

**ROLL-OVER FROM 2024/2025 FINANCIAL YEAR - ADJUSTMENTS BUDGET  
2025/2026 - 25 AUGUST 2025**

**File No. /s:**

**Responsible Official:** R Ontong

**Directorate:** Financial Services

**Portfolio:** Financial Services

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**Purpose:**

To submit an Adjustments Budget for the 2025/26 financial year as a result of roll-overs from the 2024/25 financial year.

**Background:**

Section 28 (2) (e) of the MFMA states the following: An Adjustments Budget – “may authorise 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;”

In terms of the Budget and reporting regulations, Regulation 23(5) on Government Gazette No: 32142, Notice No: 393 of 2009 states; An adjustments budget referred to in section 28(2) (e) of the MFMA may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year, following the financial year to which roll-overs relate.

Further, section 30 of the MFMA states that; “The appropriation of funds in an annual or adjustments budget lapses to the extent that those funds are unspent at the end of the financial year to which the budget relates, except in the case of an appropriation for expenditure made for a period longer than that financial year in terms of section 16 (3).” Conditional grant funding must also be rolled over or refunded to the allocating authority.

“Municipalities may not rollover unspent conditional grant spending in terms of section 28(2) (e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover process is then given effect through the municipal adjustments budget in January/February each year for all the cash/transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.

Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over."

**Financial Implications:**

Financial implications are contained in the detail in this report.

**Applicable Legislation / Council Policy:**

1. The MFMA Section 28, 30 and 16(3)
2. Municipal Budget and Reporting Regulations
3. Council Budget Related Policies

# **ADJUSTMENTS BUDGET 2025/26**



**BREED VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**25 August 2025**

## Contents

SECTION A – Part 1.....	5
1. Glossary.....	5
2. Mayoral Report .....	7
3. Resolutions .....	7
4. Executive Summary .....	8
5. Adjustments Budget Tables .....	9
B1 Consolidated Adjustments Budget Summary.....	9
B2 Consolidated Adjustments Budget Financial Performance .....	10
B3 Consolidated Adjustments Budget Financial Performance .....	10
B4 Consolidated Adjustments Budget Financial Performance .....	11
B5 Consolidated Adjustments Budget Capital Expenditure .....	12
B6 Consolidated Adjustments Budget Financial Position .....	13
B7 Consolidated Adjustments Budget Cash Flows .....	13
B8 Consolidated Cash Backed Reserves/Accumulated Surplus .....	14
B9 Consolidated Asset Management.....	14
B10 Consolidated Basic Service Delivery Measurement.....	15
SECTION A – Part 2.....	16
1. Adjustments to Budget Inputs and Assumptions.....	16
2. Adjustments to Budget Funding .....	11
3. Adjustments to Expenditure on Allocations and Grant.....	18
4. Adjustment to Allocations or Grants made by the Municipality.....	18
5. Adjustment to Councillor Allowances and Employees .....	18
6. Adjustment to Service Delivery and Budget.....	19
7. Adjustment to Capital Spending Detail .....	19
8. Other Supporting Documents .....	19



## SECTION A – Part 1

### 1. Glossary

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments.

**DORA** – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**GDFI** - Gross Domestic Fixed Investment

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

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

**KPI** – Key Performance Indicators. Measures of service output and/or outcome.

**LM** – Breede Valley Municipality.

**MFMA** - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

**Operating Expenditure** – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates** – Local Government tax based on assessed valuation of a property.

**TMA** – Total Municipal Account

**SDBIP** – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**Vote** – One of the main segments into which a budget is divided, usually at department level.

## **Abbreviations and Acronyms**

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources

HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt-hour
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

## **2. Mayors Report**

The 2025/26 Roll-over Adjustments Budget serves the purpose of allocating unspent and underspent funds, which were committed to identifiable projects in the 2024/25 financial year budget. These projects, due to unforeseen circumstances could not be fully implemented during the 2024/25 financial year and therefore need to be rolled over to the current (2025/26) financial year to ensure continued service delivery.

## **3. Resolutions**

That council approves the following:

- (a) To approve the adjustments budget as tabled in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).
- (b) The recommendations with regard to resolutions are contained at the end of this report and have been prepared and presented according to the budget regulations.

#### 4. Executive Summary

The 2024/25 Adjustments Budget was compiled in accordance with section 28 of the Municipal Finance Management Act and regulation 23 of the Municipal Budget and Reporting Regulations.

In compiling the 2025/2026 Roll-over Adjustments Budget, the importance of credibility, sustainability, responsiveness and affordability remains integral in striving to achieve the desired outcome of effective and efficient service delivery.

Below is the list of projects to be rolled over from the 2024/25 financial year to the 2025/26 financial year:

<b>Description</b>	<b>Finance Code</b>	<b>Roll overs from 2024/25</b>
Refurbishment of electrical system	External Loans	R543 896.00
Robertson Road Substation	External Loans	R3 174 382.00
Playparks	RSEP	R2 091 700.00

Contractual commitments are in place for all the abovementioned projects, in line with the relevant criteria for this Adjustments Budget. The implementation or finalization of these projects prior to the end of the 2024/25 financial year is due to the following:

- Unresponsive bidders and / or lack of supply
- Adverse weather conditions
- Extensive nature of SCM processes

