

BA-PHALABORWA LOCAL MUNICIPALITY

**SPECIAL ADJUSTMENT  
BUDGET 2023/24  
MTREF**

March 29

**2024**

**'THE HOME OF MARULA AND WILDLIFE TOURISM'**



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## Abbreviations and Acronyms

|        |  |
|--------|--|
| CPIX   | Consumer Price Index   |
| DORA   | Division of Revenue Act                                      |
| CoGTA  | Department of Cooperative Governance and Traditional Affairs |
| EXCO   | Executive Committee  |
| DLGH   | Department of Local Government and Housing                   |
| GRAP   | General Recognised Accounting Practice                       |
| IDP    | Integrated Development Plan                                  |
| MFMA   | Municipal Finance Management Act                             |
| MIG    | Municipal Infrastructure Grant                               |
| INEG   | Integrated National Electrification Grant                    |
| MPPRA  | Municipal Property Rates Act                                 |
| MTREF  | Medium Term Revenue and Expenditure Framework                |
| NERSA  | National Electricity Regulator of South Africa               |
| NT     | National Treasury  |
| PPP    | Public-Private Partnership                                   |
| SALGA  | South African Local Government Association                   |
| SDBIP  | Service Delivery and Budget Implementation Plan              |
| EEDSMG | Electricity Efficiency Demand System Management Grant        |

# PART ONE

## **Mayor's speech for tabling of the 2023/24 Special Adjustment Budget**

Honourable Speaker, Cllr. Mabunda N O; Chief Whip of Council, Cllr Rapatsa D; Members of the Executive Committee; Chairperson of MPAC, Cllr. Mkhari M P; Honourable Councillors; Traditional Leaders and Representatives of Tribal Authorities; Municipal Manager and the entire Administrative Staff, Ladies and Gentlemen,

Honorable Speaker, the 2023/24 budget is implemented under a very difficult fiscal environment. The weak economic growth has put pressure on consumers' ability to pay for services. As a municipality we have to manage these challenges well, to avoid falling into financial distress and face liquidity problems.

There is also a need for our municipality to focus on collecting revenues owed to Council and also eliminate wasteful and non-core spending.

Honorable Speaker the amendment to the original budget as outlined below is in line with section 28 (e) of the Municipal Finance Management Act no 56 of 2003 read with MFMA circulars and together with the 2023 Division of Revenue Act (DORA).

The Act further prescribes in accordance with Section 72 that during mid-year, the municipality should conduct an assessment of its performance in line with the set performance indicators, targets or milestones and the budget to determine whether the municipality is in the right path to achieve its annual objectives reflected by the performance indicators and targets as depicted on the approved 2023/24 service delivery and budget implementation plan (SDBIP). Hence the tabling of this revised budget here today.

To avoid experiencing serious liquidity challenges, we need to decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and we also need to address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

Honourable speaker, the total Operating revenue budget increased from R678,9 million to R687,1 million after consideration of the mid-year assessment outcome on revenue and expenditure performance.

Honourable Speaker the revised projections of the Municipal Revenue per service are as follows:

- The Municipal Assessment rates will remain unchanged at R184,5 million
- Service charges electricity will remain unchanged at R175,6 million
- Services charges refuse remained unchanged at R20,8 million
- Rental of facilities and equipment remained unchanged at R270 thousand.
- Interest earned from Current and Non-Current Assets remained unchanged at R5,1 million
- Interest earned on outstanding debtors remained unchanged at R62,6 million
- Fines and penalties remained unchanged at R1,3 million.
- Licenses and permits remained unchanged at R6,1 million.
- Agency fees remained unchanged at R6,5 million.
- Transfers and subsidies will increase from R207,4 million to R215,7 million.
- Other revenue remained unchanged at R8,5 million

Total Operating expenditure budget for 2023/24 remained unchanged as **R764,5 million**

The expenditure by type that were affected by the Special Adjustment are as follows:

- The employees cost remained unchanged at R199,8 million.
- Remuneration of councillors remained unchanged at R18,4 million.
- Debt impairment remained unchanged at R100 million
- Depreciation remained unchanged at R79,3 million
- Finance charges remained unchanged at R19,4 million
- Bulk purchases remained unchanged at R138,3 million
- Inventory consumed remained unchanged at R25 million
- Contracted services remained unchanged at R78,9 million
- Other expenditure remained unchanged at R99,5 million

Honourable Speaker, the total capital budget will decrease from R64,8 million to R57,2 million.

**Municipal Infrastructure Grants (MIG) Projects will change as follows:**

| Project Name                        | Original Budget<br>2023/24 | Special<br>Adjustment<br>Budget 2023/24 | Final Budget<br>2023/24 | Budget Year<br>2024/25 | Budget Year<br>2025/26 |
|-------------------------------------|----------------------------|---|-------------------------|------------------------|------------------------|
| Upgrading of Benfarm road Phase 2   | 10 792 000.00              | 7 000 000.00                            | 17 792 000.00           | 7 627 800.00           | 0                      |
| Construction of stormwater culverts | 10 000 000.00              | -3 750 000.00                           | 6 250 000.00            | 0                      | 0                      |
| Refurbishment of Namakgale Stadium  | 15 000 000.00              | -5 770 000.00                           | 9 230 000.00            | 10 887 937.00          | 0                      |
| <b>Totals</b>                       | <b>35 792 000.00</b>       | <b>-2 520 000.00</b>                    | <b>33 272 000.00</b>    | <b>18 515 737.00</b>   | <b>0</b>               |

Total MIG projects will decrease by R2,5 million from R35,8 million to R33,2 million.

- Benfarm upgrading of street increased from R10,8 million to R17,8 million
- Installation of stormwater culverts decreased from R10 million to R6,3 million.
- Refurbishment of Namakgale stadium decreased from R15 million to R9,2 million.

Integrated Electrification Programme (INEP) remain unchanged as follows:

| Project Name  | Original Budget 2023/24 | Special Adjustment Budget 2023/24 | Final Budget 2023/24 | Budget Year 2024/25  | Budget Year 2025/26  |
|---|-------------------------|-----------------------------------|----------------------|----------------------|----------------------|
| ELECTRIFICATION OF MAJEJE EXT B PHASE 2 (400 UNITS) | 8 000 000.00            | - 3 000 000.00                    | 5 000 000.00         | 12 000 000.00        | 12 538 000.00        |
| ELECTRIFICATION OF NONDOWENI PRE-ENG (120 UNITS)    | 114 000.00              | 0                                 | 114 000.00           | 0                    | 0                    |
| ELECTRIFICATION OF MATIKOXIKAYVA (250)              | 5 000 000.00            | - 1 000 000.00                    | 4 000 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF MAKHUSHWANE CAMP (180 UNITS)     | 3 600 000.00            | - 1 000 000.00                    | 2 600 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF NYAKELLANG PHASE 2 (120)         | 2 400 000.00            | 0                                 | 2 400 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF MASHISHIMALE (75 UNITS)          | 1 500 000.00            | 0                                 | 1 500 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF PRIESKA PRE-ENG (150)            | 180 000.00              | 0                                 | 180 000.00           | 0                    | 0                    |
| <b>TOTAL</b>  | <b>20 794 000.00</b>    | <b>- 5 000 000.00</b>             | <b>15 794 000.00</b> | <b>12 000 000.00</b> | <b>12 538 000.00</b> |



Projects funded internally remains unchanged as follows:

| Project Name                                    | Original Budget 2023/24 | Special Adjustment Budget 2023/24 | Final Budget 2023/24 | Budget Year 2024/25 | Budget Year 2025/26 |
|---|-------------------------|-----------------------------------|----------------------|---------------------|---------------------|
| Office Furniture & Equipment                    | 1 500 000.00            | 0                                 | 1 500 000.00         | 0                   | 0                   |
| Upgrading Tambo Street from gravel to tar       | 5 680 000.00            | 0                                 | 5 680 000.00         | 5 680 000.00        | 5 680 000.00        |
| Establishment of new landfill site (Phalaborwa) | 1 000 000.00            | 0                                 | 1 000 000.00         | 0                   | 0                   |
| <b>Totals</b>                                   | <b>8 180 000.00</b>     | <b>0</b>                          | <b>8 180 000.00</b>  | <b>5 680 000.00</b> | <b>5 680 000.00</b> |

Honourable Speaker, the municipality must continue to implement the **cost containment regulation 2019** as previously approved by Council and also continue to implement the revenue enhancement strategy and financial recovery plan in order to improve our financial status and maintain healthy cash flows.

## **Special Adjustment Budget Resolutions**

### **1.1 Special Adjustment Budget for 2023/24**

Council resolved that the Special Adjustment and MTREF and its supporting tables of the Ba-Phalaborwa Municipality (LIM334) for the financial year 2023/24; be approved as set out on the following tables:

|          |  |
|----------|--|
| Table B1 | Special Adjustment budget summary  |
| Table B2 | Special Adjustment budget financial performance – Standard Classification                      |
| Table B3 | Special Adjustment budget financial performance – Revenue and Expenditure by<br>Municipal Vote |
| Table B4 | Special Adjustment budget financial performance – Revenue and Expenditure                      |
| Table B5 | Special Adjustment budget Capital Expenditure- Vote  |
| Table B6 | Special Adjustment Budget Financial Position   |
| Table B7 | Special Adjustment Budget Cash Flows   |
| Table B8 | Cash backed reserves/accumulated surplus reconciliation.                                       |
| Table B9 | Asset Management   |

### **2.2 Special Adjustment permitted in terms of Section 28 (2) of MFMA**

Council resolved that the total budgeted annual Revenue increased from **R678,9 million** to **R687,1 million** which excludes capital grant be approved.

Council resolved that the total budgeted annual operating Expenditure remained unchanged at R **R764,4 million** be approved.

Council resolved that the total budgeted Capital expenditure reduced from **R56,6 million** to **R49 million** be approved.

### 2.3 Special Adjustment budget supporting tables for 2023/24 MTRF.

Council resolved that the Special Adjustment budget of the Ba-Phalaborwa Municipality for the financial year **2023/24**, and indicative figures for two outer years **2024/25** and **2025/26** are approved as set out in the following tables.

|            |   |
|------------|---|
| Table SB1  | Budgeted financial position.  |
| Table SB2  | Supporting details to financial position.   |
| Table SB3  | Special Adjustment - SDBIP- Performance objectives  |
| Table SB4  | Special Adjustment budget - performance indicators and benchmarks                         |
| Table SB5  | Special Adjustment budget – Social, Economic, Demographic statistics and Assumptions      |
| Table SB6  | Special Adjustment budget – Funding Measurement   |
| Table SB7  | Special Adjustment budget – Transfers and Grant Receipts                                  |
| Table SB8  | Special Adjustment budget – Expenditure on Transfers and Grant Programme                  |
| Table SB9  | Special Adjustment budget – Reconciliation of transfers, Grant Receipts and Unspent Funds |
| Table SB10 | Special Adjustment budget – Transfers and Grant by the Municipality                       |
| Table SB11 | Special Adjustment budget – Councillor and Staff benefits                                 |
| Table SB12 | Special Adjustment budget – Monthly Revenue and Expenditure (Municipal Votes)             |
| Table SB13 | Special Adjustment budget - Monthly Revenue and Expenditure (Functional Classification)   |
| Table SB14 | Special Adjustment budget – Monthly Revenue and Expenditure                               |
| Table SB15 | Special Adjustment budget – Monthly Cash flows  |

- Table SB16 Special Adjustment budget – Monthly Expenditure (Municipal Votes)
- Table SB17 Special Adjustment budget – Monthly Capital expenditure (Functional Classification)
- Table SB18a Special Adjustment budget – Capital Expenditure on New Assets (Assets Class)
- Table SB18b Special Adjustment budget – Capital Assets on renewal of existing assets (Assets Class)
- Table SB18c Special Adjustment budget – Expenditure on Repairs and Maintenance (Assets Class)
- Table SB19 Special Adjustment budget –List of Capital programme or projects affected. by Special Adjustment

**2.4 Revised Service Delivery and Budget Implementation Plan (SDBIP)**

Council note that the revised SDBIP will be tabled after the Special Adjustment budget has been approved in line with MFMA section 54(1) (c).

**2.5 Budget Related Polices**

Council resolved that the following budget related policies remain unchanged as approved by council.

- 1. Property Rates Policy
- 2. Tariff Policy
- 3. Credit Control Policy
- 4. Debt Collection Policy
- 5. Indigent Household Consumer Subsidy policy
- 6. Virement policy
- 7. Budget policy

8. Petty Cash policy
9. Asset Management Policy
10. Bad Debts Write Off
11. Deposit Policy
12. Cash management and Investment Policy
13. Fleet management Policy
14. Electricity by-laws
15. Land use by-law
16. Electricity supply by-laws
17. Subsistence and travelling policy
18. Customer care Policy and Service Standards
19. Inventory Management Policy
20. Model SCM Policy for Infrastructure Procurement and Delivery Management
21. Sale and Disposal of Municipal Land/Property Policy
22. Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy
23. Supply Chain Management Policy

To this end, Honourable Speaker we are therefore proposing the aforesaid adjusted budget to be approved by Council.

**I thank you.**

#### **EXECUTIVE SUMMARY**

In accordance with Section 28 of the Municipal Finance Management Act, 56 of 2003, a municipality may revise an approved annual budget through a Special Adjustment budget. In terms of Section 72 (3) of the MFMA, the Accounting Officer must as part of review, make recommendations as to whether a Special Adjustment budget is necessary and recommends revised projections for revenue and expenditure to the extent that this may be necessary.

**The section further provides that a Special Adjustment budget may authorise the following:**

- a) Provide for any other expenditure within a prescribed framework.
- b) Correct any errors in the annual budget (Budget overstated and under-stated)
- c) Spending of funds that were unspent at the end of the past financial year where under-spending could not reasonably have been foreseen at the time to include correctly projected roll-over amounts when the annual budget for the current year was approved by Council.
- d) Appropriation of projected savings in one vote towards spending under another vote

The following table reflects the approved and revised budget revenue 2023/24

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

| Description  | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                              |                          |                          |                            |                        | Adjusted Budget | Adjusted Budget |                        |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|------------------------------|--------------------------|--------------------------|----------------------------|------------------------|-----------------|-----------------|------------------------|
|  |     | Original Budget<br>A | Prior Adjusted<br>3<br>A1 | Accum. Funds<br>4<br>B | Multi-year capital<br>5<br>C | Unfore. Unavoid.<br>6<br>D | Nat. or Prov. Govt<br>7<br>E | Other Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted Budget<br>10<br>H | Budget Year +1 2024/25 |                 |                 | Budget Year +2 2025/26 |
| <b>R thousands</b>   | 1   | A                    | 3                         | 4                      | 5                            | 6                          | 7                            | 8                        | 9                        | 10                         |                        |                 |                 |                        |
| <b>Revenue By Source</b>   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                        |                 |                 |                        |
| <b>Exchange Revenue</b>  |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                        |                 |                 |                        |
| Service charges - Electricity  | 2   | 175 582              | 175 582                   | -                      | -                            | -                          | -                            | -                        | -                        | 175 582                    | 201 392                | 237 039         |                 |                        |
| Service charges - Waste Management                                   | 2   | 20 772               | 20 772                    | -                      | -                            | -                          | -                            | -                        | -                        | 20 772                     | 21 789                 | 22 813          |                 |                        |
| Sale of Goods and Rendering of Services                              |     | 743                  | 743                       | -                      | -                            | -                          | -                            | -                        | -                        | 743                        | 780                    | 816             |                 |                        |
| Agency services  |     | 6 529                | 6 529                     | -                      | -                            | -                          | -                            | -                        | -                        | 6 529                      | 6 849                  | 7 170           |                 |                        |
| Interest earned from Receivables                                     |     | 17 508               | 17 508                    | -                      | -                            | -                          | -                            | -                        | -                        | 17 508                     | 18 365                 | 19 229          |                 |                        |
| Interest earned from Current and Non Current Assets                  |     | 2 613                | 5 113                     | -                      | -                            | -                          | -                            | -                        | -                        | 5 113                      | 2 741                  | 2 870           |                 |                        |
| Rental from Fixed Assets   |     | 220                  | 270                       | -                      | -                            | -                          | -                            | -                        | -                        | 270                        | 231                    | 242             |                 |                        |
| Operational Revenue  |     | 7 759                | 7 759                     | -                      | -                            | -                          | -                            | -                        | -                        | 7 759                      | 8 142                  | 8 525           |                 |                        |
| <b>Non-Exchange Revenue</b>  |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                        |                 |                 |                        |
| Property rates   | 2   | 184 556              | 184 556                   | -                      | -                            | -                          | -                            | -                        | -                        | 184 556                    | 193 599                | 202 698         |                 |                        |
| Fines, penalties and forfeits  |     | 1 363                | 1 363                     | -                      | -                            | -                          | -                            | -                        | -                        | 1 363                      | 1 430                  | 1 497           |                 |                        |
| Licences or permits  |     | 6 109                | 6 109                     | -                      | -                            | -                          | -                            | -                        | -                        | 6 109                      | 6 409                  | 6 710           |                 |                        |
| Transfer and subsidies - Operational                                 |     | 207 443              | 207 443                   | -                      | -                            | -                          | -                            | -                        | -                        | 215 693                    | 229 308                | 225 801         |                 |                        |
| Interest   |     | 45 149               | 45 149                    | -                      | -                            | -                          | -                            | -                        | -                        | 45 149                     | 47 362                 | 49 587          |                 |                        |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>676 346</b>       | <b>678 896</b>            | <b>-</b>               | <b>-</b>                     | <b>-</b>                   | <b>-</b>                     | <b>8 250</b>             | <b>8 250</b>             | <b>687 146</b>             | <b>738 396</b>         | <b>784 797</b>  |                 |                        |

The above table reflect the total revenue of R687,1 million for Special Adjustment budget 2023/24, which increased by R8,2 million from R678,9 million to R687,1 million after taking into account the mid-year performance assessment results.

The breakdown of Municipal Revenue per service which was affected by the Special Adjustment budget for 2023/24 is illustrated below as follows:

- The Municipal Assessment rates will remain unchanged at R184,5 million
- Service charges electricity will remain unchanged at R175,6 million
- Services charges refuse remained unchanged at R20,8 million
- Rental of facilities and equipment remained unchanged at R270 thousand.
- Interest earned from Current and Non-Current Assets remained unchanged at R5,1 million.
- Interest earned on outstanding debtors remained unchanged at R62,6 million
- Fines and penalties remained unchanged at R1,3 million.
- Licenses and permits remained unchanged at R6,1 million.
- Agency fees remained unchanged at R6,5 million.
- Transfers and subsidies will increase from R207,4 million to R215,7 million.
- Other revenue remained unchanged at R8,5 million

The municipality continues to implement the approved revenue enhancement strategy and its credit control policy by issuing a cut-off list on a monthly basis.

The municipality has also employed a debt collector to focus in the township in order to collect the long outstanding debt from those that are owing the municipality.



The following table reflects the approved operating expenditure budget 2023/24, and the proposed revised budget

LIM334 Ba-Phalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

| Description                     | Ref | Budget Year 2023/24 |                |              |                    |                  |                    |                |                |                 | 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 2024/25     | +2 2025/26     |
| R thousands                     | 1   | A                   | A1             | 4            | 5                  | 6                | 7                  | 8              | 9              | 10              |                |                |
| <b>Expenditure By Type</b>      |     |                     |                |              |                    |                  |                    |                |                |                 |                |                |
| Employee related costs          | -   | 199 891             | 199 891        | -            | -                  | -                | -                  | -              | -              | 199 891         | 209 714        | 219 606        |
| Remuneration of councillors     |     | 20 101              | 18 401         | -            | -                  | -                | -                  | -              | -              | 18 401          | 21 086         | 22 077         |
| Bulk purchases - electricity    |     | 139 479             | 138 279        | -            | -                  | -                | -                  | -              | -              | 138 279         | 159 983        | 188 300        |
| Inventory consumed              |     | 25 500              | 25 715         | -            | -                  | -                | -                  | -              | -              | 25 715          | 26 749         | 28 006         |
| Debt impairment                 |     | 100 000             | 100 000        | -            | -                  | -                | -                  | -              | -              | 100 000         | 104 700        | 109 830        |
| Depreciation and amortisation   |     | 79 285              | 79 285         | -            | -                  | -                | -                  | -              | -              | 79 285          | 83 170         | 77 079         |
| Interest                        |     | 19 481              | 19 481         | -            | -                  | -                | -                  | -              | -              | 19 481          | 20 435         | 21 395         |
| Contracted services             |     | 83 158              | 82 609         | -            | -                  | -                | -                  | -              | -              | 82 609          | 71 876         | 74 909         |
| Transfers and subsidies         |     | 1 020               | 1 020          | -            | -                  | -                | -                  | -              | -              | 1 020           | 1 070          | 1 120          |
| Irrecoverable debts written off |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -              | -              |
| Operational costs               |     | 96 611              | 99 845         | -            | -                  | -                | -                  | -              | -              | 99 845          | 100 212        | 97 243         |
| Losses on disposal of Assets    |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -              | -              |
| Other Losses                    |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -              | -              |
| <b>Total Expenditure</b>        |     | <b>764 525</b>      | <b>764 525</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>764 525</b>  | <b>798 994</b> | <b>839 566</b> |

Total Operating expenditure budget for 2023/24 remained unchanged as **R764,5 million**

**The following items on expenditure Special Adjustments are as follows:**

- The employees cost remained unchanged at R199,8 million.
- Remuneration of councillors remained unchanged at R18,4 million.
- Debt impairment remained unchanged at R100 million
- Depreciation remained unchanged at R79,3 million
- Finance charges remained unchanged at R19,4 million
- Bulk purchases remained unchanged at R138,3 million
- Inventory consumed remained unchanged at R25,7 million
- Contracted services remained unchanged at R82,6 million
- Other expenditure remained unchanged at R99,8 million

# GRANTS AND SUBSIDIES 2023/24

Operational transfers and grants increase R207,4 million to R215,7 million and capital transfers and grants remain unchanged at R49,1 million

LIM334 Ba-Phalaborwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

| Description   | Ref      | Budget Year 2023/24  |                           |                              |                              |                           |                           | Budget Year +1             | Budget Year +2             |                            |
|---|----------|----------------------|---------------------------|------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|
|   |          | Original Budget<br>A | Prior Adjusted<br>7<br>A1 | Multi-year capital<br>8<br>B | Nat. or Prov. Govt<br>9<br>C | Other Adjusts.<br>10<br>D | Total Adjusts.<br>11<br>E | Adjusted Budget<br>12<br>F | Adjusted Budget<br>2024/25 | Adjusted Budget<br>2025/26 |
| <b>RECEIPTS:</b>                                    | 1, 2     |                      |                           |                              |                              |                           |                           |                            |                            |                            |
| <b>Operating Transfers and Grants</b>               |          | <b>207 443</b>       | <b>207 443</b>            | -                            | <b>8 250</b>                 | -                         | <b>8 250</b>              | <b>215 693</b>             | <b>229 308</b>             | <b>225 601</b>             |
| <b>National Government:</b>                         |          |                      |                           |                              |                              |                           |                           |                            |                            |                            |
| Equitable Shares                                    |          | 196 989              | 196 989                   | -                            | 8 250                        | -                         | 8 250                     | 205 239                    | 221 744                    | 220 455                    |
| Energy Efficiency and Demand Management             | -        | 4 000                | 4 000                     | -                            | -                            | -                         | -                         | 4 000                      | 2 500                      | -                          |
| EPWP Incentive                                      | -        | 1 470                | 1 470                     | -                            | -                            | -                         | -                         | 1 470                      | -                          | -                          |
| Finance Management                                  | -        | 3 100                | 3 100                     | -                            | -                            | -                         | -                         | 3 100                      | 3 100                      | 3 100                      |
| Municipal Infrastructure Grant                      | -        | 1 884                | 1 884                     | -                            | -                            | -                         | -                         | 1 884                      | 1 984                      | 2 046                      |
| <b>Total Operating Transfers and Grants</b>         | <b>6</b> | <b>207 443</b>       | <b>207 443</b>            | <b>-</b>                     | <b>8 250</b>                 | <b>-</b>                  | <b>8 250</b>              | <b>215 693</b>             | <b>229 308</b>             | <b>225 601</b>             |
| <b>Capital Transfers and Grants</b>                 |          |                      |                           |                              |                              |                           |                           |                            |                            |                            |
| <b>National Government:</b>                         |          |                      |                           |                              |                              |                           |                           |                            |                            |                            |
| Municipal Infrastructure Grant (MIG)                |          | 56 586               | 49 066                    | -                            | -                            | -                         | -                         | 49 066                     | 49 297                     | 51 404                     |
| Integrated National Electrification Programme Grant | -        | 33 792               | 33 272                    | -                            | -                            | -                         | -                         | 33 272                     | 37 297                     | 38 866                     |
| Total Capital Transfers and Grants                  | 6        | 20 794               | 15 794                    | -                            | -                            | -                         | -                         | 15 794                     | 12 000                     | 12 538                     |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |          | <b>264 029</b>       | <b>256 509</b>            | <b>-</b>                     | <b>8 250</b>                 | <b>-</b>                  | <b>8 250</b>              | <b>264 759</b>             | <b>278 605</b>             | <b>277 005</b>             |

