND ADVISORY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	375	160	365	375	375	386	-	-	-	-	-	2 468	4 504	2 550	3 350	-
<b>Total Capital Expenditure</b>	2	375	160	365	375	375	386	-	-	-	-	-	2 468	4 504	2 550	3 350	-

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

4.3 Monthly projections: Revenue by source

DC9 Frances Baard - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

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	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		8	8	2	2	2	2	7	7	7	7	7	80	84	88	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		605	797	192	1 022	884	789	844	844	844	844	844	1 620	10 130	10 637	11 168
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		25	25	25	25	29	27	13	13	13	13	13	(69)	150	158	165
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		59 951	12 772	578	12 772	2 971	1 091	12 772	12 772	12 772	12 772	12 772	(728)	153 269	158 617	165 602
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>630</b>	<b>13 602</b>	<b>797</b>	<b>13 822</b>	<b>3 886</b>	<b>1 909</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>13 636</b>	<b>823</b>	<b>163 629</b>	<b>169 495</b>	<b>177 024</b>

## 5. CONCLUSION

The SDBIP is a significant intervention tool in the strengthening of democratic governance in the local sphere of government. The SDBIP prescribes that the FBDM's annual targets be provided in order to assist with implementation and monitoring. Regular reviews would compare targets with actual outcomes and revise future targets as necessary.

The SDBIP monitoring of actual revenue targets and spending against the budget will be reported monthly in terms of section 71 of the MFMA. In terms of section 71 of the MFMA, the accounting officer must not later than ten days after the last working day of each month, submit to the Executive Mayor and the relevant provincial treasury a statement on the state of the municipalities' budget, reflecting the following:

- Actual revenue, per revenue source;
- Actual borrowings;
- Actual expenditure, per vote;
- Actual capital expenditure, per vote;
- The amount of any allocations received;

And explanation of:

- Any material variances from what the municipality have projected on revenue by source, and from the municipality's expenditure projections per vote;
- Any material variances from the service delivery and budget implementation plan and;
- Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The SDBIP therefore provides an excellent basis for the councilors of the FBDM to monitor the implementation of service delivery programmes and initiatives across the district. The score card in the SDBIP presents a clear mandate to councilors in terms of playing their oversight function. Regular reports are presented to the section 79 committees in terms of the commitments made in the departmental/unit operational plans.

Administratively, the SDBIP facilitates proper monitoring of performance by senior management and the municipal manager against set targets. The municipal manager's commitments as indicated in the score card will enable the Executive Mayor and the Mayoral Committee to monitor the progress of FBDM in terms of implementing programmes and initiatives in the district. Similarly, the municipal manager is being provided with a tool to ensure accountability for all the key performance indicators in the score card of the municipality.

AMENDED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN 2025-2026

**SUBMITTED BY:**

**DATE:** \_\_\_\_\_

\_\_\_\_\_  
*Municipal Manager*

**APPROVED BY:**

**DATE:** \_\_\_\_\_

\_\_\_\_\_  
*Executive Mayor*