WC025 Breede Valley - Table B1 Adjustments Budget Summary - 25/08/2025											
Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Net. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	226 949	-	-	-	-	-	-	-	226 949	240 566	255 000
Service charges	1 046 396	-	-	-	-	-	-	-	1 046 396	1 159 712	1 285 397
Investment revenue	20 420	-	-	-	-	-	-	-	20 420	21 350	21 894
Transfers recognised - operational	217 912	-	-	-	-	-	1 323	1 323	219 235	205 312	218 397
Other own revenue	321 620	-	-	-	-	-	-	-	321 620	335 268	343 656
<b>Total Revenue (excluding capital transfers and</b>	<b>1 833 296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 323</b>	<b>1 323</b>	<b>1 834 620</b>	<b>1 962 218</b>	<b>2 125 333</b>
Employee costs	469 245	-	-	-	-	-	(370)	(370)	468 875	493 727	512 499
Remuneration of councillors	21 653	-	-	-	-	-	-	-	21 653	22 792	23 648
Depreciation & asset impairment	110 079	-	-	-	-	-	-	-	110 079	115 174	119 095
Interest	41 676	-	-	-	-	-	-	-	41 676	43 594	44 685
Inventory consumed and bulk purchases	687 619	-	-	-	-	-	(4 001)	(4 001)	663 618	762 310	843 380
Transfers and subsidies	13 606	-	-	-	-	-	741	741	14 347	5 858	4 990
Other expenditure	473 258	-	-	-	-	-	4 758	4 758	478 017	491 405	523 889
<b>Total Expenditure</b>	<b>1 797 137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 128</b>	<b>1 128</b>	<b>1 798 266</b>	<b>1 934 869</b>	<b>2 071 176</b>
<b>Surplus/(Deficit)</b>	<b>36 159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195</b>	<b>195</b>	<b>36 354</b>	<b>27 349</b>	<b>54 157</b>
Transfers and subsidies - capital (monetary allocations)	77 245	-	-	-	-	2 092	-	2 092	79 338	92 558	72 316
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>113 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>113 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>186 345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>3 913</b>	<b>6 005</b>	<b>182 350</b>	<b>144 449</b>	<b>138 475</b>
Transfers recognised - capital	77 245	-	-	-	-	2 092	-	2 092	79 338	92 556	72 316
Borrowing	25 400	-	-	-	-	-	3 718	3 718	29 118	-	-
Internally generated funds	83 699	-	-	-	-	-	195	195	83 894	51 891	66 159
<b>Total sources of capital funds</b>	<b>186 345</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>3 913</b>	<b>6 005</b>	<b>192 350</b>	<b>144 449</b>	<b>138 475</b>
<b>Financial position</b>											
Total current assets	404 415	-	-	-	-	-	96 939	96 939	501 355	425 779	485 087
Total non current assets	2 889 691	-	-	-	-	2 092	3 913	6 005	2 895 696	2 921 286	2 940 221
Total current liabilities	225 639	-	-	-	-						

## B2 Consolidated Adjustments Budget Financial Performance by Standard Classification

WC025 Breede Valley - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/08/2025													
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		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H	I	J	
<b>Revenue - Functional</b>													
Governance and administration		332 210	—	—	—	—	—	626	626	332 836	350 617	368 814	
Executive and council		1 265	—	—	—	—	—	—	—	1 265	1 324	1 357	
Finance and administration		330 945	—	—	—	—	—	626	626	331 571	349 294	367 458	
Internal audit		—	—	—	—	—	—	—	—	—	—	—	
Community and public safety		315 491	—	—	—	—	2 092	—	2 092	317 582	297 961	309 688	
Community and social services		14 293	—	—	—	—	—	—	—	14 293	2 510	2 575	
Sport and recreation		14 545	—	—	—	—	2 092	—	2 092	16 637	4 655	4 813	
Public safety		242 134	—	—	—	—	—	—	—	242 134	253 026	259 349	
Housing		44 519	—	—	—	—	—	—	—	44 519	37 670	42 950	
Health		—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services		38 349	—	—	—	—	—	559	559	38 909	32 262	27 465	
Planning and development		1 692	—	—	—	—	—	159	159	1 850	1 613	1 653	
Road transport		36 658	—	—	—	—	—	400	400	37 058	30 645	25 812	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	
Trading services		1 224 492	—	—	—	—	—	—	—	1 224 492	1 373 996	1 491 683	
Energy services		752 938	—	—	—	—	—	—	—	752 938	850 774	956 292	
Water management		177 698	—	—	—	—	—	—	—	177 698	205 472	184 919	
Waste water management		185 468	—	—	—	—	—	—	—	185 468	206 021	232 520	
Waste management		108 388	—	—	—	—	—	—	—	108 388	111 730	117 952	
Other		—	—	—	—	—	—	138	138	138	—	—	
Total Revenue - Functional	2	1 910 542	—	—	—	—	2 092	1 323	3 415	1 913 958	2 054 776	2 197 649	
<b>Expenditure - Functional</b>													
Governance and administration		312 764	—	—	—	—	—	20 423	20 423	333 187	350 583	365 760	
Executive and council		48 331	—	—	—	—	—	94	94	48 425	50 376	52 134	
Finance and administration		258 964	—	—	—	—	—	20 345	20 345	279 309	294 470	307 681	
Internal audit		5 468	—	—	—	—	—	(15)	(15)	5 453	5 737	5 945	
Community and public safety		349 855	—	—	—	—	—	1 624	1 624	351 479	355 015	372 617	
Community and social services		36 960	—	—	—	—	—	211	211	37 171	38 580	39 882	
Sport and recreation		51 294	—	—	—	—	—	(1 455)	(1 455)	49 839	52 244	57 035	
Public safety		216 899	—	—	—	—	—	780	780	217 679	226 517	233 101	
Housing		44 597	—	—	—	—	—	2 068	2 068	46 665	37 564	42 487	
Health		105	—	—	—	—	—	—	—	105	110	113	
Economic and environmental services		101 281	—	—	—	—	—	(1 537)	(1 537)	99 744	164 733	110 304	
Planning and development		25 479	—	—	—	—	—	(857)	(857)	24 622	26 364	27 502	
Road transport		75 452	—	—	—	—	—	(680)	(680)	74 772	77 971	82 425	
Environmental protection		351	—	—	—	—	—	—	—	351	367	377	
Trading services		1 032 209	—	—	—	—	—	(20 431)	(20 431)	1 011 778	1 123 496	1 221 424	
Energy services		718 388	—	—	—	—	—	(1 374)	(1 374)	717 014	813 430	877 219	
Water management		114 704	—	—	—	—	—	(2 990)	(2 990)	111 714	117 919	125 329	
Waste water management		108 269	—	—	—	—	—	(5 294)	(5 294)	102 975	107 974	114 161	
Waste management		90 547	—	—	—	—	—	(10 772)	(10 772)	80 075	84 173	104 715	
Other		1 029	—	—	—	—	—	1 049	1 049	2 078	1 043	1 071	
Total Expenditure - Functional	3	1 797 137	—	—	—	—	—	1 128	1 128	1 788 266	1 934 869	2 071 176	
Surplus/(Deficit) for the year		113 405	—	—	—	—	2 092	195	2 287	115 692	119 907	126 473	