**Municipal Infrastructure Grants (MIG) Projects will change as follows:**

| Project Name                        | Original Budget<br>2023/24 | Special<br>Adjustment<br>Budget 2023/24 | Final Budget<br>2023/24 | Budget Year<br>2024/25 | Budget Year<br>2025/26 |
|-------------------------------------|----------------------------|---|-------------------------|------------------------|------------------------|
| Upgrading of Benfarm road Phase 2   | 10 792 000.00              | 7 000 000.00                            | 17 792 000.00           | 7 627 800.00           | 0                      |
| Construction of stormwater culverts | 10 000 000.00              | -3 750 000.00                           | 6 250 000.00            | 0                      | 0                      |
| Refurbishment of Namakgale Stadium  | 15 000 000.00              | -5 770 000.00                           | 9 230 000.00            | 10 887 937.00          | 0                      |
| <b>Totals</b>                       | <b>35 792 000.00</b>       | <b>-2 520 000.00</b>                    | <b>33 272 000.00</b>    | <b>18 515 737.00</b>   | <b>0</b>               |

Integrated Electrification Programme (INEP) will change as follows:

| Project Name  | Original Budget 2023/24 | Special Adjustment Budget 2023/24 | Final Budget 2023/24 | Budget Year 2024/25  | Budget Year 2025/26  |
|---|-------------------------|-----------------------------------|----------------------|----------------------|----------------------|
| ELECTRIFICATION OF MAJEJE EXT B PHASE 2 (400 UNITS) | 8 000 000.00            | - 3 000 000.00                    | 5 000 000.00         | 12 000 000.00        | 12 538 000.00        |
| ELECTRIFICATION OF NONDOWENI PRE-ENG (120 UNITS)    | 114 000.00              | 0                                 | 114 000.00           | 0                    | 0                    |
| ELECTRIFICATION OF MATIKOXIKAYA (250)               | 5 000 000.00            | - 1 000 000.00                    | 4 000 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF MAKHUSHWANE CAMP (180 UNITS)     | 3 600 000.00            | - 1 000 000.00                    | 2 600 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF NYAKELLANG PHASE 2 (120)         | 2 400 000.00            | 0                                 | 2 400 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF MASHISHIMALE (75 UNITS)          | 1 500 000.00            | 0                                 | 1 500 000.00         | 0                    | 0                    |
| ELECTRIFICATION OF PRIESKA PRE-ENG (150)            | 180 000.00              | 0                                 | 180 000.00           | 0                    | 0                    |
| <b>TOTAL</b>  | <b>20 794 000.00</b>    | <b>- 5 000 000.00</b>             | <b>15 794 000.00</b> | <b>12 000 000.00</b> | <b>12 538 000.00</b> |

Projects funded internally remains unchanged as follows:

| Project Name                                    | Original Budget 2023/24 | Special Adjustment Budget 2023/24 | Final Budget 2023/24 | Budget Year 2024/25 | Budget Year 2025/26 |
|---|-------------------------|-----------------------------------|----------------------|---------------------|---------------------|
| Office Furniture & Equipment                    | 1 500 000.00            | 0                                 | 1 500 000.00         | 0                   | 0                   |
| Upgrading Tambo Street from gravel to tar       | 5 680 000.00            | 0                                 | 5 680 000.00         | 5 680 000.00        | 5 680 000.00        |
| Establishment of new landfill site (Phalaborwa) | 1 000 000.00            | 0                                 | 1 000 000.00         | 0                   | 0                   |
| <b>Totals</b>                                   | <b>8 180 000.00</b>     | <b>0</b>                          | <b>8 180 000.00</b>  | <b>5 680 000.00</b> | <b>5 680 000.00</b> |

# **SPECIAL ADJUSTMENT BUDGET TABLES 2023/24**

**1. SPECIAL ADJUSTMENT BUDGET TABLES**  
**1.1. Special Adjustment Budget Summary**

| Description  | Budget Year 2023/24     |                              |                           |                                    |                               |                                     |                             |                             | Budget Year +1<br>2024/25    | Budget Year +2<br>2025/26 |  |
|--|-------------------------|------------------------------|---------------------------|------------------------------------|-------------------------------|-------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|--|
|  | Original<br>Budget<br>A | Prior<br>Adjusted<br>1<br>A1 | Accum.<br>Funds<br>2<br>B | Mult-<br>year<br>capital<br>3<br>C | Unfore.<br>Unavoid.<br>4<br>D | Nat. or<br>Prov.<br>Govt.<br>5<br>E | Other<br>Adjusts.<br>6<br>F | Total<br>Adjusts.<br>7<br>G | Adjusted<br>Budget<br>8<br>H |                           |  |
| <b>R thousands</b>   |                         |                              |                           |                                    |                               |                                     |                             |                             |                              |                           |  |
| <b>Financial Performance</b>   |                         |                              |                           |                                    |                               |                                     |                             |                             |                              |                           |  |
| Property rates   | 194 556                 | 184 556                      | -                         | -                                  | -                             | -                                   | -                           | 184 556                     | 193 599                      | 202 698                   |  |
| Service charges  | 196 353                 | 196 353                      | -                         | -                                  | -                             | -                                   | -                           | 196 353                     | 223 182                      | 259 852                   |  |
| Investment revenue   | 2 613                   | 5 113                        | -                         | -                                  | -                             | -                                   | -                           | 5 113                       | 2 741                        | 2 870                     |  |
| Transfers recognised - operational                                   | 207 443                 | 207 443                      | -                         | -                                  | -                             | -                                   | 8 250                       | 215 693                     | 229 308                      | 225 601                   |  |
| Other own revenue  | 85 381                  | 85 431                       | -                         | -                                  | -                             | -                                   | -                           | 85 431                      | 89 567                       | 93 776                    |  |
|  | <b>676 346</b>          | <b>678 896</b>               | -                         | -                                  | -                             | -                                   | <b>8 250</b>                | <b>687 146</b>              | <b>738 396</b>               | <b>784 797</b>            |  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |                         |                              |                           |                                    |                               |                                     |                             |                             |                              |                           |  |
| Employee costs   | 199 891                 | 199 891                      | -                         | -                                  | -                             | -                                   | -                           | 199 891                     | 209 714                      | 219 806                   |  |
| Remuneration of councillors  | 20 101                  | 18 401                       | -                         | -                                  | -                             | -                                   | -                           | 18 401                      | 21 086                       | 22 077                    |  |
| Depreciation & asset impairment                                      | 179 285                 | 179 285                      | -                         | -                                  | -                             | -                                   | -                           | 179 285                     | 187 870                      | 186 910                   |  |
| Finance charges  | 19 481                  | 19 481                       | -                         | -                                  | -                             | -                                   | -                           | 19 481                      | 20 435                       | 21 395                    |  |
| Inventory consumed and bulk purchases                                | 164 979                 | 163 994                      | -                         | -                                  | -                             | -                                   | -                           | 163 994                     | 186 732                      | 216 305                   |  |
| Transfers and subsidies  | 1 020                   | 1 020                        | -                         | -                                  | -                             | -                                   | -                           | 1 020                       | 1 070                        | 1 120                     |  |
| Other expenditure  | 179 789                 | 182 454                      | -                         | -                                  | -                             | -                                   | -                           | 182 454                     | 172 088                      | 172 153                   |  |
| <b>Total Expenditure</b>   | <b>764 525</b>          | <b>764 525</b>               | -                         | -                                  | -                             | -                                   | -                           | <b>764 525</b>              | <b>798 994</b>               | <b>839 566</b>            |  |
| <b>Surplus/(Deficit)</b>   |                         |                              |                           |                                    |                               |                                     |                             |                             |                              |                           |  |
| Transfers and subsidies - capital (monetary allocations)             | (88 180)                | (85 630)                     | -                         | -                                  | -                             | -                                   | 8 250                       | (77 380)                    | (60 599)                     | (54 759)                  |  |
| Transfers and subsidies - capital (in-kind - all)                    | 56 586                  | 49 066                       | -                         | -                                  | -                             | -                                   | -                           | 49 066                      | 49 297                       | 51 404                    |  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(31 594)</b>         | <b>(36 564)</b>              | -                         | -                                  | -                             | -                                   | <b>8 250</b>                | <b>(28 314)</b>             | <b>(11 302)</b>              | <b>(3 365)</b>            |  |
| Share of surplus/ (deficit) of associate                             | -                       | -                            | -                         | -                                  | -                             | -                                   | -                           | -                           | -                            | -                         |  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(31 594)</b>         | <b>(36 564)</b>              | -                         | -                                  | -                             | -                                   | <b>8 250</b>                | <b>(28 314)</b>             | <b>(11 302)</b>              | <b>(3 365)</b>            |  |



|  |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
|--|------------------|------------------|---|---|---|---|---|---|---|---|------------------|------------------|------------------|
| <b>Capital expenditure &amp; funds sources</b> |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| <b>Capital expenditure</b>                     |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Transfers recognised - capital                 | 64 766           | 57 246           | - | - | - | - | - | - | - | - | 57 246           | 54 977           | 57 084           |
| Borrowing                                      | 56 586           | 49 066           | - | - | - | - | - | - | - | - | 49 066           | 49 297           | 51 404           |
| Internally generated funds                     | -                | -                | - | - | - | - | - | - | - | - | -                | -                | -                |
| <b>Total sources of capital funds</b>          | <b>64 766</b>    | <b>57 246</b>    | - | - | - | - | - | - | - | - | <b>57 246</b>    | <b>54 977</b>    | <b>57 084</b>    |
| <b>Financial position</b>                      |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Total current assets                           | 1 428 766        | 1 268 822        | - | - | - | - | - | - | - | - | 1 358 072        | 284 414          | 300 547          |
| Total non current assets                       | 1 307 681        | 1 226 102        | - | - | - | - | - | - | - | - | 1 226 102        | 1 287 348        | 1 367 900        |
| Total current liabilities                      | 1 459 338        | 485 832          | - | - | - | - | - | - | - | - | 485 832          | 516 638          | 543 787          |
| Total non current liabilities                  | 164 224          | 198 683          | - | - | - | - | - | - | - | - | 198 683          | 209 412          | 220 929          |
| Community wealth/Equity                        | 1 334 719        | 976 457          | - | - | - | - | - | - | - | - | 984 707          | 1 056 422        | 1 123 083        |
| <b>Cash flows</b>                              |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Net cash from (used) operating                 | (12 086)         | (19 802)         | - | - | - | - | - | - | - | - | (11 552)         | 186 403          | 191 730          |
| Net cash from (used) Investing                 | (65 074)         | (56 426)         | - | - | - | - | - | - | - | - | (56 426)         | (56 692)         | (59 115)         |
| Net cash from (used) financing                 | (20 400)         | (20 400)         | - | - | - | - | - | - | - | - | (20 400)         | (20 400)         | (20 400)         |
| <b>Cash/cash equivalents at the year end</b>   | <b>(39 059)</b>  | <b>(52 539)</b>  | - | - | - | - | - | - | - | - | <b>(44 288)</b>  | <b>155 782</b>   | <b>161 243</b>   |
| <b>Cash backlog/surplus reconciliation</b>     |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Cash and investments available                 | (96 713)         | (93 707)         | - | - | - | - | - | - | - | - | (85 457)         | 113 931          | 117 732          |
| Application of cash and investments            | 104 699          | 307 775          | - | - | - | - | - | - | - | - | 301 874          | 299 492          | 316 663          |
| <b>Balance - surplus (shortfall)</b>           | <b>(201 412)</b> | <b>(401 482)</b> | - | - | - | - | - | - | - | - | <b>(387 331)</b> | <b>(185 561)</b> | <b>(198 931)</b> |
| <b>Asset Management</b>                        |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Asset register summary (MDV)                   | 1 194 527        | 1 138 731        | - | - | - | - | - | - | - | - | 1 138 731        | 1 195 259        | 1 270 746        |
| Depreciation                                   | 79 285           | 79 285           | - | - | - | - | - | - | - | - | 79 285           | 83 170           | 77 079           |
| Renewal and Upgrading of Existing Assets       | 31 472           | 32 702           | - | - | - | - | - | - | - | - | 32 702           | 24 196           | 5 680            |
| Repairs and Maintenance                        | 23 884           | 19 549           | - | - | - | - | - | - | - | - | 19 549           | 14 669           | 15 359           |
| <b>Free services</b>                           |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Cost of Free Basic Services provided           | -                | -                | - | - | - | - | - | - | - | - | -                | -                | -                |
| Revenue cost of free services provided         | 1 461            | 16 260           | - | - | - | - | - | - | - | - | 16 260           | 17 182           | 18 180           |
| <b>Households below minimum service level</b>  |                  |                  |   |   |   |   |   |   |   |   |                  |                  |                  |
| Water:   | -                | 4                | - | - | - | - | - | - | - | - | 4                | 4                | 4                |
| Sanitation/sewerage:                           | -                | 6                | - | - | - | - | - | - | - | - | 6                | 6                | 6                |
| Energy:  | -                | -                | - | - | - | - | - | - | - | - | -                | -                | -                |
| Refuse:  | -                | 21               | - | - | - | - | - | - | - | - | 21               | 21               | 21               |

Total revenue of R678,9 million for Special Adjustment budget 2023/24, will increase by R2,5 million from R676,3 million after taking into account the mid-year performance assessment results.

- The Municipal Assessment rates will remain unchanged at R184,5 million
- Service charges electricity will remain unchanged at R175,6 million
- Services charges refuse will remain unchanged at R20,8 million
- Rental of facilities and equipment will remain unchanged at R270 thousand.
- Interest earned from Current and Non-Current Assets will remain unchanged at R5,1 million.
- Interest earned on outstanding debtors remained unchanged at R62,6 million
- Fines and penalties remained unchanged at R1,3 million.
- Licenses and permits remained unchanged at R6,1 million.
- Agency fees remained unchanged at R6,5 million.
- Transfers and subsidies will increase from R207,4 million to R215,7 million.
- Other revenue remained unchanged at R8,5 million

Total Operating expenditure budget for 2023/24 remains unchanged at R764,6 million

- The employees cost remained unchanged at R199,8 million.
- Remuneration of councillors remained unchanged R18,4 million.
- Debt impairment remained unchanged at R100 million
- Depreciation remained unchanged at R79,3 million
- Finance charges remained unchanged at R19,4 million
- Bulk purchases remained unchanged R138,3 million
- Inventory consumed remained unchanged R25,7 million
- Contracted services remained unchanged R82,6 million
- Other expenditure remained unchanged R99,8 million

1.2 Special Adjustment Budget Financial Performance (Functional Classification)

LIM334 Ba-Phalaborwa - Table B2 Adjustments Budget Financial Performance (functional classification) -

| Standard Description                       | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                               |                           |                           |                            |                               | Budget Year                   | Budget Year |  |  |  |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|-------------------------------|---------------------------|---------------------------|----------------------------|-------------------------------|-------------------------------|-------------|--|--|--|
|  |     | Original Budget<br>A | Prior Adjusted<br>5<br>A1 | Accum. Funds<br>6<br>B | Multi-year capital<br>7<br>C | Unfore. Unavoid.<br>8<br>D | Nat. or Prov. Govt.<br>9<br>E | Other Adjusts.<br>10<br>F | Total Adjusts.<br>11<br>G | Adjusted Budget<br>12<br>H | Adjusted Budget<br>+1 2024/25 | Adjusted Budget<br>+2 2025/26 |             |  |  |  |
| <b>Revenue - Functional</b>                | 1,4 |                      |                           |                        |                              |                            |                               |                           |                           |                            |                               |                               |             |  |  |  |
| <b>Governance and administration</b>       |     | 445 844              | 448 374                   | -                      | -                            | -                          | -                             | 8 250                     | 8 250                     | 456 624                    | 482 518                       | 493 149                       |             |  |  |  |
| Finance and administration                 |     | 445 844              | 448 374                   | -                      | -                            | -                          | -                             | 8 250                     | 8 250                     | 456 624                    | 482 518                       | 493 149                       |             |  |  |  |
| <b>Community and public safety</b>         |     | 6 299                | 6 324                     | -                      | -                            | -                          | -                             | -                         | -                         | 6 324                      | 6 608                         | 6 919                         |             |  |  |  |
| Community and social services              |     | 190                  | 215                       | -                      | -                            | -                          | -                             | -                         | -                         | 215                        | 199                           | 209                           |             |  |  |  |
| Public safety                              |     | 6 109                | 6 109                     | -                      | -                            | -                          | -                             | -                         | -                         | 6 109                      | 6 409                         | 6 710                         |             |  |  |  |
| <b>Economic and environmental services</b> |     | 40 878               | 38 353                    | -                      | -                            | -                          | -                             | -                         | -                         | 38 353                     | 41 077                        | 42 814                        |             |  |  |  |
| Planning and development                   |     | 306                  | 261                       | -                      | -                            | -                          | -                             | -                         | -                         | 261                        | 321                           | 336                           |             |  |  |  |
| Road transport                             |     | 40 572               | 38 092                    | -                      | -                            | -                          | -                             | -                         | -                         | 38 092                     | 40 756                        | 42 478                        |             |  |  |  |
| <b>Trading services</b>                    |     | 239 911              | 234 911                   | -                      | -                            | -                          | -                             | -                         | -                         | 234 911                    | 257 490                       | 293 320                       |             |  |  |  |
| Energy sources                             |     | 207 096              | 202 096                   | -                      | -                            | -                          | -                             | -                         | -                         | 202 096                    | 223 067                       | 257 280                       |             |  |  |  |
| Waste management                           |     | 32 815               | 32 815                    | -                      | -                            | -                          | -                             | -                         | -                         | 32 815                     | 34 423                        | 36 041                        |             |  |  |  |
| <b>Total Revenue - Functional</b>          | 2   | 732 932              | 727 962                   | -                      | -                            | -                          | -                             | 8 250                     | 8 250                     | 736 212                    | 787 693                       | 836 201                       |             |  |  |  |
| <b>Expenditure - Functional</b>            | -   |                      |                           |                        |                              |                            |                               |                           |                           |                            |                               |                               |             |  |  |  |
| <b>Governance and administration</b>       |     | 363 123              | 348 484                   | -                      | -                            | -                          | -                             | -                         | -                         | 348 484                    | 388 947                       | 391 695                       |             |  |  |  |
| Executive and council                      |     | 43 925               | 49 092                    | -                      | -                            | -                          | -                             | -                         | -                         | 49 092                     | 51 323                        | 53 735                        |             |  |  |  |
| Finance and administration                 |     | 285 514              | 270 261                   | -                      | -                            | -                          | -                             | -                         | -                         | 270 261                    | 307 480                       | 307 745                       |             |  |  |  |
| Internal audit                             |     | 28 683               | 29 132                    | -                      | -                            | -                          | -                             | -                         | -                         | 29 132                     | 30 144                        | 30 215                        |             |  |  |  |
| <b>Community and public safety</b>         |     | 57 745               | 61 961                    | -                      | -                            | -                          | -                             | -                         | -                         | 61 961                     | 60 575                        | 63 422                        |             |  |  |  |
| Community and social services              |     | 18 264               | 21 994                    | -                      | -                            | -                          | -                             | -                         | -                         | 21 994                     | 19 159                        | 20 059                        |             |  |  |  |
| Sport and recreation                       |     | 3 103                | 2 984                     | -                      | -                            | -                          | -                             | -                         | -                         | 2 984                      | 3 255                         | 3 408                         |             |  |  |  |
| Public safety                              |     | 21 361               | 21 902                    | -                      | -                            | -                          | -                             | -                         | -                         | 21 902                     | 22 408                        | 23 461                        |             |  |  |  |
| Health                                     |     | 15 017               | 15 081                    | -                      | -                            | -                          | -                             | -                         | -                         | 15 081                     | 15 753                        | 16 493                        |             |  |  |  |
| <b>Economic and environmental services</b> |     | 118 548              | 129 630                   | -                      | -                            | -                          | -                             | -                         | -                         | 129 630                    | 114 077                       | 119 649                       |             |  |  |  |
| Planning and development                   |     | 32 638               | 31 744                    | -                      | -                            | -                          | -                             | -                         | -                         | 31 744                     | 33 636                        | 35 252                        |             |  |  |  |
| Road transport                             |     | 85 911               | 97 887                    | -                      | -                            | -                          | -                             | -                         | -                         | 97 887                     | 80 441                        | 84 397                        |             |  |  |  |

|                                |   |          |          |   |   |   |   |   |   |   |   |   |   |   |         |         |          |          |         |
|--------------------------------|---|----------|----------|---|---|---|---|---|---|---|---|---|---|---|---------|---------|----------|----------|---------|
| Trading services               |   | 225 109  | 224 450  | - | - | - | - | - | - | - | - | - | - | - | -       | 224 450 | 235 396  | 264 801  |         |
| Energy sources                 |   | 215 339  | 213 626  | - | - | - | - | - | - | - | - | - | - | - | -       | 213 626 | 225 156  | 254 069  |         |
| Waste management               |   | 9 771    | 10 824   | - | - | - | - | - | - | - | - | - | - | - | 10 824  | 10 240  | 10 731   |          |         |
| Total Expenditure - Functional | 3 | 764 525  | 764 525  | - | - | - | - | - | - | - | - | - | - | - | 764 525 | 798 984 | 839 566  |          |         |
| Surplus/ Deficit for the year  |   | (31 594) | (38 564) | - | - | - | - | - | - | - | - | - | - | - | 8 250   | 8 250   | (28 314) | (11 302) | (3 385) |

- The above table illustrates expenditure Special Adjustment budget by municipal classification.

**1.3 Special Adjustment Budget Financial Performance (Revenue and Expenditure by Municipal Vote)**

**LIM334 Ba-Phalaborwa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -**

| Vote Description<br><i>[insert departmental structure, etc]</i><br>R thousands | Ref      | Budget Year 2023/24     |                        |                      |                            |                          |                               |                        |                        | Budget<br>Year +1<br>2024/25 | Budget<br>Year +2<br>2025/26 |
|--|----------|-------------------------|------------------------|----------------------|----------------------------|--------------------------|-------------------------------|------------------------|------------------------|------------------------------|------------------------------|
|  |          | Original<br>Budget<br>A | Prior<br>Adjusted<br>3 | Accum.<br>Funds<br>4 | Multi-year<br>capital<br>5 | Unfore.<br>Unavoid.<br>6 | Nat. or<br>Prov.<br>Govt<br>7 | Other<br>Adjusts.<br>8 | Total<br>Adjusts.<br>9 | Adjusted<br>Budget<br>10     |                              |
| <b>Revenue by Vote</b>   |          |                         |                        |                      |                            |                          |                               |                        |                        |                              |                              |
| Vote 1 - Executive and Councilors  | 1        | -                       | -                      | -                    | -                          | -                        | -                             | -                      | -                      | -                            | -                            |
| Vote 2 - Budget and Treasury Offices   |          | 445 624                 | 448 104                | -                    | -                          | -                        | 8 250                         | 8 250                  | 456 354                | 482 287                      | 492 907                      |
| Vote 3 - Corporate Services  |          | 220                     | 270                    | -                    | -                          | -                        | -                             | -                      | 270                    | 231                          | 242                          |
| Vote 4 - Community and Social Services   |          | 7 638                   | 7 683                  | -                    | -                          | -                        | -                             | -                      | 7 683                  | 8 012                        | 8 389                        |
| Vote 5 - Planning and Development Services                                     |          | 306                     | 261                    | -                    | -                          | -                        | -                             | -                      | 261                    | 321                          | 336                          |
| Vote 6 - Technical Services  |          | 279 144                 | 271 644                | -                    | -                          | -                        | -                             | -                      | 271 644                | 296 842                      | 304 328                      |
| <b>Total Revenue by Vote</b>   | <b>2</b> | <b>732 932</b>          | <b>727 962</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>8 250</b>                  | <b>8 250</b>           | <b>736 212</b>         | <b>787 693</b>               | <b>836 201</b>               |
| <b>Expenditure by Vote</b>   |          |                         |                        |                      |                            |                          |                               |                        |                        |                              |                              |
| Vote 1 - Executive and Councilors  | 1        | 80 493                  | 81 713                 | -                    | -                          | -                        | -                             | -                      | 81 713                 | 84 492                       | 87 118                       |
| Vote 2 - Budget and Treasury Offices   |          | 188 094                 | 188 297                | -                    | -                          | -                        | -                             | -                      | 188 297                | 196 375                      | 202 723                      |
| Vote 3 - Corporate Services  |          | 96 894                  | 81 864                 | -                    | -                          | -                        | -                             | -                      | 81 864                 | 111 553                      | 104 444                      |
| Vote 4 - Community and Social Services   |          | 74 574                  | 77 277                 | -                    | -                          | -                        | -                             | -                      | 77 277                 | 78 228                       | 81 905                       |
| Vote 5 - Planning and Development Services                                     |          | 29 879                  | 28 613                 | -                    | -                          | -                        | -                             | -                      | 28 613                 | 30 742                       | 32 222                       |
| Vote 6 - Technical Services  |          | 294 592                 | 306 763                | -                    | -                          | -                        | -                             | -                      | 306 763                | 298 603                      | 331 154                      |
| <b>Total Expenditure by Vote</b>   | <b>2</b> | <b>764 525</b>          | <b>764 525</b>         | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>-</b>                      | <b>-</b>               | <b>764 525</b>         | <b>798 994</b>               | <b>839 566</b>               |
| <b>Surplus/ (Deficit) for the year</b>   | <b>2</b> | <b>(31 594)</b>         | <b>(36 564)</b>        | <b>-</b>             | <b>-</b>                   | <b>-</b>                 | <b>8 250</b>                  | <b>8 250</b>           | <b>(28 314)</b>        | <b>(11 302)</b>              | <b>(3 365)</b>               |

The above table illustrates expenditure Special Adjustment budget per municipal vote.