## B3 Consolidated Adjustments Budget Financial Performance by Municipal Vote

WC025 Breede Valley - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/08/2025													
Vote Description  <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
Revenue by Vote	1												
Vote 1 - Council General		1 265	--	--	--	--	--	--	--	1 265	1 324	1 357	
Vote 2 - Municipal Manager		--	--	--	--	--	--	500	500	500	--	--	
Vote 3 - Strategic Support Services		1 259	--	--	--	--	--	297	297	1 555	1 114	1 117	
Vote 4 - Financial Services		326 576	--	--	--	--	--	--	--	326 576	344 851	352 931	
Vote 5 - Community Services		314 370	--	--	--	--	--	526	526	314 897	307 166	319 181	
Vote 6 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 7 - Engineering Services		775 644	--	--	--	--	--	--	--	775 644	866 529	1 002 335	
Vote 8 - Planning, Development and Integrated Services		491 428	--	--	--	--	2 092	--	2 092	493 520	533 492	510 729	
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]		--	--	--	--	--	--	--	--	--	--	--	
Total Revenue by Vote	2	1 910 542	--	--	--	--	2 092	1 323	3 415	1 913 958	2 054 776	2 197 649	
Expenditure by Vote	1												
Vote 1 - Council General		43 735	--	--	--	--	--	--	--	43 735	45 866	47 559	
Vote 2 - Municipal Manager		12 920	--	--	--	--	--	490	490	13 410	13 593	14 089	
Vote 3 - Strategic Support Services		94 232	--	--	--	--	--	556	556	94 788	98 453	101 667	
Vote 4 - Financial Services		115 228	--	--	--	--	--	(120)	(120)	115 108	118 687	122 788	
Vote 5 - Community Services		333 467	--	--	--	--	--	486	486	333 953	340 056	358 088	
Vote 6 -		--	--	--	--	--	--	--	--	--	--	--	
Vote 7 - Engineering Services		786 755	--	--	--	--	--	(134)	(134)	785 621	886 313	954 322	
Vote 8 - Planning, Development and Integrated Services		410 801	--	--	--	--	--	(150)	(150)	410 651	431 599	472 663	
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]		--	--	--	--	--	--	--	--	--	--	--	
Total Expenditure by Vote	2	1 797 137	--	--	--	--	--	1 128	1 128	1 798 266	1 934 866	2 071 176	
Surplus/(Deficit) for the year	2	113 405	--	--	--	--	2 092	195	2 287	115 692	119 907	126 473	

## B4 Consolidated Adjustments Budget Financial Performance (Revenue and Expenditure)

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2025												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A										
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	721 887	-	-	-	-	-	-	-	721 887	815 733	921 776
Service charges - Water	2	127 877	-	-	-	-	-	-	-	127 877	135 549	143 683
Service charges - Waste Water Management	2	120 306	-	-	-	-	-	-	-	120 306	127 525	135 176
Service charges - Waste Management	2	76 326	-	-	-	-	-	-	-	76 326	80 506	85 760
Sale of Goods and Rendering of Services		6 315	-	-	-	-	-	-	-	6 315	6 466	6 630
Agency services		9 823	-	-	-	-	-	-	-	9 823	10 275	10 532
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 768	-	-	-	-	-	-	-	16 768	17 540	17 979
Interest earned from Current and Non Current Assets		20 420	-	-	-	-	-	-	-	20 420	21 360	21 894
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets		9 529	-	-	-	-	-	-	-	9 529	9 970	10 221
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		8 056	-	-	-	-	-	-	-	8 056	8 118	8 322
<b>Non-Exchange Revenue</b>												
Property rates		226 949	-	-	-	-	-	-	-	226 949	240 566	255 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		242 897	-	-	-	-	-	-	-	242 897	253 628	260 175
Licences or permits		4 674	-	-	-	-	-	-	-	4 674	4 889	5 012
Transfer and subsidies - Operational		217 912	-	-	-	-	-	1 323	1 323	219 235	205 312	218 387
Interest		3 811	-	-	-	-	-	-	-	3 811	3 986	4 086
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		8 120	-	-	-	-	-	-	-	8 120	8 494	8 706
Gains on disposal of Assets		1 627	-	-	-	-	-	-	-	1 627	1 702	1 745
Other Gains		10 000	-	-	-	-	-	-	-	10 000	10 000	10 250
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>1 833 296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 323</b>	<b>1 323</b>	<b>1 834 620</b>	<b>1 962 218</b>	<b>2 125 333</b>
<b>Expenditure By Type</b>												
Employee related costs		469 245	-	-	-	-	-	(370)	(370)	468 875	493 727	512 499
Remuneration of councillors		21 653	-	-	-	-	-	-	-	21 653	22 792	23 648
Bulk purchases - electricity		598 611	-	-	-	-	-	-	-	598 611	690 034	747 285
Inventory consumed		69 008	-	-	-	-	-	(4 001)	(4 001)	65 007	72 276	96 095
Debt impairment		86 508	-	-	-	-	-	-	-	86 508	90 401	92 662
Depreciation and amortisation		110 079	-	-	-	-	-	-	-	110 079	115 174	118 085
Interest		41 676	-	-	-	-	-	-	-	41 676	43 594	44 685
Contracted services		148 230	-	-	-	-	-	2 454	2 454	150 684	151 772	175 656
Transfers and subsidies		13 606	-	-	-	-	-	741	741	14 347	5 666	4 890
Irrecoverable debts written off		122 522	-	-	-	-	-	-	-	122 522	128 036	131 238
Operational costs		111 609	-	-	-	-	-	2 304	2 304	113 913	116 569	119 616
Losses on disposal of Assets		4 320	-	-	-	-	-	-	-	4 320	4 523	4 642
Other Losses		70	-	-	-	-	-	-	-	70	74	76
<b>Total Expenditure</b>		<b>1 797 137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 128</b>	<b>1 128</b>	<b>1 798 266</b>	<b>1 934 869</b>	<b>2 071 176</b>
<b>Surplus/(Deficit)</b>		<b>36 159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195</b>	<b>195</b>	<b>36 354</b>	<b>27 349</b>	<b>54 157</b>
Transfers and subsidies - capital (monetary allocations)		77 246	-	-	-	-	2 092	-	2 092	79 338	92 556	72 316
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>113 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>113 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>113 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>113 405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>