- The executive and Councilors have no revenue and R81,2 million expenditure to be funded.

from other votes

- Budget and treasury have R456,3 million revenue and R188,3 million expenditure.
- Corporate services have R270 thousand revenue with R81,9 million expenditure.
- Community services has R7,7 million revenue with R77,2 million expenditure.
- Planning and development has R261 thousand revenue with R28,6 million expenditure.
- Technical Services has R271,6 million revenue and R306,8 million expenditure.

### 1.4 Budgeted Financial Performance

LIM334 Ba-Patalaborwa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

| Description  | Ref | Budget Year 2023/24  |                           |                       |                              |                            |                              |                          |                          |                            |                | Budget Year    | Budget Year |
|--|-----|----------------------|---------------------------|-----------------------|------------------------------|----------------------------|------------------------------|--------------------------|--------------------------|----------------------------|----------------|----------------|-------------|
|  |     | Original Budget<br>A | Prior Adjusted<br>3<br>A1 | Accum Funds<br>4<br>B | Multi-year capital<br>5<br>C | Unfore. Unavoid.<br>6<br>D | Nat. or Prov. Govt<br>7<br>E | Other Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted Budget<br>10<br>H | +1 2024/25     | +2 2025/26     |             |
| <b>Revenue By Source</b>   |     |                      |                           |                       |                              |                            |                              |                          |                          |                            |                |                |             |
| <b>Exchange Revenue</b>  |     |                      |                           |                       |                              |                            |                              |                          |                          |                            |                |                |             |
| Service charges - Electricity  | 2   | 175 582              | 175 582                   | -                     | -                            | -                          | -                            | -                        | -                        | 175 582                    | 201 392        | 237 039        |             |
| Service charges - Waste Management                                   | 2   | 20 772               | 20 772                    | -                     | -                            | -                          | -                            | -                        | -                        | 20 772                     | 21 789         | 22 813         |             |
| Sale of Goods and Rendering of Services                              |     | 743                  | 743                       | -                     | -                            | -                          | -                            | -                        | -                        | 743                        | 780            | 816            |             |
| Agency services  |     | 6 529                | 6 529                     | -                     | -                            | -                          | -                            | -                        | -                        | 6 529                      | 6 849          | 7 170          |             |
| Interest earned from Receivables                                     |     | 17 508               | 17 508                    | -                     | -                            | -                          | -                            | -                        | -                        | 17 508                     | 18 365         | 19 229         |             |
| Interest earned from Current and Non Current Assets                  |     | 2 613                | 5 113                     | -                     | -                            | -                          | -                            | -                        | -                        | 5 113                      | 2 741          | 2 870          |             |
| Rental from Fixed Assets   |     | 220                  | 270                       | -                     | -                            | -                          | -                            | -                        | -                        | 270                        | 231            | 242            |             |
| Operational Revenue  |     | 7 759                | 7 759                     | -                     | -                            | -                          | -                            | -                        | -                        | 7 759                      | 8 142          | 8 525          |             |
| <b>Non-Exchange Revenue</b>  |     |                      |                           |                       |                              |                            |                              |                          |                          |                            |                |                |             |
| Property rates   | 2   | 184 556              | 184 556                   | -                     | -                            | -                          | -                            | -                        | -                        | 184 556                    | 193 599        | 202 698        |             |
| Surcharges and Taxes   |     | -                    | -                         | -                     | -                            | -                          | -                            | -                        | -                        | -                          | -              | -              |             |
| Fines, penalties and forfeits  |     | 1 363                | 1 363                     | -                     | -                            | -                          | -                            | -                        | -                        | 1 363                      | 1 430          | 1 497          |             |
| Licences or permits  |     | 6 109                | 6 109                     | -                     | -                            | -                          | -                            | -                        | -                        | 6 109                      | 6 409          | 6 710          |             |
| Transfer and subsidies - Operational                                 |     | 207 443              | 207 443                   | -                     | -                            | -                          | -                            | -                        | -                        | 207 443                    | 229 308        | 225 601        |             |
| Interest   |     | 45 149               | 45 149                    | -                     | -                            | -                          | -                            | -                        | -                        | 45 149                     | 47 362         | 49 587         |             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>676 346</b>       | <b>678 896</b>            | <b>-</b>              | <b>-</b>                     | <b>-</b>                   | <b>-</b>                     | <b>-</b>                 | <b>-</b>                 | <b>687 146</b>             | <b>738 396</b> | <b>784 797</b> |             |
| <b>Expenditure By Type</b>   |     |                      |                           |                       |                              |                            |                              |                          |                          |                            |                |                |             |
| Employee related costs   | -   | 199 891              | 199 891                   | -                     | -                            | -                          | -                            | -                        | -                        | 199 891                    | 209 714        | 219 606        |             |
| Remuneration of councillors  |     | 20 101               | 18 401                    | -                     | -                            | -                          | -                            | -                        | -                        | 18 401                     | 21 086         | 22 077         |             |
| Bulk purchases - electricity   |     | 139 479              | 138 279                   | -                     | -                            | -                          | -                            | -                        | -                        | 138 279                    | 159 983        | 188 300        |             |
| Inventory consumed   |     | 25 500               | 25 715                    | -                     | -                            | -                          | -                            | -                        | -                        | 25 715                     | 26 749         | 28 006         |             |
| Debt impairment  |     | 100 000              | 100 000                   | -                     | -                            | -                          | -                            | -                        | -                        | 100 000                    | 104 700        | 109 830        |             |
| Depreciation and amortisation  |     | 79 285               | 79 285                    | -                     | -                            | -                          | -                            | -                        | -                        | 79 285                     | 83 170         | 77 079         |             |
| Interest   |     | 19 481               | 19 481                    | -                     | -                            | -                          | -                            | -                        | -                        | 19 481                     | 20 435         | 21 385         |             |
| Contracted services  |     | 83 158               | 82 609                    | -                     | -                            | -                          | -                            | -                        | -                        | 82 609                     | 71 876         | 74 909         |             |
| Transfers and subsidies  |     | 1 020                | 1 020                     | -                     | -                            | -                          | -                            | -                        | -                        | 1 020                      | 1 070          | 1 120          |             |





- Inventory consumed remained unchanged R25,7 million
- Contracted services remained unchanged R82,6 million
- Other expenditure remained unchanged R99,8 million

## 1.5 Special Adjustment Capital Expenditure Budget by Vote and Funding

LIM334 Ba-Phalaborwa - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

| Description                                      | R e f    | Budget Year 2023/24 |                     |                  |                        |                      |                        |                     |                     |                      |               | Adjusted Budget +1 2024/25 | Adjusted Budget +2 2025/26 |  |
|--|----------|---------------------|---------------------|------------------|------------------------|----------------------|------------------------|---------------------|---------------------|----------------------|---------------|----------------------------|----------------------------|--|
|  |          | Original Budget A   | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjusts. 10 F | Total Adjusts. 11 G | Adjusted Budget 12 H |               |                            |                            |  |
| <b>Single-year expenditure to be adjusted</b>    | <b>2</b> |                     |                     |                  |                        |                      |                        |                     |                     |                      |               |                            |                            |  |
| Vote 3 - Corporate Services                      |          | 1 500               | 1 500               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 1 500         | -                          | -                          |  |
| Vote 4 - Community and Social Services           |          | 1 000               | 1 000               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 1 000         | -                          | -                          |  |
| Vote 6 - Technical Services                      |          | 62 266              | 54 746              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 54 746        | 54 977                     | 57 084                     |  |
| <b>Capital single-year expenditure sub-total</b> |          | <b>64 766</b>       | <b>57 246</b>       | <b>-</b>         | <b>-</b>               | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>57 246</b> | <b>54 977</b>              | <b>57 084</b>              |  |
| <b>Total Capital Expenditure - Vote</b>          |          | <b>64 766</b>       | <b>57 246</b>       | <b>-</b>         | <b>-</b>               | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>57 246</b> | <b>54 977</b>              | <b>57 084</b>              |  |
| <b>Capital Expenditure - Functional</b>          |          |                     |                     |                  |                        |                      |                        |                     |                     |                      |               |                            |                            |  |
| <b>Governance and administration</b>             |          | 1 500               | 1 500               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 1 500         | -                          | -                          |  |
| Finance and administration                       |          | 1 500               | 1 500               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 1 500         | -                          | -                          |  |
| <b>Community and public safety</b>               |          | 16 000              | 10 230              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 10 230        | 10 888                     | -                          |  |
| Community and social services                    |          | 1 000               | 1 000               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 1 000         | -                          | -                          |  |
| Sport and recreation                             |          | 15 000              | 9 230               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 9 230         | 10 888                     | -                          |  |
| <b>Economic and environmental services</b>       |          | 26 472              | 29 722              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 29 722        | 27 108                     | 39 559                     |  |
| Road transport                                   |          | 26 472              | 29 722              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 29 722        | 27 108                     | 39 559                     |  |
| Trading services                                 |          | 20 794              | 15 794              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 15 794        | 16 981                     | 17 525                     |  |
| Energy sources                                   |          | 20 794              | 15 794              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 15 794        | 16 981                     | 17 525                     |  |
| <b>Total Capital Expenditure - Functional</b>    | <b>3</b> | <b>64 766</b>       | <b>57 246</b>       | <b>-</b>         | <b>-</b>               | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>57 246</b> | <b>54 977</b>              | <b>57 084</b>              |  |
| <b>Funded by:</b>                                |          |                     |                     |                  |                        |                      |                        |                     |                     |                      |               |                            |                            |  |
| National Government                              |          | 56 586              | 49 066              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 49 066        | 49 297                     | 51 404                     |  |
| Transfers recognised - capital                   | 4        | 56 586              | 49 066              | -                | -                      | -                    | -                      | -                   | -                   | -                    | 49 066        | 49 297                     | 51 404                     |  |
| Internally generated funds                       |          | 8 180               | 8 180               | -                | -                      | -                    | -                      | -                   | -                   | -                    | 8 180         | 5 680                      | 5 680                      |  |
| <b>Total Capital Funding</b>                     |          | <b>64 766</b>       | <b>57 246</b>       | <b>-</b>         | <b>-</b>               | <b>-</b>             | <b>-</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>57 246</b> | <b>54 977</b>              | <b>57 084</b>              |  |

- Total capital expenditure reduced from R64,8 million to R57,2 million.
- The capital grants reduced R56,5 million to R49 million.
- The capital expenditure on internally funded projects remains unchanged at R8,2 million.

**1.6 Special Adjustment Budget Financial Position**

**LIM334 Ba-Phalaborwa - Table B6 Adjustments Budget Financial Position -**

| Description   | Ref | Budget Year 2023/24  |                        |                     |                           |                         |                           |                       |                       |                         |                  | Budget Year      | Budget Year |  |  |  |
|---|-----|----------------------|------------------------|---------------------|---------------------------|-------------------------|---------------------------|-----------------------|-----------------------|-------------------------|------------------|------------------|-------------|--|--|--|
|   |     | Original Budget<br>A | Prior Adjusted<br>3 A1 | Accum. Funds<br>4 B | Multi-year capital<br>5 C | Unfore. Unavoid.<br>6 D | Nat. or Prov. Govt<br>7 E | Other Adjusts.<br>8 F | Total Adjusts.<br>9 G | Adjusted Budget<br>10 H | +1 2024/25       | +2 2025/26       |             |  |  |  |
| <b>ASSETS</b>   |     |                      |                        |                     |                           |                         |                           |                       |                       |                         |                  |                  |             |  |  |  |
| <b>Current assets</b>                                   |     |                      |                        |                     |                           |                         |                           |                       |                       |                         |                  |                  |             |  |  |  |
| Cash and cash equivalents                               |     | (97 897)             | (93 734)               | -                   | -                         | -                       | -                         | 8 250                 | 8 250                 | (85 484)                | 113 903          | 117 702          |             |  |  |  |
| Trade and other receivables from exchange transactions  | 1   | 1 446 701            | 153 645                | -                   | -                         | -                       | -                         | -                     | -                     | 153 645                 | 116 918          | 123 155          |             |  |  |  |
| Receivables from non-exchange transactions              | 1   | 1 184                | 27                     | -                   | -                         | -                       | -                         | -                     | -                     | 27                      | 28               | 30               |             |  |  |  |
| Current portion of non-current receivables              | 2   | -                    | 28                     | -                   | -                         | -                       | -                         | -                     | -                     | 28                      | 29               | 31               |             |  |  |  |
| Inventory   |     | 42 245               | 810                    | -                   | -                         | -                       | -                         | -                     | -                     | 810                     | 45 287           | 50 927           |             |  |  |  |
| VAT   |     | 36 533               | 58 221                 | -                   | -                         | -                       | -                         | -                     | -                     | 58 221                  | -                | -                |             |  |  |  |
| Other current assets                                    |     | -                    | 7 826                  | -                   | -                         | -                       | -                         | -                     | -                     | 7 826                   | 8 249            | 8 702            |             |  |  |  |
| <b>Total current assets</b>                             |     | <b>1 428 766</b>     | <b>126 822</b>         | <b>-</b>            | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>8 250</b>          | <b>8 250</b>          | <b>135 072</b>          | <b>284 414</b>   | <b>300 547</b>   |             |  |  |  |
| <b>Non current assets</b>                               |     |                      |                        |                     |                           |                         |                           |                       |                       |                         |                  |                  |             |  |  |  |
| Investments   |     | -                    | -                      | -                   | -                         | -                       | -                         | -                     | -                     | -                       | -                | -                |             |  |  |  |
| Investment property                                     |     | 414 579              | 442 037                | -                   | -                         | -                       | -                         | -                     | -                     | 442 037                 | 466 907          | 491 532          |             |  |  |  |
| Property, plant and equipment                           | 3   | 771 402              | 783 753                | -                   | -                         | -                       | -                         | -                     | -                     | 783 753                 | 821 112          | 876 021          |             |  |  |  |
| Heritage assets   |     | 121 522              | 317                    | -                   | -                         | -                       | -                         | -                     | -                     | 317                     | 334              | 352              |             |  |  |  |
| Intangible assets                                       |     | 178                  | (6)                    | -                   | -                         | -                       | -                         | -                     | -                     | (6)                     | (5)              | (5)              |             |  |  |  |
| <b>Total non current assets</b>                         |     | <b>1 307 681</b>     | <b>1 226 102</b>       | <b>-</b>            | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>-</b>              | <b>-</b>              | <b>1 226 102</b>        | <b>1 287 348</b> | <b>1 367 900</b> |             |  |  |  |
| <b>TOTAL ASSETS</b>                                     |     | <b>2 736 447</b>     | <b>1 352 924</b>       | <b>-</b>            | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>8 250</b>          | <b>8 250</b>          | <b>1 361 174</b>        | <b>1 571 761</b> | <b>1 668 447</b> |             |  |  |  |
| <b>LIABILITIES</b>                                      |     |                      |                        |                     |                           |                         |                           |                       |                       |                         |                  |                  |             |  |  |  |
| <b>Current liabilities</b>                              |     |                      |                        |                     |                           |                         |                           |                       |                       |                         |                  |                  |             |  |  |  |
| Financial liabilities                                   |     | (20 400)             | (2 732)                | -                   | -                         | -                       | -                         | -                     | -                     | (2 732)                 | 1 778            | 754              |             |  |  |  |
| Consumer deposits                                       |     | -                    | 4 822                  | -                   | -                         | -                       | -                         | -                     | -                     | 4 822                   | 5 083            | 5 362            |             |  |  |  |
| Trade and other payables from exchange transactions     |     | 1 428 705            | 424 082                | -                   | -                         | -                       | -                         | -                     | -                     | 424 082                 | 446 897          | 471 332          |             |  |  |  |
| Trade and other payables from non-exchange transactions |     | -                    | 0                      | -                   | -                         | -                       | -                         | -                     | -                     | 0                       | 0                | 0                |             |  |  |  |
| Provisions  |     | 18 557               | 5 987                  | -                   | -                         | -                       | -                         | -                     | -                     | 5 987                   | 6 310            | 6 657            |             |  |  |  |
| VAT   |     | 32 475               | 53 672                 | -                   | -                         | -                       | -                         | -                     | -                     | 53 672                  | 56 571           | 59 682           |             |  |  |  |
| Other current liabilities                               |     | -                    | -                      | -                   | -                         | -                       | -                         | -                     | -                     | -                       | -                | -                |             |  |  |  |
| <b>Total current liabilities</b>                        |     | <b>1 459 338</b>     | <b>485 832</b>         | <b>-</b>            | <b>-</b>                  | <b>-</b>                | <b>-</b>                  | <b>-</b>              | <b>-</b>              | <b>485 832</b>          | <b>516 638</b>   | <b>543 787</b>   |             |  |  |  |
| <b>Non current liabilities</b>                          |     |                      |                        |                     |                           |                         |                           |                       |                       |                         |                  |                  |             |  |  |  |

|                               |   |           |         |   |   |   |   |   |   |       |         |           |           |
|-------------------------------|---|-----------|---------|---|---|---|---|---|---|-------|---------|-----------|-----------|
| Borrowing                     | 1 | 61,031    | 42,561  | - | - | - | - | - | - | -     | 42,561  | 44,859    | 47,326    |
| Provisions                    | 1 | 103,193   | 114,101 | - | - | - | - | - | - | -     | 114,101 | 120,262   | 128,876   |
| Other non-current liabilities |   | -         | 42,021  | - | - | - | - | - | - | -     | 42,021  | 44,291    | 46,727    |
| Total non-current liabilities |   | 164,224   | 198,683 | - | - | - | - | - | - | -     | 198,683 | 209,412   | 220,929   |
| TOTAL LIABILITIES             |   | 1,623,562 | 684,515 | - | - | - | - | - | - | -     | 684,515 | 726,050   | 764,716   |
| NET ASSETS                    | 2 | 1,112,885 | 668,409 | - | - | - | - | - | - | 8,250 | 676,659 | 845,711   | 903,731   |
| COMMUNITY WEALTH/EQUITY       |   |           |         |   |   |   |   |   |   |       |         |           |           |
| Accumulated Surplus/(Deficit) |   | 1,334,719 | 964,264 | - | - | - | - | - | - | 8,250 | 972,514 | 1,043,571 | 1,109,525 |
| Funds and Reserves            |   | -         | 12,193  | - | - | - | - | - | - | -     | 12,193  | 12,851    | 13,558    |
| Other                         |   | -         | -       | - | - | - | - | - | - | -     | -       | -         | -         |
| TOTAL COMMUNITY WEALTH/EQUITY |   | 1,334,719 | 976,457 | - | - | - | - | - | - | 8,250 | 984,707 | 1,056,422 | 1,123,083 |

1.7 Special Adjustment Budget Cash Flows

LIM334 Ba-Phalabowra - Table B7 Adjustments Budget Cash Flows -

| Description                                      | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                              |                          |                          |                            |                      | Budget Year          | Budget Year |  |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|------------------------------|--------------------------|--------------------------|----------------------------|----------------------|----------------------|-------------|--|
|  |     | Original Budget<br>A | Prior Adjusted<br>3<br>A1 | Accum. Funds<br>4<br>B | Multi-year capital<br>5<br>C | Unfore. Unavoid.<br>6<br>D | Nat. or Prov. Govt<br>7<br>E | Other Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted Budget<br>10<br>H | +1 2024/25<br>Budget | +2 2025/26<br>Budget |             |  |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Receipts   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Property rates                                   |     | 127 344              | 127 344                   |                        |                              |                            |                              |                          |                          |                            |                      | 209 123              | 218 951     |  |
| Service charges                                  |     | 155 806              | 155 153                   |                        |                              |                            |                              |                          |                          |                            |                      | 224 840              | 261 779     |  |
| Other revenue                                    |     | 85 748               | 22 774                    |                        |                              |                            |                              |                          |                          |                            |                      | 84 557               | 90 710      |  |
| Transfers and Subsidies - Operational            | 1   | 207 443              | 207 443                   |                        |                              |                            | 8 250                        | 8 250                    | 215 693                  |                            |                      | 229 308              | 225 601     |  |
| Transfers and Subsidies - Capital                | 1   | 56 586               | 49 066                    |                        |                              |                            |                              |                          | 49 066                   |                            |                      | 49 297               | 51 404      |  |
| Interest   |     | 2 613                | 5 113                     |                        |                              |                            |                              |                          | 5 113                    |                            |                      | 2 741                | 2 870       |  |
| Dividends  |     | -                    | -                         |                        |                              |                            |                              |                          | -                        |                            |                      | -                    | -           |  |
| Payments   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Suppliers and employees                          |     | (644 125)            | (583 194)                 |                        |                              |                            |                              |                          | (583 194)                |                            |                      | (609 790)            | (655 740)   |  |
| Finance charges                                  |     | (2 481)              | (2 481)                   |                        |                              |                            |                              |                          | (2 481)                  |                            |                      | (2 602)              | (2 724)     |  |
| Transfers and Subsidies                          | 1   | (1 020)              | (1 020)                   |                        |                              |                            |                              |                          | (1 020)                  |                            |                      | (1 070)              | (1 120)     |  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>(12 086)</b>      | <b>(19 802)</b>           |                        |                              |                            | <b>8 250</b>                 | <b>8 250</b>             | <b>(11 552)</b>          |                            | <b>186 403</b>       | <b>191 730</b>       |             |  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Receipts   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Payments   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Capital assets                                   |     | (65 074)             | (56 426)                  |                        |                              |                            |                              |                          | (56 426)                 |                            |                      | (56 692)             | (59 115)    |  |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(65 074)</b>      | <b>(56 426)</b>           |                        |                              |                            |                              |                          | <b>(56 426)</b>          |                            | <b>(56 692)</b>      | <b>(59 115)</b>      |             |  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Receipts   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Payments   |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                      |                      |             |  |
| Repayment of borrowing                           |     | (20 400)             | (20 400)                  |                        |                              |                            |                              |                          | (20 400)                 |                            |                      | (20 400)             | (20 400)    |  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(20 400)</b>      | <b>(20 400)</b>           |                        |                              |                            |                              |                          | <b>(20 400)</b>          |                            | <b>(20 400)</b>      | <b>(20 400)</b>      |             |  |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>(97 560)</b>      | <b>(96 628)</b>           |                        |                              |                            | <b>8 250</b>                 | <b>8 250</b>             | <b>(88 378)</b>          |                            | <b>109 311</b>       | <b>112 216</b>       |             |  |
| Cash/cash equivalents at the year begin:         | 2   | 58 521               | 44 090                    |                        |                              |                            |                              |                          | 44 090                   |                            |                      | 46 471               | 49 027      |  |
| Cash/cash equivalents at the year end:           | 2   | (39 039)             | (52 538)                  |                        |                              |                            | 8 250                        | 8 250                    | (44 288)                 |                            | 155 782              | 161 243              |             |  |

1.8 Cash Backed Reserves / Accumulated Surplus Reconciliation

LIM334 Ba-Phalaborwa - Table B8 Cash backed reserves/accumulated surplus reconciliation -

| Description                                       | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                              |                          |                          |                            |                  | Budget Year | Budget Year |  |
|---|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|------------------------------|--------------------------|--------------------------|----------------------------|------------------|-------------|-------------|--|
|   |     | Original Budget<br>A | Prior Adjusted<br>3<br>A1 | Accum. Funds<br>4<br>B | Multi-year capital<br>5<br>C | Unfore. Unavoid.<br>6<br>D | Nat. or Prov. Govt<br>7<br>E | Other Adjusts.<br>8<br>F | Total Adjusts.<br>9<br>G | Adjusted Budget<br>10<br>H | +1 2024/25       | +2 2025/26  |             |  |
| <b>Cash and investments available</b>             |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                  |             |             |  |
| Cash/cash equivalents at the year end             | 1   | (39 039)             | (52 538)                  | -                      | -                            | -                          | 8 250                        | 8 250                    | (44 288)                 | 155 782                    | 161 243          |             |             |  |
| Other current investments > 90 days               |     | (57 674)             | (41 170)                  | -                      | -                            | -                          | -                            | -                        | (41 170)                 | (41 851)                   | (43 511)         |             |             |  |
| Non current assets - Investments                  | 1   | -                    | -                         | -                      | -                            | -                          | -                            | -                        | -                        | -                          | -                |             |             |  |
| <b>Cash and investments available:</b>            |     | <b>(96 713)</b>      | <b>(93 707)</b>           | <b>-</b>               | <b>-</b>                     | <b>-</b>                   | <b>8 250</b>                 | <b>8 250</b>             | <b>(85 457)</b>          | <b>113 931</b>             | <b>117 732</b>   |             |             |  |
| <b>Applications of cash and investments</b>       |     |                      |                           |                        |                              |                            |                              |                          |                          |                            |                  |             |             |  |
| Unspent conditional transfers                     |     | -                    | -                         | -                      | -                            | -                          | -                            | -                        | -                        | -                          | -                |             |             |  |
| Unspent borrowing                                 |     | -                    | -                         | -                      | -                            | -                          | -                            | -                        | -                        | -                          | -                |             |             |  |
| Statutory requirements                            |     | -                    | -                         | -                      | -                            | -                          | -                            | -                        | -                        | -                          | -                |             |             |  |
| Other working capital requirements                | 2   | 104 699              | 307 775                   | -                      | -                            | -                          | (5 901)                      | (5 901)                  | 301 874                  | 299 492                    | 316 663          |             |             |  |
| Other provisions                                  |     | -                    | -                         | -                      | -                            | -                          | -                            | -                        | -                        | -                          | -                |             |             |  |
| Long term investments committed                   |     | -                    | -                         | -                      | -                            | -                          | -                            | -                        | -                        | -                          | -                |             |             |  |
| Reserves to be backed by cash/investments         |     | 104 699              | 307 775                   | -                      | -                            | -                          | (5 901)                      | (5 901)                  | 301 874                  | 299 492                    | 316 663          |             |             |  |
| <b>Total Application of cash and investments:</b> |     | <b>104 699</b>       | <b>307 775</b>            | <b>-</b>               | <b>-</b>                     | <b>-</b>                   | <b>(5 901)</b>               | <b>(5 901)</b>           | <b>301 874</b>           | <b>299 492</b>             | <b>316 663</b>   |             |             |  |
| <b>Surplus(shortfall)</b>                         |     | <b>(201 412)</b>     | <b>(401 482)</b>          | <b>-</b>               | <b>-</b>                     | <b>-</b>                   | <b>14 151</b>                | <b>14 151</b>            | <b>(387 331)</b>         | <b>(185 561)</b>           | <b>(198 931)</b> |             |             |  |

1.9 Asset Management

LIM334 Ba-Phalaborwa - Table B9 Asset Management -

| Description                                  | Ref | Budget Year 2023/24  |                           |                       |                              |                             |                              |                           |                           |                            |                 |                 | Budget Year | Budget Year |
|--|-----|----------------------|---------------------------|-----------------------|------------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|-----------------|-----------------|-------------|-------------|
|  |     | Original Budget<br>A | Prior Adjusted<br>7<br>A1 | Accum Funds<br>8<br>B | Multi-year capital<br>9<br>C | Unfore. Unavoid.<br>10<br>D | Nat or Prov. Govt<br>11<br>E | Other Adjusts.<br>12<br>F | Total Adjusts.<br>13<br>G | Adjusted Budget<br>14<br>H | Adjusted Budget | Adjusted Budget |             |             |
| <b>CAPITAL EXPENDITURE</b>                   |     |                      |                           |                       |                              |                             |                              |                           |                           |                            |                 |                 |             |             |
| <b>Total New Assets to be adjusted</b>       |     |                      |                           |                       |                              |                             |                              |                           |                           |                            |                 |                 |             |             |
| Roads Infrastructure                         | 1   | 33 294               | 24 544                    | -                     | -                            | -                           | -                            | -                         | 24 544                    | 30 781                     | 51 404          |                 |             |             |
| Storm water Infrastructure                   |     | 10 000               | 6 250                     | -                     | -                            | -                           | -                            | 6 250                     | 13 800                    | 33 879                     |                 |                 |             |             |
| Electrical Infrastructure                    |     | 20 794               | 15 794                    | -                     | -                            | -                           | -                            | 15 794                    | 16 981                    | 17 525                     |                 |                 |             |             |
| Water Supply Infrastructure                  |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Sanitation Infrastructure                    |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Solid Waste Infrastructure                   |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Rail Infrastructure                          |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Coastal Infrastructure                       |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Information and Communication Infrastructure |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Infrastructure                               |     | 30 794               | 22 044                    | -                     | -                            | -                           | -                            | 22 044                    | 30 781                    | 51 404                     |                 |                 |             |             |
| Community Facilities                         |     | 1 000                | 1 000                     | -                     | -                            | -                           | -                            | 1 000                     | -                         | -                          |                 |                 |             |             |
| Sport and Recreation Facilities              |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Community Assets                             |     | 1 000                | 1 000                     | -                     | -                            | -                           | -                            | 1 000                     | -                         | -                          |                 |                 |             |             |
| Heritage Assets                              |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Revenue Generating                           |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Non-revenue Generating                       |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Investment properties                        |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Operational Buildings                        |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Housing                                      |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Other Assets                                 | 6   | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Biological or Cultivated Assets              |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Services                                     |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Licences and Rights                          |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Intangible Assets                            |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Computer Equipment                           |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Furniture and Office Equipment               |     | 1 500                | 1 500                     | -                     | -                            | -                           | -                            | 1 500                     | -                         | -                          |                 |                 |             |             |
| Machinery and Equipment                      |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |
| Transport Assets                             |     | -                    | -                         | -                     | -                            | -                           | -                            | -                         | -                         | -                          |                 |                 |             |             |







|   |               |                  |                  |                |                 |               |          |          |          |          |          |          |          |          |          |          |          |                  |                  |                  |
|---|---------------|------------------|------------------|----------------|-----------------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|------------------|------------------|
| Roads Infrastructure                            | 16 472        | 23 472           | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 23 472           | 27 108           | 39 559           |
| Storm water Infrastructure                      | 10 000        | 6 250            | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 6 250            | -                | -                |
| Electrical Infrastructure                       | 20 794        | 15 794           | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 15 794           | 16 981           | 17 525           |
| Water Supply Infrastructure                     | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Sanitation Infrastructure                       | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Solid Waste Infrastructure                      | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Rail Infrastructure                             | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Coastal Infrastructure                          | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Information and Communication Infrastructure    | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Infrastructure                                  | 47 286        | 45 516           | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 45 516           | 44 089           | 57 084           |
| Community Facilities                            | 1 000         | 1 000            | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1 000            | -                | -                |
| Sport and Recreation Facilities                 | 15 000        | 9 230            | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 9 230            | 10 888           | -                |
| Community Assets                                | 16 000        | 10 230           | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 10 230           | 10 888           | -                |
| Heritage Assets                                 | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Revenue Generating                              | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Non-revenue Generating                          | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Investment properties                           | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Operational Buildings                           | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Housing   | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Other Assets                                    | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Biological or Cultivated Assets                 | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Services  | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Licences and Rights                             | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Intangible Assets                               | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Computer Equipment                              | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Furniture and Office Equipment                  | 1 500         | 1 500            | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1 500            | -                | -                |
| Machinery and Equipment                         | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Transport Assets                                | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Land  | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Zoo's, Marine and Non-biological Animals        | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Mature  | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Immature  | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| Living Resources                                | -             | -                | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -                | -                | -                |
| <b>TOTAL CAPITAL EXPENDITURE to be adjusted</b> | <b>64 766</b> | <b>57 246</b>    | -                | -              | -               | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        | <b>57 246</b>    | <b>54 977</b>    | <b>57 084</b>    |
| <b>ASSET REGISTER SUMMARY - PPE (MDV)</b>       | <b>5</b>      | <b>1 194 527</b> | <b>1 138 731</b> | <b>395 738</b> | <b>(27 531)</b> | <b>14 239</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>1 138 731</b> | <b>1 155 259</b> | <b>1 270 746</b> |
| Roads Infrastructure                            |               | 329 561          | 395 738          |                |                 |               |          |          |          |          |          |          |          |          |          |          |          | 395 738          | 416 675          | 459 856          |
| Storm water Infrastructure                      |               | (27 531)         | (33 101)         |                |                 |               |          |          |          |          |          |          |          |          |          |          |          | (33 101)         | (39 553)         | (41 720)         |
| Electrical Infrastructure                       |               | 14 239           | 12 239           |                |                 |               |          |          |          |          |          |          |          |          |          |          |          | 12 239           | 10 136           | 10 411           |
| Water Supply Infrastructure                     |               | -                | -                |                |                 |               |          |          |          |          |          |          |          |          |          |          |          | -                | -                | -                |
| Sanitation Infrastructure                       |               | -                | -                |                |                 |               |          |          |          |          |          |          |          |          |          |          |          | -                | -                | -                |



|  |         |        |   |   |   |   |   |         |        |        |     |
|--|---------|--------|---|---|---|---|---|---------|--------|--------|-----|
| Community Facilities                         | 634     | 454    | - | - | - | - | - | -       | 454    | 665    | 697 |
| Sport and Recreation Facilities              | 8       | 8      | - | - | - | - | - | -       | 8      | 8      | 9   |
| Community Assets                             | 642     | 462    | - | - | - | - | - | 462     | 674    | 705    |     |
| Heritage Assets                              | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Revenue Generating                           | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Non-revenue Generating                       | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Investment properties                        | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Operational Buildings                        | 2 400   | -      | - | - | - | - | - | 2 400   | -      | -      |     |
| Housing                                      | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Other Assets                                 | 2 400   | -      | - | - | - | - | - | 2 400   | -      | -      |     |
| Biological or Cultivated Assets              | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Services                                     | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Licenses and Rights                          | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Intangible Assets                            | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Computer Equipment                           | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Furniture and Office Equipment               | 155     | 100    | - | - | - | - | - | 100     | 163    | 171    |     |
| Machinery and Equipment                      | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Transport Assets                             | 867     | 1 067  | - | - | - | - | - | 1 067   | 910    | 953    |     |
| Land   | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Zoo's, Marine and Non-biological Animals     | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Mature                                       | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Immature                                     | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| Living Resources                             | -       | -      | - | - | - | - | - | -       | -      | -      |     |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | 103 169 | 98 834 | - | - | - | - | - | 101 234 | 97 840 | 92 438 |     |

# **PART TWO**

# **SPECIAL ADJUSTMENT BUDGET**

# **SUPPORTING TABLES**

## 2.1. Supporting details to budgeted financial performance.

LIM334 Ba-Phalaborwa - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

| Description  | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                               |                           |                           |                            |                 | Budget Year +1  | Budget Year +2 |  |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|-------------------------------|---------------------------|---------------------------|----------------------------|-----------------|-----------------|----------------|--|
|  |     | Original Budget<br>A | Prior Adjusted<br>6<br>A1 | Accum. Funds<br>7<br>B | Multi-year capital<br>8<br>C | Unfore. Unavoid.<br>9<br>D | Net. of Prov. Govt<br>10<br>E | Other Adjusts.<br>11<br>F | Total Adjusts.<br>12<br>G | Adjusted Budget<br>13<br>H | Adjusted Budget | Adjusted Budget |                |  |
| <b>REVENUE ITEMS</b>   |     |                      |                           |                        |                              |                            |                               |                           |                           |                            |                 |                 |                |  |
| <b>Non-exchange revenue by source</b>  |     |                      |                           |                        |                              |                            |                               |                           |                           |                            |                 |                 |                |  |
| <b>Property rates</b>  |     |                      |                           |                        |                              |                            |                               |                           |                           |                            |                 |                 |                |  |
| Total Property Rates   |     | 199 354              | 199 354                   |                        |                              |                            |                               |                           |                           |                            |                 | 209 123         | 218 951        |  |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRRA) |     | 14 798               | 14 798                    |                        |                              |                            |                               |                           |                           |                            |                 | 15 523          | 16 253         |  |
| Net Property Rates   |     | 184 556              | 184 556                   |                        |                              |                            |                               |                           |                           |                            |                 | 193 599         | 202 698        |  |
| <b>Exchange revenue service charges</b>  |     |                      |                           |                        |                              |                            |                               |                           |                           |                            |                 |                 |                |  |
| <b>Service charges - Electricity</b>   |     |                      |                           |                        |                              |                            |                               |                           |                           |                            |                 |                 |                |  |
| Total Service charges - Electricity  |     | 176 860              | 176 860                   |                        |                              |                            |                               |                           |                           |                            |                 | 176 860         | 202 859        |  |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month)   |     | 1 279                | 1 279                     |                        |                              |                            |                               |                           |                           |                            |                 | 1 279           | 1 467          |  |
| Less Cost of Free Basis Services (50 kwh per indigent household per month)   |     | -                    | -                         |                        |                              |                            |                               |                           |                           |                            |                 | -               | -              |  |
| Net Service charges - Electricity  |     | 175 582              | 175 582                   |                        |                              |                            |                               |                           |                           |                            |                 | 175 582         | 201 392        |  |
| <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)                                     |     | -                    | -                         |                        |                              |                            |                               |                           |                           |                            |                 | -               | -              |  |
| Net Service charges - Water  |     | -                    | -                         |                        |                              |                            |                               |                           |                           |                            |                 | -               | -              |  |
| <b>Service charges - Waste Water Management</b>  |     |                      |                           |                        |                              |                            |                               |                           |                           |                            |                 |                 |                |  |
| Total Service charges - Waste Water Management   |     | -                    | -                         |                        |                              |                            |                               |                           |                           |                            |                 | -               | -              |  |







## 2.2. Supporting details to financial position budget

LIM334 Ba-Phalaborwa - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

| Description   | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                               |                          |                           | Budget Year +1             | Budget Year +2   |         |
|---|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|-------------------------------|--------------------------|---------------------------|----------------------------|------------------|---------|
|   |     | Original Budget<br>A | Prior Adjusted<br>4<br>A1 | Accum. Funds<br>5<br>B | Multi-year capital<br>6<br>C | Unfore. Unavoid.<br>7<br>D | Nat. or Prov. Govt.<br>8<br>E | Other Adjusts.<br>9<br>F | Total Adjusts.<br>10<br>G | Adjusted Budget<br>11<br>H | 2024/25          | 2025/26 |
| <b>ASSETS</b>   |     |                      |                           |                        |                              |                            |                               |                          |                           |                            |                  |         |
| <b>Trade and other receivables from exchange transactions</b>           |     |                      |                           |                        |                              |                            |                               |                          |                           |                            |                  |         |
| Electricity   |     | 255 630              | 129 709                   |                        |                              |                            |                               |                          |                           | 96 196                     | 101 262          |         |
| Water   |     | 1 028 286            | -                         |                        |                              |                            |                               |                          |                           | -                          | -                |         |
| Waste   |     | 188 535              | 196 524                   |                        |                              |                            |                               |                          |                           | 207 032                    | 218 245          |         |
| Waste Water   |     | 181 188              | 12 043                    |                        |                              |                            |                               |                          |                           | 12 633                     | 13 227           |         |
| Other trade receivables from exchange transactions                      |     | (16 319)             | (7 199)                   |                        |                              |                            |                               |                          |                           | (12 077)                   | (12 565)         |         |
| <b>Gross: Trade and other receivables from exchange transactions</b>    |     | <b>1 637 319</b>     | <b>331 077</b>            |                        |                              |                            |                               |                          |                           | <b>303 785</b>             | <b>320 168</b>   |         |
| <b>Less: Impairment for debt</b>  | 1   | <b>(190 619)</b>     | <b>(177 432)</b>          |                        |                              |                            |                               |                          |                           | <b>(186 867)</b>           | <b>(197 014)</b> |         |
| Impairment for Electricity  |     | (67 359)             | (65 888)                  |                        |                              |                            |                               |                          |                           | (69 334)                   | (73 048)         |         |
| Impairment for Water  |     | -                    | -                         |                        |                              |                            |                               |                          |                           | -                          | -                |         |
| Impairment for Waste  |     | (123 236)            | (106 144)                 |                        |                              |                            |                               |                          |                           | (111 841)                  | (117 961)        |         |
| Impairment for Waste Water  |     | -                    | -                         |                        |                              |                            |                               |                          |                           | -                          | -                |         |
| Impairment for other trade receivables from exchange transactions       |     | (22)                 | (5 400)                   |                        |                              |                            |                               |                          |                           | (5 692)                    | (6 005)          |         |
| <b>Total net Trade and other receivables from Exchange Transactions</b> |     | <b>1 446 701</b>     | <b>153 645</b>            |                        |                              |                            |                               |                          |                           | <b>116 918</b>             | <b>123 155</b>   |         |
| <b>Receivables from non-exchange transactions</b>                       |     |                      |                           |                        |                              |                            |                               |                          |                           |                            |                  |         |
| Property rates  |     | 330 448              | 420 143                   |                        |                              |                            |                               |                          |                           | 366 779                    | 366 697          |         |
| Less: Impairment of Property rates                                      |     | (108 615)            | (108 817)                 |                        |                              |                            |                               |                          |                           | (114 140)                  | (119 921)        |         |
| <b>Net Property rates</b>   |     | <b>221 833</b>       | <b>311 325</b>            |                        |                              |                            |                               |                          |                           | <b>252 640</b>             | <b>266 777</b>   |         |
| Other receivables from non-exchange transactions                        |     | 31 324               | 31 324                    |                        |                              |                            |                               |                          |                           | 33 016                     | 34 832           |         |
| Impairment for other receivables from non-exchange transactions         |     | (30 140)             | (31 298)                  |                        |                              |                            |                               |                          |                           | (32 986)                   | (34 802)         |         |
| <b>Net other receivables from non-exchange transactions</b>             |     | <b>1 184</b>         | <b>27</b>                 |                        |                              |                            |                               |                          |                           | <b>28</b>                  | <b>30</b>        |         |
| <b>Total net Receivables from non-exchange transactions</b>             |     | <b>223 018</b>       | <b>311 352</b>            |                        |                              |                            |                               |                          |                           | <b>252 668</b>             | <b>266 807</b>   |         |
| <b>Inventories</b>  |     |                      |                           |                        |                              |                            |                               |                          |                           |                            |                  |         |
| Water   |     | -                    | -                         |                        |                              |                            |                               |                          |                           | -                          | -                |         |
| Operating Balance   |     | -                    | -                         |                        |                              |                            |                               |                          |                           | -                          | -                |         |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| System Input Volume  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water Treatment Works  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bulk Purchases   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Natural Sources  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Authorised Consumption   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Billed Authorised Consumption</b>                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Billed Metered Consumption</b>                                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Free Basic Water   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Subsidised Water   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revenue Water  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Billed Unmetered Consumption</b>                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Free Basic Water   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Subsidised Water   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revenue Water  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Unbilled Authorised Consumption</b>                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Unbilled Metered Consumption                                     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Unbilled Unmetered Consumption                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Water Losses   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Apparent Losses</b>   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Unauthorised Consumption   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Customer Meter Inaccuracies                                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Real losses</b>   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Leakage on Transmission and Distribution Mains                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Leakage and Overflows at Storage Tanks/Reservoirs                |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Leakage on Service Connections up to the point of Customer Meter |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Data Transfer and Management Errors                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Unavoidable Annual Real Losses                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-revenue Water  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Closing Balance Water</b>                                     |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Agricultural   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Opening Balance</b>   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Acquisitions   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Issues   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Adjustments  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Write-offs   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Closing balance - Agricultural</b>                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



|   |                  |                |   |   |   |   |   |   |   |   |   |   |
|---|------------------|----------------|---|---|---|---|---|---|---|---|---|---|
| <b>Housing Stock</b>  |                  |                |   |   |   |   |   |   |   |   |   |   |
| <b>Opening Balance</b>  |                  |                |   |   |   |   |   |   |   |   |   |   |
| Acquisitions  | -                | -              | - | - | - | - | - | - | - | - | - | - |
| Transfers   | -                | -              | - | - | - | - | - | - | - | - | - | - |
| Sales   | -                | -              | - | - | - | - | - | - | - | - | - | - |
| <b>Closing Balance - Housing Stock</b>                                    |                  |                |   |   |   |   |   |   |   |   |   |   |
| <b>Land</b>   |                  |                |   |   |   |   |   |   |   |   |   |   |
| <b>Opening Balance</b>  |                  |                |   |   |   |   |   |   |   |   |   |   |
| Acquisitions  | -                | -              | - | - | - | - | - | - | - | - | - | - |
| Sales   | -                | -              | - | - | - | - | - | - | - | - | - | - |
| Adjustments   | -                | -              | - | - | - | - | - | - | - | - | - | - |
| <b>Closing Balance - Land</b>   |                  |                |   |   |   |   |   |   |   |   |   |   |
| <b>Closing Balance - Inventory &amp; Consumables</b>                      |                  |                |   |   |   |   |   |   |   |   |   |   |
| <b>Property, plant &amp; equipment</b>                                    |                  |                |   |   |   |   |   |   |   |   |   |   |
| PPE at cost/valuation (excl. finance leases)                              | 1 383 164        | 1 978 478      | - | - | - | - | - | - | - | - | - | - |
| Leases recognised as PPE  | -                | -              | - | - | - | - | - | - | - | - | - | - |
| Less: Accumulated depreciation  | (811 762)        | (1 194 725)    | - | - | - | - | - | - | - | - | - | - |
| <b>Total Property, plant &amp; equipment</b>                              | <b>571 402</b>   | <b>783 753</b> | - | - | - | - | - | - | - | - | - | - |
| <b>LIABILITIES</b>  |                  |                |   |   |   |   |   |   |   |   |   |   |
| <b>Current liabilities - Financial liabilities</b>                        |                  |                |   |   |   |   |   |   |   |   |   |   |
| Short term loans (other than bank overdraft)                              | (20 400)         | (3 884)        | - | - | - | - | - | - | - | - | - | - |
| Current portion of long-term liabilities                                  | -                | 1 152          | - | - | - | - | - | - | - | - | - | - |
| <b>Total Current liabilities - Financial liabilities</b>                  | <b>(20 400)</b>  | <b>(2 732)</b> | - | - | - | - | - | - | - | - | - | - |
| <b>Trade and other payables</b>   |                  |                |   |   |   |   |   |   |   |   |   |   |
| Trade and other payables from exchange transactions                       | 1 428 705        | 424 082        | - | - | - | - | - | - | - | - | - | - |
| Other trade payables from exchange transactions                           | -                | -              | - | - | - | - | - | - | - | - | - | - |
| Trade payables from Non-exchange transactions: Unspent conditional Grants | -                | 0              | - | - | - | - | - | - | - | - | - | - |
| Trade payables from Non-exchange transactions: Other                      | -                | -              | - | - | - | - | - | - | - | - | - | - |
| VAT   | 32 475           | 53 672         | - | - | - | - | - | - | - | - | - | - |
| <b>Total Trade and other payables</b>                                     | <b>1 461 180</b> | <b>477 755</b> | - | - | - | - | - | - | - | - | - | - |
| <b>Non current liabilities - Financial liabilities</b>                    |                  |                |   |   |   |   |   |   |   |   |   |   |
| Borrowing   | 61 031           | 42 561         | - | - | - | - | - | - | - | - | - | - |
| Other financial liabilities   | -                | 3 278          | - | - | - | - | - | - | - | - | - | - |

|   |                  |                  |                |   |   |   |   |                |                  |                  |                |                  |                  |
|---|------------------|------------------|----------------|---|---|---|---|----------------|------------------|------------------|----------------|------------------|------------------|
| Total Non current liabilities - Financial liabilities |                  |                  |                |   |   |   |   |                |                  |                  |                |                  |                  |
| <u>Provisions - non current</u>                       |                  |                  |                |   |   |   |   |                |                  |                  |                |                  |                  |
| Retirement benefits                                   | -                | 42 021           | -              | - | - | - | - | -              | 42 021           | 44 291           | -              | 46 727           |                  |
| Refuse landfill site rehabilitation                   | 103 193          | 107 046          | -              | - | - | - | - | 107 046        | 112 827          | 119 032          | -              | 119 032          |                  |
| Other   | -                | 7 054            | -              | - | - | - | - | 7 054          | 7 435            | 7 844            | -              | 7 844            |                  |
| <b>Total Provisions - non current</b>                 | <b>103 193</b>   | <b>156 122</b>   | -              | - | - | - | - | <b>156 122</b> | <b>164 553</b>   | <b>173 603</b>   | -              | <b>173 603</b>   |                  |
| <b>CHANGES IN NET ASSETS</b>                          |                  |                  |                |   |   |   |   |                |                  |                  |                |                  |                  |
| <u>Accumulated surplus/(Deficit)</u>                  |                  |                  |                |   |   |   |   |                |                  |                  |                |                  |                  |
| Accumulated surplus/(Deficit) - opening balance       | 1 366 312        | 1 000 828        | -              | - | - | - | - | 1 000 828      | 1 054 872        | -                | -              | 1 112 890        |                  |
| GRAP adjustments                                      | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Restated balance                                      | 1 366 312        | 1 000 828        | -              | - | - | - | - | 1 000 828      | 1 054 872        | -                | -              | 1 112 890        |                  |
| Surplus/(Deficit)                                     | (31 594)         | (36 564)         | -              | - | - | - | - | (28 314)       | (11 302)         | (3 365)          | -              | (3 365)          |                  |
| Transfers to/from Reserves                            | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Depreciation offsets                                  | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Other adjustments                                     | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| <b>Accumulated Surplus/(Deficit)</b>                  | <b>1 334 719</b> | <b>964 264</b>   | -              | - | - | - | - | <b>972 514</b> | <b>1 043 571</b> | <b>1 109 525</b> | -              | <b>1 109 525</b> |                  |
| <u>Reserves</u>                                       |                  |                  |                |   |   |   |   |                |                  |                  |                |                  |                  |
| Housing Development Fund                              | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Capital replacement                                   | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Self-insurance  | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Other reserves  | -                | -                | -              | - | - | - | - | -              | -                | -                | -              | -                |                  |
| Revaluation   | -                | 12 193           | -              | - | - | - | - | 12 193         | 12 851           | 13 558           | -              | 13 558           |                  |
| <b>Total Reserves</b>                                 | <b>-</b>         | <b>12 193</b>    | -              | - | - | - | - | <b>12 193</b>  | <b>12 851</b>    | <b>13 558</b>    | -              | <b>13 558</b>    |                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                  | <b>2</b>         | <b>1 334 719</b> | <b>976 457</b> | - | - | - | - | <b>8 250</b>   | <b>8 250</b>     | <b>8 250</b>     | <b>984 707</b> | <b>1 056 422</b> | <b>1 123 083</b> |