WC025 Breeds Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/08/2025												Budget Year +1 2026/27	Budget Year +2 2027/28
Description	Ref	Budget Year 2025/26										Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12			
A		A1	B	C	D	E	F	G	H				
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-		
Vote 2 - Municipal Manager		10	-	-	-	-	-	-	-	10	5		
Vote 3 - Strategic Support Services		2 190	-	-	-	-	-	-	-	2 160	690		
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-		
Vote 5 - Community Services		9 610	-	-	-	-	-	-	-	9 610	5 010		
Vote 6 -		-	-	-	-	-	-	-	-	-	10		
Vote 7 - Engineering Services		44 599	-	-	-	-	-	3 718	3 718	46 317	26 016		
Vote 8 - Planning, Development and Integrated Services		69 835	-	-	-	-	2 092	-	2 092	62 927	73 595		
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)		-	-	-	-	-	-	-	-	-	-		
Capital multi-year expenditure sub-total	3	117 214	-	-	-	-	2 092	3 718	5 810	123 024	105 268		
Single-year expenditure to be adjusted	2												
Vote 1 - Council General		10	-	-	-	-	-	-	-	10	10		
Vote 2 - Municipal Manager		-	-	-	-	-	-	10	10	-	-		
Vote 3 - Strategic Support Services		65	-	-	-	-	-	25	25	90	60		
Vote 4 - Financial Services		2 560	-	-	-	-	-	120	120	2 780	1 410		
Vote 5 - Community Services		14 950	-	-	-	-	-	40	40	14 590	2 765		
Vote 6 -		-	-	-	-	-	-	-	-	-	-		
Vote 7 - Engineering Services		36 754	-	-	-	-	-	-	-	36 754	23 716		
Vote 8 - Planning, Development and Integrated Services		14 593	-	-	-	-	-	-	-	14 593	11 260		
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)		-	-	-	-	-	-	-	-	-	-		
Capital single-year expenditure sub-total		69 132	-	-	-	-	-	195	195	69 327	39 161		
Total Capital Expenditure - Vote		186 345	-	-	-	-	2 092	3 913	6 005	192 350	144 449		
Capital Expenditure - Functional													
Governance and administration		12 460	-	-	-	-	-	155	155	12 615	6 155		
Executive and council		20	-	-	-	-	-	-	-	20	15		
Finance and administration		12 440	-	-	-	-	-	155	155	12 595	6 140		
Internal audit		-	-	-	-	-	-	-	-	-	-		
Community and public safety		36 443	-	-	-	-	2 092	40	2 132	38 575	14 365		
Community and social services		1 825	-	-	-	-	-	40	40	1 865	200		
Sport and recreation		11 818	-	-	-	-	2 092	-	2 092	13 910	8 000		
Public safety		9 800	-	-	-	-	-	-	-	9 800	1 165		
Housing		13 000	-	-	-	-	-	-	-	13 000	5 000		
Health		-	-	-	-	-	-	-	-	-	-		
Economic and environmental services		36 819	-	-	-	-	-	-	-	36 819	23 456		
Planning and development		505	-	-	-	-	-	-	-	505	4 023		
Road transport		36 314	-	-	-	-	-	-	-	36 314	23 456		
Environmental protection		-	-	-	-	-	-	-	-	-	-		
Trading services		100 524	-	-	-	-	-	3 718	3 718	104 342	100 473		
Energy services		45 199	-	-	-	-	-	3 718	3 718	45 917	25 945		
Water management		20 219	-	-	-	-	-	-	-	20 219	9 199		
Waste water management		34 295	-	-	-	-	-	-	-	34 295	55 035		
Waste management		1 000	-	-	-	-	-	-	-	1 000	1 000		
Other		-	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure - Functional	3	186 345	-	-	-	-	2 092	3 913	6 005	192 350	144 449		
Funded by:													
National Government		77 245	-	-	-	-	-	-	-	77 246	92 558		
Provincial Government		-	-	-	-	-	2 092	-	2 092	-	-		
District/Municipality		-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (moneys by allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-		
Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital		77 246	-	-	-	-	2 092	-	2 092	76 338	92 558		
Borrowing		25 400	-	-	-	-	-	3 718	3 718	26 116	-		
Internally generated funds		83 699	-	-	-	-	-	195	195	83 694	51 681		
Total Capital Funding		186 345	-	-	-	-	2 092	3 913	6 005	192 350	144 449		



## B6 Consolidated Adjustments Budget Financial Position

WC025 Breede Valley - Table B6 Adjustments Budget Financial Position - 25/08/2025												
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	
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		128 014	–	–	–	–	–	96 939	96 939	224 954	110 069	103 269
Trade and other receivables from exchange transactions	1	144 671	–	–	–	–	–	–	–	144 671	176 750	212 037
Reserves from non-exchange transactions	1	100 784	–	–	–	–	–	–	–	100 784	112 930	142 721
Current portion of non-current receivables		4 083	–	–	–	–	–	–	–	4 083	5 536	7 065
Inventory		20 236	–	–	–	–	–	–	–	20 236	13 556	13 152
VAT		6 175	–	–	–	–	–	–	–	6 175	6 484	6 783
Other current assets		451	–	–	–	–	–	–	–	451	472	–
<b>Total current assets</b>		<b>404 416</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>96 939</b>	<b>96 939</b>	<b>501 355</b>	<b>425 779</b>	<b>485 087</b>
<b>Non-current assets</b>												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		64 495	–	–	–	–	–	–	–	64 495	64 435	64 495
Property, plant and equipment		2 782 756	–	–	–	–	2 092	3 913	6 005	2 788 761	2 612 701	2 633 900
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1	–	–	–	–	–	–	–	–	–	–	–
Intangible assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		1 616	–	–	–	–	–	–	–	1 616	886	138
Trade and other receivables from exchange transactions		4 193	–	–	–	–	–	–	–	4 193	6 513	5 066
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		36 631	–	–	–	–	–	–	–	36 631	36 631	36 631
<b>Total non-current assets</b>		<b>2 889 481</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 092</b>	<b>3 913</b>	<b>6 005</b>	<b>2 895 899</b>	<b>2 691 236</b>	<b>2 640 221</b>
<b>TOTAL ASSETS</b>		<b>3 294 187</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 092</b>	<b>100 853</b>	<b>102 944</b>	<b>3 387 251</b>	<b>3 347 005</b>	<b>3 425 308</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		30 070	–	–	–	–	–	–	–	30 070	33 556	32 212
Consumer deposits		5 317	–	–	–	–	–	–	–	5 317	5 567	5 617
Trade and other payables from exchange transactions		122 335	–	–	–	–	–	–	–	122 335	133 390	144 445
Trade and other payables from non-exchange transactions		4 723	–	–	–	–	–	–	–	4 723	5 102	5 431
Provisions		63 194	–	–	–	–	–	–	–	63 194	66 357	66 601
VAT		–	–	–	–	–	–	–	–	–	–	–
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
<b>Total current liabilities</b>		<b>225 630</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>225 630</b>	<b>244 574</b>	<b>257 926</b>
<b>Non-current liabilities</b>												
Borrowing	1	365 320	–	–	–	–	–	–	–	365 320	331 762	296 702
Provisions	1	249 067	–	–	–	–	–	–	–	249 067	257 440	268 605
Long-term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
<b>Total non-current liabilities</b>		<b>614 407</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>614 407</b>	<b>589 202</b>	<b>565 427</b>
<b>TOTAL LIABILITIES</b>		<b>840 045</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>840 045</b>	<b>833 776</b>	<b>823 352</b>
<b>NET ASSETS</b>	2	<b>2 454 061</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 092</b>	<b>100 853</b>	<b>102 944</b>	<b>2 557 006</b>	<b>2 513 289</b>	<b>2 598 956</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/Deficit		2 400 197	–	–	–	–	2 092	100 853	102 944	2 503 141	2 459 424	2 545 092
Funds and Reserves		53 866	–	–	–	–	–	–	–	53 865	53 865	53 865
Other		–	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>2 454 061</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>2 092</b>	<b>100 853</b>	<b>102 944</b>	<b>2 557 006</b>	<b>2 513 289</b>	<b>2 598 956</b>