## 2.3 Supporting information to budgeted performance indicators and benchmarks

| LIM334 Ba-Phalaborwa - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - |   |                 |                 |                 |                     |                |                 |                 |                 |
|---|---|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|-----------------|-----------------|
| Description of financial indicator  | Basis of calculation  | 2022/23         |                 |                 | Budget Year 2023/24 |                |                 | Budget Year +1  | Budget Year +2  |
|   |   | 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                              |                 |                 |                 | 15.7%               | 15.7%          | 15.7%           | 15.7%           | 15.5%           |
| 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%                | 349.1%         | 349.1%          | 349.1%          | 349.1%          |
| <b>Liquidity</b>  |   |                 |                 |                 |                     |                |                 |                 |                 |
| Current Ratio   | Current assets/current liabilities  |                 |                 |                 | 97.9%               | 26.1%          | 27.8%           | 55.1%           | 55.3%           |
| Current Ratio adjusted for aged debtors   | Current assets/current liabilities less debtors > 90 days/current liabilities |                 |                 |                 | 97.9%               | 26.1%          | 0.0%            | 0.0%            | 0.0%            |
| Liquidity Ratio   | Monetary Assets/Current Liabilities   |                 |                 |                 | -0.1                | -0.2           | -0.2            | 0.2             | 0.2             |
| <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)                              | Total Outstanding Debtors to Annual Revenue                                   |                 |                 |                 | 287.0%              | 96.4%          | 95.3%           | 85.1%           | 84.8%           |
| Outstanding Debtors to Revenue  | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old                     |                 |                 |                 | 0.0%                | 0.0%           | 0.0%            | 0.0%            | 0.0%            |
| Longstanding Debtors Recovered  | % of Creditors Paid Within Terms (within MFMA s 65(e))                        |                 |                 |                 | -3742.9%            | -909.4%        | -1078.8%        | 329.2%          | 329.3%          |
| <b>Creditors Management</b>   |   |                 |                 |                 |                     |                |                 |                 |                 |
| Creditors System Efficiency   | Total Volume Losses (kW)  |                 |                 |                 |                     |                |                 |                 |                 |
| Creditors to Cash and Investments   | Total Cost of Losses (Rand '000)  |                 |                 |                 |                     |                |                 |                 |                 |
| <b>Other Indicators</b>   |   |                 |                 |                 |                     |                |                 |                 |                 |
| Electricity Distribution Losses (Z)   |   |                 |                 |                 |                     |                |                 |                 |                 |

|  | % Volume (units purchased and generated less units sold)/units purchased and generated |        |        |        |        |        |  |
|--|--|--------|--------|--------|--------|--------|--|
| Water Distribution Losses (2)                        | Total Volume Losses (k€)   |        |        |        |        |        |  |
|  | 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)                                       | 29.6%  | 29.4%  | 29.1%  | 28.4%  | 28.0%  |  |
| Remuneration   | Total remuneration/(Total Revenue - capital revenue)                                   |        |        |        |        |        |  |
| Repairs & Maintenance                                | R&M/(Total Revenue excluding capital revenue)  | 3.5%   | 2.9%   | 3.2%   | 2.0%   | 2.0%   |  |
| Finance charges & Depreciation                       | FC&D/(Total Revenue - capital revenue)   | 18.6%  | 18.5%  | 18.3%  | 17.8%  | 17.6%  |  |
|  | FC&D/(Total Revenue - capital revenue)   | 540.6% | 542.7% | 549.3% | 567.0% | 602.6% |  |
| <b>IDP regulation financial viability indicators</b> |  |        |        |        |        |        |  |
| <b>i. Debt coverage</b>                              |  |        |        |        |        |        |  |
| ii. O/S Service Debtors to Revenue                   | Total outstanding service debtors/annual revenue received for services                 | 213.9% | 22.6%  | 22.4%  | 15.8%  | 15.7%  |  |
| iii. Cost coverage                                   | (Available cash + Investments)/monthly fixed operational expenditure                   | 0.0    | 0.0    | 0.0    | 0.0    | 0.0    |  |

## 2.4 Special Adjustment budget – funding measurement

### LIM334 Ba-Phalaborwa - Supporting Table SB6 Adjustments Budget - funding measurement -

| Description   | Ref | MFMA section | 2020/21         | 2021/22         | 2022/23         | Medium Term Revenue and Expenditure Framework | Prior Adjusted | Adjusted Budget | Budget Year +1 | Budget Year +2 |
|---|-----|--------------|-----------------|-----------------|-----------------|---|----------------|-----------------|----------------|----------------|
|   |     |              | Audited Outcome | Audited Outcome | Audited Outcome |   |                |                 | 2024/25        | 2025/26        |
| <b>Funding measures</b>                                       |     |              |                 |                 |                 |   |                |                 |                |                |
| Cash/cash equivalents at the year end - R'000                 | 1   | 18(1)b       |                 |                 |                 | (39 039)                                      | (52 538)       | (44 288)        | 155 782        | 161 243        |
| Cash + investments at the yr end less applications - R'000    | 2   | 18(1)b       |                 |                 |                 | (201 412)                                     | (401 482)      | (387 331)       | (185 561)      | (198 931)      |
| Cash year end/monthly employee/supplier payments              | 3   | 18(1)b       |                 |                 |                 | -   | -              | -               | -              | -              |
| Surplus/(Deficit) excluding depreciation offsets: R'000       | 4   | 18(1)        |                 |                 |                 | (31 594)                                      | (36 584)       | -               | -              | -              |
| Service charge rev % change - macro CPIX target exclusive     | 5   | 18(1)a,(2)   | 0.0%            | 0.0%            | 0.0%            | 91.4%   | 75.7%          | 75.7%           | 117.7%         | 117.3%         |
| Cash receipts % of Ratepayer & Other revenue                  | 6   | 18(1)a,(2)   |                 |                 |                 | 33.4%   | 32.9%          | 32.9%           | 35.1%          | 37.4%          |
| Debt impairment expense as a % of total billable revenue      | 7   | 18(1)a,(2)   |                 |                 |                 | 100.5%  | 98.6%          | 0.0%            | 0.0%           | 0.0%           |
| Capital payments % of capital expenditure                     | 8   | 18(1)c,19    |                 |                 |                 | 0.0%  | 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%            | -23.9%         | 7.3%           |
| Current consumer debtors % change - inc/(dec)                 | 11  | 18(1)a       |                 |                 |                 |   |                |                 | 5.4%           | 5.5%           |
| Long term receivables % change - inc/(dec)                    | 12  | 18(1)a       |                 |                 |                 |   |                |                 | 1.2%           | 1.2%           |
| R&M % of Property Plant & Equipment                           | 13  | 20(1)(v)     |                 |                 |                 | 2.0%  | 1.7%           | 1.9%            |                |                |
| Asset renewal % of capital budget                             | 14  | 20(1)(v)     |                 |                 |                 | 0.0%  | 0.0%           | 0.0%            | 0.0%           | 0.0%           |



## 2.5 Transfers and Grants received.

LIM334 Ba-Plalaborwa - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

| Description   | Ref  | Budget Year 2023/24  |                           |                              |                               |                          |                          |                            |                 |                 |  | Budget Year +1 | Budget Year +2 |
|---|------|----------------------|---------------------------|------------------------------|-------------------------------|--------------------------|--------------------------|----------------------------|-----------------|-----------------|--|----------------|----------------|
|   |      | Original Budget<br>A | Prior Adjusted<br>7<br>A1 | Multi-year capital<br>B<br>8 | Nat. or Prov. Govt.<br>C<br>9 | Other Adjusts<br>D<br>10 | Total Adjusts<br>E<br>11 | Adjusted Budget<br>F<br>12 | Adjusted Budget | Adjusted Budget |  |                |                |
| <b>RECEIPTS:</b>                                    | 1, 2 |                      |                           |                              |                               |                          |                          |                            |                 |                 |  |                |                |
| <b>Operating Transfers and Grants</b>               |      |                      |                           |                              |                               |                          |                          |                            |                 |                 |  |                |                |
| <b>National Government:</b>                         |      | 207 443              | 207 443                   | -                            | 8 250                         | -                        | 8 250                    | 215 693                    | 229 308         | 225 601         |  |                |                |
| Equitable Shares                                    |      | 196 989              | 196 989                   | -                            | 8 250                         | -                        | 8 250                    | 205 239                    | 221 744         | 220 455         |  |                |                |
| Energy Efficiency and Demand Management             | -    | 4 000                | 4 000                     | -                            | -                             | -                        | -                        | 4 000                      | 2 500           | -               |  |                |                |
| EPWP Incentive                                      | -    | 1 470                | 1 470                     | -                            | -                             | -                        | -                        | 1 470                      | -               | -               |  |                |                |
| Finance Management                                  | -    | 3 100                | 3 100                     | -                            | -                             | -                        | -                        | 3 100                      | 3 100           | 3 100           |  |                |                |
| Municipal Infrastructure Grant                      | -    | 1 884                | 1 884                     | -                            | -                             | -                        | -                        | 1 884                      | 1 964           | 2 046           |  |                |                |
| <b>Total Operating Transfers and Grants</b>         | 6    | 207 443              | 207 443                   | -                            | 8 250                         | -                        | 8 250                    | 215 693                    | 229 308         | 225 601         |  |                |                |
| <b>Capital Transfers and Grants</b>                 |      |                      |                           |                              |                               |                          |                          |                            |                 |                 |  |                |                |
| <b>National Government:</b>                         |      |                      |                           |                              |                               |                          |                          |                            |                 |                 |  |                |                |
| Municipal Infrastructure Grant (MIG)                | -    | 35 792               | 33 272                    | -                            | -                             | -                        | -                        | 33 272                     | 37 297          | 38 866          |  |                |                |
| Integrated National Electrification Programme Grant | -    | 20 794               | 15 794                    | -                            | -                             | -                        | -                        | 15 794                     | 12 000          | 12 538          |  |                |                |
| <b>Total Capital Transfers and Grants</b>           | 6    | 56 586               | 49 066                    | -                            | -                             | -                        | -                        | 49 066                     | 49 297          | 51 404          |  |                |                |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>     |      | 264 029              | 256 509                   | -                            | 8 250                         | -                        | 8 250                    | 264 759                    | 278 605         | 277 005         |  |                |                |

## 2.6 Expenditure on transfers and Grants programme

LIM334 Ba-Phalaborwa - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

| Description:  | Ref | Budget Year 2023/24  |                           |                              |                             |                          |                          | Budget Year +1            | Budget Year +2  |         |
|---|-----|----------------------|---------------------------|------------------------------|-----------------------------|--------------------------|--------------------------|---------------------------|-----------------|---------|
|   |     | Original Budget<br>A | Prior Adjusted<br>2<br>A1 | Multi-year capital<br>B<br>3 | Net or Prov. Govt<br>C<br>4 | Other Adjusts.<br>D<br>5 | Total Adjusts.<br>E<br>6 | Adjusted Budget<br>F<br>7 | Adjusted Budget |         |
| <b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>          | 1   |                      |                           |                              |                             |                          |                          |                           |                 |         |
| <b>Operating expenditure of Transfers and Grants</b>        |     | 207 443              | 207 443                   | -                            | 8 250                       | -                        | 8 250                    | 215 693                   | 229 308         | 225 601 |
| <b>National Government:</b>                                 |     | 196 989              | 196 989                   | -                            | 8 250                       | -                        | 8 250                    | 205 239                   | 221 744         | 220 455 |
| Equitable Shares  |     | 4 000                | 4 000                     | -                            | -                           | -                        | -                        | 4 000                     | 2 500           | -       |
| Energy Efficiency and Demand Management                     |     | 1 470                | 1 470                     | -                            | -                           | -                        | -                        | 1 470                     | -               | -       |
| EPWP Incentive  |     | 3 100                | 3 100                     | -                            | -                           | -                        | -                        | 3 100                     | 3 100           | 3 100   |
| Finance Management  |     | 1 884                | 1 884                     | -                            | -                           | -                        | -                        | 1 884                     | 1 964           | 2 046   |
| Municipal Infrastructure Grant                              |     |                      |                           |                              |                             |                          |                          |                           |                 |         |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | 207 443              | 207 443                   | -                            | 8 250                       | -                        | 8 250                    | 215 693                   | 229 308         | 225 601 |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                      |                           |                              |                             |                          |                          |                           |                 |         |
| <b>National Government:</b>                                 |     | 56 586               | 49 066                    | -                            | -                           | -                        | -                        | 49 066                    | 49 297          | 51 404  |
| Integrated National Electrification Programme Grant         |     | 20 794               | 15 794                    | -                            | -                           | -                        | -                        | 15 794                    | 12 000          | 12 538  |
| Municipal Infrastructure Grant                              |     | 35 792               | 33 272                    | -                            | -                           | -                        | -                        | 33 272                    | 37 297          | 38 866  |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | 56 586               | 49 066                    | -                            | -                           | -                        | -                        | 49 066                    | 49 297          | 51 404  |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | 264 029              | 256 509                   | -                            | 8 250                       | -                        | 8 250                    | 264 759                   | 278 605         | 277 005 |

## 2.7 Reconciliations of transfers, Grants receipts and unspent funds

LIM334 Ba-Phalaborwa - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

| Description   | Ref | Budget Year 2023/24  |                           |                              |                              |                          |                          | Budget Year               | Budget Year      |                  |
|---|-----|----------------------|---------------------------|------------------------------|------------------------------|--------------------------|--------------------------|---------------------------|------------------|------------------|
|   |     | Original Budget<br>A | Prior Adjusted<br>2<br>A1 | Multi-year capital<br>3<br>B | Nat. or Prov. Govt<br>4<br>C | Other Adjusts.<br>5<br>D | Total Adjusts.<br>6<br>E | Adjusted Budget<br>7<br>F | +1 2024/25       | +2 2025/26       |
| <b>R thousands</b>                                      |     |                      |                           |                              |                              |                          |                          |                           |                  |                  |
| <b>Operating transfers and grants:</b>                  |     |                      |                           |                              |                              |                          |                          |                           |                  |                  |
| <b>National Government:</b>                             |     |                      |                           |                              |                              |                          |                          |                           |                  |                  |
| Balance unspent at beginning of the year                |     | (207 443)            | -                         | -                            | (8 250)                      | -                        | (8 250)                  | (215 693)                 | (229 308)        | (225 601)        |
| Current year receipts                                   |     | (414 886)            | -                         | -                            | (16 500)                     | -                        | (16 500)                 | (431 386)                 | (458 615)        | (451 202)        |
| Conditions met - transferred to revenue                 |     | 207 443              | -                         | -                            | 8 250                        | -                        | 8 250                    | 215 693                   | 229 308          | 225 601          |
| Conditions still to be met - transferred to liabilities |     | (414 886)            | -                         | -                            | (16 500)                     | -                        | (16 500)                 | (431 386)                 | (458 615)        | (451 202)        |
| <b>Total operating transfers and grants revenue</b>     |     | <b>207 443</b>       | <b>-</b>                  | <b>-</b>                     | <b>8 250</b>                 | <b>-</b>                 | <b>8 250</b>             | <b>215 693</b>            | <b>229 308</b>   | <b>225 601</b>   |
| <b>Capital transfers and grants:</b>                    |     |                      |                           |                              |                              |                          |                          |                           |                  |                  |
| <b>National Government:</b>                             |     |                      |                           |                              |                              |                          |                          |                           |                  |                  |
| Balance unspent at beginning of the year                |     | (56 586)             | -                         | -                            | -                            | -                        | -                        | -                         | (49 297)         | (51 404)         |
| Current year receipts                                   |     | (113 172)            | -                         | -                            | -                            | -                        | -                        | (113 172)                 | (98 594)         | (102 808)        |
| Conditions met - transferred to revenue                 |     | 56 586               | -                         | -                            | -                            | -                        | -                        | 56 586                    | 49 297           | 51 404           |
| Conditions still to be met - transferred to liabilities |     | (113 172)            | -                         | -                            | -                            | -                        | -                        | (113 172)                 | (98 594)         | (102 808)        |
| <b>Total capital transfers and grants revenue</b>       |     | <b>56 586</b>        | <b>-</b>                  | <b>-</b>                     | <b>-</b>                     | <b>-</b>                 | <b>-</b>                 | <b>56 586</b>             | <b>49 297</b>    | <b>51 404</b>    |
| <b>TOTAL TRANSFERS AND GRANTS REVENUE</b>               |     | <b>(528 058)</b>     | <b>-</b>                  | <b>-</b>                     | <b>(16 500)</b>              | <b>-</b>                 | <b>(16 500)</b>          | <b>(544 558)</b>          | <b>(557 209)</b> | <b>(554 010)</b> |
| <b>TOTAL TRANSFERS AND GRANTS - CTBM</b>                |     | <b>264 029</b>       | <b>-</b>                  | <b>-</b>                     | <b>8 250</b>                 | <b>-</b>                 | <b>8 250</b>             | <b>272 279</b>            | <b>278 605</b>   | <b>277 005</b>   |

## 2.8 Transfers and Grants made by the municipality.

LIM334 Ba-Phalaborwa - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

| Description   | Ret | Budget Year 2023/24  |                           |                        |                              |                    |                               |                           |                           |                            |                 | Budget Year +1  | Budget Year +2 |       |       |
|---|-----|----------------------|---------------------------|------------------------|------------------------------|--------------------|-------------------------------|---------------------------|---------------------------|----------------------------|-----------------|-----------------|----------------|-------|-------|
|   |     | Original Budget<br>A | Prior Adjusted<br>6<br>A1 | Accum. Funds<br>7<br>B | Multi-year capital<br>8<br>C | Unforev.<br>9<br>D | Nat. or Prov. Govt<br>10<br>E | Other Adjusts.<br>11<br>F | Total Adjusts.<br>12<br>G | Adjusted Budget<br>13<br>H | Adjusted Budget | Adjusted Budget |                |       |       |
| <b>Cash transfers to other Organisations</b>        |     |                      |                           |                        |                              |                    |                               |                           |                           |                            |                 |                 |                |       |       |
| <i>Bursaries (Non-Employee)</i>                     | 4   | 1 020                | 1 020                     |                        |                              |                    |                               |                           |                           |                            |                 |                 |                | 1 070 | 1 120 |
| <i>[Insert description]</i>                         |     | -                    | -                         |                        |                              |                    |                               |                           |                           |                            |                 |                 |                | -     | -     |
| <i>[Insert description]</i>                         |     | -                    | -                         |                        |                              |                    |                               |                           |                           |                            |                 |                 |                | -     | -     |
| <b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b> |     | 1 020                | 1 020                     |                        |                              |                    |                               |                           |                           |                            |                 |                 | 1 020          | 1 070 | 1 120 |
| <b>TOTAL CASH TRANSFERS</b>                         | 5   | 1 020                | 1 020                     |                        |                              |                    |                               |                           |                           |                            |                 |                 | 1 020          | 1 070 | 1 120 |
| <b>TOTAL TRANSFERS</b>                              |     | 1 020                | 1 020                     |                        |                              |                    |                               |                           |                           |                            |                 |                 | 1 020          | 1 070 | 1 120 |

## 2.9 Councillors and staff benefits

LIM334 Ba-Phalaborwa - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Budget Year 2023/24

| Summary of remuneration                                  | Ref | Budget Year 2023/24  |                           |                        |                              |                            |                              |                           |                           |                            |  | % change |  |              |
|--|-----|----------------------|---------------------------|------------------------|------------------------------|----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|--|----------|--|--------------|
|  |     | Original Budget<br>A | Prior Adjusted<br>5<br>A1 | Accum. Funds<br>6<br>B | Multi-year capital<br>7<br>C | Unfore. Unavoid.<br>8<br>D | Nat. or Prov. Govt<br>9<br>E | Other Adjusts.<br>10<br>F | Total Adjusts.<br>11<br>G | Adjusted Budget<br>12<br>H |  |          |  |              |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                      |                           |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Basic Salaries and Wages                                 |     | 11 853               | 11 453                    |                        |                              |                            |                              |                           |                           |                            |  |          |  | -3.4%        |
| Pension and UIF Contributions                            |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Medical Aid Contributions                                |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Motor Vehicle Allowance                                  |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Cellphone Allowance                                      |     | 1 762                | 1 762                     |                        |                              |                            |                              |                           |                           |                            |  |          |  | 0.0%         |
| Housing Allowances                                       |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Other benefits and allowances                            |     | 6 486                | 5 186                     |                        |                              |                            |                              |                           |                           |                            |  |          |  | -20.0%       |
| <b>Sub Total - Councillors</b>                           |     | <b>20 101</b>        | <b>18 401</b>             |                        |                              |                            |                              |                           |                           |                            |  |          |  | <b>-8.5%</b> |
| % increase   |     |                      | (0)                       |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| <b>Senior Managers of the Municipality</b>               |     |                      |                           |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Basic Salaries and Wages                                 |     | 3 618                | 3 703                     |                        |                              |                            |                              |                           |                           |                            |  |          |  | 2.3%         |
| Pension and UIF Contributions                            |     | 1                    | 12                        |                        |                              |                            |                              |                           |                           |                            |  |          |  | 716.2%       |
| Medical Aid Contributions                                |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Overtime   |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Performance Bonus  |     | -                    | 3                         |                        |                              |                            |                              |                           |                           |                            |  |          |  | #DNV/01      |
| Motor Vehicle Allowance                                  |     | 2 330                | 2 330                     |                        |                              |                            |                              |                           |                           |                            |  |          |  | 0.0%         |
| Cellphone Allowance                                      |     | 126                  | 205                       |                        |                              |                            |                              |                           |                           |                            |  |          |  | 62.5%        |
| Housing Allowances                                       |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Other benefits and allowances                            |     | 32                   | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  | 0.0%         |
| Payments in lieu of leave                                |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Long service awards                                      |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Post-retirement benefit obligations                      |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Entertainment  |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Scarceity  |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| Acting and post related allowance                        |     | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| In kind benefits   | 5   | -                    | -                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>6 108</b>         | <b>6 254</b>              |                        |                              |                            |                              |                           |                           |                            |  |          |  | <b>2.9%</b>  |
| % increase   |     |                      | 0                         |                        |                              |                            |                              |                           |                           |                            |  |          |  |              |

| <u>Other Municipal Staff</u>        |         |         |   |   |   |   |         |         |      |  |  |  |
|-------------------------------------|---------|---------|---|---|---|---|---------|---------|------|--|--|--|
| Basic Salaries and Wages            | 105 015 | 106 283 | - | - | - | - | -       | 106 283 | 1.2% |  |  |  |
| Pension and UIF Contributions       | 21 574  | 22 056  | - | - | - | - | 22 056  | 2.2%    |      |  |  |  |
| Medical Aid Contributions           | 11 662  | 11 375  | - | - | - | - | 11 375  | -2.5%   |      |  |  |  |
| Overtime                            | 7 033   | 4 183   | - | - | - | - | 4 183   | -40.5%  |      |  |  |  |
| Performance Bonus                   | 8 588   | 8 628   | - | - | - | - | 8 628   | 0.5%    |      |  |  |  |
| Motor Vehicle Allowance             | 19 537  | 18 236  | - | - | - | - | 18 236  | -6.7%   |      |  |  |  |
| Cellphone Allowance                 | 1 642   | 1 727   | - | - | - | - | 1 727   | 5.1%    |      |  |  |  |
| Housing Allowances                  | 771     | 828     | - | - | - | - | 828     | 7.5%    |      |  |  |  |
| Other benefits and allowances       | 6 767   | 6 577   | - | - | - | - | 6 577   | -2.8%   |      |  |  |  |
| Payments in lieu of leave           | 7 740   | 9 630   | - | - | - | - | 9 630   | 24.4%   |      |  |  |  |
| Long service awards                 | 67      | -       | - | - | - | - | 67      | 0.0%    |      |  |  |  |
| Post-retirement benefit obligations | -       | -       | - | - | - | - | -       | -       |      |  |  |  |
| Entertainment                       | -       | -       | - | - | - | - | -       | -       |      |  |  |  |
| Scarcity                            | -       | -       | - | - | - | - | -       | -       |      |  |  |  |
| Acting and post related allowance   | -       | -       | - | - | - | - | -       | -       |      |  |  |  |
| In kind benefits                    | 3 386   | 4 114   | - | - | - | - | 4 114   | 21.5%   |      |  |  |  |
| Sub Total - Other Municipal Staff   | 193 782 | 193 637 | - | - | - | - | 193 703 | 0.0%    |      |  |  |  |
| % increase                          | -       | -       | - | - | - | - | -       | -       |      |  |  |  |
| Total Parent Municipality           | 219 992 | 218 292 | - | - | - | - | 218 390 | -0.7%   |      |  |  |  |
| <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 Entitles</b>   |   |   |   |   |   |   |   |   |   |   |   |
| % increase                                     | - | - | - | - | - | - | - | - | - | - | - |
| <b>Senior Managers of Entitles</b>             |   |   |   |   |   |   |   |   |   |   |   |
| Basic Salaries and Wages                       |   |   |   |   |   |   |   |   |   | - | - |
| Pension and Uf 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 Entitles</b> |   |   |   |   |   |   |   |   |   |   |   |
| % increase                                     | - | - | - | - | - | - | - | - | - | - | - |
| <b>Other Staff of Entitles</b>                 |   |   |   |   |   |   |   |   |   |   |   |
| Basic Salaries and Wages                       |   |   |   |   |   |   |   |   |   | - | - |
| Pension and Uf 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                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aging and post related allowance    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| In kind benefits                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sub Total - Other Staff of Entities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| % Increase                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total Municipal Entities            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TOTAL SALARY, ALLOWANCES & BENEFITS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| % Increase                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TOTAL MANAGERS AND STAFF            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



## 2.10 Monthly revenues and Expenditure per Municipal vote

LIM334 Ba-Phalaborwa - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure  
(municipal vote) -

| Description                                | Budget Year 2023/24 |                 |                 |                 |                  |                  |                         |                          |                       |                       |                     |                      | Medium Term Revenue and Expenditure Framework | Budget Year +1 2024/25 | Budget Year +2 2025/26 |                 |                 |
|--|---------------------|-----------------|-----------------|-----------------|------------------|------------------|-------------------------|--------------------------|-----------------------|-----------------------|---------------------|----------------------|---|------------------------|------------------------|-----------------|-----------------|
|  | R thousands         |                 |                 |                 |                  |                  | Revenue                 |                          |                       |                       |                     |                      |   |                        |                        |                 |                 |
|  | July Outcome        | August Outcome  | Sept. Outcome   | October Outcome | November Outcome | December Outcome | January Adjusted Budget | February Adjusted Budget | March Adjusted Budget | April Adjusted Budget | May Adjusted Budget | June Adjusted Budget |   |                        |                        | Adjusted Budget | Adjusted Budget |
| <b>Revenue by Vote</b>                     |                     |                 |                 |                 |                  |                  |                         |                          |                       |                       |                     |                      |   |                        |                        |                 |                 |
| Vote 1 - Executive and Councilors          | -                   | -               | -               | -               | -                | -                | -                       | -                        | -                     | -                     | -                   | -                    | -   | -                      | -                      | -               | -               |
| Vote 2 - Budget and Treasury Office        | 100 399             | 14 563          | 19 738          | 21 690          | 19 624           | 88 677           | 38 029                  | 38 029                   | 38 029                | 38 029                | 38 029              | 38 029               | 1 515   | 456 364                | 482 287                | 492 907         |                 |
| Vote 3 - Corporate Services                | 92                  | 11              | 27              | 55              | 17               | 203              | 23                      | 23                       | 23                    | 23                    | 23                  | 23                   | (247)   | 270                    | 231                    | 242             |                 |
| Vote 4 - Community and Social Services     | 23                  | 27              | 31              | 18              | 20               | 21               | 640                     | 640                      | 640                   | 640                   | 640                 | 640                  | 4 341   | 7 683                  | 8 012                  | 8 389           |                 |
| Vote 5 - Planning and Development Services | 37                  | 19              | 43              | 12              | 15               | 12               | 22                      | 22                       | 22                    | 22                    | 22                  | 15                   | 261   | 261                    | 321                    | 336             |                 |
| Vote 6 - Technical Services                | 12 124              | 10 984          | 19 167          | 10 763          | 23 647           | 24 402           | 22 637                  | 22 637                   | 22 637                | 22 637                | 22 637              | 57 374               | 271 644                                       | 296 842                | 334 328                |                 |                 |
| <b>Total Revenue by Vote</b>               | <b>112 675</b>      | <b>25 600</b>   | <b>39 007</b>   | <b>32 538</b>   | <b>43 323</b>    | <b>113 315</b>   | <b>61 351</b>           | <b>61 351</b>            | <b>61 351</b>         | <b>61 351</b>         | <b>61 351</b>       | <b>62 999</b>        | <b>736 212</b>                                | <b>787 693</b>         | <b>836 201</b>         |                 |                 |
| <b>Expenditure by Vote</b>                 |                     |                 |                 |                 |                  |                  |                         |                          |                       |                       |                     |                      |   |                        |                        |                 |                 |
| Vote 1 - Executive and Councilors          | 4 745               | 6 206           | 5 590           | 5 482           | 6 154            | 5 561            | 6 809                   | 6 809                    | 6 809                 | 6 809                 | 6 809               | 13 927               | 81 713  | 84 492                 | 87 118                 |                 |                 |
| Vote 2 - Budget and Treasury Office        | 3 660               | 2 599           | 10 410          | 8 142           | 6 567            | 8 384            | 15 691                  | 15 691                   | 15 691                | 15 691                | 15 691              | 70 078               | 188 297                                       | 195 375                | 202 723                |                 |                 |
| Vote 3 - Corporate Services                | 5 427               | 4 118           | 6 349           | 4 728           | 4 981            | 6 440            | 6 822                   | 6 822                    | 6 822                 | 6 822                 | 6 822               | 15 711               | 81 864  | 111 553                | 104 444                |                 |                 |
| Vote 4 - Community and Social Services     | 3 593               | 4 826           | 6 469           | 5 359           | 5 079            | 7 427            | 6 440                   | 6 440                    | 6 440                 | 6 440                 | 6 440               | 12 326               | 77 277  | 78 228                 | 81 905                 |                 |                 |
| Vote 5 - Planning and Development Services | 886                 | 1 148           | 1 103           | 1 112           | 968              | 1 464            | 2 384                   | 2 384                    | 2 384                 | 2 384                 | 2 384               | 10 009               | 28 613  | 30 742                 | 32 222                 |                 |                 |
| Vote 6 - Technical Services                | 17 880              | 18 275          | 27 564          | 18 919          | 19 619           | 18 231           | 25 564                  | 25 564                   | 25 564                | 25 564                | 25 564              | 58 436               | 306 763                                       | 298 603                | 331 154                |                 |                 |
| <b>Total Expenditure by Vote</b>           | <b>36 191</b>       | <b>37 171</b>   | <b>57 506</b>   | <b>43 742</b>   | <b>43 369</b>    | <b>47 507</b>    | <b>63 710</b>           | <b>63 710</b>            | <b>63 710</b>         | <b>63 710</b>         | <b>63 710</b>       | <b>180 487</b>       | <b>764 525</b>                                | <b>799 994</b>         | <b>839 566</b>         |                 |                 |
| <b>Surplus/(Deficit)</b>                   | <b>76 483</b>       | <b>(11 571)</b> | <b>(18 499)</b> | <b>(11 204)</b> | <b>(46)</b>      | <b>65 808</b>    | <b>(2 359)</b>          | <b>(2 359)</b>           | <b>(2 359)</b>        | <b>(2 359)</b>        | <b>(2 359)</b>      | <b>(117 488)</b>     | <b>(28 314)</b>                               | <b>(11 302)</b>        | <b>(3 365)</b>         |                 |                 |

## 2.1.1 Monthly revenue and expenditure by standard classifications

LIM334 Ba-Phalaborwa - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

| Description - Standard classification      | Revenue        | Budget Year 2023/24 |               |               |               |                |               |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework | Budget Year +1 2024/25 | Budget Year +2 2025/26 |                 |                |         |
|--|----------------|---------------------|---------------|---------------|---------------|----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|------------------------|------------------------|-----------------|----------------|---------|
|  |                | July                | August        | Sept.         | October       | November       | December      | January         | February        | March           | April           | May             | June            |   |                        |                        |                 |                |         |
|  |                | Outcome             | Outcome       | Outcome       | Outcome       | Outcome        | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |   |                        |                        | Adjusted Budget |                |         |
| <b>Revenue - Functional</b>                |                |                     |               |               |               |                |               |                 |                 |                 |                 |                 |                 |   |                        |                        |                 |                |         |
| <b>Governance and administration</b>       | 100 491        | 14 574              | 19 766        | 21 745        | 19 641        | 88 880         | 38 052        | 38 052          | 38 052          | 38 052          | 38 052          | 38 052          | 38 052          | 38 052  | 38 052                 | 1 268                  | 456 624         | 482 518        | 493 149 |
| Finance and administration                 | 100 491        | 14 574              | 19 766        | 21 745        | 19 641        | 88 880         | 38 052        | 38 052          | 38 052          | 38 052          | 38 052          | 38 052          | 38 052          | 38 052  | 38 052                 | 1 268                  | 456 624         | 482 518        | 493 149 |
| <b>Community and public safety</b>         | 21             | 23                  | 28            | 16            | 20            | 21             | 527           | 527             | 527             | 527             | 527             | 527             | 527             | 527   | 527                    | 3 560                  | 6 324           | 6 608          | 6 919   |
| Community and social services              | 21             | 23                  | 28            | 16            | 20            | 21             | 18            | 18              | 18              | 18              | 18              | 18              | 18              | 18  | 18                     | (4)                    | 215             | 199            | 209     |
| Public safety                              | -              | -                   | -             | -             | -             | (0)            | 509           | 509             | 509             | 509             | 509             | 509             | 509             | 509   | 509                    | 3 564                  | 6 109           | 6 409          | 6 710   |
| <b>Economic and environmental services</b> | 3 816          | 514                 | 3 779         | 1 235         | 6 678         | 6 316          | 3 196         | 3 196           | 3 196           | 3 196           | 3 196           | 3 196           | 3 196           | 3 196   | 35                     | 38 353                 | 41 077          | 42 814         |         |
| Planning and development                   | 37             | 19                  | 43            | 12            | 15            | 12             | 22            | 22              | 22              | 22              | 22              | 22              | 22              | 15  | 281                    | 321                    | 336             |                |         |
| Road transport                             | 3 779          | 496                 | 3 737         | 1 223         | 6 663         | 6 304          | 3 174         | 3 174           | 3 174           | 3 174           | 3 174           | 3 174           | 3 174           | 20  | 38 092                 | 40 756                 | 42 478          |                |         |
| Trading services                           | 8 347          | 10 489              | 15 435        | 9 543         | 16 984        | 18 099         | 19 576        | 19 576          | 19 576          | 19 576          | 19 576          | 19 576          | 19 576          | 58 135  | 234 911                | 257 490                | 293 320         |                |         |
| Energy sources                             | 6 554          | 8 204               | 12 989        | 7 077         | 14 605        | 10 644         | 16 841        | 16 841          | 16 841          | 16 841          | 16 841          | 16 841          | 16 841          | 57 817  | 202 096                | 223 067                | 257 280         |                |         |
| Waste management                           | 1 794          | 2 285               | 2 446         | 2 465         | 2 379         | 7 454          | 2 735         | 2 735           | 2 735           | 2 735           | 2 735           | 2 735           | 2 735           | 318   | 32 815                 | 34 423                 | 36 041          |                |         |
| <b>Total Revenue - Functional</b>          | <b>112 675</b> | <b>25 600</b>       | <b>39 007</b> | <b>32 538</b> | <b>43 323</b> | <b>113 315</b> | <b>61 351</b> | <b>61 351</b>   | <b>61 351</b>   | <b>61 351</b>   | <b>61 351</b>   | <b>61 351</b>   | <b>61 351</b>   | <b>61 351</b>                                 | <b>62 999</b>          | <b>736 212</b>         | <b>787 693</b>  | <b>836 201</b> |         |
| <b>Expenditure - Functional</b>            |                |                     |               |               |               |                |               |                 |                 |                 |                 |                 |                 |   |                        |                        |                 |                |         |
| <b>Governance and administration</b>       | 13 684         | 12 797              | 22 168        | 18 237        | 17 557        | 20 242         | 29 040        | 29 040          | 29 040          | 29 040          | 29 040          | 29 040          | 29 040          | 29 040  | 98 598                 | 348 484                | 388 947         | 391 695        |         |
| Executive and council                      | 2 713          | 3 947               | 3 311         | 3 392         | 4 041         | 3 526          | 4 091         | 4 091           | 4 091           | 4 091           | 4 091           | 4 091           | 4 091           | 4 091   | 7 806                  | 49 092                 | 51 323          | 53 735         |         |
| Finance and administration                 | 9 088          | 6 716               | 16 759        | 12 870        | 11 548        | 14 824         | 22 522        | 22 522          | 22 522          | 22 522          | 22 522          | 22 522          | 22 522          | 22 522  | 85 848                 | 270 261                | 307 480         | 307 745        |         |
| Internal audit                             | 1 883          | 2 224               | 2 098         | 1 974         | 1 968         | 1 892          | 2 428         | 2 428           | 2 428           | 2 428           | 2 428           | 2 428           | 2 428           | 4 944   | 29 132                 | 30 144                 | 30 215          |                |         |
| <b>Community and public safety</b>         | 2 863          | 3 765               | 5 379         | 4 513         | 4 418         | 5 270          | 5 163         | 5 163           | 5 163           | 5 163           | 5 163           | 5 163           | 5 163           | 9 937   | 61 961                 | 60 575                 | 63 422          |                |         |
| Community and social services              | 415            | 473                 | 2 202         | 1 501         | 1 506         | 1 666          | 1 833         | 1 833           | 1 833           | 1 833           | 1 833           | 1 833           | 1 833           | 5 066   | 21 984                 | 19 159                 | 20 059          |                |         |
| Sport and recreation                       | -              | 782                 | 561           | 447           | 481           | 699            | 249           | 249             | 249             | 249             | 249             | 249             | 249             | (1 228)                                       | 2 984                  | 3 255                  | 3 408           |                |         |
| Public safety                              | 1 450          | 1 499               | 1 499         | 1 623         | 1 443         | 1 683          | 1 825         | 1 825           | 1 825           | 1 825           | 1 825           | 1 825           | 1 825           | 3 579   | 21 902                 | 22 408                 | 23 461          |                |         |
| Health                                     | 998            | 1 011               | 1 117         | 942           | 988           | 1 222          | 1 257         | 1 257           | 1 257           | 1 257           | 1 257           | 1 257           | 1 257           | 2 520   | 15 081                 | 15 753                 | 16 483          |                |         |

|  |               |                 |                 |                 |               |               |                |                |                |                |                |                |                |                  |                 |                 |                |         |
|--|---------------|-----------------|-----------------|-----------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-----------------|-----------------|----------------|---------|
| <i>Economic and environmental services</i> | 4 434         | 5 526           | 14 809          | 8 972           | 8 443         | 9 049         | 10 803         | 10 803         | 10 803         | 10 803         | 10 803         | 10 803         | 10 803         | 10 803           | 24 384          | 129 630         | 114 077        | 119 649 |
| Planting and development                   | 1 110         | 1 362           | 1 288           | 1 298           | 1 154         | 1 724         | 2 645          | 2 645          | 2 645          | 2 645          | 2 645          | 2 645          | 2 645          | 2 645            | 10 581          | 31 744          | 33 636         | 35 252  |
| Road transport                             | 3 325         | 4 165           | 13 521          | 7 673           | 7 289         | 7 325         | 8 157          | 8 157          | 8 157          | 8 157          | 8 157          | 8 157          | 8 157          | 13 803           | 97 887          | 80 441          | 84 397         |         |
| Trading services                           | 15 211        | 15 082          | 15 149          | 12 022          | 12 951        | 12 945        | 18 704         | 18 704         | 18 704         | 18 704         | 18 704         | 18 704         | 18 704         | 47 568           | 224 450         | 235 396         | 264 801        |         |
| Energy sources                             | 14 881        | 14 782          | 14 851          | 12 020          | 12 839        | 12 046        | 17 802         | 17 802         | 17 802         | 17 802         | 17 802         | 17 802         | 17 802         | 43 196           | 213 626         | 225 156         | 254 069        |         |
| Waste management                           | 330           | 301             | 298             | 1               | 113           | 900           | 902            | 902            | 902            | 902            | 902            | 902            | 4 372          | 10 824           | 10 240          | 10 731          |                |         |
| <b>Total Expenditure - Functional</b>      | <b>36 191</b> | <b>37 171</b>   | <b>57 506</b>   | <b>43 742</b>   | <b>43 369</b> | <b>47 507</b> | <b>63 710</b>  | <b>63 710</b>  | <b>63 710</b>  | <b>63 710</b>  | <b>63 710</b>  | <b>63 710</b>  | <b>63 710</b>  | <b>180 487</b>   | <b>764 525</b>  | <b>798 994</b>  | <b>839 566</b> |         |
| <b>Surplus/ (Deficit) 1.</b>               | <b>76 483</b> | <b>(11 571)</b> | <b>(18 499)</b> | <b>(11 204)</b> | <b>(46)</b>   | <b>65 808</b> | <b>(2 359)</b> | <b>(2 359)</b> | <b>(2 359)</b> | <b>(2 359)</b> | <b>(2 359)</b> | <b>(2 359)</b> | <b>(2 359)</b> | <b>(117 488)</b> | <b>(28 314)</b> | <b>(11 302)</b> | <b>(3 365)</b> |         |

## 2.12 Monthly Revenue and Expenditure

LIM334 Ba-Phalaborwa - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

| Description   | R         | Budget Year 2023/24 |               |               |               |               |                |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework | Budget Year +1, 2024/25 | Budget Year +2, 2025/26 |                |                |
|---|-----------|---------------------|---------------|---------------|---------------|---------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|-------------------------|-------------------------|----------------|----------------|
|   |           | July                | August        | Sept          | October       | November      | December       | January         | February        | March           | April           | May             | June            |   |                         |                         |                |                |
|   | thousands | 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>Revenue By Source</b>                            |           |                     |               |               |               |               |                |                 |                 |                 |                 |                 |                 |   |                         |                         |                |                |
| <b>Exchange Revenue</b>                             |           |                     |               |               |               |               |                |                 |                 |                 |                 |                 |                 |   |                         |                         |                |                |
| Service charges - Electricity                       |           | 6 258               | 8 104         | 12 927        | 7 015         | 11 349        | 10 198         | 14 632          | 14 632          | 14 632          | 14 632          | 14 632          | 14 632          | 14 632  | 46 572                  | 175 582                 | 201 392        | 237 039        |
| Service charges - Waste Management                  |           | 1 665               | 1 617         | 1 659         | 1 672         | 1 581         | 6 648          | 1 731           | 1 731           | 1 731           | 1 731           | 1 731           | 1 731           | 1 731   | (2 725)                 | 20 772                  | 21 789         | 22 813         |
| Sale of Goods and Rendering of Services             |           | 108                 | 65            | 85            | 66            | 47            | 37             | 62              | 62              | 62              | 62              | 62              | 62              | 62  | 3 808                   | 743                     | 780            | 816            |
| Agency services                                     |           | -                   | -             | -             | -             | -             | -              | 544             | 544             | 544             | 544             | 544             | 544             | 544   | 6 018                   | 6 629                   | 6 849          | 7 170          |
| Interest earned from Receivables                    |           | 318                 | 668           | 787           | 793           | 803           | 826            | 1 459           | 1 459           | 1 459           | 1 459           | 1 459           | 1 459           | 1 459   | 6 018                   | 17 508                  | 18 365         | 19 229         |
| Interest earned from Current and Non Current Assets |           | 532                 | 625           | 627           | 443           | 329           | -              | 426             | 426             | 426             | 426             | 426             | 426             | 426   | 525                     | 5 113                   | 2 741          | 2 870          |
| Rental from Fixed Assets                            |           | 39                  | 11            | 27            | 55            | 17            | 81             | 23              | 23              | 23              | 23              | 23              | 23              | 23  | (72)                    | 270                     | 231            | 242            |
| Operational Revenue                                 |           | 204                 | 2             | 2             | 1 204         | 7             | (5)            | 647             | 647             | 647             | 647             | 647             | 647             | 647   | 3 112                   | 7 759                   | 8 142          | 8 525          |
| <b>Non-Exchange Revenue</b>                         |           |                     |               |               |               |               |                |                 |                 |                 |                 |                 |                 |   |                         |                         |                |                |
| Property rates                                      |           | 10 533              | 11 234        | 16 335        | 16 397        | 16 367        | 17 555         | 15 380          | 15 380          | 15 380          | 15 380          | 15 380          | 15 380          | 15 380  | 19 237                  | 184 556                 | 193 599        | 202 698        |
| Fines, penalties and forfeits                       |           | -                   | -             | -             | -             | -             | -              | 114             | 114             | 114             | 114             | 114             | 114             | 114   | 795                     | 1 363                   | 1 430          | 1 497          |
| Licences or permits                                 |           | -                   | -             | -             | -             | -             | (0)            | 509             | 509             | 509             | 509             | 509             | 509             | 509   | 3 564                   | 6 109                   | 6 409          | 6 710          |
| Transfer and subsidies - Operational                |           | 85 805              | 315           | 621           | 1 247         | 882           | 68 949         | 17 974          | 17 974          | 17 974          | 17 974          | 17 974          | 17 974          | 17 974  | (31 797)                | 215 693                 | 229 308        | 225 601        |
| Interest  |           | 3 708               | 2 692         | 2 879         | 2 647         | 2 921         | 2 914          | 3 762           | 3 762           | 3 762           | 3 762           | 3 762           | 3 762           | 3 762   | 8 576                   | 45 149                  | 47 362         | 49 587         |
| <b>Total Revenue</b>                                |           | <b>9 016</b>        | <b>25 333</b> | <b>35 849</b> | <b>31 539</b> | <b>34 104</b> | <b>107 202</b> | <b>57 262</b>   | <b>57 262</b>   | <b>57 262</b>   | <b>57 262</b>   | <b>57 262</b>   | <b>57 262</b>   | <b>57 262</b>                                 | <b>57 614</b>           | <b>687 146</b>          | <b>738 396</b> | <b>784 797</b> |
| <b>Expenditure By Type</b>                          |           |                     |               |               |               |               |                |                 |                 |                 |                 |                 |                 |   |                         |                         |                |                |
| Employee related costs                              |           | 13 326              | 13 606        | 13 698        | 13 735        | 13 286        | 14 635         | 16 658          | 16 658          | 16 658          | 16 658          | 16 658          | 16 658          | 16 658  | 34 316                  | 199 891                 | 209 714        | 219 606        |
| Remuneration of councillors                         |           | 1 169               | 1 487         | 1 403         | 1 612         | 1 613         | 1 340          | 1 533           | 1 533           | 1 533           | 1 533           | 1 533           | 1 533           | 1 533   | 2 110                   | 18 401                  | 21 086         | 22 077         |
| Bulk purchases - electricity                        |           | 10 941              | 12 048        | 10 759        | 8 595         | 8 628         | 8 830          | 11 523          | 11 523          | 11 523          | 11 523          | 11 523          | 11 523          | 11 523  | 20 861                  | 138 279                 | 159 983        | 188 300        |
| Inventory consumed                                  |           | 4 076               | 1 105         | 2 029         | 1 857         | 1 516         | 823            | 2 143           | 2 143           | 2 143           | 2 143           | 2 143           | 2 143           | 2 143   | 3 594                   | 25 715                  | 26 749         | 28 006         |