## B7 Consolidated Adjustments Budget Cash Flows

WC025 Breede Valley - Table B7 Adjustments Budget Cash Flows - 25/08/2025												
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	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		212 604	–	–	–	–	–	–	–	212 604	225 307	238 686
Service charges		989 911	–	–	–	–	–	–	–	989 911	1 119 051	1 242 112
Other revenue		75 065	–	–	–	–	–	–	–	75 065	75 494	77 311
Transfers and Subsidies - Operational	1	217 912	–	–	–	–	–	–	–	217 912	206 312	218 387
Transfers and Subsidies - Capital	1	77 246	–	–	–	–	–	–	–	77 246	92 558	72 316
Interest		37 188	–	–	–	–	–	–	–	37 188	38 500	39 872
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1 422 746)	–	–	–	–	–	(387)	(387)	(1 423 133)	(1 551 796)	(1 679 516)
Finance charges		(37 837)	–	–	–	–	–	(37 837)	(37 837)	(42 544)	(39 055)	
Transfers and Grants	1	(13 606)	–	–	–	–	–	(741)	(741)	(14 347)	(5 868)	(4 990)
NET CASH FROM/(USED) OPERATING ACTIVITIES		135 739	–	–	–	–	–	(1 128)	(1 128)	134 610	156 414	165 123
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		100	–	–	–	–	–	–	–	100	50	50
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(186 345)	–	–	–	–	–	(3 913)	(3 913)	(190 258)	(144 449)	(138 475)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(186 245)	–	–	–	–	–	(3 913)	(3 913)	(190 158)	(144 399)	(138 425)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short-term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long-term/refinancing		70 950	–	–	–	–	–	–	–	70 950	–	–
Increase (decrease) in consumer deposits		150	–	–	–	–	–	–	–	150	100	100
Payments												
Repayment of borrowing		(27 593)	–	–	–	–	–	–	–	(27 593)	(30 070)	(33 558)
NET CASH FROM/(USED) FINANCING ACTIVITIES		43 507	–	–	–	–	–	–	–	43 507	(29 970)	(33 458)
NET INCREASE/ (DECREASE) IN CASH HELD												
		(7 000)	–	–	–	–	–	(5 042)	(5 042)	(12 042)	(17 555)	(6 780)
Cash/cash equivalents at the year begin:	2	130 014	–	–	–	–	–	101 981	101 981	236 995	224 954	206 999
Cash/cash equivalents at the year end:	2	128 014	–	–	–	–	–	96 939	96 939	224 954	206 995	200 239

## B8 Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

WC025 Breede Valley - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/08/2025												
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	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/bank equivalents at the year end	1	128 014	—	—	—	—	—	96 939	96 939	224 954	206 599	230 239
Other current investments > 90 days		—	—	—	—	—	—	—	—	—	(96 939)	(96 939)
Non current assets - investments	1	64 495	—	—	—	—	—	—	—	64 495	64 495	64 495
Cash and investments available:		192 509	—	—	—	—	—	96 939	96 939	289 448	174 554	167 794
Applications of cash and investments												
Unspent conditional transfers		4 723	—	—	—	—	—	—	—	4 723	5 102	5 481
Unspent borrowing		—	—	—	—	—	—	—	—	—	—	—
Statutory requirements		6 175	—	—	—	—	—	—	—	6 175	6 484	6 793
Other working capital requirements	2	(83 009)	—	—	—	—	—	0	0	(83 008)	(115 103)	(160 119)
Other provisions		57 893	—	—	—	—	—	—	—	57 893	61 166	63 910
Long term investments committed		—	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments		53 865	—	—	—	—	—	—	—	53 865	53 865	53 865
Total Application of cash and investments:		39 647	—	—	—	—	—	0	0	39 647	11 514	(30 071)
Surplus(shortfall)		152 862	—	—	—	—	—	96 939	96 939	249 801	163 040	197 865

## B9 Consolidated Asset Management

Please refer to Annexure A

## B10 Consolidated Basic Service Delivery Measurement

WC025 Breeds Valley - Table B10 Basic service delivery measurement - 25/08/2025													
		Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
<b>Household service targets</b>													
<b>Water:</b>	1												
Piped water inside dwelling		21 469	--	--	--	--	--	--	--	21 469	21 469	21 469	
Piped water inside yard (but not in dwelling)		3 960	--	--	--	--	--	--	--	3 960	3 960	3 960	
Using public tap (at least min service level)	2	5 507	--	--	--	--	--	--	--	5 507	5 507	5 507	
Other water supply (at least min service level)		--	--	--	--	--	--	--	--	--	--	--	
<b>Minimum Service Level and Above sub-total</b>		30 936	--	--	--	--	--	--	--	30 936	31	31	
Using public tap (< min service level)	3	962	--	--	--	--	--	--	--	962	962	962	
Other water supply (< min service level)	3.4	--	--	--	--	--	--	--	--	--	--	--	
No water supply		--	--	--	--	--	--	--	--	--	--	--	
<b>Below Minimum Service Level sub-total</b>		962	--	--	--	--	--	--	--	962	1	1	
<b>Total number of households</b>	5	31 898	--	--	--	--	--	--	--	31 898	32	32	
<b>Sanitation/sewerage:</b>													
Flush toilet (connected to sewerage)		19 239	--	--	--	--	--	--	--	19 239	19 239	19 239	
Flush toilet (with septic tank)		411	--	--	--	--	--	--	--	411	411	411	
Chemical toilet		1 064	--	--	--	--	--	--	--	1 064	1 064	1 064	
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--	--	--	
Other toilet provisions (> min service level)		--	--	--	--	--	--	--	--	--	--	--	
<b>Minimum Service Level and Above sub-total</b>		20 714	--	--	--	--	--	--	--	20 714	20 714	20 714	
Bucket toilet		--	--	--	--	--	--	--	--	--	--	--	
Other toilet provisions (< min service level)		--	--	--	--	--	--	--	--	--	--	--	
No toilet provisions		--	--	--	--	--	--	--	--	--	--	--	
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--	--	--	
<b>Total number of households</b>	5	20 714	--	--	--	--	--	--	--	20 714	20 714	20 714	
<b>Electricity:</b>													
Electricity (at least min service level)		2 977	--	--	--	--	--	--	--	2 977	2 977	2 977	
Electricity - prepaid (> min service level)		21 180	--	--	--	--	--	--	--	21 180	21 180	21 180	
<b>Minimum Service Level and Above sub-total</b>		24 157	--	--	--	--	--	--	--	24 157	24 157	24 157	
Electricity (< min service level)		--	--	--	--	--	--	--	--	--	--	--	
Electricity - prepaid (< min service level)		--	--	--	--	--	--	--	--	--	--	--	
Other energy sources		--	--	--	--	--	--	--	--	--	--	--	
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--	--	--	
<b>Total number of households</b>	6	24 157	--	--	--	--	--	--	--	24 157	24 157	24 157	
<b>Refuse:</b>													
Removed at least once a week (min service)		48 995	--	--	--	--	--	--	--	48 995	48 995	48 995	
<b>Minimum Service Level and Above sub-total</b>		48 995	--	--	--	--	--	--	--	48 995	48 995	48 995	
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--	--	--	
Using communal refuse dump		--	--	--	--	--	--	--	--	--	--	--	
Using own refuse dump		--	--	--	--	--	--	--	--	--	--	--	
Other rubbish disposal		--	--	--	--	--	--	--	--	--	--	--	
No rubbish disposal		--	--	--	--	--	--	--	--	--	--	--	
<b>Below Minimum Service Level sub-total</b>		--	--	--	--	--	--	--	--	--	--	--	
<b>Total number of households</b>	5	48 995	--	--	--	--	--	--	--	48 995	48 995	48 995	
<b>Households receiving Free Basic Service</b>													
Water (6 kilolitres per household per month)	15	7 800	--	--	--	--	--	--	--	7 800	7 800	7 800	
Sanitation (free minimum level service)		7 800	--	--	--	--	--	--	--	7 800	7 800	7 800	
Electricity/other energy (50kwh per household per month)		7 800	--	--	--	--	--	--	--	7 800	7 800	7 800	
Refuse (removed at least once a week)		7 800	--	--	--	--	--	--	--	7 800	7 800	7 800	
<b>Informal Settlements</b>		--	--	--	--	--	--	--	--	--	--	--	
<b>Cost of Free Basic Services provided (R'000)</b>													
Water (6 kilolitres per indigent household per month)	16	29 444	--	--	--	--	--	--	--	29 444	31 210	33 083	
Sanitation (free sanitation service to indigent households)		28 435	--	--	--	--	--	--	--	28 435	33 141	31 959	
Electricity/other energy (50kwh per indigent household per month)		8 892	--	--	--	--	--	--	--	8 892	10 648	11 354	
Refuse (removed once a week for indigent households)		18 913	--	--	--	--	--	--	--	18 913	20 647	21 250	
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		--	--	--	--	--	--	--	--	--	--	--	
<b>Total cost of FBS provided</b>		85 683	--	--	--	--	--	--	--	85 683	91 447	97 637	
<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 (low per household per month)		--	--	--	--	--	--	--	--	--	--	--	
Refuse (average litres per week)		--	--	--	--	--	--	--	--	--	--	--	
<b>Revenue cost of free services provided (R'000)</b>													
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	17	--	--	--	--	--	--	--	--	--	--	--	
Property rates exemptions, reductions and rebates and impermissible values in Water (in excess of 6 kilolitres per indigent household per month)		35 415	--	--	--	--	--	--	--	35 415	37 540	39 793	
Sanitation (in excess of free sanitation service to indigent households)		29 444	--	--	--	--	--	--	--	29 444	31 210	33 083	
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 - rent rebates		1	--	--	--	--	--	--	--	1	1	1	
Housing - top structure subsidies	6	--	--	--	--	--	--	--	--	--	--	--	
Other		--	--	--	--	--	--	--	--	--	--	--	
<b>Total revenue cost of subsidised services provided</b>		64 860	--	--	--	--	--	--	--	64 860	69 752	72 877	

## **SECTION A – Part 2**

### **1. Adjustments to Budget Inputs and assumptions**

The 2025/26 Roll-over Adjustments Budget was compiled in line with Chapter 4 of the Municipal Finance Management Act and Chapter 2 Part 4 of the Municipal Budget and Reporting Regulations.

The 2025/26 Roll-over Adjustments Budget remain consistent with the Long-Term Financial Plan to ensure continued synergy between long term planning and implementation planning.

As per the legislative prescript mentioned above, the underspending was not foreseen during the compilation of the 2025/26 annual budget. Only projects committed to identifiable projects as at the end of the 2024/25 financial year are included in the roll-over Adjustments Budget, unless determined otherwise by the Accounting Officer / Municipal Manager based on the merits of these related projects.

The roll-over of the abovementioned projects came about as a result of delays outside the control of the Municipality. The causes of these delays have been established, and corrective measures have been put in place to monitor progress, which will promote effective and efficient implementation in the 2025/26 financial year.

### **2. Adjustments to Budget Funding**

Budget funding in terms of operating and capital expenditure is set out on tables B4 and B5.