## 2.13 Monthly Cash flows

LIM334 Ba-Phalaborwa - Supporting Table SB15 Adjustments Budget - monthly  
Cash flow -

| Monthly cash flows  | Ref | Budget Year 2023/24 |                |               |                 |                  |                  |                         |                          |                       |                       |                     |                      | Medium Term Revenue and Expenditure Framework |                        |                        |                |                |         |
|---|-----|---------------------|----------------|---------------|-----------------|------------------|------------------|-------------------------|--------------------------|-----------------------|-----------------------|---------------------|----------------------|---|------------------------|------------------------|----------------|----------------|---------|
|   |     | July Outcome        | August Outcome | Sept Outcome  | October Outcome | November Outcome | December Outcome | January Adjusted Budget | February Adjusted Budget | March Adjusted Budget | April Adjusted Budget | May Adjusted Budget | June Adjusted Budget | Budget Year 2023/24                           | Budget Year +1 2024/25 | Budget Year +2 2025/26 |                |                |         |
| <b>Cash Receipts By Source</b>  | 1   |                     |                |               |                 |                  |                  |                         |                          |                       |                       |                     |                      |   |                        |                        |                |                |         |
| Property rates  |     | 5 841               | 6 857          | 6 931         | 7 407           | 5 716            | 5 447            | 10 612                  | 10 612                   | 10 612                | 10 612                | 10 612              | 10 612               | 10 612  | 10 612                 | 36 083                 | 127 344        | 209 123        | 218 951 |
| Service charges - electricity revenue   |     | 10 832              | 14 144         | 6 131         | 7 416           | 6 869            | 3 480            | 11 546                  | 11 546                   | 11 546                | 11 546                | 11 546              | 11 546               | 11 546  | 31 952                 | 138 558                | 202 859        | 238 765        |         |
| Service charges - water revenue   |     | 5 230               | 6 893          | 3 242         | 4 658           | 3 750            | 4 498            | -                       | -                        | -                     | -                     | -                   | -                    | -   | (28 271)               | -                      | -              | -              |         |
| Service charges - sanitation revenue  |     | 632                 | 903            | 1 072         | 670             | 764              | 1 011            | -                       | -                        | -                     | -                     | -                   | -                    | -   | (5 052)                | -                      | -              | -              |         |
| Service charges - refuse  |     | 463                 | 7 907          | 720           | 552             | 510              | 859              | 1 383                   | 1 383                    | 1 383                 | 1 383                 | 1 383               | 1 383                | 1 383   | (1 330)                | 16 595                 | 21 981         | 23 014         |         |
| Rental of facilities and equipment  |     | 6                   | 7              | 7             | 7               | 7                | -                | -                       | -                        | -                     | -                     | -                   | -                    | -   | 120                    | 270                    | 231            | 242            |         |
| Interest earned - external investments  |     | 6                   | 7              | 7             | 7               | 7                | 4                | 23                      | 23                       | 23                    | 23                    | 23                  | 23                   | 23  | 120                    | 270                    | 231            | 242            |         |
| Fines, penalties and forfeits   |     | -                   | -              | -             | -               | -                | 4                | 426                     | 426                      | 426                   | 426                   | 426                 | 426                  | 426   | 2 945                  | 5 113                  | 2 741          | 2 870          |         |
| Licences and permits  |     | -                   | -              | -             | -               | -                | -                | 114                     | 114                      | 114                   | 114                   | 114                 | 114                  | 114   | 795                    | 1 363                  | 1 430          | 1 497          |         |
| Agency services   |     | -                   | -              | -             | -               | -                | -                | 509                     | 509                      | 509                   | 509                   | 509                 | 509                  | 509   | 3 554                  | 6 109                  | 6 409          | 6 710          |         |
| Transfers and Subsidies - Operational   |     | -                   | -              | -             | -               | -                | -                | 544                     | 544                      | 544                   | 544                   | 544                 | 544                  | 544   | 3 808                  | 6 529                  | 6 849          | 7 170          |         |
| Other revenue   |     | 86 101              | 5 093          | 527           | 441             | 991              | 68 413           | 17 974                  | 17 974                   | 17 974                | 17 974                | 17 974              | 17 974               | 17 974  | (35 746)               | 215 693                | 229 308        | 225 601        |         |
|   |     | 45                  | 1 274          | 3 678         | 967             | -                | (25 000)         | 709                     | 709                      | 709                   | 709                   | 709                 | 709                  | 709   | 23 996                 | 8 503                  | 69 639         | 75 091         |         |
| <b>Cash Receipts by Source</b>  |     | <b>109 157</b>      | <b>43 085</b>  | <b>22 314</b> | <b>22 126</b>   | <b>18 615</b>    | <b>58 716</b>    | <b>43 840</b>           | <b>43 840</b>            | <b>43 840</b>         | <b>43 840</b>         | <b>43 840</b>       | <b>43 840</b>        | <b>43 840</b>                                 | <b>32 866</b>          | <b>526 077</b>         | <b>750 567</b> | <b>799 911</b> |         |
| Other Cash Flows by Source  |     |                     |                |               |                 |                  |                  |                         |                          |                       |                       |                     |                      |   |                        |                        |                |                |         |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) |     | 11 914              | -              | -             | 11 826          | -                | 51 404           | 4 089                   | 4 089                    | 4 089                 | 4 089                 | 4 089               | 4 089                | 4 089   | (46 522)               | 49 066                 | 49 297         | 51 404         |         |
| <b>Total Cash Receipts by Source</b>  |     | <b>121 071</b>      | <b>43 085</b>  | <b>22 314</b> | <b>33 952</b>   | <b>18 615</b>    | <b>110 120</b>   | <b>47 929</b>           | <b>47 929</b>            | <b>47 929</b>         | <b>47 929</b>         | <b>47 929</b>       | <b>47 929</b>        | <b>47 929</b>                                 | <b>(13 657)</b>        | <b>575 143</b>         | <b>799 864</b> | <b>851 315</b> |         |
| <b>Cash Payments by Type</b>  |     |                     |                |               |                 |                  |                  |                         |                          |                       |                       |                     |                      |   |                        |                        |                |                |         |
| Employee related costs  |     | 11 897              | 8 752          | 17 525        | 16 086          | 6 722            | 12 634           | 16 790                  | 16 790                   | 16 790                | 16 790                | 16 790              | 16 790               | 16 790  | 43 934                 | 201 483                | 211 348        | 221 317        |         |

|  |               |                |                 |                 |                 |               |                |                |                |                |                |                |                |                |                |                |                |                |                 |                 |                |                |        |
|--|---------------|----------------|-----------------|-----------------|-----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|----------------|--------|
| Remuneration of councillors                          | 18 439        | 19 607         | 23 766          | 23 424          | 23 983          | 24 589        | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132           | 4 798           | 18 401         | 21 086         | 22 077 |
| Finance charges                                      | -             | -              | -               | -               | -               | -             | 207            | 207            | 207            | 207            | 207            | 207            | 207            | 207            | 207            | 207            | 207            | 207            | 207             | 1 447           | 2 481          | 2 602          | 2 724  |
| Bulk purchases - Electricity                         | 12 035        | 10 000         | 13 855          | 12 373          | 9 884           | 9 951         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 13 252         | 24 664          | 159 021         | 183 980        | 216 545        |        |
| Acquisitions - water & other inventory               | -             | -              | -               | -               | -               | -             | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 2 542          | 17 794          | 30 503          | 34 507         | 38 693         |        |
| Contracted services                                  | -             | -              | -               | -               | -               | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -               | 51 452          | 88 204         | 76 714         | 79 923 |
| Transfers and grants - other                         | -             | -              | -               | -               | -               | -             | 85             | 85             | 85             | 85             | 85             | 85             | 85             | 85             | 85             | 85             | 85             | 85             | 85              | 595             | 1 020          | 1 070          | 1 120  |
| Other expenditure                                    | 18 439        | 19 607         | 23 766          | 23 424          | 23 983          | 24 589        | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 7 132          | 884             | 85 583          | 82 154         | 77 186         |        |
| Cash Payments by Type                                | 42 371        | 39 243         | 56 876          | 52 928          | 41 731          | 48 289        | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 48 891         | 60 820          | 586 694         | 613 482        | 659 535        |        |
| Other Cash Flows/Payments by Type                    | 4 077         | 4 302          | 2 908           | 2 637           | 5 078           | 4 451         | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 4 771          | 9 941           | 57 246          | 54 977         | 57 084         |        |
| Capital assets                                       | 1 700         | 1 700          | 1 700           | 1 700           | 1 700           | 1 700         | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700          | 1 700           | 1 700           | 20 400         | 20 400         | 20 400 |
| Repayment of borrowing                               | -             | 1 357          | 204             | 1 950           | 408             | -             | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | (3 917)         | -               | -              | -              |        |
| Total Cash Payments by Type                          | 48 148        | 46 601         | 61 587          | 59 215          | 48 917          | 54 421        | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 55 362         | 68 543          | 664 340         | 688 839        | 737 069        |        |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>          | <b>72 922</b> | <b>(3 516)</b> | <b>(39 373)</b> | <b>(25 263)</b> | <b>(30 302)</b> | <b>55 700</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(7 433)</b> | <b>(82 200)</b> | <b>(89 198)</b> | <b>111 026</b> | <b>114 246</b> |        |
| Cash/cash equivalents at the monthly/year beginning: | 58 521        | 131 443        | 127 927         | 88 554          | 63 291          | 32 989        | 88 688         | 88 688         | 81 255         | 73 822         | 66 389         | 66 389         | 66 389         | 66 389         | 66 389         | 66 389         | 66 389         | 66 389         | 51 523          | 58 521          | 57 700         | 80 349         |        |
| Cash/cash equivalents at the monthly/year end:       | 131 443       | 127 927        | 88 554          | 63 291          | 32 989          | 88 688        | 81 255         | 73 822         | 66 389         | 58 956         | 51 523         | 51 523         | 51 523         | 51 523         | 51 523         | 51 523         | 51 523         | 51 523         | 67 700          | 67 700          | 80 349         | 194 595        |        |

## 2.14 Monthly Capital Expenditure by Municipal Vote

LIM334 Ba-Phalaborwa - Supporting Table SB16 Adjustments Budget – monthly capital expenditure (municipal vote) -

| Description - Municipal Vote                 | Budget Year 2023/24 |         |         |         |          |          |                 |                 |                 |                 |                 |                 | Budget Year 2023/24 | Budget Year '11 2024/25 | Budget Year '12 2025/26 |                 |        |
|--|---------------------|---------|---------|---------|----------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|-------------------------|-------------------------|-----------------|--------|
|  | July                | August  | Sept.   | October | November | December | January         | February        | March           | April           | May             | June            |                     |                         |                         |                 |        |
| <b>R thousands</b>                           | Outcome             | Outcome | Outcome | Outcome | Outcome  | Outcome  | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget     | Adjusted Budget         | Adjusted Budget         | Adjusted Budget |        |
| <b>Single-year expenditure appropriation</b> |                     |         |         |         |          |          |                 |                 |                 |                 |                 |                 |                     |                         |                         |                 |        |
| Vote 1 - Executive and Councilors            | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                   | -                       | -                       | -               |        |
| Vote 2 - Budget and Treasury Office          | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                   | -                       | -                       | -               |        |
| Vote 3 - Corporate Services                  | 180                 | -       | 159     | 28      | 281      | -        | 125             | 125             | 125             | 125             | 125             | 125             | 248                 | 1 500                   | -                       | -               |        |
| Vote 4 - Community and Social Services       | -                   | -       | -       | -       | -        | -        | 83              | 83              | 83              | 83              | 83              | 83              | 83                  | 583                     | 1 000                   | -               |        |
| Vote 5 - Planning and Development Services   | -                   | -       | -       | -       | -        | -        | -               | -               | -               | -               | -               | -               | -                   | -                       | -                       | -               |        |
| Vote 6 - Technical Services                  | 3 917               | 4 302   | 2 749   | 2 609   | 4 798    | 4 451    | 4 562           | 4 562           | 4 562           | 4 562           | 4 562           | 4 562           | 9 110               | 54 746                  | 54 977                  | 57 084          |        |
| Capital single-year expenditure sub-total    | 4 077               | 4 302   | 2 908   | 2 637   | 5 078    | 4 451    | 4 771           | 4 771           | 4 771           | 4 771           | 4 771           | 4 771           | 9 941               | 57 246                  | 54 977                  | 57 084          |        |
| Total Capital Expenditure                    | 2                   | 8 154   | 8 603   | 5 815   | 5 274    | 10 156   | 8 902           | 4 771           | 4 771           | 4 771           | 4 771           | 4 771           | 4 771               | (13 511)                | 57 246                  | 54 977          | 57 084 |



## 2.15 Monthly Capital Expenditure by Standard Classification

### LIM334 Ba-Phalaborwa - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

| Description                                   | Ref | Budget Year 2023/24 |         |         |         |         |         |         |         |          |         |          |                 | Medium Term Revenue and Expenditure Framework |                 |                 |                 |                 |                 |                     |                        |                        |  |
|---|-----|---------------------|---------|---------|---------|---------|---------|---------|---------|----------|---------|----------|-----------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|------------------------|------------------------|--|
|   |     | July                |         | August  |         | Sept.   |         | October |         | November |         | December |                 | January                                       | February        | March           | April           | May             | June            | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |  |
|   |     | Outcome             | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome  | Outcome | Outcome  | Adjusted Budget | Adjusted Budget                               | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget     | Adjusted Budget        | Adjusted Budget        |  |
| <b>Capital Expenditure -</b>                  |     |                     |         |         |         |         |         |         |         |          |         |          |                 |   |                 |                 |                 |                 |                 |                     |                        |                        |  |
| <b>Functional -</b>                           |     |                     |         |         |         |         |         |         |         |          |         |          |                 |   |                 |                 |                 |                 |                 |                     |                        |                        |  |
| <b>Governance and administration</b>          |     | 160                 | -       | 159     | 28      | 281     | -       | 125     | 125     | 125      | 125     | 125      | 125             | 125   | 125             | 125             | 125             | 248             | 1 500           | -                   | -                      | -                      |  |
| Executive and council                         |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Finance and administration                    |     | 160                 | -       | 159     | 28      | 281     | -       | 125     | 125     | 125      | 125     | 125      | 125             | 125   | 125             | 125             | 125             | 248             | 1 500           | -                   | -                      | -                      |  |
| Internal audit                                |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| <b>Community and public safety</b>            |     | 1 128               | -       | 697     | 867     | 1 214   | 994     | 853     | 853     | 853      | 853     | 853      | 853             | 853   | 853             | 853             | 853             | 1 067           | 10 230          | 10 888              | -                      | -                      |  |
| Community and social services                 |     | -                   | -       | -       | -       | -       | -       | 83      | 83      | 83       | 83      | 83       | 83              | 83  | 83              | 83              | 83              | 583             | 1 000           | -                   | -                      | -                      |  |
| Sport and recreation                          |     | 1 128               | -       | 697     | 867     | 1 214   | 994     | 769     | 769     | 769      | 769     | 769      | 769             | 769   | 769             | 769             | 769             | 484             | 9 230           | 10 888              | -                      | -                      |  |
| Public safety                                 |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Housing                                       |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Health  |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| <b>Economic and environmental services</b>    |     | 2 790               | 4 302   | 2 051   | 1 742   | 810     | 3 302   | 2 477   | 2 477   | 2 477    | 2 477   | 2 477    | 2 477           | 2 477   | 2 477           | 2 477           | 2 477           | 2 342           | 29 722          | 27 108              | 39 559                 | -                      |  |
| Planning and development                      |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Road transport                                |     | 2 790               | 4 302   | 2 051   | 1 742   | 810     | 3 302   | 2 477   | 2 477   | 2 477    | 2 477   | 2 477    | 2 477           | 2 477   | 2 477           | 2 477           | 2 477           | 2 342           | 29 722          | 27 108              | 39 559                 | -                      |  |
| Environmental protection                      |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| <b>Trading services</b>                       |     | -                   | -       | -       | -       | 2 774   | 155     | 1 316   | 1 316   | 1 316    | 1 316   | 1 316    | 1 316           | 1 316   | 1 316           | 1 316           | 1 316           | 6 284           | 15 794          | 16 981              | 17 525                 | -                      |  |
| Energy sources                                |     | -                   | -       | -       | -       | 2 774   | 155     | 1 316   | 1 316   | 1 316    | 1 316   | 1 316    | 1 316           | 1 316   | 1 316           | 1 316           | 1 316           | 6 284           | 15 794          | 16 981              | 17 525                 | -                      |  |
| Water management                              |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Waste water management                        |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Waste management                              |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| Other   |     | -                   | -       | -       | -       | -       | -       | -       | -       | -        | -       | -        | -               | -   | -               | -               | -               | -               | -               | -                   | -                      | -                      |  |
| <b>Total Capital Expenditure - Functional</b> |     | 4 077               | 4 302   | 2 908   | 2 637   | 5 078   | 4 451   | 4 771   | 4 771   | 4 771    | 4 771   | 4 771    | 4 771           | 4 771   | 4 771           | 4 771           | 4 771           | 9 941           | 57 246          | 54 977              | 57 084                 | -                      |  |

## 2.16 Special Adjustments on Capital Expenditure (New Assets)

LIM334 Ba-Palaborwa - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

| Description   | Ref | Budget Year 2023/24  |                           |                        |                              |                             |                               |                           |                           |                            |        |        | Adjusted Budget +2024/25 | Adjusted Budget +2025/26 |  |
|---|-----|----------------------|---------------------------|------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------|---------------------------|----------------------------|--------|--------|--------------------------|--------------------------|--|
|   |     | Original Budget<br>A | Prior Adjusted<br>7<br>A1 | Accum. Funds<br>8<br>B | Multi-year capital<br>9<br>C | Unfore. Unavoid.<br>10<br>D | Nat. or Prov. Gov.<br>11<br>E | Other Adjusts.<br>12<br>F | Total Adjusts.<br>13<br>G | Adjusted Budget<br>14<br>H |        |        |                          |                          |  |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |        |        |                          |                          |  |
| <b>Infrastructure</b>   |     | 30 794               | 22 044                    | -                      | -                            | -                           | -                             | -                         | -                         | -                          | 22 044 | 30 781 | 51 404                   |                          |  |
| Roads Infrastructure  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | 13 800 | 33 879                   |                          |  |
| Roads   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | 20 079                   |                          |  |
| Road Structures   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | 13 800 | 13 800                   |                          |  |
| Road Furniture  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Capital Spares  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Storm water Infrastructure  |     | 10 000               | 6 250                     | -                      | -                            | -                           | -                             | -                         | -                         | -                          | 6 250  | -      | -                        |                          |  |
| Drainage Collection   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Storm water Conveyance  |     | 10 000               | 6 250                     | -                      | -                            | -                           | -                             | -                         | -                         | -                          | 6 250  | -      | -                        |                          |  |
| Attenuation   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Electrical Infrastructure   |     | 20 794               | 15 794                    | -                      | -                            | -                           | -                             | -                         | -                         | -                          | 15 794 | 16 981 | 17 525                   |                          |  |
| Power Plants  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| HV Substations  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| HV Switching Station  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| HV Transmission Conductors  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| MV Substations  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| MV Switching Stations   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| MV Networks   |     | 20 794               | 15 794                    | -                      | -                            | -                           | -                             | -                         | -                         | -                          | 15 794 | 12 000 | 12 538                   |                          |  |
| LV Networks   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Capital Spares  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | 4 981  | 4 987                    |                          |  |
| Water Supply Infrastructure                                       |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Dams and Weirs  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Boreholes   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Reservoirs  |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Pump Stations   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |
| Water Treatment Works   |     | -                    | -                         | -                      | -                            | -                           | -                             | -                         | -                         | -                          | -      | -      | -                        |                          |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Bulk Mains                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Distribution                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Distribution Points                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PRV Stations                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sanitation Infrastructure                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pump Station                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Reticulation                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Water Treatment Works                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Outfall Sewers                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Toilet Facilities                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Solid Waste Infrastructure                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Landfill Sites                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Transfer Stations                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Processing Facilities                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Drop-off Points                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Separation Facilities                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Electricity Generation Facilities            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Infrastructure                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Lines                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Structures                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Furniture                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Drainage Collection                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Storm water Conveyance                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Attenuation                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MV Substations                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| LV Networks                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Coastal Infrastructure                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sand Pumps                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Piers  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revetments                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Promenades                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Information and Communication Infrastructure |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Data Centres                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <b>Investment properties</b>           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Revenue Generating                     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating                 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Other assets</b>                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Operational Buildings                  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points                     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices                  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Workshops                              | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yards                                  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores                                 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories                           | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres                       | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depots                                 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing                                | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing                          | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Biological or Cultivated Assets</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Biological or Cultivated Assels        | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Intangible Assets</b>               |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Sentitudes                             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights                           | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licenses                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses                   | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified                            | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment                     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |