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget 3 A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore- Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget 12 I	Adjusted Budget 13 J
<b>R thousands</b>	<b>1</b>	<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	721 887	--	--	--	--	--	--	--	721 887	615 733	521 178
Service charges - Water	2	127 877	--	--	--	--	--	--	--	127 877	135 549	143 683
Service charges - Waste Water Management	2	120 306	--	--	--	--	--	--	--	120 306	127 525	135 176
Service charges - Waste Management	2	76 326	--	--	--	--	--	--	--	76 326	80 906	85 760
Sale of Goods and Rendering of Services		6 315	--	--	--	--	--	--	--	6 315	6 466	6 630
Agency services		9 823	--	--	--	--	--	--	--	9 823	10 275	10 532
Interest		--	--	--	--	--	--	--	--	--	--	--
Interest earned from Receivables		16 768	--	--	--	--	--	--	--	16 768	17 540	17 979
Interest earned from Current and Non Current Assets		20 420	--	--	--	--	--	--	--	20 420	21 360	21 694
Dividends		--	--	--	--	--	--	--	--	--	--	--
Rent on Land		--	--	--	--	--	--	--	--	--	--	--
Rent from Fixed Assets		9 529	--	--	--	--	--	--	--	9 529	9 970	10 221
Special Rating Levies		--	--	--	--	--	--	--	--	--	--	--
Licence and permits		--	--	--	--	--	--	--	--	--	--	--
Operational Revenue		8 056	--	--	--	--	--	--	--	8 056	8 118	8 322
<b>Non-Exchange Revenue</b>												
Property rates		226 949	--	--	--	--	--	--	--	226 949	249 566	255 000
Surcharges and Taxes		--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and tribute		242 897	--	--	--	--	--	--	--	242 897	253 628	260 175
Licences or permits		4 674	--	--	--	--	--	--	--	4 674	4 885	5 012
Transfer and subsidies - Operational		217 912	--	--	--	--	--	1 323	1 323	219 235	205 312	218 387
Interest		3 811	--	--	--	--	--	--	--	3 811	3 966	4 086
Fuel Levy		--	--	--	--	--	--	--	--	--	--	--
Operational Revenue		8 120	--	--	--	--	--	--	--	8 120	8 404	8 706
Gains on disposal of Assets		1 627	--	--	--	--	--	--	--	1 627	1 702	1 745
Other Gains		10 000	--	--	--	--	--	--	--	10 000	10 000	10 250
Discontinued Operations		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue (excluding capital transfers and</b>		<b>1 833 296</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1 323</b>	<b>1 323</b>	<b>1 834 620</b>	<b>1 962 218</b>	<b>2 125 333</b>
<b>Expenditure By Type</b>												
Employee related costs		469 245	--	--	--	--	--	(370)	(370)	468 875	493 727	512 499
Remuneration of councillors		21 653	--	--	--	--	--	--	--	21 653	22 782	23 648
Bulk purchases - electricity		598 611	--	--	--	--	--	--	--	598 611	690 034	747 285
Inventory consumed		69 008	--	--	--	--	--	(4 001)	(4 001)	65 007	72 276	96 086
Debt impairment		85 508	--	--	--	--	--	--	--	85 508	90 401	92 662
Depreciation and amortisation		110 079	--	--	--	--	--	--	--	110 079	115 174	118 065
Interest		41 676	--	--	--	--	--	--	--	41 676	43 594	44 685
Contracted services		148 230	--	--	--	--	--	2 454	2 454	150 684	151 772	175 656
Transfers and subsidies		13 506	--	--	--	--	--	741	741	14 347	5 868	4 980
Irrecoverable debts written off		122 522	--	--	--	--	--	--	--	122 522	128 036	131 238
Operational costs		111 905	--	--	--	--	--	2 304	2 304	113 913	116 599	119 616
Losses on disposal of Assets		4 320	--	--	--	--	--	--	--	4 320	4 523	4 642
Other Losses		70	--	--	--	--	--	--	--	70	74	75
<b>Total Expenditure</b>		<b>1 797 137</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1 128</b>	<b>1 128</b>	<b>1 798 266</b>	<b>1 934 865</b>	<b>2 071 176</b>
<b>Surplus/(Deficit)</b>		<b>36 159</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>195</b>	<b>195</b>	<b>36 354</b>	<b>27 349</b>	<b>54 157</b>
Transfers and subsidies - capital (monetary allocations)		77 246	--	--	--	--	2 092	--	2 092	79 338	92 558	72 316
Transfers and subsidies - capital (in-kind)		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>113 403</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Income Tax		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after income tax</b>		<b>113 403</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Share of Surplus/Deficit attributable to Joint Venture		--	--	--	--	--	--	--	--	--	--	--
Share of Surplus/Deficit attributable to Minorities		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>		<b>113 403</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>
Share of Surplus/Deficit attributable to Associates		--	--	--	--	--	--	--	--	--	--	--
Intercompany/Parent subsidiary transactions		--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) for the year</b>		<b>113 403</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>2 092</b>	<b>195</b>	<b>2 287</b>	<b>115 692</b>	<b>119 907</b>	<b>126 473</b>

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/06/2025												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - Council General	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		10	-	-	-	-	-	-	-	10	5	5
Vote 3 - Strategic Support Services		2 160	-	-	-	-	-	-	-	2 160	660	660
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		9 610	-	-	-	-	-	-	-	9 610	5 010	10
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		44 589	-	-	-	-	-	3 718	3 718	48 317	26 018	80 974
Vote 8 - Planning, Development and Integrated Services		60 635	-	-	-	-	2 092	-	2 092	62 927	73 595	23 849
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)		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	117 214	-	-	-	-	2 092	3 718	5 810	123 024	105 288	105 488
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - Council General	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		10	-	-	-	-	-	-	-	10	10	10
Vote 3 - Strategic Support Services		65	-	-	-	-	-	25	25	90	60	60
Vote 4 - Financial Services		2 890	-	-	-	-	-	120	120	2 780	1 410	1 410
Vote 5 - Community Services		14 650	-	-	-	-	-	40	40	14 690	2 765	8 914
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 764	-	-	-	-	-	-	-	36 764	23 716	16 584
Vote 8 - Planning, Development and Integrated Services		14 683	-	-	-	-	-	-	-	14 683	11 200	6 000
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)		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		89 132	-	-	-	-	-	195	195	69 327	39 161	32 976
Total Capital Expenditure - Vote		196 345	-	-	-	-	2 092	3 913	6 005	192 350	144 449	138 475
<b>Capital Expenditure - Functional</b>												
Governance and administration		12 400	-	-	-	-	-	155	155	12 615	6 155	6 155
Executive and council		20	-	-	-	-	-	-	-	20	15	15
Finance and administration		12 440	-	-	-	-	-	155	155	12 595	6 140	6 140
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		36 443	-	-	-	-	2 092	40	2 132	38 575	14 365	11 914
Community and social services		1 825	-	-	-	-	-	40	40	1 865	200	3 000
Sport and recreation		11 816	-	-	-	-	2 092	-	2 092	13 910	8 000	-
Public safety		9 800	-	-	-	-	-	-	-	9 800	1 165	8 914
Housing		13 900	-	-	-	-	-	-	-	13 900	5 000	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		36 819	-	-	-	-	-	-	-	36 819	23 456	29 114
Planning and development		505	-	-	-	-	-	-	-	505	-	4 023
Road transport		36 314	-	-	-	-	-	-	-	36 314	23 456	25 092
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		100 624	-	-	-	-	-	3 718	3 718	104 342	100 473	81 282
Energy services		46 195	-	-	-	-	-	3 718	3 718	46 917	25 545	28 388
Water management		20 216	-	-	-	-	-	-	-	20 216	18 493	9 189
Waste water management		34 026	-	-	-	-	-	-	-	34 026	55 035	52 015
Waste management		1 000	-	-	-	-	-	-	-	1 000	1 000	700
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	196 345	-	-	-	-	2 092	3 913	6 005	192 350	144 449	138 475
<b>Funded by:</b>												
National Government		77 246	-	-	-	-	-	-	-	77 246	92 558	72 316
Provincial Government		-	-	-	-	-	2 092	-	2 092	2 092	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (ministry allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	77 246	-	-	-	-	2 092	-	2 092	79 338	92 558	72 316
Borrowing		25 400	-	-	-	-	-	3 718	3 718	25 118	-	-
Internally generated funds		93 699	-	-	-	-	-	195	195	83 894	51 891	66 150
Total Capital Funding		196 345	-	-	-	-	2 092	3 913	6 005	192 350	144 449	138 475

### 3. Adjustments to Expenditure on Allocations and Grant

Detailed particulars of budgeted allocations and grants can be found on SB8. Please refer to Annexure A.

### 4. Adjustment to Allocations or Grants made by the Municipality

None.

### 5. Adjustment to Councillor Allowances and Employees

The changes to councillor allowances and employee related cost are provided on table B4. None.

## 6. Adjustment to Service Delivery and Budget

The monthly targets for revenue, expenditure and cash flows are provided in B10 - Section B Supporting Tables.

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		21 469	-	-	-	-	-	-	-	21 469		21 469	21 469
Piped water inside yard (but not in dwelling)		3 960	-	-	-	-	-	-	-	3 960		3 960	3 960
Using public tap (at least min service level)	2	5 507	-	-	-	-	-	-	-	5 507		5 507	5 507
Other water supply (at least min service level)		-	-	-	-	-	-	-	-	-		-	-
<b>Minimum Service Level and Above sub-total</b>		30 936	-	-	-	-	-	-	-	30 936		31	31
Using public tap (< min service level)	3	962	-	-	-	-	-	-	-	962		962	962
Other water supply (< min service level)	3.4	-	-	-	-	-	-	-	-	-		-	-
No water supply		-	-	-	-	-	-	-	-	-		-	-
<b>Below Minimum Service Level sub-total</b>		962	-	-	-	-	-	-	-	962		1	1
<b>Total number of households</b>	5	31 898	-	-	-	-	-	-	-	31 898		32	32
<b>Sanitation/sewerage:</b>													
Flush toilet (connected to sewerage)		19 239	-	-	-	-	-	-	-	19 239		19 239	19 239
Flush toilet (with septic tank)		411	-	-	-	-	-	-	-	411		411	411
Chemical toilet		1 064	-	-	-	-	-	-	-	1 064		1 064	1 064
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-		-	-
Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-	-		-	-
<b>Minimum Service Level and Above sub-total</b>		20 714	-	-	-	-	-	-	-	20 714		20 714	20 714
Bucket toilet		-	-	-	-	-	-	-	-	-		-	-
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-		-	-
No toilet provisions		-	-	-	-	-	-	-	-	-		-	-
<b>Below Minimum Service Level sub-total</b>		-	-	-	-	-	-	-	-	-		-	-
<b>Total number of households</b>	5	20 714	-	-	-	-	-	-	-	20 714		20 714	20 714
<b>Energy:</b>													
Electricity (at least min. service level)		2 977	-	-	-	-	-	-	-	2 977		2 977	2 977
Electricity - prepaid (> min service level)		21 180	-	-	-	-	-	-	-	21 180		21 180	21 180
<b>Minimum Service Level and Above sub-total</b>		24 157	-	-	-	-	-	-	-	24 157		24 157	24 157
Electricity (< min service level)		-	-	-	-	-	-	-	-	-		-	-
Electricity - prepaid (< min service level)		-	-	-	-	-	-	-	-	-		-	-
Other energy sources		-	-	-	-	-	-	-	-	-		-	-
<b>Below Minimum Service Level sub-total</b>		-	-	-	-	-	-	-	-	-		-	-
<b>Total number of households</b>	5	24 157	-	-	-	-	-	-	-	24 157		24 157	24 157
<b>Refuse:</b>													
Removed at least once a week (min. service)		48 995	-	-	-	-	-	-	-	48 995		48 995	48 995
<b>Minimum Service Level and Above sub-total</b>		48 995	-	-	-	-	-	-	-	48 995		48 995	48 995
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-		-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-		-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-		-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-		-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-		-	-
<b>Below Minimum Service Level sub-total</b>		-	-	-	-	-	-	-	-	-		-	-
<b>Total number of households</b>	5	48 995	-	-	-	-	-	-	-	48 995		48 995	48 995
<b>Households receiving Free Basic Service</b>	15												
Water (6 kilolitres per household per month)		7 800	-	-	-	-	-	-	-	7 800		7 800	7 800
Sanitation (free minimum level service)		7 800	-	-	-	-	-	-	-	7 800		7 800	7 800
Electricity/other energy (50kwh per household per month)		7 800	-	-	-	-	-	-	-	7 800		7 800	7 800
Refuse (removed at least once a week)		7 800	-	-	-	-	-	-	-	7 800		7 800	7 800
<b>Informal Settlements</b>													
<b>Cost of Free Basic Services provided (R'000)</b>	16												
Water (6 kilolitres per indigent household per month)		29 444	-	-	-	-	-	-	-	29 444		31 210	33 083
Sanitation (free sanitation service to indigent households)		28 435	-	-	-	-	-	-	-	28 435		30 141	31 990
Electricity/other energy (50kwh per indigent household per month)		8 862	-	-	-	-	-	-	-	8 862		10 048	11 354
Refuse (removed once a week for indigent households)		18 913	-	-	-	-	-	-	-	18 913		20 047	21 250
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-		-	-
<b>Total cost of FBS provided</b>		85 653	-	-	-	-	-	-	-	85 653		91 447	97 637
<b>Highest level of free service provided</b>													
Property rates (R'000 value freehold)		-	-	-	-	-	-	-	-	-		-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-		-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-		-	-
Sanitation (stand per household per month)		-	-	-	-	-	-	-	-	-		-	-
Electricity (kw per household per month)		-	-	-	-	-	-	-	-	-		-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-		-	-
<b>Revenue cost of free services provided (R'000)</b>	17												
Property rates (brief adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-		-	-
Property rates: exemptions, reductions and reissues and impermissible values in Water (in excess of 6 kilolitres per indigent household per month)		35 415	-	-	-	-	-	-	-	35 415		37 540	36 793
Sanitation (in excess of free sanitation service to indigent households)		29 444	-	-	-	-	-	-	-	29 444		31 210	33 083
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		1	-	-	-	-	-	-	-	1		1	1
Housing - top structure subsidies	5	-	-	-	-	-	-	-	-	-		-	-
Other		-	-	-	-	-	-	-	-	-		-	-
<b>Total revenue cost of subsidised services provided</b>		64 860	-	-	-	-	-	-	-	64 860		68 752	72 877

## 7. Adjustment to Capital Spending Detail

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget, read with B5, B5B, SB16, SB17, SB18a, SB18b, SB18e and SB19. Please refer to Annexure A.

## 8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**
- Signed quality certificate as **Annexure B**

**Comment of Directorates / Departments concerned:**

Municipal Manager:	Recommendation Supported
Director: Strategic Support Services:	Recommendation Supported
Director: Financial Services:	Recommendation Supported
Director: Engineering Services:	Recommendation Supported
Director: Community Services:	Recommendation Supported
Director: Planning Development and Integrated Services:	Recommendation Supported