## 2.17 Expenditure on repairs and maintenance by asset class

**LIM334 Ba-Phalaborwa - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -**

| Description   | Ref | Budget Year 2023/24     |                              |                           |                                     |                                |                                     |                              |                              |                               |   |        | Budget Year +1<br>2024/25 | Budget Year +2<br>2025/26 |   |   |   |
|---|-----|-------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------------|-------------------------------------|------------------------------|------------------------------|-------------------------------|---|--------|---------------------------|---------------------------|---|---|---|
|   |     | Original<br>Budget<br>A | Prior<br>Adjusted<br>7<br>A1 | Accum.<br>Funds<br>8<br>B | Multi-<br>Year<br>capital<br>9<br>C | Unfore.<br>Unavoid.<br>10<br>D | Nat. or<br>Prov.<br>Govt<br>11<br>E | Other<br>Adjusts.<br>12<br>F | Total<br>Adjusts.<br>13<br>G | Adjusted<br>Budget<br>14<br>H | - | -      | -                         | -                         |   |   |   |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                         |                              |                           |                                     |                                |                                     |                              |                              |                               |   |        |                           |                           |   |   |   |
| <b>Infrastructure</b>   |     | 19 819                  | 17 919                       | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | 17 919 | 12 923                    | 13 530                    |   |   |   |
| Roads Infrastructure  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Roads   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Road Structures   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Road Furniture  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Capital Spares  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Storm water Infrastructure  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Drainage Collection   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Storm water Conveyance  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Attenuation   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Electrical Infrastructure   |     | 15 012                  | 13 812                       | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | 13 812 | 7 881                     | 8 251                     |   |   |   |
| Power Plants  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| HV Substations  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| HV Switching Station  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| HV Transmission Conductors  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| MV Substations  |     | 10 012                  | 13 812                       | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | 13 812 | 7 881                     | 8 251                     |   |   |   |
| MV Switching Stations   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| MV Networks   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | 5 000  | -                         | -                         | - | - | - |
| LV Networks   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Capital Spares  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Water Supply Infrastructure   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Dams and Weirs  |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |
| Boreholes   |     | -                       | -                            | -                         | -                                   | -                              | -                                   | -                            | -                            | -                             | - | -      | -                         | -                         | - | - | - |

|                                   |       |       |   |   |   |   |       |       |       |   |
|-----------------------------------|-------|-------|---|---|---|---|-------|-------|-------|---|
| Reservoirs                        | -     | -     | - | - | - | - | -     | -     | -     | - |
| Pump Stations                     | -     | -     | - | - | - | - | -     | -     | -     | - |
| Water Treatment Works             | -     | -     | - | - | - | - | -     | -     | -     | - |
| Bulk Mains                        | -     | -     | - | - | - | - | -     | -     | -     | - |
| Distribution                      | -     | -     | - | - | - | - | -     | -     | -     | - |
| Distribution Points               | -     | -     | - | - | - | - | -     | -     | -     | - |
| PRV Stations                      | -     | -     | - | - | - | - | -     | -     | -     | - |
| Capital Spares                    | -     | -     | - | - | - | - | -     | -     | -     | - |
| Sanitation Infrastructure         | -     | -     | - | - | - | - | -     | -     | -     | - |
| Pump Station                      | -     | -     | - | - | - | - | -     | -     | -     | - |
| Retreatment                       | -     | -     | - | - | - | - | -     | -     | -     | - |
| Waste Water Treatment Works       | -     | -     | - | - | - | - | -     | -     | -     | - |
| Outfall Sewers                    | -     | -     | - | - | - | - | -     | -     | -     | - |
| Toilet Facilities                 | -     | -     | - | - | - | - | -     | -     | -     | - |
| Capital Spares                    | -     | -     | - | - | - | - | -     | -     | -     | - |
| Solid Waste Infrastructure        | 3 406 | 3 406 | - | - | - | - | 3 406 | 3 573 | 3 741 |   |
| Landfill Sites                    | 3 406 | 3 406 | - | - | - | - | 3 406 | 3 573 | 3 741 |   |
| Waste Transfer Stations           | -     | -     | - | - | - | - | -     | -     | -     |   |
| Waste Processing Facilities       | -     | -     | - | - | - | - | -     | -     | -     |   |
| Waste Drop-off Points             | -     | -     | - | - | - | - | -     | -     | -     |   |
| Waste Separation Facilities       | -     | -     | - | - | - | - | -     | -     | -     |   |
| Electricity Generation Facilities | -     | -     | - | - | - | - | -     | -     | -     |   |
| Capital Spares                    | -     | -     | - | - | - | - | -     | -     | -     |   |
| Rail Infrastructure               | -     | -     | - | - | - | - | -     | -     | -     |   |
| Rail Lines                        | -     | -     | - | - | - | - | -     | -     | -     |   |
| Rail Structures                   | -     | -     | - | - | - | - | -     | -     | -     |   |
| Rail Furniture                    | -     | -     | - | - | - | - | -     | -     | -     |   |
| Drainage Collection               | -     | -     | - | - | - | - | -     | -     | -     |   |
| Storm water Conveyance            | -     | -     | - | - | - | - | -     | -     | -     |   |
| Attenuation                       | -     | -     | - | - | - | - | -     | -     | -     |   |
| MV Substations                    | -     | -     | - | - | - | - | -     | -     | -     |   |
| LV Networks                       | -     | -     | - | - | - | - | -     | -     | -     |   |
| Capital Spares                    | -     | -     | - | - | - | - | -     | -     | -     |   |
| Coastal Infrastructure            | -     | -     | - | - | - | - | -     | -     | -     |   |
| Sand Pumps                        | -     | -     | - | - | - | - | -     | -     | -     |   |
| Piers                             | -     | -     | - | - | - | - | -     | -     | -     |   |
| Revetments                        | -     | -     | - | - | - | - | -     | -     | -     |   |
| Promenades                        | -     | -     | - | - | - | - | -     | -     | -     |   |





|  |       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|-------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Works of Art                           | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas                     | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage                         | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Investment properties</b>           |       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Revenue Generating                     | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property                      | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property                    | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-Revenue Generating                 | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property                      | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property                    | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Other assets</b>                    |       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Operational Buildings                  | 2 400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices                      | 2 400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points                     | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices                  | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Workshops                              | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yards                                  | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores                                 | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories                           | 2 400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres                       | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant                    | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depots                                 | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                         | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing                                | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing                          | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing                         | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                         | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Biological or Cultivated Assets</b> |       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Biological or Cultivated Assets        | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Intangible Assets</b>               |       |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Services                               | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights                    | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights                           | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licences                      | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licences                   | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications     | -     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

|   |  |          |               |               |          |          |          |          |          |          |          |          |          |               |               |               |          |          |          |          |          |          |
|---|--|----------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|---------------|---------------|----------|----------|----------|----------|----------|----------|
| <i>Load Settlement Software Applications</i>                    |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| <i>Unspecified</i>  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| <b>Computer Equipment</b>                                       |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Computer Equipment  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| <b>Furniture and Office Equipment</b>                           |  | 155      | 100           | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | 100           | 163           | 171           | -        | -        | -        | -        | -        | -        |
| Furniture and Office Equipment                                  |  | 155      | 100           | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | 100           | 163           | 171           | -        | -        | -        | -        | -        | -        |
| <b>Machinery and Equipment</b>                                  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Machinery and Equipment   |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| <b>Transport Assets</b>   |  | 867      | 1 067         | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1 067         | 910           | 953           | -        | -        | -        | -        | -        | -        |
| Transport Assets  |  | 867      | 1 067         | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | 1 067         | 910           | 953           | -        | -        | -        | -        | -        | -        |
| <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  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Polking and Protection  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Zoological plants and animals                                   |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Immature  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Polking and Protection  |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| Zoological plants and animals                                   |  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -        | -        | -             | -             | -             | -        | -        | -        | -        | -        | -        |
| <b>Total Repairs and Maintenance Expenditure to be adjusted</b> |  | <b>1</b> | <b>23 884</b> | <b>19 549</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>21 949</b> | <b>14 669</b> | <b>15 359</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

## 2.18 Special Adjustment on Budget- Depreciation by asset class

LIM334 Ba-Phalaborwa - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

| Description                 | Ref | Budget Year 2023/24  |                           |                        |                              |                             |                               |                           |                           |                            |            |            | Budget Year | Budget Year |        |        |
|-----------------------------|-----|----------------------|---------------------------|------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------|---------------------------|----------------------------|------------|------------|-------------|-------------|--------|--------|
|                             |     | Original Budget<br>A | Prior Adjusted<br>7<br>A1 | Accum. Funds<br>8<br>B | Multi-year capital<br>9<br>C | Unfore. Unavoid.<br>10<br>D | Nat. or Prov. Govt<br>11<br>E | Other Adjusts.<br>12<br>F | Total Adjusts.<br>13<br>G | Adjusted Budget<br>14<br>H | +1 2024/25 | +2 2025/26 |             |             |        |        |
| <b>Infrastructure</b>       |     | <b>50 101</b>        | <b>46 091</b>             |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Roads Infrastructure        |     | 36 254               | 33 424                    |                        |                              |                             |                               |                           |                           |                            |            |            |             | 46 091      | 52 556 | 46 026 |
| Roads                       |     | 17 053               | 8 553                     |                        |                              |                             |                               |                           |                           |                            |            |            |             | 33 424      | 38 030 | 30 818 |
| Road Structures             |     |                      | 370                       |                        |                              |                             |                               |                           |                           |                            |            |            |             | 8 553       | 17 889 | 15 730 |
| Road Furniture              |     | 19 200               | 24 500                    |                        |                              |                             |                               |                           |                           |                            |            |            |             | 370         |        |        |
| Capital Spares              |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             | 24 500      | 20 141 | 15 088 |
| Storm water Infrastructure  |     | 1 021                | 2 841                     |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Drainage Collection         |     |                      | 20                        |                        |                              |                             |                               |                           |                           |                            |            |            |             | 2 841       | 1 071  | 1 121  |
| Storm water Conveyance      |     | 1 021                | 2 821                     |                        |                              |                             |                               |                           |                           |                            |            |            |             | 20          |        |        |
| Attenuation                 |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             | 2 821       | 1 071  | 1 121  |
| Electrical Infrastructure   |     | 12 826               | 9 826                     |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Power Plants                |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             | 9 826       | 13 454 | 14 087 |
| HV Substations              |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| HV Switching Station        |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| HV Transmission Conductors  |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| MV Substations              |     | 6 202                | 4 702                     |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| MV Switching Stations       |     | 266                  | 266                       |                        |                              |                             |                               |                           |                           |                            |            |            |             | 4 702       | 6 506  | 6 811  |
| MV Networks                 |     | 5 223                | 4 223                     |                        |                              |                             |                               |                           |                           |                            |            |            |             | 266         | 279    | 292    |
| LV Networks                 |     | 1 134                | 634                       |                        |                              |                             |                               |                           |                           |                            |            |            |             | 4 223       | 5 479  | 5 737  |
| Capital Spares              |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             | 634         | 1 190  | 1 246  |
| Water Supply Infrastructure |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Dams and Weirs              |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Boreholes                   |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Reservoirs                  |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Pump Stations               |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |
| Water Treatment Works       |     |                      |                           |                        |                              |                             |                               |                           |                           |                            |            |            |             |             |        |        |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Bulk Mains                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Distribution                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Distribution Points                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PRV Stations                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sanitation Infrastructure                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pump Station                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Reticalation                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Water Treatment Works                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Outfall Sewers                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Toilet Facilities                            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Solid Waste Infrastructure                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Landfill Sites                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Transfer Stations                      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Processing Facilities                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Drop-off Points                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waste Separation Facilities                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Electricity Generation Facilities            |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Infrastructure                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Lines                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Structures                              |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rail Furniture                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Drainage Collection                          |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Storm water Conveyance                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Attenuation                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| MV Substations                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| LV Networks                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Coastal Infrastructure                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sand Pumps                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Piers  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Revetments                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Promenades                                   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Capital Spares                               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Information and Communication Infrastructure |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Data Centres                                 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                                 |              |               |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|---------------------------------|--------------|---------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Core Layers                     | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Distribution Layers             | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                  | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Community Assets</b>         | <b>5 381</b> | <b>13 041</b> | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community Facilities            | 5 381        | 10 441        | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Halls                           | 799          | 299           | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Centres                         | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Crèches                         | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres            | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations         | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Testing Stations                | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Museums                         | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Galleries                       | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Theatres                        | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Libraries                       | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria           | -            | 60            | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Police                          | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Parks                           | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Open Space               | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Nature Reserves                 | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities      | 4 582        | 10 082        | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Markets                         | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Shells                          | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Abattoirs                       | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Airports                        | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals        | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                  | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | -            | 2 600         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Indoor Facilities               | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities              | -            | 2 600         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                  | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Heritage assets</b>          | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Monuments                       | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings              | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Works of Art                    | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas              | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage                  | -            | -             | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

|  |        |        |   |   |   |   |   |   |   |        |        |        |
|--|--------|--------|---|---|---|---|---|---|---|--------|--------|--------|
| <b>Investment properties</b>           |        |        |   |   |   |   |   |   |   |        |        |        |
| Revenue Generating                     | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Improved Property                      | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Unimproved Property                    | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Non-revenue Generating                 | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Improved Property                      | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Unimproved Property                    | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <b>Other assets:</b>                   |        |        |   |   |   |   |   |   |   |        |        |        |
| Operational Buildings                  | 13 059 | 13 059 | - | - | - | - | - | - | - | 13 059 | 13 699 | 13 343 |
| Municipal Offices                      | 13 059 | 13 059 | - | - | - | - | - | - | - | 13 059 | 13 699 | 13 343 |
| Pay/Enquiry Points                     | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Building Plan Offices                  | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Workshops                              | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Yards                                  | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Stores                                 | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Laboratories                           | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Training Centres                       | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Manufacturing Plant                    | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Depots                                 | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Capital Spares                         | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Housing                                | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Staff Housing                          | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Social Housing                         | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Capital Spares                         | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <b>Biological or Cultivated Assets</b> |        |        |   |   |   |   |   |   |   |        |        |        |
| Biological or Cultivated Assets        | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <b>Intangible Assets</b>               |        |        |   |   |   |   |   |   |   |        |        |        |
| Service                                | 97     | 97     | - | - | - | - | - | - | - | 97     | 102    | 106    |
| Licences and Rights                    | 97     | 97     | - | - | - | - | - | - | - | 97     | 102    | 106    |
| Water Rights                           | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Effluent Licenses                      | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Solid Waste Licenses                   | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Computer Software and Applications     | 97     | 97     | - | - | - | - | - | - | - | 97     | 102    | 106    |
| Lead Settlement Software Applications  | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| Unspecified                            | -      | -      | - | - | - | - | - | - | - | -      | -      | -      |
| <b>Computer Equipment</b>              |        |        |   |   |   |   |   |   |   |        |        |        |
| Computer Equipment                     | 1 115  | 1 515  | - | - | - | - | - | - | - | 1 515  | 1 169  | 1 224  |

|   |          |               |               |          |          |          |          |          |          |               |               |               |
|---|----------|---------------|---------------|----------|----------|----------|----------|----------|----------|---------------|---------------|---------------|
| Computer Equipment                              | 1 115    | 1 515         | -             | -        | -        | -        | -        | -        | -        | 1 515         | 1 169         | 1 224         |
| <u>Furniture and Office Equipment</u>           | 477      | 737           | -             | -        | -        | -        | -        | -        | -        | 737           | 501           | 524           |
| Furniture and Office Equipment                  | 477      | 737           | -             | -        | -        | -        | -        | -        | -        | 737           | 501           | 524           |
| <u>Machinery and Equipment</u>                  | 6 483    | 1 873         | -             | -        | -        | -        | -        | -        | -        | 1 873         | 6 801         | 7 121         |
| Machinery and Equipment                         | 6 483    | 1 873         | -             | -        | -        | -        | -        | -        | -        | 1 873         | 6 801         | 7 121         |
| <u>Transport Assets</u>                         | 2 572    | 2 872         | -             | -        | -        | -        | -        | -        | -        | 2 872         | 2 698         | 2 825         |
| Transport Assets                                | 2 572    | 2 872         | -             | -        | -        | -        | -        | -        | -        | 2 872         | 2 698         | 2 825         |
| <u>Land</u>                                     | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Land  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| <u>Zoo's, Marine and Non-biological Animals</u> | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Zoo's, Marine and Non-biological Animals        | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| <u>Living resources</u>                         | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Mature  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Policing and Protection                         | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Zoological plants and animals                   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Immature  | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Policing and Protection                         | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| Zoological plants and animals                   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -             | -             | -             |
| <b>Total Depreciation to be adjusted</b>        | <b>1</b> | <b>79 285</b> | <b>79 285</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>79 285</b> | <b>83 170</b> | <b>77 079</b> |



2.19 Special Adjustments Budget - capital expenditure on upgrading of existing assets by asset class

| Description   | Ref | Budget Year 2023/24  |                     |                   |                         |                        |                          |                      |                      |                       |        | Budget Year +1<br>2024/25 | Budget Year +2<br>2025/26 |  |
|---|-----|----------------------|---------------------|-------------------|-------------------------|------------------------|--------------------------|----------------------|----------------------|-----------------------|--------|---------------------------|---------------------------|--|
|   |     | Original Budget<br>A | Prior Adjusted<br>7 | Accum. Funds<br>8 | Multi-year capital<br>9 | Unfore. Unavoid.<br>10 | Nat. or Prov. Govt<br>11 | Other Adjusts.<br>12 | Total Adjusts.<br>13 | Adjusted Budget<br>14 |        |                           |                           |  |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |     |                      |                     |                   |                         |                        |                          |                      |                      |                       |        |                           |                           |  |
| <b>Infrastructure</b>   |     | 16 472               | 23 472              | -                 | -                       | -                      | -                        | -                    | -                    | -                     | 23 472 | 13 308                    | 5 680                     |  |
| Roads Infrastructure  |     | 16 472               | 23 472              | -                 | -                       | -                      | -                        | -                    | -                    | -                     | 23 472 | 13 308                    | 5 680                     |  |
| Roads   |     | 10 792               | 17 792              | -                 | -                       | -                      | -                        | -                    | -                    | -                     | 17 792 | 7 628                     | -                         |  |
| Road Structures   |     | 5 680                | 5 680               | -                 | -                       | -                      | -                        | -                    | -                    | -                     | 5 680  | 5 680                     | 5 680                     |  |
| Road Furniture  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Capital Spares  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Storm water Infrastructure  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Drainage Collection   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Storm water Conveyance  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Attenuation   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Electrical Infrastructure   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Power Plants  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| HY Substations  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| HY Switching Station  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| HY Transmission Conductors  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| MV Substations  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| MV Switching Stations   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| MV Networks   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| LV Networks   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Capital Spares  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Water Supply Infrastructure   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Dams and Weirs  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Boreholes   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Reservoirs  |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |
| Pump Stations   |     | -                    | -                   | -                 | -                       | -                      | -                        | -                    | -                    | -                     | -      | -                         | -                         |  |

|  |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|
| Water Treatment Works                        | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Mains                                   | - | - | - | - | - | - | - | - | - | - | - |
| Distribution                                 | - | - | - | - | - | - | - | - | - | - | - |
| Distribution Points                          | - | - | - | - | - | - | - | - | - | - | - |
| PRV Stations                                 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                               | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure                    | - | - | - | - | - | - | - | - | - | - | - |
| Pump Station                                 | - | - | - | - | - | - | - | - | - | - | - |
| Recirculation                                | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works                  | - | - | - | - | - | - | - | - | - | - | - |
| Outfall Sewers                               | - | - | - | - | - | - | - | - | - | - | - |
| Toilet Facilities                            | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                               | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure                   | - | - | - | - | - | - | - | - | - | - | - |
| Landfill Sites                               | - | - | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations                      | - | - | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities                  | - | - | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points                        | - | - | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities                  | - | - | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities            | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                               | - | - | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure                          | - | - | - | - | - | - | - | - | - | - | - |
| Rail Lines                                   | - | - | - | - | - | - | - | - | - | - | - |
| Rail Structures                              | - | - | - | - | - | - | - | - | - | - | - |
| Rail Furniture                               | - | - | - | - | - | - | - | - | - | - | - |
| Drainage Collection                          | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance                       | - | - | - | - | - | - | - | - | - | - | - |
| Attenuation                                  | - | - | - | - | - | - | - | - | - | - | - |
| MV Substations                               | - | - | - | - | - | - | - | - | - | - | - |
| LV Networks                                  | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                               | - | - | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure                       | - | - | - | - | - | - | - | - | - | - | - |
| Sand Pumps                                   | - | - | - | - | - | - | - | - | - | - | - |
| Piers  | - | - | - | - | - | - | - | - | - | - | - |
| Revetments                                   | - | - | - | - | - | - | - | - | - | - | - |
| Promenades                                   | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                               | - | - | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | - | - | - | - | - | - | - | - | - | - | - |

|                                 |               |              |          |          |          |          |          |              |               |          |          |          |          |          |          |
|---------------------------------|---------------|--------------|----------|----------|----------|----------|----------|--------------|---------------|----------|----------|----------|----------|----------|----------|
| Data Centres                    | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Core Layers                     | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Distribution Layers             | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Capital Spares                  | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| <b>Community Assets</b>         | <b>15 000</b> | <b>9 230</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>9 230</b> | <b>10 888</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Community Facilities            | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Halls                           | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Centres                         | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Creches                         | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Clinics/Care Centres            | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Fire/Ambulance Stations         | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Testing Stations                | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Museums                         | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Galleries                       | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Theatres                        | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Libraries                       | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Cemeteries/Crematoria           | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Police                          | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Purvis                          | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Public Open Space               | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Nature Reserves                 | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Public Ablution Facilities      | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Markets                         | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Stalls                          | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Abattoirs                       | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Airports                        | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Taxi Ranks/Bus Terminals        | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Capital Spares                  | <b>15 000</b> | <b>9 230</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>9 230</b> | <b>10 888</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Sport and Recreation Facilities | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Indoor Facilities               | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Outdoor Facilities              | <b>15 000</b> | <b>9 230</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>9 230</b> | <b>10 888</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Capital Spares                  | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| <b>Heritage assets</b>          | <b>-</b>      | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>     | <b>-</b>      | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Monuments                       | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Historic Buildings              | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Works of Art                    | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |
| Conservation Areas              | -             | -            | -        | -        | -        | -        | -        | -            | -             | -        | -        | -        | -        | -        | -        |

|  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Other Heritage                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Investment properties</b>           |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Revenue Generating                     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating                 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Other assets</b>                    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Operational Buildings                  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Offices                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Pay/Enquiry Points                     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Plan Offices                  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Workshops                              | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Yards                                  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Stores                                 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratories                           | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Training Centres                       | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Depots                                 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Housing                                | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Staff Housing                          | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Social Housing                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares                         | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Biological or Cultivated Assets</b> |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Biological or Cultivated Assets        | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <b>Intangible Assets</b>               |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| Services                               | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights                    | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights                           | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Effluent Licenses                      | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses                   | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications     | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Load Settlement Software Applications  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified                            | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

|   |          |               |               |          |          |          |          |          |          |          |               |               |              |
|---|----------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|---------------|---------------|--------------|
| <u>Computer Equipment</u><br>Computer Equipment   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <u>Furniture and Office Equipment</u><br>Furniture and Office Equipment                     | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <u>Machinery and Equipment</u><br>Machinery and Equipment                                   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <u>Transport Assets</u><br>Transport Assets   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <u>Land</u><br>Land   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <u>Zoo's, Marine and Non-biological Animals</u><br>Zoo's, Marine and Non-biological Animals | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <u>Living resources</u><br>Mature   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| Policing and Protection   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| Zoological plants and animals   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| Policing and Protection   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| Zoological plants and animals   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
|   | -        | -             | -             | -        | -        | -        | -        | -        | -        | -        | -             | -             | -            |
| <b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>             | <b>1</b> | <b>31 472</b> | <b>32 702</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>32 702</b> | <b>24 196</b> | <b>5 680</b> |

## **OVERVIEW OF SPECIAL ADJUSTMENT BUDGET ASSUMPTIONS**

The Special Adjustment budget always focuses on service delivery programmes in line with current challenges faced by the municipality such as electricity infrastructure and dilapidated roads infrastructure.

The following decisions remains unchanged taking into account service delivery issues:

- Collection of electricity revenue must be prioritised in Phalaborwa town.
- Continuous implementation of policies such as credit control and debt collection policy in order to reach the acceptable collection norm.
- Continuous Implementation of approved funding plan, financial recovery plan and cost containment regulations as approved by Council.

### **4. OVERVIEW OF SPECIAL ADJUSTMENT BUDGET FUNDING**

#### **4.1.1 Tariff schedule**

The tariff schedule for 2023/24 on all services remains unchanged.

#### **4.1.2 Government Grant and Subsidies allocation**

Government grants increases from R256,5 to R million from R264,7 million.

## **5. REVISED SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN (SDBIP)**

- The revised SDBIP will be attached once finalised and approved.

## **6. LEGISLATION COMPLIANCE STATUS**


### **6.1 Compliance to Municipal Finance Management Act (MFMA, 56 of 2003 )**

The MFMA came into effect on 01 July 2004. This legislation provides for significant changes in the way municipalities in South Africa manage their financial affairs. The legislation not only deals with Financial Management issues but also with general management issues.

## 7. MUNICIPAL MANAGER'S QUALITY

### QUALITY CERTIFICATE

I Dr Pilusa KKL, Municipal Manager of **BA-PHALABORWA LOCAL MUNICIPALITY (LIM334)** hereby certify that the Special Adjustment budget and its supporting documentation have been prepared in accordance with the Municipal Finance management act and the regulations made under the Act, and that the Special Adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

|                      |   |
|----------------------|---|
| Print Name           | <u>Kgosi Kgathane Lucas Pilusa</u>  |
| Municipal Manager of | <u>BA-Phalaborwa</u> LIM334   |
| Signature            | <u></u> |
| Date                 | <u>28/08/2024</u>   |